

**FILLMORE COUNTY  
BOARD OF COMMISSIONERS  
MEETING AGENDA  
February 23, 2021**

Fillmore County Courthouse, 101 Fillmore Street – Preston, MN

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Mitch Lentz – First District

Larry Hindt – Third District

Randy Dahl – Second District

Duane Bakke – Fourth District

Marc Prestby – Fifth District

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**The Fillmore County Board will meet virtually ONLY for the February 23, 2021 meeting. The public can participate in the meeting by phone if they choose.**

**To participate by phone: Dial Toll Free 1-844-621-3956 or US Toll 1-415-655-0001 and then enter the Access Code: 187 761 6933**

9:00 a.m.     Pledge of Allegiance  
                  Approve agenda

                  Approve Consent Agenda:

1. February 9, 2021 County Board minutes
2. Successful completion of probation for Aimee Rodger, RN, effective 2/18/21 as recommended by the Director of Nursing
3. Successful completion of probation for Shannon Smidt, Account Tech, effective 3/11/21 as recommended by the Finance Director
4. Successful completion of probation for Christy Smith, Account Tech, effective 3/2/21 as recommended by the Finance Director

                  Approve Commissioners' Warrants  
                  Review Finance Warrants

9:05 a.m.     Laura Buechner and Craig Popenhagen, Clifton Larson Allen, Inc.  
                  1. Review of the 2019 Audit

9:20 a.m.     Cristal Adkins, Zoning  
                  1. Consider access permit for new driveway for Fillinona Solar, LLC/Mary Finseth, section 15, of Fountain Township

9:25 a.m.     John DeGeorge, Sheriff  
                  1. Consider approval to purchase Mobile Field Force Tactical Response Gear for three deputies at a total cost of \$2,655  
                  2. Update on Jail Needs Assessment Committee

9:30 a.m.     Citizens Input

9:35 a.m.     Kevin Olson, Social Services  
                  1. Consider approval of the 2020/2021 Transportation Contract between Semcac and Fillmore County Social Services

9:45 a.m.     Ron Gregg, Highway  
                  1. Review bids for the surface reconditioning projects on CSAH 18, 25 and 23 with possible action  
                  2. Consider resolution of sponsorship from Bristol Township application for Local Road Improvement Program (LRIP) funds

# FILLMORE COUNTY BOARD OF COMMISSIONERS

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## 3. Review the bids for the 2021 fuel bids with possible action

9:55 a.m. Kristina Kohn, Human Resources

1. Second reading with possible action regarding Scope, Adoption & Administration policy
2. Second reading with possible action regarding Definitions policy
3. Request for approval to change Breanna Johnson from 4-year RN to PHN effective 3/5/21
4. Request for approval of retirement for James Hamann, Maintenance Shop Foreman, effective 5/6/21 after 7 years of service
5. Request to hire replacement Property Appraiser effective 3/29/21 as requested by the County Assessor and recommended by the Hiring Committee
6. Request to transfer Kristine Oman, Account Tech in Administration, to Child Support Enforcement Aide in Social Services effective 3/5/21 in accordance with County policy
7. Request to hire second Accounting Technician in the Administrator's Office from the current posting
8. Request to hire intermittent Roster Nurse effective 2/24/2021

10:10 a.m. Bobbie Hillery, Administrator

1. Technology Approval Items:
  - a. Review Summary of Technology projects
  - b. Consider approval of Data Project quote
  - c. Consider approval of Policy and Procedure implementation quote
  - d. Consider approval of Physical Security County Office Building quote
  - e. Consider approval of Veterans Service Office Grant computers quote
  - f. Consider approval of Mobile Device Quote/Credit
2. Consider 2021 appropriation for SEMCAC
3. Consider request to support Eagle Bluff for the Streambank Restoration project

Calendar review, Committee Reports and Announcements

## Meetings: (Conference Room 102U, Fillmore County Courthouse unless otherwise indicated)

|                       |         |                                                |                |
|-----------------------|---------|------------------------------------------------|----------------|
| Tuesday, February 23  | 7:30 am | Highway Committee, Highway Shop                | Prestby, Bakke |
|                       | 7:30 am | Personnel, Virtual                             | Dahl, Lentz    |
|                       | 9:00 am | County Board, Special Meeting, Virtual         | All            |
| Thursday, February 25 | 4:30 pm | Economic Development Authority (EDA)           | Hindt, Lentz   |
| Tuesday, March 2      | 9:00 am | County Board, Special Meeting, Boardroom       | All            |
| Monday, March 8       | 6:00 pm | Developmental Achievement Center, DAC Building | Lentz          |
|                       | 6:30 pm | Semcac, St Charles                             | Dahl           |
| Tuesday, March 9      | 7:30 am | Safety/Emergency Management                    | Prestby, Hindt |
|                       | 9:00 am | County Board, Regular Meeting, Boardroom       | All            |

## COMMITTEE OPENINGS:

|                                               |                         |
|-----------------------------------------------|-------------------------|
| Community Corrections Task Force – District 2 | meets quarterly at noon |
| Community Corrections Task Force – District 1 |                         |
| Community Corrections Task Force – At Large   |                         |
| Extension – District 2                        |                         |
| Extension – District 5                        |                         |

This is a preliminary draft of the February 9, 2021, minutes as interpreted by the Clerk of the Board for use in preparing the official minutes. It is expected that there will be corrections, additions, and/or omissions before the final minutes are reviewed and officially approved by the County Board.

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The Board of County Commissioners of Fillmore County, Minnesota met in regular session this 9<sup>th</sup> day of February, 2021, at 9:00 a.m. in the Commissioners' Board Room, Fillmore County Courthouse, in the City of Preston.

The following members were present: Commissioners Marc Prestby, Larry Hindt, Randy Dahl, Mitch Lentz and Duane Bakke; Bobbie Hillery, Administrator/Clerk; Ron Gregg, Highway; Kristina Kohn, Human Resources; Susan Mandelko; and Karen Reisner, Fillmore County Journal.

Present via WebEx: Kristine Oman, Accounting Technician; Lori Affeldt, Finance; Jason Marquardt, Veteran's Services; Chris Hahn, EDA; Sarah Mensink, Finance; Cristal Adkins, Zoning; Darrell Schmitt, Highway; Chris Aasum, Highway; Pam Schroeder, Highway; Kevin Olson, Social Services; Jessica Erickson, Public Health; Lexi Hall, Public Health; Valerie Arnold, Social Services; Gretchen Mensink-Lovejoy; and Bonita Underbakke.

The Pledge of Allegiance was recited.

On motion by Hindt and seconded by Bakke, the agenda was unanimously approved.

On motion by Prestby and seconded by Lentz, the Board unanimously approved the following Consent Agenda:

1. February 2, 2021 County Board minutes

On motion by Hindt and seconded by Bakke, the Board unanimously approved the Commissioners' Warrants.

The Finance Department warrants were reviewed.

Cristal Adkins, Zoning Administrator was present.

On motion by Bakke and seconded by Prestby, the Board unanimously approved finalizing the 2019 Shoreland Grant Funds.

On motion by Bakke and seconded by Lentz, the Board unanimously approved finalizing the 2020 Septic Treatment Systems Grant Funds.

On motion by Bakke and seconded by Hindt, the Board unanimously approved finalizing the 2020 Shoreland Grant Funds.

Ron Gregg, Highway was present

On motion by Prestby and seconded by Hindt, the Board unanimously approved the purchase of a 1986 Interstate T-40 tandem trailer from Stewartville Truck Sales & Service at a final cost of \$10,580.00.

On motion by Hindt and seconded by Bakke, the following resolution was unanimously adopted:

**RESOLUTION 2021-008:** Final Payment for the City of Ostrander Project SAP 023-601-035 for final the amount of \$144,358.47.

On motion by Prestby and seconded by Hindt, the following resolution was unanimously adopted:

**RESOLUTION 2021-009:** Final Payment for the City of Ostrander Project SAP 023-603-004 for the final amount of \$23,130.71.

A motion was made by Bakke and seconded by Prestby to approve the request to advertise for the Surface Reconditioning Project on County State Aid Highway No. 15, SAP 023-615-017 & SAP 023-630-006.

Discussion ensued. The Chair called for a vote. Commissioners voting "aye": Dahl, Prestby, Hindt, Bakke. Commissioners voting "nay": Lentz. The motion prevailed.

On motion by Bakke and seconded by Lentz, the following resolution was unanimously adopted:

**RESOLUTION 2021-010:** Sponsorship from Fillmore County for the City of Lanesboro for the Local Road Improvement Program (LRIP) application to reconstruct the three city blocks of Coffee Street, Rochelle Avenue and Beacon Street in 2022.

On motion by Bakke and seconded by Lentz, the following resolution was unanimously adopted:

**RESOLUTION 2021-011:** Sponsorship from Fillmore County for the City of Lanesboro for the Local Road Improvement Program (LRIP) application to reconstruct Kirkwood Street in 2022.

A motion was made by Hindt and seconded by Prestby to adopt the following resolution: **RESOLUTION 2021-012:** Sponsorship from Fillmore County for the City of Spring Valley for the Local Road Improvement Program (LRIP) application to reconstruct East Farmer Street (CSAH 8) in 2023 along with Fillmore County. Discussion ensued. The Chair called for a vote. Commissioners voting "aye": Dahl, Lentz, Prestby, Hindt. Commissioners voting "nay": Bakke. The motion prevailed.

The Citizen's Input portion of the meeting opened and closed at 9:35 a.m. as no one was present to speak.

Kristina Kohn, Human Resources was present.

Human Resources Officer Kohn presented the second reading of the draft changes to the Probationary Period policy.

On motion by Bakke and seconded by Lentz, the Board unanimously approved the updated Probationary Period policy.

Human Resources Officer Kohn presented the first reading of the draft changes to the Scope, Adoption and Administration policy. She will bring the policy back as a second reading.

Human Resources Officer Kohn presented the first reading of the draft changes to Definitions policy. She will bring the policy back as a second reading.

Kohn presented the Employment of Relatives policy to the Board with no changes suggested.

On motion by Prestby and seconded by Hindt, the Board unanimously reaffirmed the Employment of Relatives policy as presented.

On motion by Bakke and seconded by Hindt, the Board unanimous approved the change in status for Aimee Rodger, 2-year RN, to 4-year RN effective 2/19/2021.

The Chair recessed the meeting at 9:45 a.m. and resumed back in session at 10:00 a.m.



Bobbie Hillery, Administrator was present.

Administrator Hillery presented the 2020 Wellness & Activities participation winners. All participation winners were thanked for their participation in the Wellness Program.

Administrator Hillery presented the list of employees celebrating milestone years at Fillmore County. The Board thanked everyone for their years of service.

Jessica Erickson, Director of Nursing, was present virtually.

It was noted by Administrator Hillery that the recipients of the Safety Award for 2020 are the Public Health Department employees and the Board presented the team with zip up fleece lightweight jackets.

Erickson accepted the Safety Awards on behalf of the Public Health staff, as presented by the Safety Committee. She thanked her staff for all their hard work.

A review of the calendar was done with the following committee reports and announcements given:

Lentz: DAC, Jail Needs, SE Emergency Commission

Dahl: Semcac

On motion by Prestby and seconded by Lentz, the Chair adjourned the meeting at 10:12 a.m.

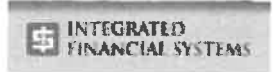
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2/18/21

1:59PM

1 County Revenue Fund

## \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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|    | <u>Vendor Name</u>                       | <u>Rpt</u>  |               | <u>Warrant Description</u>   | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|----|------------------------------------------|-------------|---------------|------------------------------|----------------------|----------------------------------|-------------|
|    | <u>No. Account/Formula</u>               | <u>Accr</u> | <u>Amount</u> | <u>Service Dates</u>         | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 3  | DEPT                                     |             |               | Board Of Commissioners       |                      |                                  |             |
|    | 82132 Fillmore Co Journal                |             |               |                              |                      |                                  |             |
|    | 01- 003- 000- 0000- 6233                 |             | 126.39        | Board Mtg Minutes 1/12/2021  | 118258               | Publications                     | N           |
|    |                                          |             |               | 02/02/2021 02/02/2021        |                      |                                  |             |
|    | 82132 Fillmore Co Journal                |             | 126.39        | 1 Transactions               |                      |                                  |             |
| 3  | DEPT Total:                              |             | 126.39        | Board Of Commissioners       | 1 Vendors            | 1 Transactions                   |             |
| 11 | DEPT                                     |             |               | District Court               |                      |                                  |             |
|    | 4235 DODA & MCGEENEY, P.A.               |             |               |                              |                      |                                  |             |
|    | 01- 011- 000- 0000- 6261                 |             | 250.00        | Court Appt Attorney - CHIPS  | 25136                | Court Appointed Attorneys        | Y           |
|    |                                          |             |               | 01/19/2021 01/28/2021        |                      |                                  |             |
|    | 4235 DODA & MCGEENEY, P.A.               |             | 250.00        | 1 Transactions               |                      |                                  |             |
|    | 6529 Larson Vagts Law                    |             |               |                              |                      |                                  |             |
|    | 01- 011- 000- 0000- 6261                 |             | 1,840.00      | Court Appt Attorney - CHIPS  | 23- JV- 20- 676      | Court Appointed Attorneys        | Y           |
|    |                                          |             |               | 12/23/2020 02/05/2021        |                      |                                  |             |
|    | 01- 011- 000- 0000- 6261                 |             | 220.00        | Court Appt Atty - Commitment | 23- PR- 20- 512      | Court Appointed Attorneys        | Y           |
|    |                                          |             |               | 01/19/2021 02/01/2021        |                      |                                  |             |
|    | 6529 Larson Vagts Law                    |             | 2,060.00      | 2 Transactions               |                      |                                  |             |
| 11 | DEPT Total:                              |             | 2,310.00      | District Court               | 2 Vendors            | 3 Transactions                   |             |
| 14 | DEPT                                     |             |               | Law Library                  |                      |                                  |             |
|    | 437 Thomson Reuters- West Payment Center |             |               |                              |                      |                                  |             |
|    | 01- 014- 000- 0000- 6451 AP P            |             | 376.47        | West Info - December 2020    | 843602996            | Reference Materials              | N           |
|    |                                          |             |               | 12/01/2020 12/31/2020        |                      |                                  |             |
|    | 437 Thomson Reuters- West Payment Center |             | 376.47        | 1 Transactions               |                      |                                  |             |
| 14 | DEPT Total:                              |             | 376.47        | Law Library                  | 1 Vendors            | 1 Transactions                   |             |
| 34 | DEPT                                     |             |               | Policy Coordinator           |                      |                                  |             |
|    | 82132 Fillmore Co Journal                |             |               |                              |                      |                                  |             |
|    | 01- 034- 000- 0000- 6241                 |             | 25.20         | Account Technician Ad        | 118233               | Advertising                      | N           |
|    |                                          |             |               | 01/11/2021 01/11/2021        |                      |                                  |             |
|    | 82132 Fillmore Co Journal                |             | 25.20         | 1 Transactions               |                      |                                  |             |

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1 County Revenue Fund

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|    | Vendor Name                        | Rpt  |          | Warrant Description         | Invoice #     | Account/Formula Descripti | 1099 |
|----|------------------------------------|------|----------|-----------------------------|---------------|---------------------------|------|
|    | No. Account/Formula                | Accr | Amount   | Service Dates               | Paid On Bhf # | On Behalf of Name         |      |
| 34 | DEPT Total:                        |      | 25.20    | Policy Coordinator          | 1 Vendors     | 1 Transactions            |      |
| 60 | DEPT                               |      |          | Information Systems         |               |                           |      |
|    | 5874 Jaguar Communications, Inc.   |      |          |                             |               |                           |      |
|    | 01-060-000-0000-6285               |      | 302.90   | January 2021 Locates        | 172468        | Professional Fees         | N    |
|    |                                    |      |          | 01/01/2021 01/31/2021       |               |                           |      |
|    | 5874 Jaguar Communications, Inc.   |      | 302.90   | 1 Transactions              |               |                           |      |
|    | 2545 Marco,Inc                     |      |          |                             |               |                           |      |
|    | 01-060-000-0000-6640               |      | 525.00   | Jan 2021 Duo Subscription   | INV8418806    | Equipment Purchased       | N    |
|    |                                    |      |          | 01/01/2021 01/31/2021       |               |                           |      |
|    | 01-060-000-0000-6285               |      | 550.00   | E- Waste Shredding Service  | INV8432015    | Professional Fees         | N    |
|    |                                    |      |          | 02/09/2021 02/09/2021       |               |                           |      |
|    | 2545 Marco,Inc                     |      | 1,075.00 | 2 Transactions              |               |                           |      |
|    | 7152 Med City Electric LLC         |      |          |                             |               |                           |      |
|    | 01-060-000-0000-6285               |      | 900.00   | Courtroom Parts             | 1482          | Professional Fees         | N    |
|    |                                    |      |          | 01/05/2021 01/05/2021       |               |                           |      |
|    | 7152 Med City Electric LLC         |      | 900.00   | 1 Transactions              |               |                           |      |
| 60 | DEPT Total:                        |      | 2,277.90 | Information Systems         | 3 Vendors     | 4 Transactions            |      |
| 61 | DEPT                               |      |          | Data Processing             |               |                           |      |
|    | 3119 Creative Forms & Concepts Inc |      |          |                             |               |                           |      |
|    | 01-061-000-0000-6402               |      | 231.99   | 2020 1099 Forms & Envelopes | 118458        | Stationary And Forms      | N    |
|    |                                    |      |          | 01/06/2021 01/06/2021       |               |                           |      |
|    | 3119 Creative Forms & Concepts Inc |      | 231.99   | 1 Transactions              |               |                           |      |
| 61 | DEPT Total:                        |      | 231.99   | Data Processing             | 1 Vendors     | 1 Transactions            |      |
| 62 | DEPT                               |      |          | Elections                   |               |                           |      |
|    | 4928 1 Source                      |      |          |                             |               |                           |      |
|    | 01-062-000-0000-6462               |      | 26.72    | Election Judge Name Badges  | 263391-0      | Other Election Supplies   | Y    |
|    |                                    |      |          | 02/09/2021 02/09/2021       |               |                           |      |
|    | 4928 1 Source                      |      | 26.72    | 1 Transactions              |               |                           |      |
|    | 7712 MN Dept Of Human Services     |      |          |                             |               |                           |      |
|    | 01-062-000-0000-6377 DTG O         |      | 608.51   | Oct- Dec 2020 PVC Mailings  | A300IC23215I  | Fees And Service Charges  | N    |

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| Vendor | Name                                       | Rpt  |           | Warrant Description                                      | Invoice #     | Account/Formula Descripti | 1099 |
|--------|--------------------------------------------|------|-----------|----------------------------------------------------------|---------------|---------------------------|------|
| No.    | Account/Formula                            | Accr | Amount    | Service Dates                                            | Paid On Bhf # | On Behalf of Name         |      |
| 7712   | MN Dept Of Human Services                  |      | 608.51    | 10/01/2020 12/31/2020<br>1 Transactions                  |               |                           |      |
| 4430   | SEACHANGE PRINT INNOVATIONS                |      |           |                                                          |               |                           |      |
|        | 01- 062- 000- 0000- 6461                   | AP P | 4,745.94  | Ballots - General Election<br>10/22/2020 10/22/2020      | 33942- R      | Ballots                   | Y    |
|        | 01- 062- 000- 0000- 6461                   | AP P | 12,667.68 | Ballots - General Election<br>10/08/2020 10/08/2020      | 34140         | Ballots                   | Y    |
| 4430   | SEACHANGE PRINT INNOVATIONS                |      | 17,413.62 | 2 Transactions                                           |               |                           |      |
| 62     | DEPT Total:                                |      | 18,048.85 | Elections                                                | 3 Vendors     | 4 Transactions            |      |
| 91     | DEPT                                       |      |           | County Attorney                                          |               |                           |      |
|        | 111 Fillmore Co Treasurer- Credit Card/ACH |      |           |                                                          |               |                           |      |
|        | 01- 091- 000- 0000- 6377                   |      | 5.00      | Filing Fee - Mickelson Zoning<br>01/11/2021 01/11/2021   | 19251810      | Fees And Service Charges  | N    |
|        | 111 Fillmore Co Treasurer- Credit Card/ACH |      | 5.00      | 1 Transactions                                           |               |                           |      |
| 82979  | Hennepin County Sheriff Dept               |      |           |                                                          |               |                           |      |
|        | 01- 091- 000- 0000- 6377                   |      | 80.00     | Subpoena - Richardson Trial<br>02/11/2021 02/11/2021     | 85565         | Fees And Service Charges  | N    |
| 82979  | Hennepin County Sheriff Dept               |      | 80.00     | 1 Transactions                                           |               |                           |      |
| 91     | DEPT Total:                                |      | 85.00     | County Attorney                                          | 2 Vendors     | 2 Transactions            |      |
| 100    | DEPT                                       |      |           | County Recorder Equipment                                |               |                           |      |
|        | 3578 Tyler Technologies, Inc.              |      |           |                                                          |               |                           |      |
|        | 01- 100- 000- 0000- 6637                   |      | 8,510.59  | Doc- Pro Annual Maint Agreement<br>04/01/2021 03/31/2022 | 025- 323727   | Software Expenses         | N    |
|        | 3578 Tyler Technologies, Inc.              |      | 8,510.59  | 1 Transactions                                           |               |                           |      |
| 100    | DEPT Total:                                |      | 8,510.59  | County Recorder Equipment                                | 1 Vendors     | 1 Transactions            |      |
| 103    | DEPT                                       |      |           | Assessor                                                 |               |                           |      |
|        | 82132 Fillmore Co Journal                  |      |           |                                                          |               |                           |      |
|        | 01- 103- 000- 0000- 6241                   |      | 32.10     | Property Appraiser Ad<br>01/11/2021 01/11/2021           | 118236        | Advertising               | N    |
|        | 01- 103- 000- 0000- 6241                   |      | 32.10     | Property Appraiser Ad                                    | 118237        | Advertising               | N    |

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1 County Revenue Fund

# \*\*\* Fillmore County \*\*\*



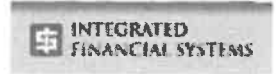
Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor Name                                | Rpt  | Warrant Description | Invoice #                               | Account/Formula Descripti | 1099                                 |
|--------------------------------------------|------|---------------------|-----------------------------------------|---------------------------|--------------------------------------|
| No. Account/Formula                        | Accr | Amount              | Service Dates                           | Paid On Bhf #             | On Behalf of Name                    |
| 82132 Fillmore Co Journal                  |      | 64.20               | 01/18/2021 01/18/2021<br>2 Transactions |                           |                                      |
| 103 DEPT Total:                            |      | 64.20               | Assessor                                | 1 Vendors                 | 2 Transactions                       |
| 104 DEPT                                   |      |                     | Gis                                     |                           |                                      |
| 272 Newman Signs                           |      |                     |                                         |                           |                                      |
| 01- 104- 000- 0000- 6514                   |      | 56.86               | 911 Address Signs                       | TRFINV028170              | Address Signs N                      |
|                                            |      |                     | 01/20/2021 01/20/2021<br>1 Transactions |                           |                                      |
| 272 Newman Signs                           |      | 56.86               |                                         |                           |                                      |
| 104 DEPT Total:                            |      | 56.86               | Gis                                     | 1 Vendors                 | 1 Transactions                       |
| 105 DEPT                                   |      |                     | Planning And Zoning                     |                           |                                      |
| 82132 Fillmore Co Journal                  |      |                     |                                         |                           |                                      |
| 01- 105- 000- 0000- 6241                   |      | 43.09               | Feb PC Notice - Brown CUP               | 118277                    | Advertising N                        |
|                                            |      |                     | 02/08/2021 02/08/2021                   |                           |                                      |
| 01- 105- 000- 0000- 6241                   |      | 20.11               | Feb PC Notice - Tour                    | 118278                    | Advertising N                        |
|                                            |      |                     | 02/08/2021 02/08/2021                   |                           |                                      |
| 01- 105- 000- 0000- 6241                   |      | 43.09               | Feb PC Notice - Lawstuen CUP            | 118279                    | Advertising N                        |
|                                            |      |                     | 02/08/2021 02/08/2021                   |                           |                                      |
| 01- 105- 000- 0000- 6241                   |      | 43.09               | Feb PC Notice - Logue CUP               | 118280                    | Advertising N                        |
|                                            |      |                     | 02/08/2021 02/08/2021                   |                           |                                      |
| 01- 105- 000- 0000- 6241                   |      | 22.98               | Feb PC Notice - Public Meeting          | 118281                    | Advertising N                        |
|                                            |      |                     | 02/08/2021 02/08/2021                   |                           |                                      |
| 82132 Fillmore Co Journal                  |      | 172.36              |                                         |                           |                                      |
|                                            |      |                     | 5 Transactions                          |                           |                                      |
| 105 DEPT Total:                            |      | 172.36              | Planning And Zoning                     | 1 Vendors                 | 5 Transactions                       |
| 111 DEPT                                   |      |                     | Facilites Mtce                          |                           |                                      |
| 82132 Fillmore Co Journal                  |      |                     |                                         |                           |                                      |
| 01- 111- 000- 0000- 6241                   |      | 25.70               | Facilities Maint Worker Ad              | 118232                    | Advertising N                        |
|                                            |      |                     | 01/11/2021 01/11/2021                   |                           |                                      |
| 82132 Fillmore Co Journal                  |      | 25.70               |                                         |                           |                                      |
|                                            |      |                     | 1 Transactions                          |                           |                                      |
| 111 Fillmore Co Treasurer- Credit Card/ACH |      |                     |                                         |                           |                                      |
| 01- 111- 000- 0000- 6580                   |      | 295.96              | Water Filters - Crthse & FCOB           |                           | Other Repair And Maintenance Suppl N |
|                                            |      |                     | 01/05/2021 01/05/2021                   |                           |                                      |

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1 County Revenue Fund

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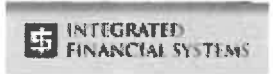
Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor | Name                                   | Rpt   | Amount | Warrant Description            | Invoice #      | Account/Formula Descripti          | 1099 |
|--------|----------------------------------------|-------|--------|--------------------------------|----------------|------------------------------------|------|
| No.    | Account/Formula                        | Accr  |        | Service Dates                  | Paid On Bhf #  | On Behalf of Name                  |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |       | 295.96 |                                | 1 Transactions |                                    |      |
| 3370   | Haakenson Electric, Inc                |       |        |                                |                |                                    |      |
|        | 01- 111- 000- 0000- 6317               |       | 125.00 | Replaced Ballasts - FCOB       | 5634           | Building Maintenance               | N    |
|        |                                        |       |        | 02/05/2021 02/05/2021          |                |                                    |      |
| 3370   | Haakenson Electric, Inc                |       | 125.00 |                                | 1 Transactions |                                    |      |
| 9403   | Menards Rochester South                |       |        |                                |                |                                    |      |
|        | 01- 111- 000- 0000- 6317               |       | 143.70 | Airhandler Filters- Courthouse | 30269          | Building Maintenance               | N    |
|        |                                        |       |        | 02/03/2021 02/03/2021          |                |                                    |      |
| 9403   | Menards Rochester South                |       | 143.70 |                                | 1 Transactions |                                    |      |
| 5988   | Preston Auto Parts                     |       |        |                                |                |                                    |      |
|        | 01- 111- 000- 0000- 6580               |       | 2.99   | Wire Connection Splices        | 661742         | Other Repair And Maintenance Suppl | N    |
|        |                                        |       |        | 02/09/2021 02/09/2021          |                |                                    |      |
| 5988   | Preston Auto Parts                     |       | 2.99   |                                | 1 Transactions |                                    |      |
| 5050   | Tufte/Blaine                           |       |        |                                |                |                                    |      |
|        | 01- 111- 000- 0000- 6335               |       | 21.84  | Employee Automobile Allowance  |                | Employee Automobile Allowance      | N    |
|        |                                        |       |        | 01/04/2021 01/28/2021          |                |                                    |      |
| 5050   | Tufte/Blaine                           |       | 21.84  |                                | 1 Transactions |                                    |      |
| 111    | DEPT Total:                            |       | 615.19 | Facilites Mtce                 | 6 Vendors      | 6 Transactions                     |      |
| 125    | DEPT                                   |       |        | Veteran Services               |                |                                    |      |
| 106    | Fillmore Co Treasurer                  |       |        |                                |                |                                    |      |
|        | 01- 125- 000- 0000- 6561               | DTF U | 112.45 | December 2020 Veterans Fuel    |                | Gasoline Diesel And Other Fuels    | N    |
|        |                                        |       |        | 12/01/2020 12/29/2020          |                |                                    |      |
| 106    | Fillmore Co Treasurer                  |       | 112.45 |                                | 1 Transactions |                                    |      |
| 2587   | NACVSO- National Assoc Of CVSO         |       |        |                                |                |                                    |      |
|        | 01- 125- 000- 0000- 6242               |       | 50.00  | 2021 NACVSO Membership         |                | Membership Dues                    | N    |
|        |                                        |       |        | 01/01/2021 12/31/2021          |                |                                    |      |
| 2587   | NACVSO- National Assoc Of CVSO         |       | 50.00  |                                | 1 Transactions |                                    |      |
| 125    | DEPT Total:                            |       | 162.45 | Veteran Services               | 2 Vendors      | 2 Transactions                     |      |
| 149    | DEPT                                   |       |        | Other General Government       |                |                                    |      |

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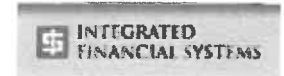
| Vendor | Name                                   | Rpt  | Amount   | Warrant Description            | Invoice #     | Account/Formula Descripti       | 1099 |
|--------|----------------------------------------|------|----------|--------------------------------|---------------|---------------------------------|------|
| No.    | Account/Formula                        | Accr |          | Service Dates                  | Paid On Bhf # | On Behalf of Name               |      |
| 4928   | 1 Source                               |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6408                   |      | 167.38   | County Shared Office Supplies  | 263391-0      | County Shared Office Supplies   | Y    |
|        |                                        |      |          | 02/09/2021 02/09/2021          |               |                                 |      |
|        | 01-149-000-0000-6404                   |      | 831.03   | County Shared Custodial Supply | 263392-0      | County Shared Cleaning Supplies | Y    |
|        |                                        |      |          | 02/09/2021 02/09/2021          |               |                                 |      |
|        | 01-149-000-0000-6404                   |      | 224.77   | County Shared Custodial Supply | 263392-1      | County Shared Cleaning Supplies | Y    |
|        |                                        |      |          | 02/11/2021 02/11/2021          |               |                                 |      |
| 4928   | 1 Source                               |      | 1,223.18 | 3 Transactions                 |               |                                 |      |
| 5888   | DDA Human Resources, Inc.              |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6285                   |      | 150.00   | Consult - A/T Classification   | 00000282      | Professional Fees               | N    |
|        |                                        |      |          | 02/04/2021 02/04/2021          |               |                                 |      |
| 5888   | DDA Human Resources, Inc.              |      | 150.00   | 1 Transactions                 |               |                                 |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6372                   |      | 10.00    | Wellness Prizes - Trout City   |               | Wellness Grant Expenses         | N    |
|        |                                        |      |          | 01/21/2021 01/21/2021          |               |                                 |      |
|        | 01-149-000-0000-6372                   |      | 25.00    | Wellness Prizes - Sweet Shop   |               | Wellness Grant Expenses         | N    |
|        |                                        |      |          | 01/21/2021 01/21/2021          |               |                                 |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      | 35.00    | 2 Transactions                 |               |                                 |      |
| 6829   | Gallagher Benefit Services, Inc.       |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6285                   |      | 1,643.21 | Feb 2021 Benefit Consulting    | 222288        | Professional Fees               | N    |
|        |                                        |      |          | 02/01/2021 02/28/2021          |               |                                 |      |
| 6829   | Gallagher Benefit Services, Inc.       |      | 1,643.21 | 1 Transactions                 |               |                                 |      |
| 83550  | Kelly Printing & Signs LLC             |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6377                   |      | 534.42   | Safety Award Jackets           | 26785         | Fees And Service Charges        | N    |
|        |                                        |      |          | 01/31/2021 01/31/2021          |               |                                 |      |
| 83550  | Kelly Printing & Signs LLC             |      | 534.42   | 1 Transactions                 |               |                                 |      |
| 5124   | Root River Trail Towns                 |      |          |                                |               |                                 |      |
|        | 01-149-000-0000-6802                   |      | 2,000.00 | 2021 Root River Appropriation  | 21-02-001     | Appropriations                  | N    |
|        |                                        |      |          | 01/01/2021 12/31/2021          |               |                                 |      |
| 5124   | Root River Trail Towns                 |      | 2,000.00 | 1 Transactions                 |               |                                 |      |
| 149    | DEPT Total:                            |      | 5,585.81 | Other General Government       | 6 Vendors     | 9 Transactions                  |      |

199 DEPT

CARES ACT (COVID- 19)

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| Vendor | Name                                   | Rpt  | Amount   | Warrant Description           | Invoice #     | Account/Formula Descripti        | 1099 |
|--------|----------------------------------------|------|----------|-------------------------------|---------------|----------------------------------|------|
| No.    | Account/Formula                        | Accr |          | Service Dates                 | Paid On Bhf # | On Behalf of Name                |      |
| 7152   | Med City Electric LLC                  |      |          |                               |               |                                  |      |
|        | 01- 199- 000- 0000- 6889               |      | 977.00   | Assessor 6 Foot Spacing Parts | 1483          | Technology related to COVID- 19  | N    |
|        |                                        |      |          | 01/05/2021 01/05/2021         |               |                                  |      |
|        | 01- 199- 000- 0000- 6889               |      | 342.00   | A/T & Finance Rearrange Parts | 1484          | Technology related to COVID- 19  | N    |
|        |                                        |      |          | 01/05/2021 01/05/2021         |               |                                  |      |
| 7152   | Med City Electric LLC                  |      | 1,319.00 | 2 Transactions                |               |                                  |      |
| 199    | DEPT Total:                            |      | 1,319.00 | CARES ACT (COVID- 19)         | 1 Vendors     | 2 Transactions                   |      |
| 202    | DEPT                                   |      |          | Sheriff                       |               |                                  |      |
| 4545   | Brown's Tire & Battery Inc             |      |          |                               |               |                                  |      |
|        | 01- 202- 000- 0000- 6310               |      | 49.60    | #2320 Squad Maintenance       | 212185        | Contract Repairs And Maintenance | N    |
|        |                                        |      |          | 01/07/2021 01/07/2021         |               |                                  |      |
| 4545   | Brown's Tire & Battery Inc             |      | 49.60    | 1 Transactions                |               |                                  |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      |          |                               |               |                                  |      |
|        | 01- 202- 000- 0000- 6357               |      | 455.00   | #2306 Grant Writing Training  |               | Peace Officer Training Expense   | N    |
|        |                                        |      |          | 01/20/2021 01/20/2021         |               |                                  |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      | 455.00   | 1 Transactions                |               |                                  |      |
| 5190   | LAWRENCE J GREEN,PHD                   |      |          |                               |               |                                  |      |
|        | 01- 202- 000- 0000- 6285               |      | 230.00   | Pre- Employment Eval - M Cox  |               | Professional Fees                | Y    |
|        |                                        |      |          | 01/05/2021 01/05/2021         |               |                                  |      |
| 5190   | LAWRENCE J GREEN,PHD                   |      | 230.00   | 1 Transactions                |               |                                  |      |
| 3500   | Severson Oil Company                   |      |          |                               |               |                                  |      |
|        | 01- 202- 000- 0000- 6561               |      | 279.04   | January 2021 Sheriff Fuel     |               | Gasoline Diesel And Other Fuels  | N    |
|        |                                        |      |          | 01/04/2021 01/30/2021         |               |                                  |      |
| 3500   | Severson Oil Company                   |      | 279.04   | 1 Transactions                |               |                                  |      |
| 202    | DEPT Total:                            |      | 1,013.64 | Sheriff                       | 4 Vendors     | 4 Transactions                   |      |
| 206    | DEPT                                   |      |          | D.A.R.E. Program              |               |                                  |      |
| 1873   | Creative Product Sourcing,Inc- Dare    |      |          |                               |               |                                  |      |
|        | 01- 206- 000- 0000- 6416               |      | 309.50   | 2021 DARE Books               | 137255        | Misc Supplies                    | N    |
|        |                                        |      |          | 02/04/2021 02/04/2021         |               |                                  |      |
| 1873   | Creative Product Sourcing,Inc- Dare    |      | 309.50   | 1 Transactions                |               |                                  |      |



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| Vendor Name                           | Rpt  | Warrant Description                  | Invoice #      | Account/Formula Descripti        | 1099 |
|---------------------------------------|------|--------------------------------------|----------------|----------------------------------|------|
| No. Account/Formula                   | Accr | Service Dates                        | Paid On Bhf #  | On Behalf of Name                |      |
| 206 DEPT Total:                       |      | 309.50 D.A.R.E. Program              | 1 Vendors      | 1 Transactions                   |      |
| 207 DEPT                              |      | Dispatch                             |                |                                  |      |
| 2492 Chatfield Body Shop Inc          |      |                                      |                |                                  |      |
| 01- 207- 000- 0000- 6310              |      | 52.25 #2309 Squad Maintenance        | 8436           | Contract Repairs And Maintenance | N    |
|                                       |      | 01/11/2021 01/11/2021                |                |                                  |      |
| 2492 Chatfield Body Shop Inc          |      | 52.25                                | 1 Transactions |                                  |      |
| 207 DEPT Total:                       |      | 52.25 Dispatch                       | 1 Vendors      | 1 Transactions                   |      |
| 251 DEPT                              |      | County Jail                          |                |                                  |      |
| 83204 Houston Co Sheriffs Office      |      |                                      |                |                                  |      |
| 01- 251- 000- 0000- 6384              |      | 141.42 Inmate Transfer & Pay to Stay | 3392- f        | Out Of County Board Of Prisoners | N    |
|                                       |      | 01/28/2021 01/28/2021                |                |                                  |      |
| 83204 Houston Co Sheriffs Office      |      | 141.42                               | 1 Transactions |                                  |      |
| 1514 McKesson Medical- Surgical       |      |                                      |                |                                  |      |
| 01- 251- 000- 0000- 6431              |      | 15.45 Jail Medical Expenses          | 20539993       | Drugs And Medicine               | Y    |
|                                       |      | 01/29/2021 01/29/2021                |                |                                  |      |
| 1514 McKesson Medical- Surgical       |      | 15.45                                | 1 Transactions |                                  |      |
| 253 Morem Electric Inc                |      |                                      |                |                                  |      |
| 01- 251- 000- 0000- 6310              |      | 68.00 Jail Cell Electric Work        | 44118          | Contract Repairs And Maintenance | N    |
|                                       |      | 02/01/2021 02/01/2021                |                |                                  |      |
| 253 Morem Electric Inc                |      | 68.00                                | 1 Transactions |                                  |      |
| 251 DEPT Total:                       |      | 224.87 County Jail                   | 3 Vendors      | 3 Transactions                   |      |
| 281 DEPT                              |      | Emergency Mgmt Services              |                |                                  |      |
| 4643 Assoc Of Mn Emergency Mgrs       |      |                                      |                |                                  |      |
| 01- 281- 000- 0000- 6242              |      | 200.00 Emergency Mgr Dues - D Kullot | 2021310- 256   | Membership Dues                  | N    |
|                                       |      | 01/01/2021 12/31/2021                |                |                                  |      |
| 4643 Assoc Of Mn Emergency Mgrs       |      | 200.00                               | 1 Transactions |                                  |      |
| 5127 REGION ONE SE MN HOMELAND SECURI |      |                                      |                |                                  |      |
| 01- 281- 000- 0000- 6242              |      | 1,000.00 2021 Membership Dues        |                | Membership Dues                  | N    |
|                                       |      | 01/01/2021 12/31/2021                |                |                                  |      |

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| Vendor Name                                | Rpt  | Amount   | Warrant Description         | Invoice #      | Account/Formula Descripti            | 1099 |
|--------------------------------------------|------|----------|-----------------------------|----------------|--------------------------------------|------|
| No. Account/Formula                        | Accr |          | Service Dates               | Paid On Bhf #  | On Behalf of Name                    |      |
| 5127 REGION ONE SE MN HOMELAND SECURI      |      | 1,000.00 |                             | 1 Transactions |                                      |      |
| 281 DEPT Total:                            |      | 1,200.00 | Emergency Mgmt Services     | 2 Vendors      | 2 Transactions                       |      |
| 441 DEPT                                   |      |          | Public Health               |                |                                      |      |
| 111 Fillmore Co Treasurer- Credit Card/ACH |      |          |                             |                |                                      |      |
| 01- 441- 000- 0000- 6448                   |      | 53.70    | SHIP Cell Phone             | 9872516931     | Ship Grant Expenses                  | N    |
|                                            |      |          | 01/03/2021 02/02/2021       |                |                                      |      |
| 111 Fillmore Co Treasurer- Credit Card/ACH |      | 53.70    |                             | 1 Transactions |                                      |      |
| 6186 Johnson/Breanna                       |      |          |                             |                |                                      |      |
| 01- 441- 000- 0000- 6334                   |      | 19.04    | Immunization Coop Agreement |                | Immunization Cooperative Agreeemer   | N    |
|                                            |      |          | 01/13/2021 01/25/2021       |                |                                      |      |
| 6186 Johnson/Breanna                       |      | 19.04    |                             | 1 Transactions |                                      |      |
| 83550 Kelly Printing & Signs LLC           |      |          |                             |                |                                      |      |
| 01- 441- 000- 0000- 6447                   |      | 62.94    | Business Cards - DJ & AS    | 26788          | LPHA Grant Expenses                  | N    |
|                                            |      |          | 01/31/2021 01/31/2021       |                |                                      |      |
| 83550 Kelly Printing & Signs LLC           |      | 62.94    |                             | 1 Transactions |                                      |      |
| 81511 Preston Foods                        |      |          |                             |                |                                      |      |
| 01- 441- 000- 0000- 6447                   |      | 16.64    | Storage Bags & Paper Towels | 003001021254   | LPHA Grant Expenses                  | N    |
|                                            |      |          | 01/12/2021 01/12/2021       |                |                                      |      |
| 81511 Preston Foods                        |      | 16.64    |                             | 1 Transactions |                                      |      |
| 2809 SHRED RIGHT                           |      |          |                             |                |                                      |      |
| 01- 441- 000- 0000- 6447                   |      | 89.76    | LPH Shredding 01/05/2021    | 543530         | LPHA Grant Expenses                  | N    |
|                                            |      |          | 01/05/2021 01/05/2021       |                |                                      |      |
| 2809 SHRED RIGHT                           |      | 89.76    |                             | 1 Transactions |                                      |      |
| 441 DEPT Total:                            |      | 242.08   | Public Health               | 5 Vendors      | 5 Transactions                       |      |
| 442 DEPT                                   |      |          | Wic Program                 |                |                                      |      |
| 111 Fillmore Co Treasurer- Credit Card/ACH |      |          |                             |                |                                      |      |
| 01- 442- 000- 0000- 6424                   |      | 38.62    | WIC Peer BF Cell Phone      | 9872516931     | WIC- Peer Breastfeeding Support Grar | N    |
|                                            |      |          | 01/03/2021 02/02/2021       |                |                                      |      |
| 111 Fillmore Co Treasurer- Credit Card/ACH |      | 38.62    |                             | 1 Transactions |                                      |      |

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| Vendor | Name                                   | Rpt  | Amount    | Warrant Description           | Invoice #      | Account/Formula Descripti             | 1099 |
|--------|----------------------------------------|------|-----------|-------------------------------|----------------|---------------------------------------|------|
| No.    | Account/Formula                        | Accr |           | Service Dates                 | Paid On Bhf #  | On Behalf of Name                     |      |
| 442    | DEPT Total:                            |      | 38.62     | Wic Program                   | 1 Vendors      | 1 Transactions                        |      |
| 443    | DEPT                                   |      |           | Nursing Service               |                |                                       |      |
| 1233   | Fillmore Co District Court             |      |           |                               |                |                                       |      |
|        | 01- 443- 000- 0000- 5503               |      | 250.00    | Refund 3rd Dist Crt Overpaymt |                | Other Fees                            | N    |
|        |                                        |      |           | 02/26/2021 02/26/2021         |                |                                       |      |
| 1233   | Fillmore Co District Court             |      | 250.00    |                               | 1 Transactions |                                       |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      |           |                               |                |                                       |      |
|        | 01- 443- 000- 0000- 6203               |      | 38.62     | Phone                         | 9872516931     | Telephone                             | N    |
|        |                                        |      |           | 01/03/2021 02/02/2021         |                |                                       |      |
| 111    | Fillmore Co Treasurer- Credit Card/ACH |      | 38.62     |                               | 1 Transactions |                                       |      |
| 6186   | Johnson/Breanna                        |      |           |                               |                |                                       |      |
|        | 01- 443- 000- 0000- 6335               |      | 54.32     | Nursing Mileage January 2021  |                | Employee Automobile Allowance         | N    |
|        |                                        |      |           | 01/13/2021 01/25/2021         |                |                                       |      |
| 6186   | Johnson/Breanna                        |      | 54.32     |                               | 1 Transactions |                                       |      |
| 443    | DEPT Total:                            |      | 342.94    | Nursing Service               | 3 Vendors      | 3 Transactions                        |      |
| 446    | DEPT                                   |      |           | Mch Program                   |                |                                       |      |
| 1285   | Houston County Public Health           |      |           |                               |                |                                       |      |
|        | 01- 446- 000- 0000- 6088 DTG O         |      | 754.88    | SHIP Dec 2020                 |                | Houston Grant Passthrough (01- 446- N |      |
|        |                                        |      |           | 12/01/2020 12/31/2020         |                |                                       |      |
| 1285   | Houston County Public Health           |      | 754.88    |                               | 1 Transactions |                                       |      |
| 446    | DEPT Total:                            |      | 754.88    | Mch Program                   | 1 Vendors      | 1 Transactions                        |      |
| 1      | Fund Total:                            |      | 44,147.04 | County Revenue Fund           |                | 66 Transactions                       |      |

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13 County Road & Bridge

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| Vendor | Name                                      | Rpt  | Amount   | Warrant Description     | Invoice #     | Account/Formula Descripti     | 1099 |
|--------|-------------------------------------------|------|----------|-------------------------|---------------|-------------------------------|------|
| No.    | Account/Formula                           | Accr |          | Service Dates           | Paid On Bhf # | On Behalf of Name             |      |
| 300    | DEPT                                      |      |          | Highway Administration  |               |                               |      |
| 5142   | Ancom Technical Center, Inc.              |      |          |                         |               |                               |      |
|        | 13- 300- 000- 0000- 6306                  |      | 320.00   | 1/20 radio tower repair | 99678         | Radio Tower Repair & Services | N    |
| 5142   | Ancom Technical Center, Inc.              |      | 320.00   | 1 Transactions          |               |                               |      |
| 82132  | Fillmore Co Journal                       |      |          |                         |               |                               |      |
|        | 13- 300- 000- 0000- 6241                  |      | 63.20    | 2/8 fuel ad             | 118272        | Advertising                   | N    |
| 82132  | Fillmore Co Journal                       |      | 63.20    | 1 Transactions          |               |                               |      |
| 6020   | FSSolutions - First Hospital Laboratories |      |          |                         |               |                               |      |
|        | 13- 300- 000- 0000- 6377                  |      | 500.00   | 2/4 subscription        | FL00421601    | Fees And Service Charges      | N    |
|        | 13- 300- 000- 0000- 6377                  |      | 112.76   | 2/4 drug tests          | FL00421601    | Fees And Service Charges      | N    |
| 6020   | FSSolutions - First Hospital Laboratories |      | 612.76   | 2 Transactions          |               |                               |      |
| 300    | DEPT Total:                               |      | 995.96   | Highway Administration  | 3 Vendors     | 4 Transactions                |      |
| 310    | DEPT                                      |      |          | Highway Maintenance     |               |                               |      |
| 1891   | Bruening Rock Products, Inc.              |      |          |                         |               |                               |      |
|        | 13- 310- 000- 0000- 6505                  |      | 3,025.32 | 1/27 rock               | 199302        | Aggregate                     | N    |
|        | 13- 310- 000- 0000- 6505                  |      | 1,311.32 | 1/31 rock               | 199473        | Aggregate                     | N    |
| 1891   | Bruening Rock Products, Inc.              |      | 4,336.64 | 2 Transactions          |               |                               |      |
| 6150   | Cintas Corporation No.2                   |      |          |                         |               |                               |      |
|        | 13- 310- 000- 0000- 6293                  |      | 10.89    | 1/5 uniforms            | 4072084485    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.20     | 1/7 uniforms            | 4072402986    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 49.76    | 1/7 uniforms            | 4072402994    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 24.66    | 1/8 uniforms            | 4072505412    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 14.76    | 1/8 uniforms            | 4072505482    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.64     | 1/8 uniforms            | 4072505559    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 15.39    | 1/12 uniforms           | 4072794525    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.20     | 1/14 uniforms           | 4073018861    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 131.44   | 1/14 uniforms           | 4073018908    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 24.66    | 1/15 uniforms           | 4073154191    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 17.76    | 1/15 uniforms           | 4073154376    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.64     | 1/15 uniforms           | 4073154408    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 10.89    | 1/19 uniforms           | 4073451194    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.92     | 1/21 uniforms           | 4073721673    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 8.20     | 1/21 uniforms           | 4073721694    | Uniform Expense               | N    |
|        | 13- 310- 000- 0000- 6293                  |      | 24.66    | 1/22 uniforms           | 4073841914    | Uniform Expense               | N    |

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13 County Road & Bridge

# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 13

| Vendor | Name                           | Rpt  | Amount    | Warrant Description   | Invoice #     | Account/Formula Descripti          | 1099 |
|--------|--------------------------------|------|-----------|-----------------------|---------------|------------------------------------|------|
| No.    | Account/Formula                | Accr |           | Service Dates         | Paid On Bhf # | On Behalf of Name                  |      |
|        | 13- 310- 000- 0000- 6293       |      | 14.76     | 1/22 uniforms         | 4073841962    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 8.64      | 1/22 uniforms         | 4073842026    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 10.89     | 1/26 uniforms         | 4074088651    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 8.20      | 1/28 uniforms         | 4074338350    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 8.92      | 1/28 uniforms         | 4074338382    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 53.09     | 1/29 uniforms         | 4074464394    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 17.76     | 1/29 uniforms         | 4074464485    | Uniform Expense                    | N    |
|        | 13- 310- 000- 0000- 6293       |      | 8.64      | 1/29 uniforms         | 4074464632    | Uniform Expense                    | N    |
| 6150   | Cintas Corporation No.2        |      | 506.57    | 24 Transactions       |               |                                    |      |
| 9273   | Crawford/Jim                   |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6466       |      | 179.99    | 2/8 safety boots      |               | Safety Materials                   | N    |
| 9273   | Crawford/Jim                   |      | 179.99    | 1 Transactions        |               |                                    |      |
| 5168   | Dyreson/Jeff                   |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6466       |      | 148.74    | 2/11 safety boots     |               | Safety Materials                   | N    |
| 5168   | Dyreson/Jeff                   |      | 148.74    | 1 Transactions        |               |                                    |      |
| 4591   | Hamann/James                   |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6466       |      | 153.99    | 2/16 safety boots     |               | Safety Materials                   | N    |
| 4591   | Hamann/James                   |      | 153.99    | 1 Transactions        |               |                                    |      |
| 5471   | Precise MRM LLC                |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6580       |      | 150.00    | 1/29 truck data plans | 200- 1029448  | Other Repair And Maintenance Suppl | N    |
| 5471   | Precise MRM LLC                |      | 150.00    | 1 Transactions        |               |                                    |      |
| 7153   | Stewartville Truck Service Inc |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6640       |      | 10,580.00 | 2/1 trailer           | 1400          | Equipment Purchased                | N    |
| 7153   | Stewartville Truck Service Inc |      | 10,580.00 | 1 Transactions        |               |                                    |      |
| 6138   | Woellert/Neil                  |      |           |                       |               |                                    |      |
|        | 13- 310- 000- 0000- 6466       |      | 191.24    | 2/16 safety boots     |               | Safety Materials                   | N    |
| 6138   | Woellert/Neil                  |      | 191.24    | 1 Transactions        |               |                                    |      |
| 310    | DEPT Total:                    |      | 16,247.17 | Highway Maintenance   | 8 Vendors     | 32 Transactions                    |      |
| 320    | DEPT                           |      |           | Highway Construction  |               |                                    |      |
| 99     | Erickson Engineering LLC       |      |           |                       |               |                                    |      |
|        | 13- 320- 000- 0000- 6265       |      | 211.00    | 1/11 consulting       | 13967         | Consulting                         | N    |

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# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 14

| Vendor | Name                                 | Rpt  | Amount   | Warrant Description         | Invoice #     | Account/Formula Descripti | 1099 |
|--------|--------------------------------------|------|----------|-----------------------------|---------------|---------------------------|------|
| No.    | Account/Formula                      | Accr |          | Service Dates               | Paid On Bhf # | On Behalf of Name         |      |
|        | 13- 320- 000- 0000- 6265             |      | 1,650.00 | 2/10 consulting             | 14017         | Consulting                | N    |
| 99     | Erickson Engineering LLC             |      | 1,861.00 | 2 Transactions              |               |                           |      |
| 82132  | Fillmore Co Journal                  |      |          |                             |               |                           |      |
|        | 13- 320- 000- 0000- 6241             |      | 68.94    | 2/8 ads: 623- 030           | 118271        | Advertising               | N    |
|        | 13- 320- 000- 0000- 6241             |      | 68.94    | 2/8 ads: 625- 015           | 118271        | Advertising               | N    |
|        | 13- 320- 000- 0000- 6241             |      | 68.94    | 2/8 ads: 618- 010           | 118271        | Advertising               | N    |
| 82132  | Fillmore Co Journal                  |      | 206.82   | 3 Transactions              |               |                           |      |
| 320    | DEPT Total:                          |      | 2,067.82 | Highway Construction        | 2 Vendors     | 5 Transactions            |      |
| 330    | DEPT                                 |      |          | Equipment Maintenance Shops |               |                           |      |
| 4380   | ABM Equipment & Supply Inc           |      |          |                             |               |                           |      |
|        | 13- 330- 000- 0000- 6575             | P    | 1,875.00 | 12/31 labor                 | 016608- IN    | Machinery Parts           | N    |
|        | 13- 330- 000- 0000- 6575             | P    | 86.72    | 12/31 parts                 | 016608- IN    | Machinery Parts           | N    |
| 4380   | ABM Equipment & Supply Inc           |      | 1,961.72 | 2 Transactions              |               |                           |      |
| 3691   | Bauer Built Inc                      |      |          |                             |               |                           |      |
|        | 13- 330- 000- 0000- 6516             |      | 160.00   | 1/4 labor                   | 43389         | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 10.00    | 1/4 tires/parts             | 43389         | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 400.00   | 1/5 tires/parts             | 43396         | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 10.00    | 1/8 tires/parts             | 43434         | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 160.00   | 1/8 labor                   | 43434         | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 110.00   | 1/12 labor                  | 730108612     | Tires & Repairs           | N    |
|        | 13- 330- 000- 0000- 6516             |      | 105.78   | 1/12 tires/parts            | 730108612     | Tires & Repairs           | N    |
| 3691   | Bauer Built Inc                      |      | 155.78   | 7 Transactions              |               |                           |      |
| 6150   | Cintas Corporation No.2              |      |          |                             |               |                           |      |
|        | 13- 330- 000- 0000- 6576             |      | 213.26   | 1/8 supplies                | 4072505303    | Shop Supplies & Tools     | N    |
|        | 13- 330- 000- 0000- 6576             |      | 213.26   | 1/22 supplies               | 4073841779    | Shop Supplies & Tools     | N    |
| 6150   | Cintas Corporation No.2              |      | 426.52   | 2 Transactions              |               |                           |      |
| 3550   | Emergency Automotive Technology, Inc |      |          |                             |               |                           |      |
|        | 13- 330- 000- 0000- 6575             |      | 447.76   | 2/1 parts                   | MP010621- 62  | Machinery Parts           | N    |
| 3550   | Emergency Automotive Technology, Inc |      | 447.76   | 1 Transactions              |               |                           |      |
| 5751   | Fastenal Company                     |      |          |                             |               |                           |      |
|        | 13- 330- 000- 0000- 6576             |      | 15.06    | 1/28 supplies               | 86949         | Shop Supplies & Tools     | N    |
|        | 13- 330- 000- 0000- 6576             |      | 1,035.50 | 1/29 supplies               | 86955         | Shop Supplies & Tools     | N    |

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# \*\*\* Fillmore County \*\*\*



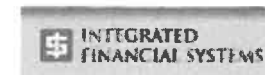
Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor | Name                     | Rpt      | Warrant Description | Invoice #     | Account/Formula Descripti       | 1099 |
|--------|--------------------------|----------|---------------------|---------------|---------------------------------|------|
| No.    | Account/Formula          | Accr     | Service Dates       | Paid On Bhf # | On Behalf of Name               |      |
|        | 13- 330- 000- 0000- 6576 | 49.82    | 2/5 supplies        | 87013         | Shop Supplies & Tools           | N    |
|        | 13- 330- 000- 0000- 6576 | 27.50    | 2/11 supplies       | 87167         | Shop Supplies & Tools           | N    |
| 5751   | Fastenal Company         | 1,127.88 |                     |               |                                 |      |
|        |                          |          | 4 Transactions      |               |                                 |      |
| 4529   | Grainger                 |          |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6576 | 1,458.37 | 1/26 supplies       | 9784899859    | Shop Supplies & Tools           | N    |
| 4529   | Grainger                 | 1,458.37 |                     |               |                                 |      |
|        |                          |          | 1 Transactions      |               |                                 |      |
| 155    | Hammell Equipment Inc    |          |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6561 | 175.42   | 1/27 additive       | RI74679       | Gasoline Diesel And Other Fuels | N    |
| 155    | Hammell Equipment Inc    | 175.42   |                     |               |                                 |      |
|        |                          |          | 1 Transactions      |               |                                 |      |
| 2669   | Hammell Equipment Inc    |          |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6561 | 79.60    | 1/4 additive        | HI54437       | Gasoline Diesel And Other Fuels | N    |
| 2669   | Hammell Equipment Inc    | 79.60    |                     |               |                                 |      |
|        |                          |          | 1 Transactions      |               |                                 |      |
| 3714   | Hovey Oil Co Inc         |          |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6561 | 822.15   | 1/20 #1 diesel      | 2916          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 227.64   | 1/20 gas            | 2916          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 701.77   | 1/20 #2 diesel      | 2916          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 708.75   | 1/21 #1 diesel      | 2918          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 653.63   | 1/21 #2 diesel      | 2918          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 731.65   | 1/22 #2 diesel      | 2930          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 665.00   | 1/22 #1 diesel      | 2930          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 522.90   | 1/28 #2 diesel      | 2962          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 567.00   | 1/28 #1 diesel      | 2962          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 756.00   | 2/2 #1 diesel       | 2976          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 908.50   | 2/2 #2 diesel       | 2976          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 661.50   | 2/1 #1 diesel       | 2977          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 731.58   | 2/1 #2 diesel       | 2977          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 690.05   | 2/3 #2 diesel       | 3012          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 817.55   | 2/3 #1 diesel       | 3012          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 640.25   | 2/5 #1 diesel       | 3022          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 2,467.40 | 2/5 gas             | 3022          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 598.00   | 2/5 #2 diesel       | 3022          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 1,387.50 | 2/8 #2 diesel       | 3032          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 1,477.50 | 2/8 #1 diesel       | 3032          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 790.50   | 2/9 #1 diesel       | 3042          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561 | 841.50   | 2/9 #2 diesel       | 3042          | Gasoline Diesel And Other Fuels | N    |

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# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

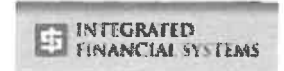
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| Vendor | Name                       | Rpt       | Warrant Description | Invoice #     | Account/Formula Descripti       | 1099 |
|--------|----------------------------|-----------|---------------------|---------------|---------------------------------|------|
| No.    | Account/Formula            | Accr      | Service Dates       | Paid On Bhf # | On Behalf of Name               |      |
|        | 13- 330- 000- 0000- 6561   | 927.68    | 2/12 #2 diesel      | 3065          | Gasoline Diesel And Other Fuels | N    |
|        | 13- 330- 000- 0000- 6561   | 818.80    | 2/12 #1 diesel      | 3065          | Gasoline Diesel And Other Fuels | N    |
| 3714   | Hovey Oil Co Inc           | 20,114.80 |                     |               |                                 |      |
|        |                            |           | 24 Transactions     |               |                                 |      |
| 83550  | Kelly Printing & Signs LLC |           |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6575   | 12.00     | 1/31 parts          | 38884         | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 56.00     | 1/31 parts          | 38892         | Machinery Parts                 | N    |
| 83550  | Kelly Printing & Signs LLC | 68.00     |                     |               |                                 |      |
|        |                            |           | 2 Transactions      |               |                                 |      |
| 3541   | Nuss Truck & Equipment     |           |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6575   | 114.50    | 1/4 parts           | 1199575P      | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 295.21    | 1/5 parts           | 1199616P      | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6576   | 347.60    | 1/6 supplies        | 1199652P      | Shop Supplies & Tools           | N    |
|        | 13- 330- 000- 0000- 6576   | 126.00    | 1/11 supplies       | 1199749P      | Shop Supplies & Tools           | N    |
|        | 13- 330- 000- 0000- 6575   | 33.68     | 1/20 parts          | 1200004P      | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6576   | 396.59    | 1/26 supplies       | 1200159P      | Shop Supplies & Tools           | N    |
|        | 13- 330- 000- 0000- 6575   | 102.77    | 1/25 parts          | 170749        | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 850.49    | 1/25 labor          | 170749        | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 142.25    | 1/26 parts          | 170786        | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 722.10    | 1/26 labor          | 170786        | Machinery Parts                 | N    |
| 3541   | Nuss Truck & Equipment     | 3,131.19  |                     |               |                                 |      |
|        |                            |           | 10 Transactions     |               |                                 |      |
| 303    | Preston Equipment Company  |           |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6576   | 38.31     | 1/6 supplies        | 01- 104079    | Shop Supplies & Tools           | N    |
|        | 13- 330- 000- 0000- 6575   | 79.51     | 1/6 parts           | 01- 104095    | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 156.61    | 1/6 parts           | 01- 104097    | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 22.16     | 1/7 parts           | 01- 104136    | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 2.88      | 1/12 parts          | 01- 104325    | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 49.52     | 1/27 parts          | 01- 104941    | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 178.45    | 1/27 parts          | 01- 104942    | Machinery Parts                 | N    |
| 303    | Preston Equipment Company  | 214.22    |                     |               |                                 |      |
|        |                            |           | 7 Transactions      |               |                                 |      |
| 3206   | S & A Petroleum            |           |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6561   | 19.95     | 1/11 gas            | 200851        | Gasoline Diesel And Other Fuels | N    |
| 3206   | S & A Petroleum            | 19.95     |                     |               |                                 |      |
|        |                            |           | 1 Transactions      |               |                                 |      |
| 6600   | Solberg Welding Inc        |           |                     |               |                                 |      |
|        | 13- 330- 000- 0000- 6575   | 47.15     | 1/11 parts          | 13603         | Machinery Parts                 | N    |
|        | 13- 330- 000- 0000- 6575   | 11.04     | 1/22 parts          | 13629         | Machinery Parts                 | N    |



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13 County Road & Bridge

# \*\*\* Fillmore County \*\*\*



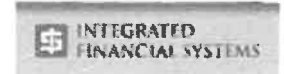
Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor | Name                          | Rpt  | Amount    | Warrant Description            | Invoice #     | Account/Formula Descripti | 1099 |
|--------|-------------------------------|------|-----------|--------------------------------|---------------|---------------------------|------|
| No.    | Account/Formula               | Accr |           | Service Dates                  | Paid On Bhf # | On Behalf of Name         |      |
| 6600   | Solberg Welding Inc           |      | 58.19     |                                |               |                           |      |
|        |                               |      |           | 2 Transactions                 |               |                           |      |
| 5833   | Spring Valley Ace Hardware    |      |           |                                |               |                           |      |
|        | 13- 330- 000- 0000- 6576      |      | 929.92    | 1/11 cordless chainsaw- bucket | A139298       | Shop Supplies & Tools     | N    |
|        | 13- 330- 000- 0000- 6576      |      | 15.98     | 1/22 supplies                  | B212331       | Shop Supplies & Tools     | N    |
| 5833   | Spring Valley Ace Hardware    |      | 945.90    |                                |               |                           |      |
|        |                               |      |           | 2 Transactions                 |               |                           |      |
| 3242   | Titan Machinery Inc.          |      |           |                                |               |                           |      |
|        | 13- 330- 000- 0000- 6575      |      | 346.98    | 1/7 parts                      | 15043844      | Machinery Parts           | N    |
| 3242   | Titan Machinery Inc.          |      | 346.98    |                                |               |                           |      |
|        |                               |      |           | 1 Transactions                 |               |                           |      |
| 7757   | Universal Truck Equipment Inc |      |           |                                |               |                           |      |
|        | 13- 330- 000- 0000- 6575      |      | 93.00     | 1/29 parts                     | 54343         | Machinery Parts           | N    |
|        | 13- 330- 000- 0000- 6576      |      | 212.00    | 2/1 supplies                   | 54361         | Shop Supplies & Tools     | N    |
|        | 13- 330- 000- 0000- 6575      |      | 81.80     | 2/3 parts                      | 54387         | Machinery Parts           | N    |
| 7757   | Universal Truck Equipment Inc |      | 386.80    |                                |               |                           |      |
|        |                               |      |           | 3 Transactions                 |               |                           |      |
| 6286   | World Fuel Services Inc       |      |           |                                |               |                           |      |
|        | 13- 330- 000- 0000- 6565      |      | 298.78    | 1/29 grease                    | 117502        | Motor Oil And Lubricants  | N    |
| 6286   | World Fuel Services Inc       |      | 298.78    |                                |               |                           |      |
|        |                               |      |           | 1 Transactions                 |               |                           |      |
| 330    | DEPT Total:                   |      | 31,417.86 | Equipment Maintenance Shops    | 18 Vendors    | 72 Transactions           |      |
| 13     | Fund Total:                   |      | 50,728.81 | County Road & Bridge           |               | 113 Transactions          |      |

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14 Sanitation Fund

# \*\*\* Fillmore County \*\*\*



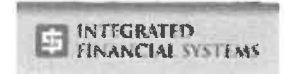
Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor | Name                     | Rpt    | Warrant Description           | Invoice #     | Account/Formula Descripti       | 1099 |
|--------|--------------------------|--------|-------------------------------|---------------|---------------------------------|------|
| No.    | Account/Formula          | Accr   | Service Dates                 | Paid On Bhf # | On Behalf of Name               |      |
| 390    | DEPT                     |        | Resource Recovery Center      |               |                                 |      |
| 6150   | Cintas Corporation No.2  |        |                               |               |                                 |      |
|        | 14- 390- 000- 0000- 6377 | 13.24  | Uniforms                      | 4075110206    | Fees And Service Charges        | N    |
|        |                          |        | 02/05/2021 02/05/2021         |               |                                 |      |
| 6150   | Cintas Corporation No.2  | 13.24  | 1 Transactions                |               |                                 |      |
| 82132  | Fillmore Co Journal      |        |                               |               |                                 |      |
|        | 14- 390- 000- 0000- 6241 | 30.10  | Transfer Station Attendant Ad | 118238        | Advertising                     | N    |
|        |                          |        | 01/11/2021 01/11/2021         |               |                                 |      |
|        | 14- 390- 000- 0000- 6241 | 30.10  | Transfer Station Attendant Ad | 118239        | Advertising                     | N    |
|        |                          |        | 01/18/2021 01/18/2021         |               |                                 |      |
|        | 14- 390- 000- 0000- 6241 | 30.10  | Transfer Station Attendant Ad | 118240        | Advertising                     | N    |
|        |                          |        | 01/25/2021 01/25/2021         |               |                                 |      |
| 82132  | Fillmore Co Journal      | 90.30  | 3 Transactions                |               |                                 |      |
| 3206   | S & A Petroleum          |        |                               |               |                                 |      |
|        | 14- 390- 000- 0000- 6561 | 30.44  | RRC Forklift LP               | 00880         | Gasoline Diesel And Other Fuels | N    |
|        |                          |        | 01/12/2021 01/12/2021         |               |                                 |      |
| 3206   | S & A Petroleum          | 30.44  | 1 Transactions                |               |                                 |      |
| 1472   | Stericycle Inc           |        |                               |               |                                 |      |
|        | 14- 390- 000- 0000- 6862 | 50.70  | Sharps Disposal               | 4009918279    | Management Of Problem Wastes    | N    |
|        |                          |        | 01/21/2021 01/21/2021         |               |                                 |      |
| 1472   | Stericycle Inc           | 50.70  | 1 Transactions                |               |                                 |      |
| 390    | DEPT Total:              | 184.68 | Resource Recovery Center      | 4 Vendors     | 6 Transactions                  |      |
| 14     | Fund Total:              | 184.68 | Sanitation Fund               |               | 6 Transactions                  |      |

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23 County Airport Fund

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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| Vendor | Name                     |      | Rpt |        | Warrant Description   | Invoice #     | Account/Formula Descripti       | 1099 |
|--------|--------------------------|------|-----|--------|-----------------------|---------------|---------------------------------|------|
| No.    | Account/Formula          | Accr |     | Amount | Service Dates         | Paid On Bhf # | On Behalf of Name               |      |
| 350    | DEPT                     |      |     |        | County Airport        |               |                                 |      |
| 170    | Hyland Motor Company     |      |     |        |                       |               |                                 |      |
|        | 23- 350- 000- 0000- 6305 | AP   | P   | 59.50  | Tractor MTC           | 144390        | Machinery And Equipment Repairs | N    |
|        |                          |      |     |        | 09/01/2020 09/01/2020 |               |                                 |      |
|        | 23- 350- 000- 0000- 6305 | AP   | P   | 254.31 | Mower Wheel Repair    | 144819        | Machinery And Equipment Repairs | N    |
|        |                          |      |     |        | 10/15/2020 10/15/2020 |               |                                 |      |
| 170    | Hyland Motor Company     |      |     | 313.81 | 2 Transactions        |               |                                 |      |
| 350    | DEPT Total:              |      |     | 313.81 | County Airport        | 1 Vendors     | 2 Transactions                  |      |
| 23     | Fund Total:              |      |     | 313.81 | County Airport Fund   |               | 2 Transactions                  |      |

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73 Greenleafton Septic Projec

# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 20

|     | <u>Vendor Name</u> |                          | <u>Rpt</u>  | <u>Amount</u> | <u>Warrant Description</u>       | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|-----|--------------------|--------------------------|-------------|---------------|----------------------------------|----------------------|----------------------------------|-------------|
|     | <u>No.</u>         | <u>Account/Formula</u>   | <u>Accr</u> |               | <u>Service Dates</u>             | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 611 | DEPT               |                          |             |               | Greenleafton Maintenance Expense |                      |                                  |             |
|     | 6148               | Hagy/Jacquelyn           |             |               |                                  |                      |                                  |             |
|     |                    | 73- 611- 000- 0000- 5838 |             | 705.64        | Greenleafton Septic SA Refund    |                      | Greenleafton Loan Payoff         | N           |
|     |                    |                          |             |               | 02/26/2021 02/26/2021            |                      |                                  |             |
|     | 6148               | Hagy/Jacquelyn           |             | 705.64        | 1 Transactions                   |                      |                                  |             |
| 611 | DEPT Total:        |                          |             | 705.64        | Greenleafton Maintenance Expense | 1 Vendors            | 1 Transactions                   |             |
| 73  | Fund Total:        |                          |             | 705.64        | Greenleafton Septic Project      |                      | 1 Transactions                   |             |
|     | Final Total:       |                          |             | 96,079.98     | 91 Vendors                       | 188 Transactions     |                                  |             |

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# \*\*\* Fillmore County \*\*\*

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



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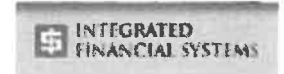
## Recap by Fund

| <u>Fund</u> | <u>AMOUNT</u> | <u>Name</u>                |
|-------------|---------------|----------------------------|
| 1           | 44,147.04     | County Revenue Fund        |
| 13          | 50,728.81     | County Road & Bridge       |
| 14          | 184.68        | Sanitation Fund            |
| 23          | 313.81        | County Airport Fund        |
| 73          | 705.64        | Greenleafon Septic Project |
| All Funds   | 96,079.98     | Total                      |

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1 County Revenue Fund

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 2

|   | <u>Vendor Name</u>                                               | <u>Rpt</u>  |               | <u>Warrant Description</u>                              | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|---|------------------------------------------------------------------|-------------|---------------|---------------------------------------------------------|----------------------|----------------------------------|-------------|
|   | <u>No. Account/Formula</u>                                       | <u>Accr</u> | <u>Amount</u> | <u>Service Dates</u>                                    | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 1 | 85440 Centurylink<br>01-149-000-0000-6203                        |             | 1,852.73      | Courthouse Phones 01/26-02/25<br>01/26/2021 02/25/2021  | 301269347            | Telephone                        | N           |
|   | 85440 Centurylink                                                |             | 1,852.73      | 1 Transactions                                          |                      |                                  |             |
| 2 | 1233 Fillmore Co District Court<br>01-041-000-0000-6377          |             | 5.00          | COJ Satisfaction 34.0052.000<br>02/09/2021 02/09/2021   |                      | Fees And Service Charges         | N           |
|   | 1233 Fillmore Co District Court                                  |             | 5.00          | 1 Transactions                                          |                      |                                  |             |
| 3 | 6048 Girard's Business Solutions, Inc.<br>01-061-000-0000-6640   |             | 450.00        | Annual Maintenance<br>03/14/2021 03/13/2022             | 2103FILLMOR          | Equipment Purchased              | N           |
|   | 6048 Girard's Business Solutions, Inc.                           |             | 450.00        | 1 Transactions                                          |                      |                                  |             |
| 4 | 4441 Independent Emergency Services, LLC<br>01-201-000-0000-6310 |             | 100.00        | E911 Service February 2021<br>02/01/2021 02/28/2021     | 200-0223             | Contract Repairs And Maintenance | Y           |
|   | 4441 Independent Emergency Services, LLC                         |             | 100.00        | 1 Transactions                                          |                      |                                  |             |
| 5 | 6049 Jaguar Software Development, Inc.<br>01-061-000-0000-6640   |             | 1,350.00      | Annual Maint 3/14/21-3/13/22<br>03/14/2021 03/13/2022   | 10071                | Equipment Purchased              | N           |
|   | 6049 Jaguar Software Development, Inc.                           |             | 1,350.00      | 1 Transactions                                          |                      |                                  |             |
| 6 | 7213 Metro Sales, Inc<br>01-100-000-0000-6310                    |             | 177.40        | Qtr Usage- Large Format Copier<br>02/05/2021 05/04/2021 | INV1752996           | Contract Repairs And Maintenance | N           |
|   | 7213 Metro Sales, Inc                                            |             | 177.40        | 1 Transactions                                          |                      |                                  |             |
| 7 | 5536 MiEnergy Cooperative<br>01-251-000-0000-6251                |             | 128.37        | Radio Tower Electric<br>01/01/2021 02/01/2021           |                      | Electricity                      | N           |
|   | 5536 MiEnergy Cooperative                                        |             | 128.37        | 1 Transactions                                          |                      |                                  |             |
| 8 | 6094 MN Energy Resources Corporation<br>01-111-000-0000-6255     |             | 2,185.12      | Crthse & FCOB Natural Gas<br>12/21/2020 01/25/2021      | 3579420064           | Gas                              | N           |
|   | 6094 MN Energy Resources Corporation                             |             | 2,185.12      | 1 Transactions                                          |                      |                                  |             |

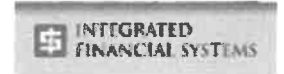
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1 County Revenue Fund

# \*\*\* Fillmore County \*\*\*



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 3

| <u>Vendor Name</u>         | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u>              |
|----------------------------|-------------|----------------------------|----------------------|----------------------------------|--------------------------|
| <u>No. Account/Formula</u> | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u> | <u>Paid On Bhf #</u>             | <u>On Behalf of Name</u> |
| 1 Fund Total:              |             | 6,248.62                   | County Revenue Fund  | 8 Vendors                        | 8 Transactions           |

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 14 Sanitation Fund

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

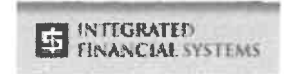
Page 4

| <u>Vendor Name</u> |                                               | <u>Rpt</u>  | <u>Warrant Description</u> |                                                        | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> |                | <u>1099</u> |
|--------------------|-----------------------------------------------|-------------|----------------------------|--------------------------------------------------------|----------------------|----------------------------------|----------------|-------------|
| <u>No.</u>         | <u>Account/Formula</u>                        | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>                                   | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |                |             |
| 9                  | 85440 Centurylink<br>14- 390- 000- 0000- 6203 |             | 146.84                     | RRC Phone/Internet 1/26- 2/25<br>01/26/2021 02/25/2021 | 301270054            | Telephone                        |                | N           |
|                    | 85440 Centurylink                             |             | 146.84                     | 1 Transactions                                         |                      |                                  |                |             |
| 14 Fund Total:     |                                               |             | 146.84                     | Sanitation Fund                                        |                      | 1 Vendors                        | 1 Transactions |             |



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 73 Greenleafon Septic Projec

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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| <u>Vendor Name</u> |                                                       | <u>Rpt</u>  | <u>Warrant Description</u> |                                                      | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|--------------------|-------------------------------------------------------|-------------|----------------------------|------------------------------------------------------|----------------------|----------------------------------|-------------|
| <u>No.</u>         | <u>Account/Formula</u>                                | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>                                 | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 10                 | 5536 MiEnergy Cooperative<br>73- 611- 000- 0000- 6251 |             | 53.74                      | Greenleafon Plant Grinder<br>01/01/2021 02/01/2021   |                      | Electricity                      | N           |
| 11                 | 73- 611- 000- 0000- 6251                              |             | 315.28                     | Greenleafon Treatment Plant<br>01/01/2021 02/01/2021 |                      | Electricity                      | N           |
|                    | 5536 MiEnergy Cooperative                             |             | 369.02                     | 2 Transactions                                       |                      |                                  |             |
| 73 Fund Total:     |                                                       |             | 369.02                     | Greenleafon Septic Project                           | 1 Vendors            | 2 Transactions                   |             |

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 87 State Revenue And School

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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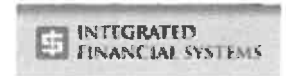
| Vendor         | <u>Name</u>                                          | <u>Rpt</u>  | <u>Amount</u> | <u>Warrant Description</u>                        | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|----------------|------------------------------------------------------|-------------|---------------|---------------------------------------------------|----------------------|----------------------------------|-------------|
| <u>No.</u>     | <u>Account/Formula</u>                               | <u>Accr</u> |               | <u>Service Dates</u>                              | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 12             | 4551 Commissioner Of Revenue<br>87-000-000-0000-2405 | DTG O       | 25.00         | 2020 Forfeiture Deed Fee<br>12/18/2020 12/18/2020 | 02236092             | Forfeit Sale State Deed Fee      | N           |
|                | 4551 Commissioner Of Revenue                         |             | 25.00         | 1 Transactions                                    |                      |                                  |             |
| 87 Fund Total: |                                                      |             | 25.00         | State Revenue And School Fund                     | 1 Vendors            | 1 Transactions                   |             |
| Final Total:   |                                                      |             | 6,789.48      | 11 Vendors                                        | 12 Transactions      |                                  |             |

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# \*\*\* Fillmore County \*\*\*

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



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## Recap by Fund

| <u>Fund</u> | <u>AMOUNT</u> | <u>Name</u>                   |                    |
|-------------|---------------|-------------------------------|--------------------|
| 1           | 6,248.62      | County Revenue Fund           |                    |
| 14          | 146.84        | Sanitation Fund               |                    |
| 73          | 369.02        | Greenleafton Septic Project   |                    |
| 87          | 25.00         | State Revenue And School Fund |                    |
| All Funds   | 6,789.48      | Total                         | Approved by, ..... |
|             |               |                               | .....              |
|             |               |                               | .....              |

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1 County Revenue Fund

## \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 2

| Vendor        | Name                        |      | Rpt |           | Warrant Description      | Invoice #     | Account/Formula Descripti   | 1099 |
|---------------|-----------------------------|------|-----|-----------|--------------------------|---------------|-----------------------------|------|
| No.           | Account/Formula             | Accr |     | Amount    | Service Dates            | Paid On Bhf # | On Behalf of Name           |      |
| 6317          | Enterprise Fleet Management |      |     |           |                          |               |                             |      |
|               | 01- 202- 000- 0000- 6650    |      |     | 5,988.75  | February Lease Payment   | 2668          | Enterprise Vehicle Payments | N    |
|               |                             |      |     |           | 02/01/2021 02/28/2021    |               |                             |      |
| 6317          | Enterprise Fleet Management |      |     | 5,988.75  | 1 Transactions           |               |                             |      |
| 6676          | Marco - Phones              |      |     |           |                          |               |                             |      |
|               | 01- 149- 000- 0000- 6203    |      |     | 3,473.27  | February 2021 Phones     | 28716146      | Telephone                   | Y    |
|               |                             |      |     |           | 02/01/2021 02/28/2021    |               |                             |      |
| 6676          | Marco - Phones              |      |     | 3,473.27  | 1 Transactions           |               |                             |      |
| 4344          | OFFICE OF MNIT SERVICES     |      |     |           |                          |               |                             |      |
|               | 01- 149- 000- 0000- 6203    |      |     | 1,300.00  | January 2021 IT Services | DV21010348    | Telephone                   | N    |
|               |                             |      |     |           | 01/01/2021 01/31/2021    |               |                             |      |
| 4344          | OFFICE OF MNIT SERVICES     |      |     | 1,300.00  | 1 Transactions           |               |                             |      |
| 308           | Preston Public Utilities    |      |     |           |                          |               |                             |      |
|               | 01- 111- 000- 0000- 6251    |      |     | 3,942.33  | Courthouse Utilities     |               | Electricity                 | N    |
|               |                             |      |     |           | 12/30/2020 01/29/2021    |               |                             |      |
|               | 01- 111- 000- 0000- 6251    |      |     | 1,963.19  | FCOB Utilities           |               | Electricity                 | N    |
|               |                             |      |     |           | 12/23/2020 01/28/2021    |               |                             |      |
|               | 01- 251- 000- 0000- 6251    |      |     | 2,117.07  | Jail Utilities           |               | Electricity                 | N    |
|               |                             |      |     |           | 12/23/2020 01/28/2021    |               |                             |      |
| 308           | Preston Public Utilities    |      |     | 8,022.59  | 3 Transactions           |               |                             |      |
| 1 Fund Total: |                             |      |     | 18,784.61 | County Revenue Fund      | 4 Vendors     | 6 Transactions              |      |

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13 County Road & Bridge

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 3

| Vendor         | Name                      | Accr | Rpt | Amount   | Warrant Description  | Invoice #     | Account/Formula Descripti     | 1099 |
|----------------|---------------------------|------|-----|----------|----------------------|---------------|-------------------------------|------|
| No.            | Account/Formula           |      |     |          | Service Dates        | Paid On Bhf # | On Behalf of Name             |      |
| 197            | Kruegel's Inc             |      |     |          |                      |               |                               |      |
|                | 13- 330- 000- 0000- 6255  |      |     | 558.53   | 2/8 propane          | 50186         | Gas                           | N    |
| 197            | Kruegel's Inc             |      |     | 558.53   | 1 Transactions       |               |                               |      |
| 5536           | MiEnergy Cooperative      |      |     |          |                      |               |                               |      |
|                | 13- 330- 000- 0000- 6251  |      |     | 251.85   | 2/5 electricity      | 302875004     | Electricity                   | N    |
|                | 13- 300- 000- 0000- 6306  |      |     | 47.43    | 2/5 electricity      | 302875008     | Radio Tower Repair & Services | N    |
|                | 13- 310- 000- 0000- 6251  |      |     | 42.00    | 2/5 electricity      | 302875011     | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 251.24   | 2/5 electricity      | 302875012     | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 28.33    | 2/5 electricity      | 302875013     | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 28.62    | 2/5 electricity      | 333377001     | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 136.15   | 2/5 electricity      | 333377002     | Electricity                   | N    |
| 5536           | MiEnergy Cooperative      |      |     | 785.62   | 7 Transactions       |               |                               |      |
| 308            | Preston Public Utilities  |      |     |          |                      |               |                               |      |
|                | 13- 330- 000- 0000- 6251  |      |     | 1,049.38 | 2/16 utilities       | 4458327       | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 44.66    | 2/16 utilities       | 4473A342      | Electricity                   | N    |
|                | 13- 330- 000- 0000- 6251  |      |     | 1,343.75 | 2/16 utilities       | 4473B341      | Electricity                   | N    |
| 308            | Preston Public Utilities  |      |     | 2,437.79 | 3 Transactions       |               |                               |      |
| 1487           | Waste Management - WI- MN |      |     |          |                      |               |                               |      |
|                | 13- 330- 000- 0000- 6251  |      |     | 75.74    | 2/1 utilities        | 3759635000    | Electricity                   | N    |
| 1487           | Waste Management - WI- MN |      |     | 75.74    | 1 Transactions       |               |                               |      |
| 13 Fund Total: |                           |      |     | 3,857.68 | County Road & Bridge | 4 Vendors     | 12 Transactions               |      |

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14 Sanitation Fund

# \*\*\* Fillmore County \*\*\*



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 4

| <u>Vendor Name</u>                                       | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>                                    | <u>Account/Formula Descripti</u> | <u>1099</u>              |
|----------------------------------------------------------|-------------|----------------------------|-----------------------------------------------------|----------------------------------|--------------------------|
| <u>No. Account/Formula</u>                               | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>                                | <u>Paid On Bhf #</u>             | <u>On Behalf of Name</u> |
| 308 Preston Public Utilities<br>14- 390- 000- 0000- 6251 |             | 784.93                     | Transfer Station Utilities<br>12/23/2020 01/28/2021 | Electricity                      | N                        |
| 308 Preston Public Utilities                             |             | 784.93                     | 1 Transactions                                      |                                  |                          |
| 14 Fund Total:                                           |             | 784.93                     | Sanitation Fund                                     | 1 Vendors                        | 1 Transactions           |

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 22 Agbmp Septic Loans

# \*\*\* Fillmore County \*\*\*



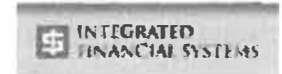
## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 5

| Vendor         | <u>Name</u>                                                     | <u>Rpt</u>  |               | <u>Warrant Description</u>                             | <u>Invoice #</u>     | <u>Account/Formula Descripti</u> | <u>1099</u> |
|----------------|-----------------------------------------------------------------|-------------|---------------|--------------------------------------------------------|----------------------|----------------------------------|-------------|
| <u>No.</u>     | <u>Account/Formula</u>                                          | <u>Accr</u> | <u>Amount</u> | <u>Service Dates</u>                                   | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 7155           | David Meyer/Hofschulte Backhoe & Septic<br>22-609-000-0000-6810 |             | 29,525.00     | AgBMP - D Meyer - 35.0102.000<br>02/19/2021 02/19/2021 |                      | Agbmp Septic System Loan         | N           |
| 7155           | David Meyer/Hofschulte Backhoe & Septic                         |             | 29,525.00     | 1 Transactions                                         |                      |                                  |             |
| 22 Fund Total: |                                                                 |             | 29,525.00     | Agbmp Septic Loans                                     | 1 Vendors            | 1 Transactions                   |             |

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23 County Airport Fund

# \*\*\* Fillmore County \*\*\*



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 6

| Vendor         | <u>Name</u>            | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>             | <u>Account/Formula Descripti</u> | <u>1099</u>              |
|----------------|------------------------|-------------|----------------------------|------------------------------|----------------------------------|--------------------------|
| <u>No.</u>     | <u>Account/Formula</u> | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>         | <u>Paid On Bhf #</u>             | <u>On Behalf of Name</u> |
| 5536           | MiEnergy Cooperative   |             |                            |                              |                                  |                          |
|                | 23-350-000-0000-6251   |             | 47.22                      | 1/01/21 - 2/1/21 Electricity |                                  | N                        |
|                |                        |             |                            | 01/01/2021 02/01/2021        |                                  |                          |
|                | 23-350-000-0000-6251   |             | 544.91                     | 1/1/21 - 2/1/21 Electricity  |                                  | N                        |
|                |                        |             |                            | 01/01/2021 02/01/2021        |                                  |                          |
| 5536           | MiEnergy Cooperative   |             | 592.13                     | 2 Transactions               |                                  |                          |
| 23 Fund Total: |                        |             | 592.13                     | County Airport Fund          | 1 Vendors                        | 2 Transactions           |



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 76 Trust And Agency Fund

# \*\*\* Fillmore County \*\*\*



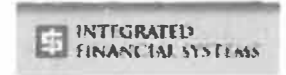
## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 7

| Vendor <u>Name</u>         | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>              | <u>Account/Formula Descripti</u> | <u>1099</u>              |
|----------------------------|-------------|----------------------------|-------------------------------|----------------------------------|--------------------------|
| <u>No. Account/Formula</u> | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>          | <u>Paid On Bhf #</u>             | <u>On Behalf of Name</u> |
| 110 Fillmore Co Treasurer  |             |                            |                               |                                  |                          |
| 76- 000- 000- 0000- 2006   |             | 876.00                     | RRC Sales & Use Tax           | Commercial Sw Mgmt Tax           | N                        |
|                            |             |                            | 01/01/2021 01/31/2021         |                                  |                          |
| 76- 000- 000- 0000- 2007   |             | 179.00                     | 041,101 & 602 Sales & Use Tax | Sales Tax Collected              | N                        |
|                            |             |                            | 01/01/2021 01/31/2021         |                                  |                          |
| 76- 300- 000- 0000- 2007   |             | 58.00                      | R & B Sales & Use Tax         | Sales Tax Collected              | N                        |
|                            |             |                            | 01/01/2021 01/31/2021         |                                  |                          |
| 110 Fillmore Co Treasurer  |             | 1,113.00                   | 3 Transactions                |                                  |                          |
| 76 Fund Total:             |             | 1,113.00                   | Trust And Agency Fund         | 1 Vendors                        | 3 Transactions           |

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87 State Revenue And School

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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| Vendor Name                | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>              | <u>Account/Formula Descripti</u> | <u>1099</u>              |
|----------------------------|-------------|----------------------------|-------------------------------|----------------------------------|--------------------------|
| <u>No. Account/Formula</u> | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>          | <u>Paid On Bhf #</u>             | <u>On Behalf of Name</u> |
| 110 Fillmore Co Treasurer  |             |                            |                               |                                  |                          |
| 87-000-000-0000-2470       |             | 31,553.48                  | January 2021 Mortgage Tax     | Mortgage Reg Tax- State          | N                        |
|                            |             |                            | 01/01/2021 01/31/2021         |                                  |                          |
| 87-000-000-0000-2471       |             | 36,913.76                  | January 2021 Deed Tax         | State Deed Tax- State            | N                        |
|                            |             |                            | 01/01/2021 01/31/2021         |                                  |                          |
| 110 Fillmore Co Treasurer  |             | 68,467.24                  | 2 Transactions                |                                  |                          |
| 87 Fund Total:             |             | 68,467.24                  | State Revenue And School Fund | 1 Vendors                        | 2 Transactions           |
| Final Total:               |             | 123,124.59                 | 13 Vendors                    | 27 Transactions                  |                          |

smensink  
2/17/21

3:09PM

# \*\*\* Fillmore County \*\*\*

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Page 9

## Recap by Fund

| <u>Fund</u>      | <u>AMOUNT</u>     | <u>Name</u>                   |
|------------------|-------------------|-------------------------------|
| 1                | 18,784.61         | County Revenue Fund           |
| 13               | 3,857.68          | County Road & Bridge          |
| 14               | 784.93            | Sanitation Fund               |
| 22               | 29,525.00         | Agbmp Septic Loans            |
| 23               | 592.13            | County Airport Fund           |
| 76               | 1,113.00          | Trust And Agency Fund         |
| 87               | 68,467.24         | State Revenue And School Fund |
| <b>All Funds</b> | <b>123,124.59</b> | <b>Total</b>                  |

Approved by,

.....  
.....  
.....



Board of Commissioners and Management  
Fillmore County  
Preston, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fillmore County (the County) as of and for the year ended December 31, 2019, and have issued our report thereon dated February 9, 2021. 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. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant audit findings**

### ***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 the County are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the County 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 Minnesota Office of the State Auditor's published guideline and historical practice. The useful life of a depreciable asset determines the amount of depreciation that is reported at the end of each reporting period. 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.

***Qualitative aspects of accounting practices (continued)***

***Accounting estimates (continued)***

- 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 the portion that 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 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.
- Management's estimate of the net pension liability is based on estimates prepared by a third party actuary, including expected salary increases, inflation, estimated life expectancy and actual required contributions upon meeting the eligibility requirements. We reviewed the key assumptions used to estimate the liability in determining that they are 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.

***Difficulties encountered in performing the audit***

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

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

The following material misstatements detected as a result of audit procedures that were corrected by management: we proposed adjusting entries that have been recorded in the County's accounts, including interfund receivables/payables, receivables and deferred inflows for unavailable revenues, taxes and special assessments revenues, loans receivable and related revenues, intergovernmental revenues, prepaid and inventory assets, and contracts payable.

***Disagreements with management***

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

***Management representations***

We have requested certain representations from management that are included in the attached management representation letter dated February 9, 2021.

***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 County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the County'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 letter to you dated February 9, 2021, communicating internal control related matters identified during the audit.

***Other information in documents containing audited financial statements***

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 February 9, 2021.

With respect to the combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances – nonmajor governmental funds, the combining statement of changes and liabilities – agency funds, budgetary comparison schedules for the sanitation, airport, EDA and debt service funds, and the schedule of intergovernmental revenues (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 February 9, 2021.

\* \* \*

This communication is intended solely for the information and use of the County Board of Commissioners and management of Fillmore County, and is not intended to be, and should not be, used by anyone other than these specified parties.

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

**CliftonLarsonAllen LLP**

Rochester, Minnesota  
February 9, 2021

**FILLMORE COUNTY, MINNESOTA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2019**





**FILLMORE COUNTY, MINNESOTA  
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## **INTRODUCTORY SECTION**



**FILLMORE COUNTY, MINNESOTA  
PRINCIPAL COUNTY OFFICIALS  
DECEMBER 31, 2019**

County Board

|             |              |                  |
|-------------|--------------|------------------|
| District 1: | Mitch Lentz  | Commissioner     |
| District 2: | Randy Dahl   | Commissioner     |
| District 3: | Larry Hindt  | Commissioner     |
| District 4: | Duane Bakke  | Board Chair      |
| District 5: | Marc Prestby | Board Vice Chair |



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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Fillmore County  
Preston, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fillmore County, Minnesota (the County), as of and for the year ended December 31, 2019, and the related notes of the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fillmore County, Minnesota as of December 31, 2019, 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.

### ***Other Matters***

#### ***Required Supplementary Information***

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

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fillmore County's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, schedule of intergovernmental revenue and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2021, on our consideration of Fillmore 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 the 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 Fillmore County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Rochester, Minnesota  
February 9, 2021

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## **BASIC FINANCIAL STATEMENTS**



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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

|                                               | <u>Governmental<br/>Activities</u> |
|-----------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                 |                                    |
| Cash and Cash Equivalents                     | \$ 9,041,618                       |
| Cash with Fiscal Agent                        | 248,853                            |
| Delinquent Taxes Receivable                   | 209,230                            |
| Special Assessments Receivable                | 278,380                            |
| Other Receivables                             | 527,931                            |
| Due from Other Governments                    | 7,028,296                          |
| Inventories                                   | 235,495                            |
| Prepaid Items                                 | 31,504                             |
| Capital Assets:                               |                                    |
| Land                                          | 399,669                            |
| Construction-in-Progress                      | 3,605,209                          |
| Other Depreciable Assets, Net of Depreciation | 119,785,858                        |
| Total Assets                                  | <u>141,392,043</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>         |                                    |
| Deferred Outflows - Pension Related           | 1,798,132                          |
| Deferred Outflows - OPEB Related              | 106,626                            |
| Total Deferred Outflows of Resources          | <u>1,904,758</u>                   |
| <b>LIABILITIES</b>                            |                                    |
| Accounts Payable                              | 1,005,755                          |
| Accrued Liabilities                           | 485,950                            |
| Due to Other Governments                      | 110,043                            |
| Accrued Interest Payable                      | 16,162                             |
| Net Pension Liability                         | 6,709,868                          |
| OPEB Liability:                               |                                    |
| Due Within One Year                           | 106,626                            |
| Due in More Than One Year                     | 1,132,337                          |
| Noncurrent Liabilities:                       |                                    |
| Due Within One Year                           | 849,422                            |
| Due in More Than One Year                     | 1,772,584                          |
| Total Liabilities                             | <u>12,188,747</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |                                    |
| Deferred Inflows - Pension Related            | 3,353,381                          |
| Deferred Inflows - OPEB Related               | 30,978                             |
| Total Deferred Inflows of Resources           | <u>3,384,359</u>                   |
| <b>NET POSITION</b>                           |                                    |
| Net Investment in Capital Assets              | 122,050,420                        |
| Restricted for:                               |                                    |
| Debt Service                                  | 219,378                            |
| General Government                            | 381,862                            |
| Roads and Bridges                             | 6,922,747                          |
| Public Safety                                 | 463,974                            |
| Other Purposes                                | 55,185                             |
| Unrestricted                                  | <u>(2,369,871)</u>                 |
| Total Net Position                            | <u><u>\$ 127,723,695</u></u>       |

See accompanying Notes to Financial Statements.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

| FUNCTIONS/PROGRAMS                                             | Expenses             | Program Revenues        |                                          |                                        | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|----------------------------------------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------------|
|                                                                |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital Grants<br>and<br>Contributions | Governmental<br>Activities                                 |
| <b>GOVERNMENTAL ACTIVITIES</b>                                 |                      |                         |                                          |                                        |                                                            |
| General Government                                             | \$ 4,779,566         | \$ 542,543              | \$ 866,818                               | \$ -                                   | \$ (3,370,205)                                             |
| Public Safety                                                  | 4,246,592            | 608,493                 | 474,469                                  | -                                      | (3,163,630)                                                |
| Public Works                                                   | 11,249,461           | 419,879                 | 4,286,843                                | 4,639,276                              | (1,903,463)                                                |
| Human Services                                                 | 4,628,698            | 63,532                  | 2,541,967                                | -                                      | (2,023,199)                                                |
| Health                                                         | 1,594,331            | 867,521                 | 401,822                                  | -                                      | (324,988)                                                  |
| Culture, Recreation, and Education                             | 408,276              | -                       | -                                        | -                                      | (408,276)                                                  |
| Conservation and Development                                   | 602,923              | 157,835                 | 34,706                                   | -                                      | (410,382)                                                  |
| Interest                                                       | 40,308               | -                       | -                                        | -                                      | (40,308)                                                   |
| Total Primary Government                                       | <u>\$ 27,550,155</u> | <u>\$ 2,659,803</u>     | <u>\$ 8,606,625</u>                      | <u>\$ 4,639,276</u>                    | <u>(11,644,451)</u>                                        |
| <b>GENERAL REVENUES</b>                                        |                      |                         |                                          |                                        |                                                            |
| Property Taxes, Levied for General Purpose                     |                      |                         |                                          |                                        | 6,553,519                                                  |
| Property Taxes, Levied for Debt Service                        |                      |                         |                                          |                                        | 230,675                                                    |
| Property Taxes, Levied for Human Services                      |                      |                         |                                          |                                        | 1,394,947                                                  |
| Property Taxes, Levied for Roads and Bridges                   |                      |                         |                                          |                                        | 1,823,004                                                  |
| Property Taxes, Levied for Sanitation                          |                      |                         |                                          |                                        | 237,534                                                    |
| Property Taxes, Levied for Airport                             |                      |                         |                                          |                                        | 37,087                                                     |
| Property Taxes, Levied for EDA                                 |                      |                         |                                          |                                        | 55,479                                                     |
| Other Taxes                                                    |                      |                         |                                          |                                        | 1,494,735                                                  |
| Intergovernmental Revenues not Restricted to Specific Programs |                      |                         |                                          |                                        | 1,331,361                                                  |
| Investment Income                                              |                      |                         |                                          |                                        | 212,637                                                    |
| Miscellaneous                                                  |                      |                         |                                          |                                        | 585,451                                                    |
| Total General Revenues                                         |                      |                         |                                          |                                        | <u>13,956,429</u>                                          |
| <b>CHANGE IN NET POSITION</b>                                  |                      |                         |                                          |                                        | 2,311,978                                                  |
| Net Position - Beginning of Year                               |                      |                         |                                          |                                        | <u>125,411,717</u>                                         |
| <b>NET POSITION - END OF YEAR</b>                              |                      |                         |                                          |                                        | <u>\$ 127,723,695</u>                                      |

See accompanying Notes to Financial Statements.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

|                                                                         | Major Funds         |                    |                      | Other                 | Total                 |
|-------------------------------------------------------------------------|---------------------|--------------------|----------------------|-----------------------|-----------------------|
|                                                                         | General             | Human<br>Services  | Roads and<br>Bridges | Governmental<br>Funds | Governmental<br>Funds |
| <b>ASSETS</b>                                                           |                     |                    |                      |                       |                       |
| Cash and Cash Equivalents                                               | \$ 3,457,669        | \$ -               | \$ 5,025,498         | \$ 558,451            | \$ 9,041,618          |
| Cash with Fiscal Agent                                                  | -                   | -                  | -                    | 248,853               | 248,853               |
| Receivables                                                             |                     |                    |                      |                       |                       |
| Delinquent Taxes                                                        | 145,449             | 22,387             | 32,222               | 9,172                 | 209,230               |
| Accounts                                                                | 85,843              | 19,250             | 17,036               | 5,296                 | 127,425               |
| Special Assessment                                                      | 278,380             | -                  | -                    | -                     | 278,380               |
| Notes                                                                   | -                   | -                  | -                    | 388,599               | 388,599               |
| Accrued Interest                                                        | 11,907              | -                  | -                    | -                     | 11,907                |
| Due from Other Governments                                              | 562,530             | 312,719            | 6,153,047            | -                     | 7,028,296             |
| Due from Other Funds                                                    | 1,291,110           | -                  | 3,733                | -                     | 1,294,843             |
| Prepaid Items                                                           | 31,504              | -                  | -                    | -                     | 31,504                |
| Inventories                                                             | -                   | -                  | 232,842              | 2,653                 | 235,495               |
| Total Assets                                                            | <u>\$ 5,864,392</u> | <u>\$ 354,356</u>  | <u>\$ 11,464,378</u> | <u>\$ 1,213,024</u>   | <u>\$ 18,896,150</u>  |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> |                     |                    |                      |                       |                       |
| <b>LIABILITIES</b>                                                      |                     |                    |                      |                       |                       |
| Accounts Payable                                                        | \$ 209,400          | \$ 117,250         | \$ 634,546           | \$ 44,559             | \$ 1,005,755          |
| Accrued Liabilities                                                     | 302,428             | 90,557             | 85,513               | 7,452                 | 485,950               |
| Due to Other Funds                                                      | 2,927               | 1,226,609          | -                    | 65,307                | 1,294,843             |
| Due to Other Governments                                                | 67,622              | 33,506             | 8,273                | 642                   | 110,043               |
| Total Liabilities                                                       | <u>582,377</u>      | <u>1,467,922</u>   | <u>728,332</u>       | <u>117,960</u>        | <u>2,896,591</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                    |                     |                    |                      |                       |                       |
| Unavailable Revenues - Special Assessments                              | 278,380             | -                  | -                    | -                     | 278,380               |
| Unavailable Revenues - Notes Receivable                                 | -                   | -                  | -                    | 288,599               | 288,599               |
| Unavailable Revenues - Government Grants<br>and Aids                    | -                   | -                  | 5,099,003            | -                     | 5,099,003             |
| Unavailable Revenues - Delinquent Taxes                                 | 145,449             | 22,387             | 32,222               | 9,172                 | 209,230               |
| Total Deferred Inflows of Resources                                     | <u>423,829</u>      | <u>22,387</u>      | <u>5,131,225</u>     | <u>297,771</u>        | <u>5,875,212</u>      |
| <b>FUND BALANCES</b>                                                    |                     |                    |                      |                       |                       |
| Nonspendable                                                            | 31,504              | -                  | 232,842              | 2,653                 | 266,999               |
| Restricted                                                              | 901,021             | -                  | 1,823,744            | 231,619               | 2,956,384             |
| Committed                                                               | 1,750,000           | -                  | -                    | 100,000               | 1,850,000             |
| Assigned                                                                | 545,946             | -                  | 3,548,235            | 463,021               | 4,557,202             |
| Unassigned                                                              | 1,629,715           | (1,135,953)        | -                    | -                     | 493,762               |
| Total Fund Balances                                                     | <u>4,858,186</u>    | <u>(1,135,953)</u> | <u>5,604,821</u>     | <u>797,293</u>        | <u>10,124,347</u>     |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances  | <u>\$ 5,864,392</u> | <u>\$ 354,356</u>  | <u>\$ 11,464,378</u> | <u>\$ 1,213,024</u>   | <u>\$ 18,896,150</u>  |

See accompanying Notes to Financial Statements.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

**TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS** **\$ 10,124,347**

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 123,790,736

The County's net pension liability and related deferred inflows and outflows are recorded only on the statement of net position.  
Balances at year-end are:

|                                                  |                  |             |
|--------------------------------------------------|------------------|-------------|
| Net Pension Liability                            | \$ (6,709,868)   |             |
| Deferred Inflows of Resources - Pension Related  | (3,353,381)      |             |
| Deferred Outflows of Resources - Pension Related | <u>1,798,132</u> | (8,265,117) |

The County's Other Postemployment Benefit Liability and related deferred outflows are recorded only on the statement of net position.  
Balances at year-end are:

|                                               |                |             |
|-----------------------------------------------|----------------|-------------|
| Other Postemployment Benefits Liability       | (1,238,963)    |             |
| Deferred Inflows of Resources - OPEB Related  | (30,978)       |             |
| Deferred Outflows of Resources - OPEB Related | <u>106,626</u> | (1,163,315) |

Other long-term assets (deferred inflows of resources) are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

|                     |                |           |
|---------------------|----------------|-----------|
| Taxes               | 209,230        |           |
| Grants              | 5,099,003      |           |
| Notes               | 288,599        |           |
| Special Assessments | <u>278,380</u> | 5,875,212 |

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 Debt     | (1,338,191)     |                    |
| Other Long-term Obligations | (164,935)       |                    |
| Compensated Absences        | (1,118,880)     |                    |
| Accrued Interest Payable    | <u>(16,162)</u> | <u>(2,638,168)</u> |

**TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 127,723,695**

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2019**

|                                                         | Major Funds         |                       |                      | Other                 | Total                 |
|---------------------------------------------------------|---------------------|-----------------------|----------------------|-----------------------|-----------------------|
|                                                         | General             | Human<br>Services     | Roads and<br>Bridges | Governmental<br>Funds | Governmental<br>Funds |
| <b>REVENUES</b>                                         |                     |                       |                      |                       |                       |
| Taxes                                                   | \$ 6,572,000        | \$ 1,396,454          | \$ 3,317,289         | \$ 561,966            | \$ 11,847,709         |
| Special Assessments                                     | 24,012              | -                     | -                    | 73,214                | 97,226                |
| Intergovernmental                                       | 3,231,096           | 2,541,967             | 5,469,290            | 96,481                | 11,338,834            |
| Licenses and Permits                                    | 63,997              | -                     | -                    | -                     | 63,997                |
| Public Charges for Services                             | 1,024,447           | 63,532                | 100,674              | 338,450               | 1,527,103             |
| Fines and Forfeits                                      | 5,313               | -                     | -                    | -                     | 5,313                 |
| Intergovernmental Charges for Services                  | 709,363             | -                     | -                    | -                     | 709,363               |
| Investments Earnings                                    | 200,743             | -                     | 11,894               | -                     | 212,637               |
| Miscellaneous                                           | 266,068             | 308,828               | 38,639               | 26,656                | 640,191               |
| Total Revenues                                          | 12,097,039          | 4,310,781             | 8,937,786            | 1,096,767             | 26,442,373            |
| <b>EXPENDITURES</b>                                     |                     |                       |                      |                       |                       |
| <b>CURRENT</b>                                          |                     |                       |                      |                       |                       |
| General Government                                      | 4,401,296           | -                     | -                    | -                     | 4,401,296             |
| Public Safety                                           | 4,166,321           | -                     | -                    | -                     | 4,166,321             |
| Public Works                                            | 24,012              | -                     | 9,701,362            | 810,871               | 10,536,245            |
| Health                                                  | 1,533,515           | -                     | -                    | -                     | 1,533,515             |
| Human Services                                          | -                   | 4,618,469             | -                    | -                     | 4,618,469             |
| Culture, Recreation, and Education                      | 378,607             | -                     | -                    | 28,898                | 407,505               |
| Conservation and Development                            | 528,629             | -                     | -                    | 65,542                | 594,171               |
| <b>CAPITAL OUTLAY</b>                                   |                     |                       |                      |                       |                       |
| General Government                                      | 293,303             | -                     | -                    | -                     | 293,303               |
| Public Works                                            | -                   | -                     | -                    | 48,526                | 48,526                |
| Public Safety                                           | 91,983              | -                     | -                    | -                     | 91,983                |
| Health                                                  | 4,483               | -                     | -                    | -                     | 4,483                 |
| Conservation and Development                            | 35,132              | -                     | -                    | -                     | 35,132                |
| <b>DEBT SERVICE</b>                                     |                     |                       |                      |                       |                       |
| Principal                                               | -                   | -                     | -                    | 282,599               | 282,599               |
| Interest                                                | -                   | -                     | -                    | 42,869                | 42,869                |
| Total Expenditures                                      | 11,457,281          | 4,618,469             | 9,701,362            | 1,279,305             | 27,056,417            |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | 639,758             | (307,688)             | (763,576)            | (182,538)             | (614,044)             |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                       |                      |                       |                       |
| Debt Issued                                             | -                   | -                     | -                    | 28,898                | 28,898                |
| <b>NET CHANGE IN FUND BALANCES</b>                      | 639,758             | (307,688)             | (763,576)            | (153,640)             | (585,146)             |
| Fund Balances - Beginning of Year                       | 4,218,428           | (828,265)             | 6,355,870            | 954,445               | 10,700,478            |
| Change in Inventory                                     | -                   | -                     | 12,527               | (3,512)               | 9,015                 |
| <b>FUND BALANCES - END OF YEAR</b>                      | <u>\$ 4,858,186</u> | <u>\$ (1,135,953)</u> | <u>\$ 5,604,821</u>  | <u>\$ 797,293</u>     | <u>\$ 10,124,347</u>  |

See accompanying Notes to Financial Statements

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** **\$ (585,146)**

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|                                                                                                      |                    |           |
|------------------------------------------------------------------------------------------------------|--------------------|-----------|
| Expenditures for General Capital Assets, Infrastructure, and Other Related Capital Asset Adjustments | \$ 3,222,755       |           |
| Current Year Depreciation                                                                            | <u>(3,985,810)</u> | (763,055) |

|                                                                                                                                                                                                                                                                     |  |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|
| Pension expenditures on the governmental funds are measured by current year employer contributions. Pension expenses on the statement of activities are measured by the change in net pension liability and the related deferred inflows and outflows of resources. |  | (4,831) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|

|                                                                                                                                                                                         |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------|
| OPEB expenses reported in the statement of activities do not require the use of current financial resources and are, therefore, not reported as expenditures in the governmental funds. |  | 19,517 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------|

|                                                                                                                                                                                                                                                                                                                                   |  |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------|
| In the statement of activities, only the gain or loss on the disposal of capital assets are reported whereas in the governmental funds, the proceeds from the disposal increase financial resources. Therefore, the change in net position differs from the change in fund balance by the cost of the capital assets disposed of. |  | (56,500) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------|

|                                                                                                                                                 |  |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. |  | 3,363,686 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|

The issuance of long-term debt provides current financial resources to governmental funds but issuing debt increases liabilities in the statement of net position. The net proceeds for debt issuances are:

|       |  |          |
|-------|--|----------|
| Loans |  | (28,898) |
|-------|--|----------|

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

|                          |               |         |
|--------------------------|---------------|---------|
| Principal Repayments:    |               |         |
| General Obligation Bonds | 225,000       |         |
| Revenue Notes            | 7,452         |         |
| Loan Payments            | <u>50,147</u> | 282,599 |

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.

|                                    |  |        |
|------------------------------------|--|--------|
| Change in Accrued Interest Payable |  | 2,561  |
| Change in Compensated Absences     |  | 73,030 |

|                                                                                                                                                                     |  |              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|
| The change in inventory is reported as a change in fund balance in the fund level financial statement but is a change in expense in the government-wide statements. |  | <u>9,015</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|

|                                                          |  |                            |
|----------------------------------------------------------|--|----------------------------|
| <b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b> |  | <u><u>\$ 2,311,978</u></u> |
|----------------------------------------------------------|--|----------------------------|

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
DECEMBER 31, 2019**

**ASSETS**

|                            |                            |
|----------------------------|----------------------------|
| Cash and Cash Equivalents  | \$ 990,971                 |
| Accounts Receivable        | 472                        |
| Due from Other Governments | <u>20,715</u>              |
| Total Assets               | <u><u>\$ 1,012,158</u></u> |

**LIABILITIES**

|                          |                            |
|--------------------------|----------------------------|
| Accounts Payable         | \$ 257,374                 |
| Due to Clients           | 16,744                     |
| Due to Other Governments | <u>738,040</u>             |
| Total Liabilities        | <u><u>\$ 1,012,158</u></u> |

*See accompanying Notes to Financial Statements*



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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Fillmore County, Minnesota, (the County) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

**A. Financial Reporting Entity**

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Fillmore County is an organized County having the powers, duties, and privileges granted counties by Minn. Statute ch. 373. The County is governed by a five member board of commissioners elected from districts within the County. The board is organized with a chair and vice chair elected at the January annual meeting. The County policy coordinator, appointed by the board, serves as the clerk of the board of commissioners but has no vote.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationships with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County has no component units.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type* activities, which rely to a significant extent on fees and charges to external parties for support. The County does not engage in any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Preparation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The government reports the following major governmental funds:

The *General* fund accounts for the County's primary operating activities. It is used to account for and report all financial resources except those required to be accounted for and reported in another fund.

The *Human Services* special revenue fund accounts for and reports resources restricted or committed to supporting expenditures for social service and income maintenance programs.

The *Roads and Bridges* special revenue fund accounts for and reports resources restricted or committed to supporting expenditures for construction, reconstruction, and maintenance of County state-aid highways, County highways, County bridges and work done for local municipalities.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Preparation (Continued)**

In addition, Fillmore County reports the following fund type:

Agency funds account for resources held on behalf of special districts, retirement boards and insurance groups that use the County as a depository, for the collections received and due to the state and for the collection and distribution of property taxes to school districts, towns, and cities. Agency funds are custodial in nature and do not present results of operations or have a measurement focus.

**D. Assets, Liabilities, Deferred Inflows/Outflows of Resources, and Net Position or Fund Balance**

**1. Cash and Investments**

Cash balances of the County's funds are combined (pooled) and invested to the extent available in various deposits and investments authorized by Minnesota State Statutes. Each fund shares in the investment earnings according to its average cash and investments balance. Cash includes amounts in demand deposits, as well as short-term investments with an original maturity date within three months of the date acquired by the County.

Fillmore County has not adopted an investment policy for 2019. The County follows state statutes for allowable investments. The County also follows state statutes to address custodial credit risk by requiring the County Treasurer to monitor collateral to ensure it is held in safekeeping by a third-party and it is at least 10% greater than the amount on deposit. The County follows state statutes that deposits be held in qualifying financial institutions, and diversifies to reduce the concentration of credit risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated to the general fund. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

Fillmore County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which is created under a joint powers agreement pursuant to MN Statutes § 471.59. The MAGIC Fund is not registered with the Securities and Exchange Commission. The investment in the pool is measured at amortized cost.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are: property taxes, special assessments, and state and federal aids. All receivables are reported at their gross value and, if appropriate, reduced by the estimated portion that is expected to be uncollectible. The County has determined that no portion of receivables is expected to be uncollectible and, therefore, no allowance for uncollectible receivables have been provided.

Interest on certain receivables are recorded as revenue in the year that the interest is earned and is available to pay liabilities of the current period.

**Property Taxes.** The County levies and collects property taxes and special assessments for all governmental units within the County. Property tax collections and payments to other governmental units are accounted for in agency funds. Property taxes and special assessments are billed to individual property owners within the County annually, and for the most part, are due and payable in January but may be paid in two equal installments on or before May 15 and October 15 without penalty. The County is required to distribute the collections to the various governmental units three times each year on a schedule prescribed in Minnesota Statute 276.

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. No allowance for uncollectible delinquent taxes has been provided because of the County's demonstrated ability to recover any losses through the sale of the applicable property.

**3. Inventories**

All inventories are valued at the lower of cost (average cost method) or net realizable value. Inventories of governmental funds are recorded as expenditures when consumed.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1 for land, \$5,000 for machinery and equipment, \$25,000 for Land improvements, Buildings, Buildings Improvements, and \$50,000 for Road and Bridges (Infrastructure) 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 (entry price) at the date of donation.

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 is depreciated using the straight line method over the following estimated useful lives:

| <u>Assets</u>                       | <u>Years</u> |
|-------------------------------------|--------------|
| Buildings and Building Improvements | 15-50        |
| Land Improvements                   | 15-50        |
| Roads                               | 50           |
| Bridges                             | 75           |
| Machinery, Equipment, and Vehicles  | 3-15         |

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position or governmental balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow (expense/expenditure) until then. The County has two items that qualify for reporting as this element – pension-related deferred outflows or resources and OPEB-related deferred outflows of resources. Both of these deferred outflows or resources will be recognized as expenses of governmental activities in subsequent years.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**5. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of financial position or the governmental balance sheet will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. *Unavailable revenue* arises only under the modified accrual basis of accounting. Accordingly, unavailable revenue is only reported on the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is pension-related and will be recognized as expenses of governmental activities in subsequent years. The third item is OPEB-related and will be recognized as expenses of governmental activities in subsequent years.

**6. Vacation, Sick Leave, and Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources. The County's compensated absences are liquidated by the General Fund, Roads and Bridges Fund and Human Services Fund.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2019 are determined on the basis of current salary rates and include salary related payments.

**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. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**7. Long-Term Obligations (Continued)**

Bond premiums and discounts are deferred and amortized over the life of the bonds and issuance costs are expensed in the period incurred. In the fund financial statements, governmental fund types recognize premiums received on debt issuances as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Other Postemployment Benefits**

For purposes of measuring the OPEB Liability, deferred outflows or resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's retiree Benefits Plan (the Plan) and additions/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognized benefit payments when due and payable in accordance with the benefit term.

**9. Pensions**

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

**10. Fund Balance and Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. It is the County's policy to spend restricted net position before unrestricted net position. Fund balance is reported in classifications that describe the relative strength of the spending constraints:



**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**10. Fund Balance and Net Position (Continued)**

- Nonspendable fund balance—amounts that are not in spendable form (such as prepaid items) or are required to be maintained intact.
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance—amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e., County Board). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest level action to remove or change the constraint.
- Assigned fund balance—amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) The County Board can assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County Board has approved maintaining approximately 35-50% of budgeted expenditures in fund balance for cash flow purposes.

**11. 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 outflow of resources, liabilities, and deferred inflow 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.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Deficit Fund Equity**

The following fund had a deficit fund balance as of December 31, 2019:

|                     |                     |
|---------------------|---------------------|
| Human Services Fund | <u>\$ 1,135,953</u> |
|---------------------|---------------------|

The Human Services fund's deficit will be eliminated with future revenues or transfers from the General fund.

**B. Excess of Expenditures over Appropriations**

The following funds had expenditures in excess of budget at the fund level for the year ended December 31, 2019:

|                     | <u>Expenditures</u> | <u>Final Budget</u> | <u>Excess</u> |
|---------------------|---------------------|---------------------|---------------|
| Human Services Fund | \$ 4,618,469        | \$ 3,948,747        | \$ 669,722    |
| Sanitation Fund     | 751,205             | 727,982             | 23,223        |
| Debt Service Fund   | 266,731             | 243,853             | 22,878        |
| EDA Fund            | 60,757              | 58,756              | 2,001         |

The excess expenditures were funded with existing fund balance.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

A reconciliation of the County's total cash and investments to the basic financial statements follows:

|                                        |                      |
|----------------------------------------|----------------------|
| Statement of Net Position              |                      |
| Cash and Cash Equivalents              | \$ 9,041,618         |
| Cash with Fiscal Agent                 | 248,853              |
| Statement of Fiduciary Net Position    |                      |
| Agency Funds Cash and Cash Equivalents | 990,971              |
| Total Deposits                         | <u>\$ 10,281,442</u> |
|                                        |                      |
| Deposits                               | \$ 8,431,976         |
| Investments                            | 1,849,466            |
| Total                                  | <u>\$ 10,281,442</u> |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

1. Deposits

Minnesota Statutes require all deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

Authorized collateral includes: U.S. government treasury bills, notes, or bonds issues of U.S. government agency; general obligation of the state or local government rated "A" or better; revenue obligations of the state or local government rated "AA" or better; irrevocable standby letters of credit issue by the Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County follows state statute to minimize deposit custodial credit risk by obtaining collateral or bonds for all uninsured amounts on deposit. As of December 31, 2019, none of the County's bank balances were exposed to custodial credit risk.

2. Investments

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

- (1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as "high risk" by Minnesota Statutes §118A.04, subd. 6;
- (2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;
- (3) general obligations of the state of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
- (4) 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

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

**2 Investments (Continued)**

(6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

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 does not have a policy on interest rate risk.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This is measured by the assignment of a rating by a national recognized statistical rating organization. The County invests only in securities that meet the ratings requirement set by state statute.

Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of the investment or collateral securities in the possession of than outside party. To minimize investment custodial credit risk, the County permits brokers that obtained investments for the County to hold them only to the extent there is Securities Investor Protection Corporation (SIPC) coverage and excess SIPC coverage available. At December 31, 2019, none of the County's investments were subject to custodial credit risk.

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 concentration of credit risk.

At December 31, 2019, the County had the following investments:

|                                                                                    |                       |
|------------------------------------------------------------------------------------|-----------------------|
|                                                                                    | Less than<br>One Year |
| MN Association of Governments Investing<br>for Counties (MAGIC) Fund:<br>Portfolio | <u>\$ 1,849,466</u>   |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

2 Investments (Continued)

Fair Value Measurements

MAGIC Portfolio is valued using amortized cost. Shares of the MAGIC Portfolio are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as the County has a sufficient number of shares to meet their redemption request. The MAGIC Fund's Board of Trustees can suspend the right of withdrawal or postpone the date of payment in the Trustees determine that there is an emergency that makes the sale of a Portfolio's securities or determination of its net asset value not reasonably practical.

**B. Receivables**

Receivables as of December 31, 2019, for the County's governmental activities are as follows. There is no allowance as of December 31, 2019.

|                               | Receivable          | Amounts Not<br>Scheduled for<br>Collection<br>During the<br>Subsequent Year |
|-------------------------------|---------------------|-----------------------------------------------------------------------------|
| Governmental Activities:      |                     |                                                                             |
| Taxes Receivable              | \$ 209,230          | \$ -                                                                        |
| Accounts Receivable           | 127,425             | -                                                                           |
| Due From Other Governments    | 7,028,296           | -                                                                           |
| Special Assessments           | 278,380             | 278,380                                                                     |
| Notes Receivable              | 388,599             | 288,599                                                                     |
| Accrued Interest Receivable   | 11,907              | -                                                                           |
| Total Governmental Activities | <u>\$ 8,043,837</u> | <u>\$ 566,979</u>                                                           |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B Receivables (Continued)**

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities in the current period. At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

|                          | Delinquent<br>Taxes | Special<br>Assessments | Grants              | Notes             | Total               |
|--------------------------|---------------------|------------------------|---------------------|-------------------|---------------------|
| General Fund             | \$ 145,449          | \$ 278,380             | \$ -                | \$ -              | \$ 423,829          |
| Human Services Fund      | 22,387              | -                      | -                   | -                 | 22,387              |
| Roads and Bridges Fund   | 32,222              | -                      | 5,099,003           | -                 | 5,131,225           |
| Other Governmental Funds | 9,172               | -                      | -                   | 288,599           | 297,771             |
| Total                    | <u>\$ 209,230</u>   | <u>\$ 278,380</u>      | <u>\$ 5,099,003</u> | <u>\$ 288,599</u> | <u>\$ 5,875,212</u> |

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2019 was as follows:

|                                              | Beginning<br>Balance  | Additions            | Deletions            | Ending<br>Balance     |
|----------------------------------------------|-----------------------|----------------------|----------------------|-----------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>               |                       |                      |                      |                       |
| Capital Assets, Not Being Depreciated        |                       |                      |                      |                       |
| Construction in Progress                     | \$ 14,050,237         | \$ 2,392,409         | \$ 12,837,437        | \$ 3,605,209          |
| Land                                         | 399,669               | -                    | -                    | 399,669               |
| Total Capital Assets, Not Being Depreciated  | <u>14,449,906</u>     | <u>2,392,409</u>     | <u>12,837,437</u>    | <u>4,004,878</u>      |
| Capital Assets, Being Depreciated            |                       |                      |                      |                       |
| Infrastructure                               | 172,279,942           | 12,837,437           | -                    | 185,117,379           |
| Machinery and Equipment                      | 12,322,803            | 830,346              | 373,142              | 12,780,007            |
| Total Capital Assets, Being Depreciated      | <u>184,602,745</u>    | <u>13,667,783</u>    | <u>373,142</u>       | <u>197,897,386</u>    |
| Less: Accumulated Depreciation For           |                       |                      |                      |                       |
| Infrastructure                               | 65,541,845            | 3,389,807            | -                    | 68,931,652            |
| Machinery and Equipment                      | 8,900,515             | 596,003              | 316,642              | 9,179,876             |
| Total Accumulated Depreciation               | <u>74,442,360</u>     | <u>3,985,810</u>     | <u>316,642</u>       | <u>78,111,528</u>     |
| Total Capital Assets, Being Depreciated, Net | <u>110,160,385</u>    | <u>9,681,973</u>     | <u>56,500</u>        | <u>119,785,858</u>    |
| Governmental Activities Capital Assets, Net  | <u>\$ 124,610,291</u> | <u>\$ 12,074,382</u> | <u>\$ 12,893,937</u> | <u>\$ 123,790,736</u> |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

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

|                            |                     |
|----------------------------|---------------------|
| Governmental Activities:   |                     |
| General Government         | \$ 150,264          |
| Public Safety              | 109,205             |
| Public Works               | 3,721,395           |
| Human Services             | 4,946               |
| Total Depreciation Expense | <u>\$ 3,985,810</u> |

**D. Long-Term Liabilities**

Changes in Long-term Liabilities. During the year ended December 31, 2019, the following changes occurred in long-term liabilities:

|                               | Beginning<br>Balance | Additions         | Reductions          | Ending<br>Balance   | Due Within<br>One Year |
|-------------------------------|----------------------|-------------------|---------------------|---------------------|------------------------|
| General Obligation Debt       |                      |                   |                     |                     |                        |
| Bonds Payable                 |                      |                   |                     |                     |                        |
| Refunding Bond Payable        | \$ 1,455,000         | \$ -              | \$ 225,000          | \$ 1,230,000        | \$ 230,000             |
| Revenue Notes                 | 115,643              | -                 | 7,452               | 108,191             | 6,725                  |
| Total General Obligation Debt | 1,570,643            | -                 | 232,452             | 1,338,191           | 236,725                |
| Other Long-Term Debt          |                      |                   |                     |                     |                        |
| AgBMP Loan                    | 186,184              | 28,898            | 50,147              | 164,935             | 1,248                  |
| Compensated Absences          | 1,191,910            | 795,128           | 868,158             | 1,118,880           | 611,449                |
| Total Other Long-Term Debt    | 1,378,094            | 824,026           | 918,305             | 1,283,815           | 612,697                |
| Total Long-Term Debt          | <u>\$ 2,948,737</u>  | <u>\$ 824,026</u> | <u>\$ 1,150,757</u> | <u>\$ 2,622,006</u> | <u>\$ 849,422</u>      |

**1. General Obligation Debt**

General obligation debt payable for the County as of December 31, 2019 consists of the following:

| Types of Indebtedness         | Final<br>Maturity | Annual<br>Installment<br>Amounts | Interest<br>Rate (%) | Original<br>Issues<br>Amount | Balance<br>December 31,<br>2019 |
|-------------------------------|-------------------|----------------------------------|----------------------|------------------------------|---------------------------------|
| Refunding Bonds 2010A         | 2/1/2024          | \$165,000-<br>\$230,000          | 2.0-3.25%            | \$ 2,830,000                 | \$ 1,230,000                    |
| Revenue Notes                 | 8/20/2033         | \$8,281-<br>\$9,886              | 1%                   | 147,801                      | 108,191                         |
| Total General Obligation Debt |                   |                                  |                      | <u>\$ 2,977,801</u>          | <u>\$ 1,338,191</u>             |

General obligation debt are direct obligations and pledge the full faith and credit of the County. The bonds will be retired by future property tax levies accumulated by the debt service fund. The revenue notes are paid out of the Greenleafton Septic Loan program fund.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Long-Term Liabilities (Continued)**

**2. Debt Service Requirements**

Debt service requirements at December 31, 2019 were as follows:

Governmental Activities

| Year Ending<br>December 31, | Refunding Bonds     |                  | Revenue Notes     |                 |
|-----------------------------|---------------------|------------------|-------------------|-----------------|
|                             | Principal           | Interest         | Principal         | Interest        |
| 2020                        | \$ 230,000          | \$ 34,428        | \$ 6,725          | \$ 1,065        |
| 2021                        | 240,000             | 27,550           | 6,793             | 997             |
| 2022                        | 250,000             | 20,138           | 6,861             | 929             |
| 2023                        | 250,000             | 12,388           | 6,929             | 861             |
| 2024                        | 260,000             | 4,225            | 6,999             | 791             |
| 2025-2029                   | -                   | -                | 36,061            | 2,889           |
| 2030-2033                   | -                   | -                | 37,823            | 1,046           |
| Total                       | <u>\$ 1,230,000</u> | <u>\$ 98,729</u> | <u>\$ 108,191</u> | <u>\$ 8,578</u> |

**3. Other Long-Term Debt**

The County has also entered into an agreement with the Minnesota Department of Agriculture to provide loans to eligible farmers, rural landowners and agriculture supply businesses for projects that mitigate nonpoint source pollution and other adverse environmental impacts (AGBMP). The Department of Agriculture disburses funds to the County as the loans are made, and all funds provided to the County must be repaid, at no interest, to the Department of Agriculture.

Estimated debt service requirements to maturity for the loans are as follows:

| Year Ending<br>December 31, | AGBMP Loan Fund   |             |
|-----------------------------|-------------------|-------------|
|                             | Principal         | Interest    |
| 2020                        | \$ 1,248          | \$ -        |
| 2021                        | 20,717            | -           |
| 2022                        | 23,009            | -           |
| 2023                        | 22,528            | -           |
| 2024                        | 22,722            | -           |
| 2025-2029                   | 73,021            | -           |
| 2030                        | 1,690             | -           |
| Total                       | <u>\$ 164,935</u> | <u>\$ -</u> |



**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Inter-Fund Balances and Transfers**

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

| Receivable Fund      | Payable Fund             | Amount              |
|----------------------|--------------------------|---------------------|
| General Fund         | Human Services Fund      | \$ 1,226,562        |
|                      | EDA Special Revenue Fund | 47,314              |
|                      | Debt Service Fund        | 17,234              |
| Road and Bridge Fund | General Fund             | 2,927               |
|                      | Human Services Fund      | 47                  |
|                      | Sanitation Fund          | 643                 |
|                      | Airport Fund             | 116                 |
|                      | Total                    | <u>\$ 1,294,843</u> |

The interfund balances resulted from the time lag between the dates that payments between the funds were made and is expected to be repaid within one year.

**F. Fund Balances and Net Position**

Net position reported on the government wide statement of net position at December 31, 2019 includes the following:

|                                                       |                       |
|-------------------------------------------------------|-----------------------|
| Net Investment in Capital Assets                      |                       |
| Construction in Progress                              | \$ 3,605,209          |
| Land                                                  | 399,669               |
| Other Capital Assets, Net of Accumulated Depreciation | 119,785,858           |
| Less: Related General Obligation Debt Outstanding     | (1,230,000)           |
| Less: Related Contracts Payable                       | (510,316)             |
| Total Net Investment in Capital Assets                | <u>122,050,420</u>    |
| Restricted for:                                       |                       |
| Debt Service                                          | 219,378               |
| General Government                                    | 381,862               |
| Roads and Bridges                                     | 6,922,747             |
| Public Safety                                         | 463,974               |
| Other Purposes                                        | 55,185                |
| Total Restricted                                      | <u>8,043,146</u>      |
| Unrestricted                                          | <u>(2,369,871)</u>    |
| Total Governmental Activities Net Position            | <u>\$ 127,723,695</u> |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Fund Balances and Net Position (Continued)**

Governmental fund balances reported on the fund financial statements at December 31, 2019 includes the following:

|                                  | General<br>Fund | Human<br>Services | Roads and<br>Bridges | Other<br>Governmental<br>Funds | Total         |
|----------------------------------|-----------------|-------------------|----------------------|--------------------------------|---------------|
| Nonspendable:                    |                 |                   |                      |                                |               |
| Inventories                      | \$ -            | \$ -              | \$ 232,842           | \$ 2,653                       | \$ 235,495    |
| Prepaid Items                    | 31,504          | -                 | -                    | -                              | 31,504        |
| Total Nonspendable               | 31,504          | -                 | 232,842              | 2,653                          | 266,999       |
| Restricted for:                  |                 |                   |                      |                                |               |
| Statutory Requirements           | 901,021         | -                 | -                    | -                              | 901,021       |
| Debt Service                     | -               | -                 | -                    | 231,619                        | 231,619       |
| Local Road Improvement           | -               | -                 | 1,823,744            | -                              | 1,823,744     |
| Total Restricted                 | 901,021         | -                 | 1,823,744            | 231,619                        | 2,956,384     |
| Committed to:                    |                 |                   |                      |                                |               |
| Airport State/Federal Match      | -               | -                 | -                    | 100,000                        | 100,000       |
| Law Enforcement Building Remodel | 900,000         | -                 | -                    | -                              | 900,000       |
| Special Grant Projects           | 200,000         | -                 | -                    | -                              | 200,000       |
| County Projects                  | 200,000         | -                 | -                    | -                              | 200,000       |
| Interoperable Communications     | 200,000         | -                 | -                    | -                              | 200,000       |
| Building Maintenance             | 250,000         | -                 | -                    | -                              | 250,000       |
| Total Committed                  | 1,750,000       | -                 | -                    | 100,000                        | 1,850,000     |
| Assigned to:                     |                 |                   |                      |                                |               |
| Compensated Absences             | 545,946         | -                 | 338,003              | 7,503                          | 891,452       |
| Road and Bridge                  | -               | -                 | 3,210,232            | -                              | 3,210,232     |
| Sanitation                       | -               | -                 | -                    | 171,372                        | 171,372       |
| Airport                          | -               | -                 | -                    | 116,388                        | 116,388       |
| Economic Development             | -               | -                 | -                    | 50,336                         | 50,336        |
| Other Activities                 | -               | -                 | -                    | 117,422                        | 117,422       |
| Total Assigned                   | 545,946         | -                 | 3,548,235            | 463,021                        | 4,557,202     |
| Unassigned (Deficit)             | 1,629,715       | (1,135,953)       | -                    | -                              | 493,762       |
| Total Fund Balances (Deficit)    | \$ 4,858,186    | \$ (1,135,953)    | \$ 5,604,821         | \$ 797,293                     | \$ 10,124,347 |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 4 PENSION PLANS**

**A. 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.

**1. General Employees Retirement Plan**

All full-time and certain part-time employees of the County are covered by the Public Employee Retirement Association. General Employees Plan members belong to either the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**2. Public Employees Police and Fire Plan**

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

**3. Public Employees Correctional Fund**

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.

**B. Benefits Provided**

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

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**NOTE 4 PENSION PLANS (CONTINUED)**

**B. Benefits Provided (Continued)**

**1. 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% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50% 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. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**2. 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 10 years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

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**NOTE 4 PENSION PLANS (CONTINUED)**

**B. Benefits Provided (Continued)**

**2. Police and Fire Plan Benefits (Continued)**

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be 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. For 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.

**3. 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. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, 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. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

**C. Contributions**

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

**1. General Employees Fund Contributions**

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2019 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, 2019 were \$520,224. The County's contributions were equal to the required contributions as set by state statute.

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**NOTE 4 PENSION PLANS (CONTINUED)**

**C. Contributions (Continued)**

2. Police and Fire Fund Contributions

Police and Fire member's contribution rates increased from 10.8% of pay to 11.3% and employer rates increased from 16.2% to 16.95% on January 1, 2019. The County's contributions to the Police and Fire Fund for the year ended December 31, 2019 were \$238,591. The County's contributions were equal to the required contributions as set by state statute.

3. Correctional Fund Contributions

Plan members were required to contribute 5.83% of their annual covered salary and the County was required to contribute 8.75% of pay for plan members in fiscal year 2019. The County's contributions to the Correctional Fund for the year ended December 31, 2019 were \$38,282. The County's contributions were equal to the required contributions as set by state statute.

**D. Pension Costs**

1. General Employees Fund Pension Costs

At December 31, 2019, the County reported a liability of \$5,396,085 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 to the fund in 2019. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the County totaled \$167,659. The net pension liability was measured as of June 30, 2019, 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, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the County's proportionate share was .098% which was a decrease of .002% from its proportionate share measured as of June 30, 2018.

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| County's Proportionate Share of the Net Pension Liability | \$ 5,396,085        |
| State's Proportionate Share of the Net Pension Liability  | 167,659             |
| Total                                                     | <u>\$ 5,563,744</u> |

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

1. General Employees Fund Pension Costs (Continued)

For the year ended December 31, 2019, the County recognized pension expense of \$601,411 for its proportionate share of the General Employee Plan's pension expense. In addition, the County recognized an additional \$12,556 as revenue, which results in a reduction of net pension liability, for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2019, the County reported its proportionate share of the General Employee Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description                                 | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---------------------------------------------|-----------------------------------|----------------------------------|
| Differences Between Expected and Actual     |                                   |                                  |
| Economic Experience                         | \$ 149,545                        | \$ -                             |
| Changes in Actuarial Assumptions            | -                                 | 424,136                          |
| Net Difference Between Projected and Actual |                                   |                                  |
| Earnings on Pension Plan Investments        | -                                 | 546,956                          |
| Changes in Proportion                       | 70,416                            | 137,309                          |
| County Contributions Subsequent to the      |                                   |                                  |
| Measurement Date                            | 258,176                           | -                                |
| Total                                       | <u>\$ 478,137</u>                 | <u>\$ 1,108,401</u>              |

The \$258,176 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, 2020. 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 Expenses<br>Amount |
|--------------------------|----------------------------|
| 2020                     | \$ (305,956)               |
| 2021                     | (441,150)                  |
| 2022                     | (150,030)                  |
| 2023                     | 8,696                      |

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

2. Police and Fire Fund Pension Costs

At December 31, 2019, the County reported a liability of \$1,287,103 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2019, the County's proportionate share was .121% which represents no change from its proportionate share measured as of June 30, 2018. The County also recognized \$16,321 for the year ended December 31, 2019, 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. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year, starting in fiscal year 2014, until the plan is 90% funded or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. In addition, the state will pay \$4.5 million on October 1, 2018 and October 1, 2019 in direct state aid. Thereafter, by October 1 of each year, the state will pay \$9 million until full funding is reached or July 1, 2048, whichever is earlier.

For the year ended December 31, 2019, the County recognized pension expense of \$158,288 for its proportionate share of the Police and Fire Plan's pension expense.

At December 31, 2019, 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 Outflow<br>of Resources | Deferred Inflows<br>of Resources |
|------------------------------------------------------------|----------------------------------|----------------------------------|
| Differences Between Expected and Actual                    |                                  |                                  |
| Economic Experience                                        | \$ 54,649                        | \$ 195,911                       |
| Changes in Actuarial Assumptions                           | 1,068,091                        | 1,445,021                        |
| Net Difference Between Projected and Actual                |                                  |                                  |
| Earnings on Pension Plan Investments                       | -                                | 268,073                          |
| Changes in Proportion                                      | 16,907                           | 55,658                           |
| County Contributions Subsequent to the<br>Measurement Date | 126,471                          | -                                |
| Total                                                      | <u>\$ 1,266,118</u>              | <u>\$ 1,964,663</u>              |



**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

2. Police and Fire Fund Pension Costs (Continued)

The \$126,471 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, 2020. 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<br>Expense<br>Amount |
|--------------------------|------------------------------|
| 2020                     | \$ (112,962)                 |
| 2021                     | (201,440)                    |
| 2022                     | (509,740)                    |
| 2023                     | 1,675                        |
| 2024                     | (2,549)                      |

3. Correctional Plan Pension Costs

At December 31, 2019, the County reported a liability of \$26,680 for its proportionate share of the Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Fillmore 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, 2018, through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the County's proportion was 0.193%, which was an increase of 0.015% from the prior year.

For the year ended December 31, 2019, the County recognized pension expense of \$58,893 for its proportionate share of the Correctional Plan's pension expense.

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**3. Correctional Plan Pension Costs (Continued)**

At December 31, 2019, 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 Outflow<br>of Resources | Deferred Inflows<br>of Resources |
|------------------------------------------------------------|----------------------------------|----------------------------------|
| Differences Between Expected and Actual                    |                                  |                                  |
| Economic Experience                                        | \$ 980                           | \$ 4,361                         |
| Changes in Actuarial Assumptions                           | -                                | 236,867                          |
| Net Difference Between Projected and Actual                |                                  |                                  |
| Earnings on Pension Plan Investments                       | -                                | 34,330                           |
| Changes in Proportion                                      | 33,105                           | 4,759                            |
| County Contributions Subsequent to the<br>Measurement Date | 19,792                           | -                                |
| Total                                                      | <u>\$ 53,877</u>                 | <u>\$ 280,317</u>                |

The \$19,792 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. 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<br>Expense<br>Amount |
|--------------------------|------------------------------|
| 2020                     | \$ (133,428)                 |
| 2021                     | (110,230)                    |
| 2022                     | (2,830)                      |
| 2023                     | 256                          |

**Total Pension Expense**

At December 31, 2019, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

|                                | General<br>Employees<br>Retirement<br>Plan | Public<br>Employees<br>Police and<br>Fire Fund | Correctional<br>Fund | Total        |
|--------------------------------|--------------------------------------------|------------------------------------------------|----------------------|--------------|
| Net Pension Liability          | \$ 5,396,085                               | \$ 1,287,103                                   | \$ 26,680            | \$ 6,709,868 |
| Deferred Outflows of Resources | 478,137                                    | 1,266,118                                      | 53,877               | 1,798,132    |
| Deferred Inflows of Resources  | 1,108,401                                  | 1,964,663                                      | 280,317              | 3,353,381    |
| Pension Expense                | 613,967                                    | 158,288                                        | 58,893               | 831,148      |

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

|                           |                 |
|---------------------------|-----------------|
| Inflation                 | 2.50%, Per Year |
| Salary Increases          | 3.25%, Per Year |
| Investment Rate of Return | 7.50%           |

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan, 1.0% per year for the Police and Fire Plan, and 2.0% per year for the Correctional Plan.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The most recent four-year experience study for Police and Fire Plan was completed in 2016. The five-year experience study for the Correctional Plan, prepared by a former actuary, was completed in 2012. The mortality assumption for the Correctional Plan is based on the Police and Fire Plan experience study completed in 2016. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions and plan provisions occurred in 2019:

**General Employees Fund**

Changes in Actuarial Assumptions:

- The morality 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.

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

**Police and Fire Fund**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

**Correctional Fund**

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

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<br>Expected Real<br>Rate of Return |
|----------------------|-------------------|----------------------------------------------|
| Domestic Stock       | 35.50 %           | 5.10 %                                       |
| Private Markets      | 25.00             | 5.90                                         |
| Fixed Income         | 20.00             | 0.75                                         |
| International Equity | 17.50             | 5.90                                         |
| Cash Equivalents     | 2.00              | -                                            |
| Totals               | 100.00 %          |                                              |

**FILLMORE COUNTY  
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**NOTE 4 PENSION PLANS (CONTINUED)**

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2019 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund, the Police and Fire Fund, and the Correctional Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

The following presents the County's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the 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:

| Description           | General Employees Fund |              | Police and Fire Fund |              | Correctional Fund |            |
|-----------------------|------------------------|--------------|----------------------|--------------|-------------------|------------|
| 1% Lower              | 6.50%                  | \$ 8,870,874 | 6.50%                | \$ 2,813,367 | 6.50%             | \$ 284,346 |
| Current Discount Rate | 7.50%                  | 5,396,085    | 7.50%                | 1,287,103    | 7.50%             | 26,680     |
| 1% Higher             | 8.50%                  | 2,526,957    | 8.50%                | 25           | 8.50%             | (179,496)  |

**H. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 5 DEFINED CONTRIBUTION PLAN**

Two board members of the County are covered by the Public Employees 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.

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**NOTE 5 DEFINED CONTRIBUTION PLAN (CONTINUED)**

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. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. 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 25 hundredths of 1% (0.25%) of the assets in each member's account annually.

Total contributions made by the County during fiscal year 2019 were:

| Contribution Amount |          | Percentage of Covered Payroll |          | Required Rate |
|---------------------|----------|-------------------------------|----------|---------------|
| Employee            | Employer | Employee                      | Employer |               |
| \$2,129             | \$2,129  | 5%                            | 5%       | 5%            |

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS**

**A. Plan Description**

All employees are allowed, upon meeting the eligibility requirements under Minnesota Statutes §471.61 subdivision 2b, to participate in the County's defined benefit health insurance plan after retirement. This plan covers active and retired employees. Benefit provisions are established through negotiations between the County and the union representing County employees and are negotiated at the end of each contract period. The implicit rate subsidy is only until Medicare eligibility. The retiree health plan does not issue a publicly available financial report. As of January 1, 2018 there were 147 active participants and 6 retirees receiving payments.

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**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**B. Benefits Provided**

Law enforcement and fire personnel who are at least 50 years of age upon retirement (age 55 for all other County employees), with a minimum of five years of service to the County are eligible to remain on the County's medical, dental and life insurance until Medicare-eligible. The service requirement is a minimum of three years for employees hired before July 1, 2010. The service requirement for law enforcement and fire personnel hired after June 20, 2014 is ten years. There are no subsidized postemployment medical, dental or life insurance benefits except for an Early Retirement Program (ERIP) for employees who retire after attaining PERA eligibility with at least eight years of service to the County. Employees retiring under ERP provisions have a choice of either receiving County paid full single medical insurance premiums for the lowest cost medical plan, or contributions of \$350 per month payable to a health reimbursement account (both contributions are paid one month for each year of service with a minimum of eight months and a maximum of 24 months).

**C. Funding Policy**

The County's OPEB plan is financed on a pay-as-you-go basis. The County has not assets accumulated in a trust that meets the criteria in GASB 75.

**D. Actuarial Methods and Assumptions**

The County's OPEB liability was measured as of January 1, 2019.

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, and rolled forward to the measurement date of January 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                            |                                     |
|----------------------------|-------------------------------------|
| Actuarial Cost Method      | Entry Age                           |
| Amortization Method        | Level Percentage of Pay             |
| Inflation                  | 2.50%                               |
| Healthcare Cost Trend Rate | 6.25% grading to 5.00% over 5 years |
| Salary Increases           | 3.00%                               |
| Discount Rate              | 3.80%                               |

Mortality rates were based on the RP-2014 white collar mortality tables with MP-2017 Generational Improvement Scale (blue collar for Public Safety).

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2017 to December 31, 2017.

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**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**D. Actuarial Methods and Assumptions (Continued)**

The discount rate used to measure the total OPEB liability was 3.80%. The discount rate is equal to the 20-Year Municipal Bond Yield.

Since the most recent OPEB valuation, the following assumption changes have been made:

- The discount rate was changed from 3.30% to 3.80%.

**E. Changes in Total OPEB Liability**

|                                    | Total OPEB<br>Liability |
|------------------------------------|-------------------------|
| Balance as of January 1            | \$ 1,254,683            |
| Changes for the Year:              |                         |
| Service Cost                       | 72,785                  |
| Interest                           | 42,246                  |
| Assumption Changes                 | (35,404)                |
| Benefit Payments                   | (95,347)                |
| Net Change in Total OPEB Liability | (15,720)                |
| Balance as of December 31          | \$ 1,238,963            |

The following presents the total OPEB liability of the County, as well as what the County's total OPEB 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:

|                      | 1% Decrease<br>(2.80%) | Discount Rate<br>(3.80%) | 1% Increase<br>(4.80%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB Liability | \$ 1,323,842           | \$ 1,238,963             | \$ 1,159,639           |

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.50% decreasing to 4.00% over six years) or 1% higher (7.50% decreasing to 6.00% over six years) than the current healthcare cost trend rates:

|                      | 1% Decrease<br>(5.25% Decreasing<br>to 4.00%) | Current Trend<br>Rates (6.25%<br>Decreasing to<br>5.00%) | 1% Increase<br>(7.25% Decreasing<br>to 6.00%) |
|----------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------|
| Medical Trend Rate   |                                               |                                                          |                                               |
| Total OPEB Liability | \$ 1,117,338                                  | \$ 1,238,963                                             | \$ 1,381,511                                  |



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**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**E. Changes in Total OPEB Liability (continued)**

For the year ended December 31, 2019, the County recognized OPEB expense of \$110,606. The total OPEB liability of \$1,238,963 at December 31, 2019 includes the current portion of \$106,626. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                        | <u>Outflows of<br/>Resources</u> | <u>Inflows of<br/>Resources</u> |
|--------------------------------------------------------|----------------------------------|---------------------------------|
| Benefit Payments Subsequent to the<br>Measurement Date | \$ 106,626                       | \$ -                            |
| Assumption Changes                                     | -                                | 30,978                          |
| Total                                                  | <u>\$ 106,626</u>                | <u>\$ 30,978</u>                |

At December 31, 2019, the County reported \$106,626 in deferred outflows of resources resulting from County benefit payments subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ending December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in pension expense as follows:

| <u>Year Ending</u> | <u>OPEB<br/>Expense</u> |
|--------------------|-------------------------|
| 2020               | \$ (4,426)              |
| 2021               | (4,426)                 |
| 2022               | (4,426)                 |
| 2023               | (4,426)                 |
| 2024               | (4,426)                 |
| 2025               | (4,426)                 |
| 2026               | (4,422)                 |

**NOTE 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, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the County carries commercial insurance. To manage these risks, the County has entered into a joint powers agreement with other Minnesota Counties to form the Minnesota Counties Intergovernmental Trust (MCIT). MCIT is a public entity risk pool currently operated as a common risk management and insurance program for its members. The County is a member of both the MCIT Worker's 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.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 7 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)**

**A. Risk Management (Continued)**

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 2019. 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. The 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. Contingencies**

The County participates in a number of federal and state programs that are either partially or fully funded by grants or aids received from these agencies or other governmental units. Such programs are subject to audit by the grantor agencies which could result in requests for reimbursement to the granting agency for expenditures that are disallowed under the terms of the grant. Based on past experience, the County believes that any disallowed costs as a result of such audits will be immaterial.

During 2019, counties were notified by the Minnesota Department of Human Services (DHS) that DHS made errors in the calculation of Substance Use Disorder (SUD) for Institutes of Mental Disease (IMD) claims from January 2014 to June 2019. Based on these errors, DHS has requested counties repay \$8.8 million to DHS. The County's share of the \$8.8 million is \$29,487. Minnesota Counties have raised concerns over how the amount was calculated, the accuracy of the calculation and whether DHS has the legal/statutory authority to require the Counties to repay the amounts. The Association of Minnesota Counties (AMC) has recommended that the counties not repay any amounts until these concerns have been addressed, and after the conclusion of the 2020 Minnesota legislative session, in hopes that this matter is resolved by other means. Therefore, this \$29,487 has not been recorded as a liability by the county as of December 31, 2019.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 7 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)**

**C. Joint Ventures**

1. Southeast Minnesota Emergency Communications Board

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

Control of the Southeast Minnesota Regional Radio Board is vested in a Joint Powers Board that is composed of one County Commissioner from each of the participating counties and one City Council member from each participating city. The financial activities of the board are accounted for by Olmsted County as fiscal agent. No payments were made for 2019.

2. 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 Winona, Red Wing, Plainview, Lake City, Kasson, and Austin. 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 and an attorney appointed by the governing board. During the year, the County paid \$7,426 to the Enforcement Team.

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

3. Southeastern Minnesota Workforce Development, Inc. (MWD)

The Southeastern Minnesota Workforce Development was established under the authority of the Joint Powers Act, pursuant to Minn. Stat. § 471.59, and includes Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, and Wabasha Counties to provide Workforce Investment Act service in the region, as well as other related employment and training programs. During the year, Fillmore County paid \$110,701 to the MWD.

The Joint Powers Board consists of County commissioners from the member counties. Separate financial information can be obtained from MWD's administrative offices, 2070 College View Road East, Rochester, MN 55904.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 7 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)**

**C. Joint Ventures (Continued)**

**4. Southeastern Libraries Cooperating**

The Southeastern Libraries Cooperating (SELCO) was established under the authority of the Joint Powers Act, pursuant to Minn. Stat. § 471.59, and includes Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, and Winona Counties to provide library services within the counties. The County contributed \$233,809 to the SELCO during 2019.

The Board of Directors consists of representatives from the member counties. Separate financial information can be obtained from SELCO, 2600 19th St. NW, Rochester, MN 55901.

**5. Fillmore-Houston Community Health Board**

The County Boards of Houston and Fillmore Counties formed a Board of Health in 1978, via a joint powers agreement, for the purpose of maintaining an integrated system of community health services under Minn. Stat. ch. 145. Houston County is the fiscal agent. The full board of health is composed of all counties commissioners from each County. The Board appoints a chairperson and vice chairperson with terms of one year. An advisory committee composed of not less than 16 members or more than 20, including one commissioner from each County, makes recommendations to the Board of Health throughout the year.

Separate financial information is not available.

**D. Jointly Governed Organizations**

Jointly governed organizations are a regional government or multi-governmental arrangement formed to provide a variety of services and are governed by representatives of each creating government. Participants do not retain an ongoing financial interest or responsibility. The County appoints at least one member to the following organizations:

Southeast Minnesota Water Resource Board provides (SMWRB) regional water quality services to several counties. The County made no payments to the SMWRB in 2019.

Minnesota Counties Computer Consortium (MCCC) provides various computer services to a number of counties. During 2019, the County paid \$120,819 to the Minnesota Counties Computer Consortium.

The Dodge-Fillmore-Olmstead (DFO) Community Corrections JPB provides local comprehensive correctional programs for the community. The County paid \$439,286 to the DFO Community Corrections JPB during 2019.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 7 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)**

**D. Jointly Governed Organizations (Continued)**

Region 1 – Southeast Minnesota Homeland Security Emergency Management Organization (SERHSEM) was established to provide for regional coordination of planning, training, purchase of equipment, and allocating emergency services and staff in order to better respond to emergencies and natural or other disasters within the SERHSEM region. Fillmore County's responsibility does not extend beyond making an appointment to the Joint Powers Board. The County paid \$1,000 to SERHSEM in 2019.

The Minnesota Criminal Justice Data Communications Network Joint Powers Agreement exists to create access for the County Sheriff and County Attorney to systems and tools available from the state of Minnesota, Minnesota Department of Public Safety, and the Bureau of Criminal Apprehension to carry out criminal justice. No payments were made for 2019.

Fillmore County, in conjunction with other local governments, participates in the state of Minnesota's Sentence to Service (STS) program. STS is a project of the State Department of Administration's Strive Toward Excellence in Performance (STEP) program. STEP's goal is a statewide effort to make positive improvements in public services. It gives the courts an alternative to jail or fines for the nonviolent offenders who can work on a variety of community or state projects. Private funding, funds from various foundations and initiative funds, as well as the Departments of Corrections and Natural Resources, provide the funds needed to operate the STS program. Although Fillmore County has no operational or financial control over the STS program, Fillmore County budgets for a percentage of this program. In 2019, the County made payments of \$68,899.

The Southeast Minnesota Emergency Management Services was established to provide various health services to member counties. No payments were made for 2019.

The Southeast Minnesota Immunization Connection Joint Powers Board promotes implementation and maintenance of a regional immunization information system to ensure age-appropriate immunizations through complete and accurate records. No payments were made for 2019.

The Southeast Services Cooperative delivers numerous services to support administrative and instructional functions to its members and to improve learning opportunities. During the year, the County made payments of \$250 to the Cooperative.

The Southeastern Minnesota Community Action Council (SEMCAC) provides various services on behalf of member counties to assist people to achieve or maintain independence and self-reliance through their own and community resources. During the year, the County made payments of \$6,000 to SEMCAC.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE 7 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)**

**D. Jointly Governed Organizations (Continued)**

The County entered into the PACE of Minnesota joint powers agreement with the Port Authority of the City of St. Paul, Minnesota, to provide for the financing of the acquisition and construction or installation of energy efficiency and conservation improvements on qualifying properties. The County's responsibility is to impose and collect special assessments necessary to fund the costs of the financing provided by PACE of Minnesota. The County recorded special assessments receivable of \$103,842 at December 31, 2019 to fund the PACE of Minnesota financing.

**E. Construction Contract Commitments**

The County had several commitments under construction contracts still in process at the end of the year. The combined total of remaining commitments was \$131,253 at December 31, 2019.

**NOTE 8 SUBSEQUENT EVENT**

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

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**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A**



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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY, RELATED RATIOS, AND NOTES  
LAST TEN FISCAL YEARS**

|                                                                            | Measurement Date<br>January 1, 2019 | Measurement Date<br>January 1, 2018 |
|----------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| <b>Total OPEB Liability</b>                                                |                                     |                                     |
| Service Cost                                                               | \$ 72,785                           | \$ 76,640                           |
| Interest                                                                   | 42,246                              | 41,353                              |
| Assumption Changes                                                         | (35,404)                            | -                                   |
| Benefit Payments                                                           | (95,347)                            | (78,929)                            |
| Net Change in Total OPEB Liability                                         | (15,720)                            | 39,064                              |
| Total OPEB Liability - Beginning                                           | 1,254,683                           | 1,215,619                           |
| Total OPEB Liability - Ending                                              | <u>\$ 1,238,963</u>                 | <u>\$ 1,254,683</u>                 |
| <br>Covered Employee Payroll                                               | <br>\$ 8,461,820                    | <br>\$ 8,215,359                    |
| <br>County's OPEB Liability as a Percentage<br>of Covered Employee Payroll | <br><br>15%                         | <br><br>15%                         |

The County implemented GASB Statement No. 75 in 2018, and the above table will be expanded to ten years of information as the information becomes available.

No assets are accumulated in a trust.

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
LAST TEN FISCAL YEARS**

|                                                                                                                               | Measurement<br>Date<br>June 30, 2019 | Measurement<br>Date<br>June 30, 2018 | Measurement<br>Date<br>June 30, 2017 | Measurement<br>Date<br>June 30, 2016 | Measurement<br>Date<br>June 30, 2015 |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>General Employees Plan</b>                                                                                                 |                                      |                                      |                                      |                                      |                                      |
| County's Proportion of the Net Pension Liability                                                                              | 0.098%                               | 0.100%                               | 0.098%                               | 0.099%                               | 0.102%                               |
| County's Proportionate Share of the Net Pension Liability                                                                     | \$ 5,396,085                         | \$ 5,564,233                         | \$ 6,256,255                         | \$ 8,022,070                         | \$ 5,301,717                         |
| State's Proportionate Share of the Net Pension Liability<br>Associated with the County                                        | 167,659                              | 182,534                              | 78,698                               | 104,781                              | -                                    |
| County's Proportionate Share of the Net Pension Liability and the State's<br>Proportionate Share of the Net Pension Liability | \$ 5,563,744                         | \$ 5,746,767                         | \$ 6,334,953                         | \$ 8,126,851                         | \$ 5,301,717                         |
| County's Covered Payroll                                                                                                      | \$ 6,902,982                         | \$ 6,747,948                         | \$ 6,382,756                         | \$ 6,148,195                         | \$ 6,079,515                         |
| County's Proportionate Share of the Net Pension Liability as a<br>Percentage of Its Covered Payroll                           | 78.17%                               | 82.46%                               | 98.02%                               | 130.48%                              | 87.21%                               |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                                    | 80.23%                               | 79.53%                               | 75.90%                               | 68.90%                               | 78.20%                               |
| <b>Police and Fire Plan</b>                                                                                                   |                                      |                                      |                                      |                                      |                                      |
| County's Proportion of the Net Pension Liability                                                                              | 0.121%                               | 0.121%                               | 0.120%                               | 0.120%                               | 0.131%                               |
| County's Proportionate Share of the Net Pension Liability                                                                     | \$ 1,287,103                         | \$ 1,293,999                         | \$ 1,620,143                         | \$ 4,815,809                         | \$ 1,488,467                         |
| County's Covered Payroll                                                                                                      | \$ 1,274,719                         | \$ 1,288,693                         | \$ 1,245,705                         | \$ 1,140,853                         | \$ 1,150,926                         |
| County's Proportionate Share of the Net Pension Liability as a<br>Percentage of Its Covered Payroll                           | 100.97%                              | 100.41%                              | 130.06%                              | 422.12%                              | 129.33%                              |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                                    | 89.26%                               | 88.80%                               | 85.40%                               | 63.90%                               | 86.60%                               |
| <b>Correctional Plan</b>                                                                                                      |                                      |                                      |                                      |                                      |                                      |
| County's Proportion of the Net Pension Liability                                                                              | 0.193%                               | 0.178%                               | 0.160%                               | 0.180%                               | 0.230%                               |
| County's Proportionate Share of the Net Pension Liability                                                                     | \$ 26,680                            | \$ 29,259                            | \$ 456,002                           | \$ 657,565                           | \$ 35,558                            |
| County's Covered Payroll                                                                                                      | \$ 396,745                           | \$ 358,125                           | \$ 322,791                           | \$ 342,526                           | \$ 404,652                           |
| County's Proportionate Share of the Net Pension Liability as a<br>Percentage of Its Covered Payroll                           | 6.72%                                | 8.17%                                | 141.27%                              | 191.98%                              | 8.79%                                |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                                    | 98.17%                               | 97.60%                               | 67.90%                               | 58.20%                               | 96.90%                               |

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF THE COUNTY PENSION CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

|                                                                      | 2019         | 2018         | 2017         | 2016         | 2015         |
|----------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>General Employees Plan</b>                                        |              |              |              |              |              |
| Contractually Required Contribution                                  | \$ 520,224   | \$ 494,626   | \$ 495,502   | \$ 464,471   | \$ 455,676   |
| Contributions in Relation to the Contractually Required Contribution | (520,224)    | (494,626)    | (495,502)    | (464,471)    | (455,676)    |
| Contribution Deficiency (Excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| County's Covered Payroll                                             | \$ 6,936,320 | \$ 6,595,013 | \$ 6,601,866 | \$ 6,192,948 | \$ 6,079,168 |
| Contributions as a Percentage of Covered Payroll                     | 7.50%        | 7.50%        | 7.51%        | 7.50%        | 7.50%        |
| <b>Police and Fire Plan</b>                                          |              |              |              |              |              |
| Contractually Required Contribution                                  | \$ 238,591   | \$ 193,965   | \$ 203,733   | \$ 190,313   | \$ 185,509   |
| Contributions in Relation to the Contractually Required Contribution | (238,591)    | (193,965)    | (203,733)    | (190,313)    | (185,509)    |
| Contribution Deficiency (Excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| County's Covered Payroll                                             | \$ 1,472,784 | \$ 1,197,315 | \$ 1,257,451 | \$ 1,174,772 | \$ 1,145,117 |
| Contributions as a Percentage of Covered Payroll                     | 16.20%       | 16.20%       | 16.20%       | 16.20%       | 16.20%       |
| <b>Correctional Plan</b>                                             |              |              |              |              |              |
| Contractually Required Contribution                                  | \$ 38,282    | \$ 32,252    | \$ 29,995    | \$ 27,913    | \$ 32,791    |
| Contributions in Relation to the Contractually Required Contribution | (38,282)     | (32,252)     | (29,995)     | (27,913)     | (32,791)     |
| Contribution Deficiency (Excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| County's Covered Payroll                                             | \$ 437,509   | \$ 368,594   | \$ 341,138   | \$ 319,009   | \$ 374,754   |
| Contributions as a Percentage of Covered Payroll                     | 8.75%        | 8.75%        | 8.79%        | 8.75%        | 8.75%        |

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                           | Budgeted Amounts |              | Actual<br>Amounts   | Variance with<br>Final Budget |
|-------------------------------------------|------------------|--------------|---------------------|-------------------------------|
|                                           | Original         | Final        |                     |                               |
| <b>REVENUES</b>                           |                  |              |                     |                               |
| Taxes                                     | \$ 6,859,492     | \$ 6,859,492 | \$ 6,572,000        | \$ (287,492)                  |
| Special Assessments                       | -                | -            | 24,012              | 24,012                        |
| Intergovernmental                         | 2,730,301        | 2,730,301    | 3,231,096           | 500,795                       |
| Licenses and Permits                      | 69,320           | 69,320       | 63,997              | (5,323)                       |
| Public Charges for Services               | 1,030,895        | 1,030,895    | 1,024,447           | (6,448)                       |
| Fines and Forfeits                        | 11,000           | 11,000       | 5,313               | (5,687)                       |
| Intergovernmental Charges<br>for Services | 616,141          | 616,141      | 709,363             | 93,222                        |
| Investment Earnings                       | 25,000           | 25,000       | 200,743             | 175,743                       |
| Miscellaneous                             | 126,448          | 126,448      | 266,068             | 139,620                       |
| Total Revenues                            | 11,468,597       | 11,468,597   | 12,097,039          | 628,442                       |
| <b>EXPENDITURES</b>                       |                  |              |                     |                               |
| <b>CURRENT</b>                            |                  |              |                     |                               |
| General Government                        | 4,255,440        | 4,255,440    | 4,401,296           | (145,856)                     |
| Public Safety                             | 4,046,388        | 4,046,388    | 4,166,321           | (119,933)                     |
| Public Works                              | -                | -            | 24,012              | (24,012)                      |
| Health                                    | 1,578,329        | 1,578,329    | 1,533,515           | 44,814                        |
| Culture, Recreation,<br>and Education     | 358,359          | 358,359      | 378,607             | (20,248)                      |
| Conservation and Development              | 524,128          | 524,128      | 528,629             | (4,501)                       |
| <b>CAPITAL OUTLAY</b>                     |                  |              |                     |                               |
| General Government                        | 571,600          | 571,600      | 293,303             | 278,297                       |
| Public Safety                             | 127,072          | 127,072      | 91,983              | 35,089                        |
| Health                                    | -                | -            | 4,483               | (4,483)                       |
| Conservation and Development              | 7,281            | 7,281        | 35,132              | (27,851)                      |
| Total Expenditures                        | 11,468,597       | 11,468,597   | 11,457,281          | 11,316                        |
| <b>NET CHANGE IN FUND BALANCE</b>         | <u>\$ -</u>      | <u>\$ -</u>  | 639,758             | <u>\$ 639,758</u>             |
| Fund Balance - Beginning of Year          |                  |              | <u>4,218,428</u>    |                               |
| <b>FUND BALANCE - END OF YEAR</b>         |                  |              | <u>\$ 4,858,186</u> |                               |

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | Budgeted Amounts |              | Actual<br>Amounts     | Variance with<br>Final Budget |
|-----------------------------------|------------------|--------------|-----------------------|-------------------------------|
|                                   | Original         | Final        |                       |                               |
| <b>REVENUES</b>                   |                  |              |                       |                               |
| Taxes                             | \$ 1,473,948     | \$ 1,473,948 | \$ 1,396,454          | \$ (77,494)                   |
| Intergovernmental                 | 2,267,256        | 2,267,256    | 2,541,967             | 274,711                       |
| Public Charges for Services       | 45,573           | 45,573       | 63,532                | 17,959                        |
| Miscellaneous                     | 161,970          | 161,970      | 308,828               | 146,858                       |
| Total Revenues                    | 3,948,747        | 3,948,747    | 4,310,781             | 362,034                       |
| <b>EXPENDITURES</b>               |                  |              |                       |                               |
| <b>CURRENT</b>                    |                  |              |                       |                               |
| Human Services                    | 3,948,747        | 3,948,747    | 4,618,469             | (669,722)                     |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u>  | (307,688)             | <u>\$ (307,688)</u>           |
| Fund Balance - Beginning of Year  |                  |              | (828,265)             |                               |
| <b>FUND BALANCE - END OF YEAR</b> |                  |              | <u>\$ (1,135,953)</u> |                               |

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | Budgeted Amounts |              | Actual<br>Amounts   | Variance with<br>Final Budget |
|-----------------------------------|------------------|--------------|---------------------|-------------------------------|
|                                   | Original         | Final        |                     |                               |
| <b>REVENUES</b>                   |                  |              |                     |                               |
| Taxes                             | \$ 2,538,118     | \$ 2,538,118 | \$ 3,317,289        | \$ 779,171                    |
| Intergovernmental                 | 8,560,000        | 8,560,000    | 5,469,290           | (3,090,710)                   |
| Public Charges for Services       | 85,000           | 85,000       | 100,674             | 15,674                        |
| Investment Earnings               | 8,000            | 8,000        | 11,894              | 3,894                         |
| Miscellaneous                     | 15,200           | 15,200       | 38,639              | 23,439                        |
| Total Revenues                    | 11,206,318       | 11,206,318   | 8,937,786           | (2,268,532)                   |
| <b>EXPENDITURES</b>               |                  |              |                     |                               |
| <b>CURRENT</b>                    |                  |              |                     |                               |
| Public Works                      | 11,206,318       | 11,206,318   | 9,701,362           | 1,504,956                     |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u>  | (763,576)           | <u>\$ (763,576)</u>           |
| Fund Balance - Beginning of Year  |                  |              | 6,355,870           |                               |
| Change in Inventory               |                  |              | 12,527              |                               |
| <b>FUND BALANCE - END OF YEAR</b> |                  |              | <u>\$ 5,604,821</u> |                               |

*The notes to required supplementary information are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**I. BUDGETARY INFORMATION**

The board adopts an annual budget for the following major funds: The General fund, Human Services Special Revenue fund, and Roads and Bridges Special Revenue fund. The board adopts budgets for the following nonmajor funds: Sanitation, County Airport, and EDA Special Revenue funds and the Debt Service fund. These budgets are prepared on the modified accrual basis of accounting. Annual budgets are not adopted for the MPCA Septic Loans, AGBMP Loan, and Greenleafon Special Revenue funds.

Based on a process established by the board, all departments of the County submit requests for appropriations to the Auditor-Treasurer each year. After review, analysis, and discussions with the departments, the Auditor-Treasurer's 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 31.

The overall budget is prepared by fund and function. The legal level of budgetary control – the level at which expenditures may not legally exceed appropriations – is the fund level. Budgets may be amended during the year with proper approval.

**II. EXCESS OF EXPENDITURES OVER BUDGET**

The following funds had expenditures in excess of budget at the fund level for the year ended December 31, 2019:

|                     | <u>Expenditures</u> | <u>Final Budget</u> | <u>Excess</u> |
|---------------------|---------------------|---------------------|---------------|
| Human Services Fund | \$ 4,618,469        | \$ 3,948,747        | \$ 669,722    |

These over-expenditures were funded by greater than anticipated revenues and existing fund balance.

**III. 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**

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, decreased 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.



**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**A. General Employees Fund (Continued)**

2018

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement 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 actuarial 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.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumption

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

Changes in Plan Provisions

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**A. General Employees Fund (Continued)**

2016

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- 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 have been no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changes 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 have been no changes since the prior valuation

**B. Police and Fire Fund**

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been 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 benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**B. Police and Fire Fund (Continued)**

2018 (Continued)

Changes in Plan Provisions (Continued)

- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019 and 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 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 has 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 the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and nonvested deferred members. The CSA has been changed to 33% for vested members and 2% for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed postretirement 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 have been no changes since the prior valuation.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS,  
ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**B. Police and Fire Fund (Continued)**

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 have been no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

**C. Correctional Fund**

2019

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been 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 changed from MP-2016 to MP-2017.
- The assumed postretirement benefit increase was changed from 2.50% per year to 2.00% per year.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS,  
ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

**C. Correctional Fund (Continued)**

**2018 (Continued)**

**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%, 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.
- 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 have been 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 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 have been no changes since the prior valuation.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019**

**III. DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)**

C. Correctional Fund (Continued)

2015

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**IV. OTHER POSTEMPLOYMENT BENEFITS**

Since the most recent valuation, the following assumption changes have been made:

2019

- The discount rate changed from 3.30% to 3.80%

2018

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).
- The discount rate was changed from 4.0% to 3.30%.
- Retirees eligible to receive a benefit under the Early Retirement Incentive Plan can either elect to receive County paid single medical premiums or \$350 per month paid to a Health Reimbursement Account (HRA). We have assumed 100% of future retirees will elect to receive the County paid single medical premiums. As of January 1, 2015, we assumed 50% would elect the medical premiums and 50% would receive the \$350 per month HRA payments.

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## **SUPPLEMENTARY INFORMATION**



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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
DESCRIPTION OF FUNDS  
DECEMBER 31, 2019**

**NONMAJOR SPECIAL REVENUE FUNDS**

The Sanitation Fund is used to account for the Resource Recovery Center Operations and capital projects relating to the Center (solid waste & recycling).

The Airport Fund is used to account for the Fillmore County Airport including day to day operations and capital projects.

The EDA Fund is used to account for funding EDA operations including contracted services to support the County Economic Development.

The MPCA Septic Loan Program Fund is used to account for loans processed through the MPCA for septic replacements

The AGBMP Loan Program Fund is used to account for loans processed through the AGBMP program through the Department of Agriculture.

The Greenleafton Septic Loan Program Fund is used to account for the Greenleafton Septic operating system that was installed and now is assessed to the property owners that benefit from the Septic System.

**DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**AGENCY FUNDS**

The Taxes and Penalties Fund accounts for property taxes collected for the County and on behalf of school districts and local municipalities.

The Other Taxes Fund accounts for sales and other taxes collected by the County and remitted to the state.

The Prepaid Taxes Fund accounts for property taxes paid before the due date.

The State Revenue Fund accounts for the state's share of property taxes and state fees collected by the County.

The Fillmore County Collaborative Fund accounts for the funds collected and remitted for the Family Services Collaborative.

The Sheriff Canteen Fund accounts for canteen funds held by the sheriff.

The Sheriff Fund accounts for sheriff and jail collections that are remitted to the County on a monthly basis.

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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
DESCRIPTION OF FUNDS (CONTINUED)  
DECEMBER 31, 2019**

**AGENCY FUNDS (CONTINUED)**

The Insurance Fund accounts for payroll deposits for health insurance.

The Social Service Fund accounts for funds held by the County in a representative payee capacity.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

|                                                                                    | <u>Nonmajor Special Revenue Funds</u> |                   |                   |
|------------------------------------------------------------------------------------|---------------------------------------|-------------------|-------------------|
|                                                                                    | <u>Sanitation</u>                     | <u>Airport</u>    | <u>EDA</u>        |
| <b>ASSETS</b>                                                                      |                                       |                   |                   |
| Cash and Cash Equivalents                                                          | \$ 218,848                            | \$ 221,815        | \$ -              |
| Cash with Fiscal Agent                                                             | -                                     | -                 | -                 |
| Taxes Receivable                                                                   | 3,741                                 | 647               | 863               |
| Accounts Receivable                                                                | 3,465                                 | 1,831             | -                 |
| Notes Receivable                                                                   | -                                     | -                 | 107,061           |
| Inventories                                                                        | -                                     | 2,653             | -                 |
| Total Assets                                                                       | <u>\$ 226,054</u>                     | <u>\$ 226,946</u> | <u>\$ 107,924</u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND FUND BALANCES (DEFICIT)</b> |                                       |                   |                   |
| <b>LIABILITIES</b>                                                                 |                                       |                   |                   |
| Accounts Payable                                                                   | \$ 34,701                             | \$ 7,142          | \$ 2,350          |
| Accrued Liabilities                                                                | 7,452                                 | -                 | -                 |
| Due to Other Funds                                                                 | 643                                   | 116               | 47,314            |
| Due to Other Governments                                                           | 642                                   | -                 | -                 |
| Total Liabilities                                                                  | <u>43,438</u>                         | <u>7,258</u>      | <u>49,664</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                               |                                       |                   |                   |
| Unavailable Revenues - Notes                                                       | -                                     | -                 | 7,061             |
| Unavailable Revenues - Taxes                                                       | 3,741                                 | 647               | 863               |
| Total Deferred Inflows of Resources                                                | <u>3,741</u>                          | <u>647</u>        | <u>7,924</u>      |
| <b>FUND BALANCES</b>                                                               |                                       |                   |                   |
| Nonspendable                                                                       | -                                     | 2,653             | -                 |
| Restricted                                                                         | -                                     | -                 | -                 |
| Committed                                                                          | -                                     | 100,000           | -                 |
| Assigned                                                                           | 178,875                               | 116,388           | 50,336            |
| Total Fund Balances                                                                | <u>178,875</u>                        | <u>219,041</u>    | <u>50,336</u>     |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances             | <u>\$ 226,054</u>                     | <u>\$ 226,946</u> | <u>\$ 107,924</u> |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2019**

| <u>MPCA Septic<br/>Loan Program</u> | <u>AGBMP<br/>Loan</u> | <u>Greenleifton<br/>Septic Loan<br/>Program</u> | <u>Total Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Nonmajor<br/>Funds</u> |
|-------------------------------------|-----------------------|-------------------------------------------------|--------------------------------------------|----------------------------------|-------------------------------------|
| \$ 10,211                           | \$ 53,750             | \$ 53,827                                       | \$ 558,451                                 | \$ -                             | \$ 558,451                          |
| -                                   | -                     | -                                               | -                                          | 248,853                          | 248,853                             |
| -                                   | -                     | -                                               | 5,251                                      | 3,921                            | 9,172                               |
| -                                   | -                     | -                                               | 5,296                                      | -                                | 5,296                               |
| -                                   | 153,747               | 127,791                                         | 388,599                                    | -                                | 388,599                             |
| -                                   | -                     | -                                               | 2,653                                      | -                                | 2,653                               |
| <u>\$ 10,211</u>                    | <u>\$ 207,497</u>     | <u>\$ 181,618</u>                               | <u>\$ 960,250</u>                          | <u>\$ 252,774</u>                | <u>\$ 1,213,024</u>                 |
|                                     |                       |                                                 |                                            |                                  |                                     |
| \$ -                                | \$ -                  | \$ 366                                          | \$ 44,559                                  | \$ -                             | \$ 44,559                           |
| -                                   | -                     | -                                               | 7,452                                      | -                                | 7,452                               |
| -                                   | -                     | -                                               | 48,073                                     | 17,234                           | 65,307                              |
| -                                   | -                     | -                                               | 642                                        | -                                | 642                                 |
| <u>-</u>                            | <u>-</u>              | <u>366</u>                                      | <u>100,726</u>                             | <u>17,234</u>                    | <u>117,960</u>                      |
|                                     |                       |                                                 |                                            |                                  |                                     |
| -                                   | 153,747               | 127,791                                         | 288,599                                    | -                                | 288,599                             |
| -                                   | -                     | -                                               | 5,251                                      | 3,921                            | 9,172                               |
| <u>-</u>                            | <u>153,747</u>        | <u>127,791</u>                                  | <u>293,850</u>                             | <u>3,921</u>                     | <u>297,771</u>                      |
|                                     |                       |                                                 |                                            |                                  |                                     |
| -                                   | -                     | -                                               | 2,653                                      | -                                | 2,653                               |
| -                                   | -                     | -                                               | -                                          | 231,619                          | 231,619                             |
| -                                   | -                     | -                                               | 100,000                                    | -                                | 100,000                             |
| 10,211                              | 53,750                | 53,461                                          | 463,021                                    | -                                | 463,021                             |
| <u>10,211</u>                       | <u>53,750</u>         | <u>53,461</u>                                   | <u>565,674</u>                             | <u>231,619</u>                   | <u>797,293</u>                      |
|                                     |                       |                                                 |                                            |                                  |                                     |
| <u>\$ 10,211</u>                    | <u>\$ 207,497</u>     | <u>\$ 181,618</u>                               | <u>\$ 960,250</u>                          | <u>\$ 252,774</u>                | <u>\$ 1,213,024</u>                 |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2019**

|                                                          | Nonmajor Special Revenue Funds |                   |                  |
|----------------------------------------------------------|--------------------------------|-------------------|------------------|
|                                                          | Sanitation                     | Airport           | EDA              |
| <b>REVENUES</b>                                          |                                |                   |                  |
| Taxes                                                    | \$ 237,634                     | \$ 37,352         | \$ 55,438        |
| Special Assessments                                      | -                              | -                 | -                |
| Intergovernmental                                        | 68,710                         | 27,771            | -                |
| Public Charges for Services                              | 304,471                        | 33,979            | -                |
| Miscellaneous                                            | 20,692                         | 5,664             | 300              |
| Total Revenues                                           | <u>631,507</u>                 | <u>104,766</u>    | <u>55,738</u>    |
| <b>EXPENDITURES</b>                                      |                                |                   |                  |
| <b>CURRENT</b>                                           |                                |                   |                  |
| Public Works                                             | 751,205                        | 59,666            | -                |
| Conservation and Development                             | -                              | -                 | 60,757           |
| Culture, Recreation, and Education                       | -                              | -                 | -                |
| <b>CAPITAL OUTLAY</b>                                    |                                |                   |                  |
| Public Works                                             | -                              | 48,526            | -                |
| <b>DEBT SERVICE</b>                                      |                                |                   |                  |
| Principal                                                | -                              | -                 | -                |
| Interest                                                 | -                              | -                 | -                |
| Total Expenditures                                       | <u>751,205</u>                 | <u>108,192</u>    | <u>60,757</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | (119,698)                      | (3,426)           | (5,019)          |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                |                   |                  |
| Debt Issued                                              | -                              | -                 | -                |
| <b>NET CHANGE IN FUND BALANCES</b>                       | (119,698)                      | (3,426)           | (5,019)          |
| Fund Balances - Beginning of Year                        | 298,573                        | 225,979           | 55,355           |
| Change in Inventory                                      | -                              | (3,512)           | -                |
| <b>FUND BALANCES - END OF YEAR</b>                       | <u>\$ 178,875</u>              | <u>\$ 219,041</u> | <u>\$ 50,336</u> |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2019**

| <u>MPCA Septic<br/>Loan Program</u> | <u>AGBMP<br/>Loan</u> | <u>Greenleafton<br/>Septic Loan<br/>Program</u> | <u>Total Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Nonmajor<br/>Funds</u> |
|-------------------------------------|-----------------------|-------------------------------------------------|--------------------------------------------|----------------------------------|-------------------------------------|
| \$ -                                | \$ -                  | \$ -                                            | \$ 330,424                                 | \$ 231,542                       | \$ 561,966                          |
| -                                   | 50,394                | 22,820                                          | 73,214                                     | -                                | 73,214                              |
| -                                   | -                     | -                                               | 96,481                                     | -                                | 96,481                              |
| -                                   | -                     | -                                               | 338,450                                    | -                                | 338,450                             |
| -                                   | -                     | -                                               | 26,656                                     | -                                | 26,656                              |
| -                                   | 50,394                | 22,820                                          | 865,225                                    | 231,542                          | 1,096,767                           |
| -                                   | -                     | -                                               | 810,871                                    | -                                | 810,871                             |
| -                                   | -                     | 4,785                                           | 65,542                                     | -                                | 65,542                              |
| -                                   | 28,898                | -                                               | 28,898                                     | -                                | 28,898                              |
| -                                   | -                     | -                                               | 48,526                                     | -                                | 48,526                              |
| -                                   | 50,147                | 7,452                                           | 57,599                                     | 225,000                          | 282,599                             |
| -                                   | -                     | 1,138                                           | 1,138                                      | 41,731                           | 42,869                              |
| -                                   | 79,045                | 13,375                                          | 1,012,574                                  | 266,731                          | 1,279,305                           |
| -                                   | (28,651)              | 9,445                                           | (147,349)                                  | (35,189)                         | (182,538)                           |
| -                                   | 28,898                | -                                               | 28,898                                     | -                                | 28,898                              |
| -                                   | 247                   | 9,445                                           | (118,451)                                  | (35,189)                         | (153,640)                           |
| 10,211                              | 53,503                | 44,016                                          | 687,637                                    | 266,808                          | 954,445                             |
| -                                   | -                     | -                                               | (3,512)                                    | -                                | (3,512)                             |
| <u>\$ 10,211</u>                    | <u>\$ 53,750</u>      | <u>\$ 53,461</u>                                | <u>\$ 565,674</u>                          | <u>\$ 231,619</u>                | <u>\$ 797,293</u>                   |



**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
SANITATION SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | Budgeted Amounts |                | Actual<br>Amounts | Variance with<br>Final Budget |
|-----------------------------------|------------------|----------------|-------------------|-------------------------------|
|                                   | Original         | Final          |                   |                               |
| <b>REVENUES</b>                   |                  |                |                   |                               |
| Taxes                             | \$ 251,014       | \$ 251,014     | \$ 237,634        | \$ (13,380)                   |
| Intergovernmental                 | 69,654           | 69,654         | 68,710            | (944)                         |
| Public Charges for Services       | 385,000          | 385,000        | 304,471           | (80,529)                      |
| Miscellaneous                     | 22,314           | 22,314         | 20,692            | (1,622)                       |
| Total Revenues                    | <u>727,982</u>   | <u>727,982</u> | <u>631,507</u>    | <u>(96,475)</u>               |
| <b>EXPENDITURES</b>               |                  |                |                   |                               |
| <b>CURRENT</b>                    |                  |                |                   |                               |
| Public Works                      | <u>727,982</u>   | <u>727,982</u> | <u>751,205</u>    | <u>(23,223)</u>               |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u>    | <u>(119,698)</u>  | <u>\$ (119,698)</u>           |
| Fund Balance - Beginning of Year  |                  |                | <u>298,573</u>    |                               |
| <b>FUND BALANCE - END OF YEAR</b> |                  |                | <u>\$ 178,875</u> |                               |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
AIRPORT SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | Budgeted Amounts |             | Actual<br>Amounts | Variance with<br>Final Budget |
|-----------------------------------|------------------|-------------|-------------------|-------------------------------|
|                                   | Original         | Final       |                   |                               |
| <b>REVENUES</b>                   |                  |             |                   |                               |
| Taxes                             | \$ 39,050        | \$ 39,050   | \$ 37,352         | \$ (1,698)                    |
| Intergovernmental                 | 104,500          | 104,500     | 27,771            | (76,729)                      |
| Public Charges for Services       | 41,000           | 41,000      | 33,979            | (7,021)                       |
| Miscellaneous                     | 5,000            | 5,000       | 5,664             | 664                           |
| Total Revenues                    | 189,550          | 189,550     | 104,766           | (84,784)                      |
| <b>EXPENDITURES</b>               |                  |             |                   |                               |
| <b>CURRENT</b>                    |                  |             |                   |                               |
| Public Works                      | 75,050           | 75,050      | 59,666            | 15,384                        |
| <b>CAPITAL OUTLAY</b>             |                  |             |                   |                               |
| Public Works                      | 114,500          | 114,500     | 48,526            | 65,974                        |
| Total Expenditures                | 189,550          | 189,550     | 108,192           | 81,358                        |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u> | (3,426)           | <u>\$ (3,426)</u>             |
| Fund Balance - Beginning of Year  |                  |             | 225,979           |                               |
| Change in Inventory               |                  |             | <u>(3,512)</u>    |                               |
| <b>FUND BALANCE - END OF YEAR</b> |                  |             | <u>\$ 219,041</u> |                               |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
EDA SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|---------------|---------------------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b>REVENUES</b>                   |                         |               |                           |                                       |
| Taxes                             | \$ 58,756               | \$ 58,756     | \$ 55,438                 | \$ (3,318)                            |
| Miscellaneous                     | -                       | -             | 300                       | 300                                   |
| Total Revenues                    | <u>58,756</u>           | <u>58,756</u> | <u>55,738</u>             | <u>(3,018)</u>                        |
| <b>EXPENDITURES</b>               |                         |               |                           |                                       |
| <b>CURRENT</b>                    |                         |               |                           |                                       |
| Conservation and Development      | <u>58,756</u>           | <u>58,756</u> | <u>60,757</u>             | <u>(2,001)</u>                        |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>             | <u>\$ -</u>   | <u>(5,019)</u>            | <u>\$ (5,019)</u>                     |
| Fund Balance - Beginning of Year  |                         |               | <u>55,355</u>             |                                       |
| <b>FUND BALANCE - END OF YEAR</b> |                         |               | <u>\$ 50,336</u>          |                                       |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE FUND  
YEAR ENDED DECEMBER 31, 2019**

|                                   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|----------------|---------------------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b>REVENUES</b>                   |                         |                |                           |                                       |
| Taxes                             | \$ 243,853              | \$ 243,853     | \$ 231,542                | \$ (12,311)                           |
| <b>EXPENDITURES</b>               |                         |                |                           |                                       |
| <b>DEBT SERVICE</b>               |                         |                |                           |                                       |
| Principal                         | 225,000                 | 225,000        | 225,000                   | -                                     |
| Interest                          | 18,853                  | 18,853         | 41,731                    | (22,878)                              |
| Total Expenditures                | <u>243,853</u>          | <u>243,853</u> | <u>266,731</u>            | <u>(22,878)</u>                       |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>             | <u>\$ -</u>    | (35,189)                  | <u>\$ (35,189)</u>                    |
| Fund Balance - Beginning of Year  |                         |                | <u>266,808</u>            |                                       |
| <b>FUND BALANCE - END OF YEAR</b> |                         |                | <u>\$ 231,619</u>         |                                       |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
YEAR ENDED DECEMBER 31, 2019**

|                            | Balance<br>January 1 | Additions            | Deductions           | Balance<br>December 31 |
|----------------------------|----------------------|----------------------|----------------------|------------------------|
| <b>TAXES AND PENALTIES</b> |                      |                      |                      |                        |
| <b>ASSETS</b>              |                      |                      |                      |                        |
| Cash and Cash Equivalents  | \$ 404,560           | \$ 19,153,027        | \$ 19,101,682        | \$ 455,905             |
| Accounts Receivable        | 55,400               | -                    | 55,400               | -                      |
| Total Assets               | <u>\$ 459,960</u>    | <u>\$ 19,153,027</u> | <u>\$ 19,157,082</u> | <u>\$ 455,905</u>      |
| <b>LIABILITIES</b>         |                      |                      |                      |                        |
| Due to Other Governments   | <u>\$ 459,960</u>    | <u>\$ 19,153,027</u> | <u>\$ 19,157,082</u> | <u>\$ 455,905</u>      |
| <b>OTHER TAXES</b>         |                      |                      |                      |                        |
| <b>ASSETS</b>              |                      |                      |                      |                        |
| Cash and Cash Equivalents  | \$ 934               | \$ 569,833           | \$ 569,176           | \$ 1,591               |
| Accounts Receivable        | 819                  | 472                  | 819                  | 472                    |
| Total Assets               | <u>\$ 1,753</u>      | <u>\$ 570,305</u>    | <u>\$ 569,995</u>    | <u>\$ 2,063</u>        |
| <b>LIABILITIES</b>         |                      |                      |                      |                        |
| Due to Other Governments   | <u>\$ 1,753</u>      | <u>\$ 570,305</u>    | <u>\$ 569,995</u>    | <u>\$ 2,063</u>        |
| <b>PREPAID TAXES</b>       |                      |                      |                      |                        |
| <b>ASSETS</b>              |                      |                      |                      |                        |
| Cash and Cash Equivalents  | <u>\$ 113,517</u>    | <u>\$ 157,611</u>    | <u>\$ 175,743</u>    | <u>\$ 95,385</u>       |
| <b>LIABILITIES</b>         |                      |                      |                      |                        |
| Due to Other Governments   | <u>\$ 113,517</u>    | <u>\$ 157,611</u>    | <u>\$ 175,743</u>    | <u>\$ 95,385</u>       |
| <b>STATE REVENUE</b>       |                      |                      |                      |                        |
| <b>ASSETS</b>              |                      |                      |                      |                        |
| Cash and Cash Equivalents  | <u>\$ 116,600</u>    | <u>\$ 1,830,669</u>  | <u>\$ 1,826,649</u>  | <u>\$ 120,620</u>      |
| <b>LIABILITIES</b>         |                      |                      |                      |                        |
| Due to Other Governments   | <u>\$ 116,600</u>    | <u>\$ 1,830,669</u>  | <u>\$ 1,826,649</u>  | <u>\$ 120,620</u>      |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2019**

|                                      | Balance<br>January 1 | Additions         | Deductions        | Balance<br>December 31 |
|--------------------------------------|----------------------|-------------------|-------------------|------------------------|
| <b>FILLMORE COUNTY COLLABORATIVE</b> |                      |                   |                   |                        |
| <b>ASSETS</b>                        |                      |                   |                   |                        |
| Cash and Cash Equivalents            | \$ 29,905            | \$ 85,087         | \$ 84,771         | \$ 30,221              |
| Due from Other Governments           | 22,798               | 20,715            | 22,798            | 20,715                 |
| Total Assets                         | <u>\$ 52,703</u>     | <u>\$ 105,802</u> | <u>\$ 107,569</u> | <u>\$ 50,936</u>       |
| <b>LIABILITIES</b>                   |                      |                   |                   |                        |
| Due to Other Governments             | <u>\$ 52,703</u>     | <u>\$ 105,802</u> | <u>\$ 107,569</u> | <u>\$ 50,936</u>       |
| <b>SHERIFF CANTEEN</b>               |                      |                   |                   |                        |
| <b>ASSETS</b>                        |                      |                   |                   |                        |
| Cash and Cash Equivalents            | <u>\$ 12,076</u>     | <u>\$ 60,829</u>  | <u>\$ 59,774</u>  | <u>\$ 13,131</u>       |
| <b>LIABILITIES</b>                   |                      |                   |                   |                        |
| Due to Other Governments             | <u>\$ 12,076</u>     | <u>\$ 60,829</u>  | <u>\$ 59,774</u>  | <u>\$ 13,131</u>       |
| <b>SHERIFF</b>                       |                      |                   |                   |                        |
| <b>ASSETS</b>                        |                      |                   |                   |                        |
| Cash and Cash Equivalents            | <u>\$ 63,225</u>     | <u>\$ 816,877</u> | <u>\$ 773,777</u> | <u>\$ 106,325</u>      |
| <b>LIABILITIES</b>                   |                      |                   |                   |                        |
| Accounts Payable                     | <u>\$ 63,225</u>     | <u>\$ 816,877</u> | <u>\$ 773,777</u> | <u>\$ 106,325</u>      |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2019**

|                               | Balance<br>January 1 | Additions            | Deductions           | Balance<br>December 31 |
|-------------------------------|----------------------|----------------------|----------------------|------------------------|
| <b>INSURANCE</b>              |                      |                      |                      |                        |
| <b>ASSETS</b>                 |                      |                      |                      |                        |
| Cash and Cash Equivalents     | \$ 147,100           | \$ 1,826,867         | \$ 1,822,918         | \$ 151,049             |
| <b>LIABILITIES</b>            |                      |                      |                      |                        |
| Accounts Payable              | \$ 147,100           | \$ 1,826,867         | \$ 1,822,918         | \$ 151,049             |
| <b>SOCIAL SERVICES</b>        |                      |                      |                      |                        |
| <b>ASSETS</b>                 |                      |                      |                      |                        |
| Cash and Cash Equivalents     | \$ 13,169            | \$ 152,400           | \$ 148,825           | \$ 16,744              |
| <b>LIABILITIES</b>            |                      |                      |                      |                        |
| Due to Clients                | \$ 13,169            | \$ 152,400           | \$ 148,825           | \$ 16,744              |
| <b>TOTAL ALL AGENCY FUNDS</b> |                      |                      |                      |                        |
| <b>ASSETS</b>                 |                      |                      |                      |                        |
| Cash and cash Equivalents     | \$ 901,086           | \$ 24,653,200        | \$ 24,563,315        | \$ 990,971             |
| Accounts Receivable           | 56,219               | 472                  | 56,219               | 472                    |
| Due from Other Governments    | 22,798               | 20,715               | 22,798               | 20,715                 |
| Total Assets                  | <u>\$ 980,103</u>    | <u>\$ 24,674,387</u> | <u>\$ 24,642,332</u> | <u>\$ 1,012,158</u>    |
| <b>LIABILITIES</b>            |                      |                      |                      |                        |
| Accounts Payable              | \$ 210,325           | \$ 2,643,744         | \$ 2,596,695         | \$ 257,374             |
| Due to Clients                | 13,169               | 152,400              | 148,825              | 16,744                 |
| Due to Other Governments      | 756,609              | 21,878,243           | 21,896,812           | 738,040                |
| Total Liabilities             | <u>\$ 980,103</u>    | <u>\$ 24,674,387</u> | <u>\$ 24,642,332</u> | <u>\$ 1,012,158</u>    |

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF INTERGOVERNMENTAL REVENUE  
YEAR ENDED DECEMBER 31, 2019**

|                                        | Total<br>Primary<br>Government |
|----------------------------------------|--------------------------------|
| <b>SHARED REVENUE</b>                  |                                |
| <b>STATE</b>                           |                                |
| Highway Users Tax                      | \$ 4,938,463                   |
| Market Value Credit                    | 376,111                        |
| PERA Rate Reimbursement                | 57,957                         |
| Disparity Reduction Aid                | 119,529                        |
| Police Aid                             | 170,215                        |
| County Program Aid                     | 777,764                        |
| Riparian Protection Aid                | 143,576                        |
| Enhanced 911                           | 95,198                         |
| Total Shared Revenue                   | <u>6,678,813</u>               |
| <b>REIMBURSEMENT FOR SERVICES</b>      |                                |
| <b>STATE</b>                           |                                |
| Minnesota Department of Human Services | 792,662                        |
| <b>PAYMENTS</b>                        |                                |
| Local                                  |                                |
| Local - Payments in Lieu of Taxes      | 408,002                        |
| <b>GRANTS</b>                          |                                |
| <b>STATE</b>                           |                                |
| Minnesota Department/Board of:         |                                |
| Health                                 | 182,470                        |
| Human Services                         | 667,477                        |
| Natural Resources                      | 126,159                        |
| Peace Officers                         | 21,872                         |
| Public Safety                          | 46,759                         |
| Revenue                                | 2,949                          |
| Transportation                         | 196,383                        |
| Water and Soil Resources               | 62,948                         |
| Veterans Affairs                       | 10,000                         |
| Pollution Control Agency               | 80,360                         |
| Total State                            | <u>1,397,377</u>               |
| <b>FEDERAL</b>                         |                                |
| Department of:                         |                                |
| Agriculture                            | 324,027                        |
| Justice                                | 1,028                          |
| Health and Human Services              | 1,362,080                      |
| Transportation                         | 374,845                        |
| Total Federal                          | <u>2,061,980</u>               |
| Total State and Federal Grants         | <u>3,459,357</u>               |
| Total Intergovernmental Revenue        | <u><u>\$ 11,338,834</u></u>    |



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

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

Board of County Commissioners  
Fillmore County  
Preston, 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 Fillmore County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Fillmore County's basic financial statements, and have issued our report thereon dated February 9, 2021.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2019-001 through 2019-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questions costs as items 2019-005 and 2019-006 to be a significant deficiencies.

### **Compliance and Other Matters**

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

### **Fillmore County's Response to Findings**

Fillmore County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Rochester, Minnesota  
February 9, 2021



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

Board of County Commissioners  
Fillmore County  
Preston, Minnesota

**Report on Compliance for Each Major Federal Program**

We have audited Fillmore County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Fillmore County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-009. Our opinion on each major federal program is not modified with respect to this matter.

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

### ***Report on Internal Control Over Compliance***

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

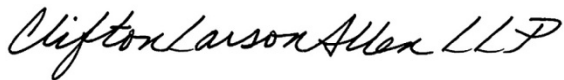
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-008 to be a material weakness.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-007 and 2019-009 to be significant deficiencies.

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

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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Rochester, Minnesota  
February 9, 2021



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**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2019**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?     X     yes            no
- Significant deficiency(ies) identified?     X     yes            none reported

Noncompliance material to financial statements noted?            yes     X     no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?     X     yes            no
- Significant deficiency(ies) identified?     X     yes            none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.156(a)?     X     yes            no

Identification of major programs:

CFDA Numbers

20.205  
93.778

Name of Federal Program or Cluster

Highway Planning and Construction Cluster  
Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs:     \$750,000    

Auditee qualified as low-risk auditee?            yes     X     no

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**2019-001: SEGREGATION OF DUTIES**

**Criteria:** A good system of internal control contemplates an adequate segregation of duties so that no one individual handles a transaction from inception to completion. County management should be aware that the concentration of duties and responsibilities in one or a very few individuals is not desirable from an internal control perspective.

**Condition:** Adequate segregation of the accounting functions necessary to ensure adequate internal accounting control, is not in place for various departments/offices in the County.

**Cause:** The County has a limited number of personnel within several County departments/offices.

**Effect:** The lack of adequate segregation of duties can result in incorrect financial information, failure to detect misstatements or misappropriations, and the lack of adherence to the County's procedures.

**Repeat Finding:** Prior year finding identified as finding 2018-001.

**Recommendation:** We recommend County 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 organization staff.

**View of Responsible Officials:** There is no disagreement with the audit finding. A finance department has been created for 2019 and management will look at ways to segregate duties further through the use of this additional department.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-002: AUDIT ADJUSTMENTS**

**Criteria:** County management is responsible for establishing and maintaining internal controls for the proper recording of all County receipts and disbursements, including reclassifications between funds and activity of all investing and savings accounts.

**Condition:** As part of the audit, we proposed material adjustments including: recording of accruals, net pension liability, OPEB liability and related deferred inflows and outflows of resources, reclassifications of fund balances between categories, and recognition of intergovernmental revenues and expenditures passed through to third-parties.

**Cause:** The County has a limited number of personnel.

**Effect:** The design of the internal controls over recording revenues and expenditures, including reclassifications, could affect the ability of the County to detect or prevent errors, a misappropriation of assets, or fraudulent activity.

**Repeat Finding:** Prior year finding identified as finding 2018-002.

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

**View of Responsible Officials:** Concur, management reviews and approves all adjustments proposed during the audit and is working to develop internal processes to eliminate the need for audit adjustments.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-003: FINANCIAL REPORTING PROCESS**

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

**Condition:** As part of the audit, management engaged the audit firm to prepare a draft of the financial statements, including the related notes to the financial statements. The County does not have an internal control policy in place over preparation or review of the annual financial statements that would enable management to prepare the financial statements and related note disclosures in accordance with applicable accounting and reporting standards. Management reviews and accepts responsibility for the financial statements.

**Cause:** The County has a limited number of personnel.

**Effect:** The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

**Repeat Finding:** Prior year finding identified as finding 2018-003.

**Recommendation:** We recommend the County continue to evaluate their internal staff capacity to determine if an internal control policy over the preparation of the financial statements and other areas is beneficial.

**View of Responsible Officials:** Concur. The County has weighed the costs against the benefits and will continue to engage the audit firm to prepare the year-end financial statements. Management will review and for the financial statements.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-004: REPORTING**

**Criteria:** The Uniform Grant Guidance requires audited financial statements to be filed with the Federal Audit Clearinghouse within nine months of the County's year end.

**Condition:** The audited financial statements for the year ending December 31, 2019 were not filed with the Federal Audit Clearinghouse within nine months after year-end.

**Cause:** Turnover in key positions.

**Effect:** Noncompliance with Uniform Guidance.

**Repeat Finding:** Prior year finding identified as finding 2018-004.

**Recommendation:** We recommend the County implement a year-end close out process that allows for timely reconciliation and review. Deadlines should be established to allow for timely submission of the audited financial statements.

**View of Responsible Officials:** Concur. We will develop internal deadlines and work with the audit firm to ensure timely audit issuance and submission.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-005: INTERNAL CONTROLS OVER DISBURSEMENTS SOCIAL WELFARE**

**Criteria:** County management is responsible for establishing and maintaining internal controls for the proper recording of all County disbursements.

**Condition:** 25 of 25 social welfare disbursements tested did not have indication of review and approval by a department head or supervisor.

**Cause:** Inconsistent review process.

**Effect:** The lack of a formal review process could result in inappropriate or fraudulent disbursements going unnoticed.

**Repeat Finding:** No

**Recommendation:** We recommend County management implement formal controls over the disbursement process in social welfare which includes the documentation of review and approval of invoices prior to payment.

**View of Responsible Officials:** There is no disagreement with the finding, management will implement internal controls as needed to ensure transactions are approved prior to payment.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-006: APPROVAL AND AUTHORIZATION OVER JOURNAL ENTRIES**

**Criteria:** County management is responsible for establishing and maintaining internal controls for the proper recording of all journal entries.

**Condition:** 5 of 5 journal entries did not have proper documentation of the authorization and review process set by the County.

**Cause:** Inconsistent review process.

**Effect:** The lack of a formal authorization process could result in inappropriate or fraudulent entries going unnoticed.

**Repeat Finding:** No

**Recommendation:** We recommend County management implement formal controls over the journal process which includes the documentation of review and approval of journal entries made by someone other than the preparer.

**View of Responsible Officials:** There is no disagreement with the finding.



**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**2019-007 REPORTING**

**Federal Agency:** U.S. Department of Health and Human Services

**Federal Program Title:** Medical Assistance Program (Medicaid Cluster)

**CFDA Number:** 93.778

**Pass-Through Agency:** Minnesota Department of Human Services

**Pass-Through Numbers:** 1905MNADM, 1905MN5MAP

**Compliance Requirement Affected:** Reporting

**Award Period:** Year-Ended December 31, 2019

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

**Criteria:** Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

**Condition and Context:** The County acts as the LCTS fiscal reporting and payment agency for the local collaborative and is responsible for preparing and submitting the annual spending and collaborative reports. The reports were not reviewed prior to submission.

**Questioned Costs:** Not applicable.

**Cause:** Grantor has not required a review process and as such one was not put in place.

**Effect:** The lack of a review and approval process increases the risk that reports will not be submitted as required, timely or without error.

**Repeat Finding:** Yes; 2018-007

**Recommendation:** We recommend the County implement procedures to ensure the annual spending and collaborative reports are reviewed and approved prior to submitting to DHS. Evidence of the revenue should be documented and retained.

**View of Responsible Officials:** There is no disagreement with the audit finding

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**2019-008 ELIGIBILITY**

**Federal Agency:** U.S. Department of Health and Human Services

**Federal Program Title:** Medical Assistance Program (Medicaid Cluster)

**CFDA Number:** 93.778

**Pass-Through Agency:** Minnesota Department of Human Services

**Pass-Through Numbers:** 1905MNADM, 1905MN5MAP

**Compliance Requirement Affected:** Eligibility

**Award Period:** Year-Ended December 31, 2019

**Type of Finding:** Material Weakness over Compliance

**Criteria:** Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

**Condition and Context:** During our review of eligibility testing it was noted there was no documented peer or supervisor review performed during 2019.

**Questioned Costs:** Not applicable.

**Cause:** Grantor has not required a review process and as such one was not put in place.

**Effect:** The lack of a review and approval process increases the risk that ineligible expenditures will be reimbursed.

**Repeat Finding:** Yes; 2018-008

**Recommendation:** We recommend the County implement procedures and create a formal review of casefiles of recipients for which eligibility is not based on income.

**View of Responsible Officials:** There is no disagreement with the audit finding.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**2019-009 PROCUREMENT, SUSPENSION, AND DEBARMENT TRANSPORTATION**

**Federal Agency:** U.S. Department of Transportation

**Federal Program Title:** Highway Planning and Construction Cluster

**CFDA Number:** 20.205

**Pass-Through Agency:** Minnesota Department of Transportation

**Pass-Through Numbers:** SAP 023-612-041

**Compliance Requirement Affected:** Procurement, Suspension and Debarment

**Award Period:** Year-Ended December 31, 2019

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

**Criteria:** Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. In addition, Title 2 U.S. *Code of Federal Regulations* § 200.318 states that the nonfederal entity must use its own documented procurement procedures which reflect applicable state, local and tribal laws and regulations, provided that the procurements conform with applicable federal law and the standards identified in this regulation.

**Condition and Context:** The County does not have a written procurement or conflict of interest policy that include components required by Title 2 U.S. *Code of Federal Regulations* § 200.318.

**Questioned Costs:** Not applicable.

**Cause:** The County did not adopt written procurement and conflict of interest policies.

**Effect:** Noncompliance with Uniform Guidance. Increased risk that purchasing does not comply with federal requirements.

**Repeat Finding:** No

**Recommendation:** We recommend the County Board adopt written procurement and conflict of interest policies that include the components outlined in Title 2 U.S. *Code of Federal Regulations* § 200.318. The written policies should be distributed and reviewed by all employees involved in federally reimbursed purchasing.

**View of Responsible Officials:** There is no disagreement with the audit finding.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**OTHER ITEM FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE**

**2019-010: PUBLISHING FINANCIAL STATEMENTS**

**Criteria:** Minnesota Statute §375.17 requires the publication of a full and accurate statement of the receipts and expenditures of the preceding year in a form as prescribed by the State Auditor.

**Condition:** The County has not published the financial statements in a board designated newspaper.

**Cause:** County turnover and inexperience with the requirement.

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

**Repeat Finding:** Yes; 2018-009

**Recommendation:** We recommend the County implement processes and procedures to ensure the receipts and expenditures of the preceding year are published.

**View of Responsible Officials:** The County is currently in the process of preparing the reports for publishing.

**2019-011: PUBLISHING CLAIMS EXCEEDING \$2,000**

**Criteria:** Minnesota Statute §375.12 requires counties to publish county board minutes including all claims exceeding \$2,000 including a statement summarizing the total number of claims that did not exceed \$2,000 and their total dollar amount.

**Condition:** The County has not published the claims in a designated newspaper as laid out in state statutes.

**Cause:** County turnover and inexperience with the requirement.

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

**Repeat Finding:** No

**Recommendation:** We recommend the County implement processes and procedures to ensure the amounts exceeding \$2,000 and the summarized data under \$2,000 is published.

**View of Responsible Officials:** The County is currently in the process of preparing the reports for publishing.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2019**

**OTHER ITEM FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE (CONTINUED)**

**2019-012: FULL SETTLEMENT OF TAX RECEIPTS**

**Criteria:** Minnesota Statute §276.111 requires on or before January 5 of the following year, that the county treasurer make full settlement of all tax receipts collected through December 31, of the prior year.

**Condition:** The County had not settled tax receipts collected through December 31, on or before January 5 of the following year.

**Cause:** County turnover and inexperience with the requirement.

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

**Repeat Finding:** No

**Recommendation:** We recommend the County implement processes and procedures to ensure the tax receipts are settled on or before January 5<sup>th</sup> of the following year.

**View of Responsible Officials:** Concur, the County is currently in the process of establishing a process.

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2019**

| Federal Grantor<br>Pass Through Agency<br>Grant Program Title                                         | Federal<br>CFDA<br>Number | Pass-through<br>Grant<br>Numbers | Expenditures | Passed<br>Through to<br>Subrecipients |
|-------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|--------------|---------------------------------------|
| U.S. Department of Agriculture                                                                        |                           |                                  |              |                                       |
| Passed Through Minnesota Department of Health                                                         |                           |                                  |              |                                       |
| Special Supplemental Nutrition Program for Women, Infants and Children                                | 10.557                    | 12-700-00072                     | \$ 126,278   | \$ -                                  |
| Passed Through Minnesota Department of Human Services                                                 |                           |                                  |              |                                       |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster) | 10.561                    | 192MN101S2520                    | 197,749      | -                                     |
| Total Department of Agriculture                                                                       |                           |                                  | 324,027      | -                                     |
| U.S. Department of Justice                                                                            |                           |                                  |              |                                       |
| Bulletproof Vest Partnership Program                                                                  | 16.607                    | N/A                              | 1,028        | -                                     |
| U.S. Department of Transportation                                                                     |                           |                                  |              |                                       |
| Passed Through Minnesota Department of Transportation                                                 |                           |                                  |              |                                       |
| Airport Improvement Program                                                                           | 20.106                    | TMNFAA00801217                   | 7,232        | -                                     |
| Highway Planning and Construction Cluster                                                             | 20.205                    | SAP 023-612-041                  | 354,983      | -                                     |
| State and Community Highway Safety Cluster (Highway Safety Cluster)                                   | 20.600                    | F-SAFE19-2019FILLMOPH            | 8,531        | -                                     |
| Minimum Penalties for Repeat Offenders                                                                | 20.608                    | F-ENFRC19-2019-FILLMOSO          | 2,885        | -                                     |
| National Priority Safety Systems (Highway Safety Cluster)                                             | 20.616                    | F-ENFRC19-2019-FILLMOSO          | 1,214        | -                                     |
| Total Department of Transportation                                                                    |                           |                                  | 374,845      | -                                     |
| U.S. Department of Health and Human Services                                                          |                           |                                  |              |                                       |
| Passed Through Fillmore-Houston Community Health Board                                                |                           |                                  |              |                                       |
| Public Health Emergency Preparedness                                                                  | 93.069                    | 127924/3000049110                | 20,517       | -                                     |
| Universal Newborn Hearing Screening                                                                   | 93.251                    | 12-700-00072                     | 6,500        | -                                     |
| Immunization Cooperative Agreements                                                                   | 93.268                    | 6 NH23IP000737-05-02             | 900          | -                                     |
| Early Hearing Detection and Intervention Information System                                           | 93.314                    | 12-700-00072                     | 2,475        | -                                     |
| Temporary Assistance for Needy Families (TANF Cluster)                                                | 93.558                    | 1901MNTANF                       | 24,630       | -                                     |
| Maternal, Infant and Early Childhood Home Visiting Grant                                              | 93.870                    | 141324                           | 45,716       | -                                     |
| Maternal and Child Health Services Block Grant                                                        | 93.994                    | 12-700-00072                     | 36,120       | -                                     |
| Passed Through Minnesota Department of Human Services                                                 |                           |                                  |              |                                       |
| Promoting Safe and Stable Families                                                                    | 93.556                    | G-1801MNFPS                      | 2,727        | -                                     |
| Temporary Assistance for Needy Families (TANF Cluster)                                                | 93.558                    | 1901MNTANF                       | 153,224      | -                                     |
| Child Support Enforcement                                                                             | 93.563                    | 1901MNCES                        | 157,659      | -                                     |
| Child Support Enforcement                                                                             | 93.563                    | 1901MNCSES                       | 46,700       | -                                     |
| Total Child Support Enforcement 93.563                                                                |                           |                                  | 204,359      | -                                     |
| Refugee and Entrant Assistance - State Administered Programs                                          | 93.566                    | 1901MNRCA                        | 220          | -                                     |
| Parental Support Outreach Program - Children's Trust Fund                                             | 93.590                    | G-1801MNBCAP                     | 4,387        | -                                     |
| Child Care and Development Block Grant Cluster                                                        | 93.596                    | G1901MNCCDF                      | 8,779        | -                                     |
| Stephanie Tubbs Jones Child Welfare Services Program                                                  | 93.645                    | G-1801MNCWSS                     | 2,482        | -                                     |
| Foster Care Title IV-E                                                                                | 93.658                    | 1901MNFOS                        | 67,918       | -                                     |
| Social Services Block Grant                                                                           | 93.667                    | G-1901MNSOSR                     | 119,198      | -                                     |
| Chafee Foster Care Independence Program                                                               | 93.674                    | G-1901MNLIP                      | 4,800        | -                                     |
| Chip Minnesota Care Administration                                                                    | 93.767                    | 1905MN5021                       | 136          | -                                     |
| Medical Assistance Program Cluster (Total Medicaid Cluster)                                           | 93.778                    | 1905MN5ADM                       | 652,547      | -                                     |
| Medical Assistance Program Cluster (Total Medicaid Cluster)                                           | 93.778                    | 1905MN5MAP                       | 4,445        | -                                     |
| Total U.S. Department of Health and Human Services                                                    |                           |                                  | 1,362,080    | -                                     |

*The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2019**

| Federal Grantor<br>Pass Through Agency<br>Grant Program Title                                                                                | Federal<br>CFDA<br>Number | Pass-through<br>Grant<br>Numbers | Expenditures        | Passed<br>Through to<br>Subrecipients |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|---------------------|---------------------------------------|
| U.S. Department of Homeland Security                                                                                                         |                           |                                  |                     |                                       |
| Passed Through Minnesota Department of Public Safety                                                                                         |                           |                                  |                     |                                       |
| Disaster Grants- Public Assistance                                                                                                           | 97.036                    | EMGP-20200317-2177               | \$ 89,469           | \$ -                                  |
| Total Cash Type Federal Awards                                                                                                               |                           |                                  | <u>\$ 2,151,449</u> | <u>\$ -</u>                           |
| Clusters of programs are groupings of closely related programs that share common compliance requirements. Total expenditures by cluster are: |                           |                                  |                     |                                       |
| SNAP Cluster                                                                                                                                 |                           |                                  | \$ 197,749          |                                       |
| Highway Planning and Construction Cluster                                                                                                    |                           |                                  | 354,983             |                                       |
| Highway Safety Cluster                                                                                                                       |                           |                                  | 9,745               |                                       |
| TANF Cluster                                                                                                                                 |                           |                                  | 177,854             |                                       |
| CCDF Cluster                                                                                                                                 |                           |                                  | 8,779               |                                       |
| Medicaid Cluster and Total CFDA 93.778                                                                                                       |                           |                                  | 656,992             |                                       |
| Total Federal Revenue per Schedule of Intergovernmental Revenue:                                                                             |                           |                                  | \$ 2,061,980        |                                       |
| Grants received more than 60 days after year-end, unavailable in 2019:                                                                       |                           |                                  |                     |                                       |
| Disaster Grants - Public Assistance                                                                                                          |                           |                                  | <u>89,469</u>       |                                       |
| Total Federal Awards per Schedule of Expenditures of Federal Awards                                                                          |                           |                                  | <u>\$ 2,151,449</u> |                                       |

*The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.*

**FILLMORE COUNTY  
PRESTON, MINNESOTA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2019**

**NOTE 1   REPORTING ENTITY**

The schedule of expenditures of federal awards presents the federal award programs expended by Fillmore County (the 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 Fillmore County under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected to not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



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CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners  
Fillmore County  
Preston, 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 Fillmore County, Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents and have issued our report thereon dated February 9, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that Fillmore County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the Minnesota Legal Compliance Audit Guide for Counties, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, except as described in the schedule of findings and questioned costs as items 2019-010, 2019-011 and 2019-012. 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 and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Rochester, Minnesota  
February 9, 2021

# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 2/23/2021

Amount of time requested (minutes):

5

Dept.: Zoning

Prepared By:

Kristi Ruesink

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

Consent Agenda:

Documentation  
(Yes/No):

Regular Agenda:

Documentation  
(Yes/No):

Consider an access permit for new drive for Fillinona Solar, LLC/Mary Finseth,  
section 15 of Fountain Township

Yes

All requests for County Board agenda must be in the Coordinator's office **No later than noon Wednesday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bvickerman@co.fillmore.mn.us](mailto:bvickerman@co.fillmore.mn.us); [koman@co.fillmore.mn.us](mailto:koman@co.fillmore.mn.us) and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

# ACCESS PERMIT APPLICATION

## FILLMORE COUNTY

(This application must be fully completed before it can be processed. Failure to complete the form in its entirety will only result in further delays)

(1) Name of all Landowners: Mary Finseth Phone #: \_\_\_\_\_

Fillinona Solar, LLC (Eric Udelhofen - agent) Phone #: 608-514-5378

Phone #: \_\_\_\_\_

Mailing Address: 1886 E. Main St., Suite 207 Madison WI 53704  
Address City State Zip

(2) Parcel #: 230107000 Permit # \_\_\_\_\_

*To be filled out by the Zoning Office*

(3) Legal Description (from deed, abstract, or Recorder's Office): See attached

Section: 15 (4) Township: 103 (5) Range: 11

Permission is being applied for to construct an access to County Road 11 at the following location

(qtr/qtr) NE/NW Section 15 Township Name 107N R7W

Reason for Access New freestanding solar electric generating facility

TOTAL FEE: \$200.00 (NON-REFUNDABLE)

(4) Signature of all Landowners: Mary Finseth Date: 1/25/2021  
Mary Finseth

Eric Udelhofen Date: 1/25/2021  
Eric Udelhofen - Agent for Fillinona Solar, LLC

Date: \_\_\_\_\_

After review of the site, it is recommended that the access be (approved) (disapproved) to the above applicant for the following reason(s). PROPOSED ACCESS HAS GOOD SIGHT DISTANCE.

Specifications/Conditions: CONSTRUCT THE ACCESS 20 FT WIDE TOP AND 4:1 SLOPES. THE SNOW COVERED THE DITCH SO I COULD NOT SIZE THE CULVERT. PRIOR INSTALLING THE ACCESS PHONE THE HIGHWAY DEPT. FOR CULVERT SIZE 507-765-3854  
2/16/2021 Cristal Adkins 2/16/2021  
County Engineer Date Zoning Administrator Date

Based on the above recommendation and all other known facts, the Fillmore County Board of Commissioners do hereby (approve, disapprove) this request for an access to a county road.

Board Chairman \_\_\_\_\_ Date \_\_\_\_\_

### DESCRIPTION OF RECORD

The East Half of the Northwest Quarter except commencing at a point on the North line thereof, 205 feet East of the northwest corner thereof as the point of beginning, thence East on said North line 208 feet, thence South 241 feet, thence West 208 feet, thence North 241 feet to the point of beginning, and also except 5 acres of the East Half of the Northeast Quarter of the Northwest Quarter, more particularly described as: That part of the Northeast Quarter of the Northwest Quarter of Section 15, Township 103, Range 11, described as beginning at the northeast corner of said Northeast Quarter of the Northwest Quarter; thence South 89 degrees 48 minutes 23 seconds West (assumed bearing) along the North line of said Northeast Quarter of the Northwest Quarter, 420.65 feet; thence South 00 degrees 37 minutes 10 seconds East, 517.80 feet; thence North 89 degrees 48 minutes 23 seconds East, 420.65 feet to the East line of said Northeast Quarter of the Northwest Quarter; thence North 00 degrees 37 minutes 10 seconds West along said East line, 517.80 feet to point of beginning and containing 5.00 acres, more or less. All of the above being in Section 15, Township 103, Range 11 and containing 74 acres of land, more or less, Fillmore County, Minnesota.



# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 02/23/2021

Amount of time requested (minutes):

10

Dept.: Sheriff's Office

Prepared By: John DeGeorge

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

Consent Agenda:

Documentation  
(Yes/No):

Regular Agenda:

Documentation  
(Yes/No):

Request approval to purchase Mobile Field Force Tactical Response Gear for 3 deputies. Total cost is \$2,655 to be paid from line item 01-202-6455 "Law Enforcement Supplies" Yes

All requests for County Board agenda must be in the Coordinator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bvickerman@co.fillmore.mn.us](mailto:bvickerman@co.fillmore.mn.us); [ainglett@co.fillmore.mn.us](mailto:ainglett@co.fillmore.mn.us); and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

**Streicher's - Minneapolis**  
10911 W Hwy 55  
Minneapolis, MN 55441  
Phone: 763-546-1155  
Fax: 763-546-6776



## SALES QUOTE

**Federal ID # 41-1458127**

Sales Quote Number: Q339336  
Sales Quote Date: 01/04/21  
Page: 1

Sell 100  
To: Fillmore Co. Sher. Dept.  
901 Houston St NW  
Preston, MN 55965

Ship  
To: Fillmore Co. Sher. Dept.  
901 Houston St NW  
Preston, MN 55965

Phone: (507) 765-3874  
Fax: (507) 765-2703

Ship Via  
Terms Net 15

SalesPerson Tom Carstens  
Phone: 763-227-1983  
E-mail: tomc@streichers.com

| Item No.      | Description                                                  | Unit | Quantity | Unit Price | Total Price |
|---------------|--------------------------------------------------------------|------|----------|------------|-------------|
| DAM-DCP2000.L | Chest Protector: Imperial DCP-2000, Sz Large                 | EA   | 3        | 110.00     | 330.00      |
| DAM-DSG100.L  | Riot Shin Guards: Hard-Shell, Black, Medium/Large 9" shin gd | PAIR | 3        | 55.00      | 165.00      |
| DAM-FA30.M/L  | Forearm/Elbow protector, FX 1 style, black,M/L               | PAIR | 3        | 55.00      | 165.00      |
| PC-906BK      | HELMET: RIOT DUTY W/VISOR & STD SHIELD BLACK UNIV.6.5- 7 5/8 | EA   | 3        | 125.00     | 375.00      |
| FT-150012K.L  | Glove: Slash & Flash Hard Knuckle, Black, L                  | PAIR | 3        | 55.00      | 165.00      |
| AV-C50T.M     | Gas Mask: Avon C50 CBRN Twin-Port, Medium                    | EA   | 3        | 385.00     | 1,155.00    |
| AV-CBRNCF50   | Canister Filter: CBRNCF50, C50/FM12/FM53 Masks & C420P [Ea]  | EA   | 3        | 68.00      | 204.00      |
| MON-2800      | Baton: 36" Wood Baton w/Knurled Grip & Thong (W-QS36)        | EA   | 3        | 23.00      | 69.00       |
| MON-2712      | BATON ACCESSORY: PSL-HG (Grommet)                            | EA   | 3        | 5.00       | 15.00       |
| MON-2711      | BATON ACCESSORY: TT-1 (BATON THONG)                          | EA   | 3        | 4.00       | 12.00       |

Quoted prices do not include Sales Tax. All quoted prices are valid for 60 days from the date of the quote.

Total: 2,655.00



# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 2/23/2021      Amount of time requested (minutes): 10  
Dept.: Social Services      Prepared By: Kevin Olson

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

Consent Agenda:

Documentation  
(Yes/No):

1.

Regular Agenda:

Documentation  
(Yes):

1. Consider approval of 2020/21 transportation contract between SEMCAC and Fillmore County Social Services.

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All requests for County Board agenda must be in the Coordinator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bhillery@co.fillmore.mn.us](mailto:bhillery@co.fillmore.mn.us), [koman@co.fillmore.mn.us](mailto:koman@co.fillmore.mn.us) and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

# FILLMORE COUNTY PURCHASE OF TRANSPORTATION SERVICES CONTRACT

Fillmore County Department of Human Services, 902 Houston Street NW, Suite 1, Preston, MN 55965-, hereinafter referred to as the "Agency," and Semcac Transportation, 204 S. Elm Street, P.O. Box 549, Rushford, MN 55971, hereinafter referred to as the "Contractor," enter into this contract from January 1, 2021 to December 31, 2021.

WHEREAS, the Contractor is an organization listed and approved by Fillmore County to provide transportation services as specified in Article 1 .a.; and

WHEREAS, the Agency, pursuant to Minnesota Statutes § 373.01, § 373.02 § 256E.31 and 256B.0625, subd. 17 resolves to purchase such services from the Contractor under Minnesota Statute 375.18 subd. 15; and

WHEREAS, the Contractor represents that it is duly qualified and willing to perform such services; and has submitted the following identification numbers: Federal Tax ID #41-0907135; and NPI number A179326800;

NOW, THEREFORE, in consideration of the mutual undertakings and agreements hereinafter set forth the Agency and Contractor agree as follows:

Article 1. Contractor's Duties. A). As specified in the Minnesota Community Social Services Act (Minnesota Statute 256E), the Agency agrees to purchase and the Contractor agrees to furnish the following: Operation of the Semcac Volunteer Driver Program in Fillmore County providing medical transportation services for persons qualified for Medical Assistance and Social Service transportation services for persons referred by the Agency as shown in the chart below.

|                                                                | Medical Services       |            |            |            | Appeal         | Other Services                |
|----------------------------------------------------------------|------------------------|------------|------------|------------|----------------|-------------------------------|
|                                                                |                        | Meals      | Lodging    | Transport  | Transportation | Transport with Prior approval |
| <b>MA Recipients &amp; MN Care Pregnant Women and Children</b> | <b>Fee for Service</b> | <b>Yes</b> | <b>Yes</b> | <b>Yes</b> | <b>Yes</b>     | <b>N/A</b>                    |
|                                                                |                        |            |            |            |                |                               |
| <b>Non-MA</b>                                                  |                        | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b>     | <b>Yes</b>                    |

B).The Contractor also agrees to provide the following:

- 1) An explicit description of the services to be provided;
- 2) An exposition of the staffing, including job descriptions and professional qualifications of personnel;
- 3) An organizational chart;

- 4) The number of Medical Assistance qualified participants;
- 5) Program content
- 6) Program budget

C). The Contractor shall notify the Agency in writing and within ten (10) days whenever it is unable to, or going to be unable to, provide the required quality or quantity of services agreed to under this contract. Upon such notification, the Agency shall determine whether such inability by the Contractor will require modification or cancellation of this contract.

Article 2. Cost and Delivery of Purchased Services. The total amount to be paid for the purchased services shall not exceed the rates as shown below.

|                                                                            |                           |
|----------------------------------------------------------------------------|---------------------------|
| <b>Volunteer Driver Service</b>                                            |                           |
| Loaded mile                                                                | IRS standard mileage rate |
| Unloaded mile                                                              | ½ of the IRS mileage rate |
| Exception: For rides within city limits that are less than 15 loaded miles | \$8.00                    |
| Parking * (within restrictions)                                            | Cost                      |
| Meals * (within restrictions)                                              | Cost                      |
| <b>Administration of Volunteer Driver Program</b>                          |                           |
| Per Ride                                                                   | \$19.71 per ride          |

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| <b>Public Bus Service</b>                           |                            |
| Per Ride                                            | Normal fare price per ride |
| <b>Administration of Public Bus Service Program</b> |                            |
| Per Ride                                            | \$10.00 per ride           |

\*See Minnesota Department of Human Services Healthcare Manual and Bulletin number 10-21\*02.

The Contractor certifies that the services to be provided under this contract will be provided without cost to persons who are qualified for reimbursement. The Contractor also certifies that payment for the purchased services will be in accordance with payment rates that do not exceed amounts reasonable and necessary to assure quality services. The Contractor further certifies that payment rates do not reflect any administrative or program costs assignable to private pay or third-party pay service recipients.

Article 3. Eligibility for Services. The parties understand and agree that the eligibility of the client to receive purchased services will be determined by the Agency; or

The parties understand and agree that the Agency shall determine preliminary and final client eligibility. The Agency shall notify the client, in writing and at least ten (10) days prior to the

proposed action, of the proposed termination of services and notify him/her of his/her right to appeal this action.

The Contractor shall verify client eligibility for Medical Assistance reimbursement prior to providing transportation.

The Contractor shall notify the Agency and the client in writing whenever the Contractor proposes to discharge or terminate services(s) to a client. The notice must be sent prior to the proposed date of discharge or termination of service(s). The Contractor shall not discharge or terminate services to a client prior to the proposed date unless delay would seriously endanger the health, safety, or well-being of other clients, service recipients, or volunteer drivers.

The Contractor shall establish written procedures for discharging a client or terminating services to a client. The written procedures shall include:

- a. A summary of findings, processes, and plans transmitted with the client
- b. Any other pertinent information justifying the termination of service to the client

Article 4. Payment for Purchased Services. The Contractor shall, within thirty (30) days following the last day of each calendar month, submit a standard invoice to the Fillmore County Department of Human Services. The invoice shall show: (1) total program and administrative expenditures for the month; and (2) an itemized account of each reimbursement eligible individual which identifies the service(s) provided with the number of units and cost per unit, including administrative costs allocated to the provision of purchased services to reimburse Medical Assistance qualified participants.

Separate invoices will be submitted for Medical Assistance and for Social Service transportation payments.

The Agency shall, within 30 days of the date of receipt of the invoice, make payment to the Contractor for all reimbursement-eligible clients identified on the invoice.

Article 5. Audit and Record Disclosure. The Contractor shall send the following statistical and social services reports to the Agency:

- a. Annual quality assurance evaluation.
- b. Summary of services provided including total number of clients served, total rides, total miles, total hours, and total cost of services provided for the contract year.

The Contractor shall allow personnel of the Agency, the Minnesota Department of Human Services, and the Health Care Financing Administration, access to its facility and records, at reasonable hours, to exercise their responsibility to monitor purchased services.

The Contractor shall maintain all records pertaining to this contract for audit purposes at Semcac Transportation, 204 S. Elm St., Rushford, MN 55971 for six (6) years.

Records Disclosure/Retention: Contractor's bonds, records, documents, papers, accounting procedures and practices, and other evidences relevant to this Contract are subject to the examination, duplication, transcription, and audit by the County and either the Legislative or State Auditor, pursuant to Minn. Stat. § 16C.05, subdivision 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract. The Contractor agrees to maintain such evidences for a period of six (6) years from the date of services or payment were last provided or made or longer if any audit in progress requires a longer retention period.

Article 6. Safeguarding of Client Information. For purposes of executing its responsibilities and to the extent set forth in this contract, the Contractor shall be considered part of the welfare system as defined in Minnesota Statutes § 13.46, subdivision 1. The Contractor's employees and agents shall have access to private or confidential data maintained by the Agency to the extent necessary to carry out the Contractor's responsibilities under this contract. The Contractor agrees to comply with all the requirements of the Minnesota Data Practices Act in providing services under this contract.

The Semcac Executive Director is the responsible authority in charge of all data collected, used, or disseminated by the Contractor in connection with the performance of this contract. *See* Minnesota Statutes § 13.46, subdivision 10. The Contractor accepts responsibility for providing adequate supervision and training to its agents and employees to ensure compliance with the Minnesota Data Practices Act. No private or confidential data collected, maintained, or used in the course or performance of this contract shall be disseminated, except as authorized by statute, either during the period of this contract or hereafter.

Data Practices: For purposes of this Contract all data created, collected, received, stored, used, maintained, or disseminated by Contractor in the performance of this Contract is subject to the requirements of the Minnesota Data Practices Act, Minn. Stat. Chapter 13 and the Minnesota Rules implementing the Act now in force or hereafter adopted as well as the Federal laws on data privacy, and Contractor must comply with those requirements as if it were a governmental entity. The remedies in section 13.08 apply to the Contractor. Contractor does not have a duty to provide access to public data to the public if the public data are available from the governmental agency (County), except as required by the terms of this Contract. All subcontracts shall contain the same or similar data practices compliance requirements.

The Contractor agrees to indemnify, save and hold the Agency, its agents and employees harmless from all claims arising out of, resulting from or in any manner attributable to any violation of any provisions of the Minnesota Government Data Practices Act, including legal fees and disbursements paid or incurred to enforce the provisions of this contract.

#### Article 7. Civil Rights and Nondiscrimination.

In the performance of obligations under this contract, the Contractor agrees to comply with the Constitution of the United States and of the State of Minnesota; Title VI of the Civil Rights Act of 1964 and pertinent regulations at 45 C.F.R. 80; Executive Order 11246, Equal Employment

Opportunity, dated September 24, 1965; 42 C.F.R. Part 434.25; 42 C.F.R. 434.27(a)(2); Section 504 of the Rehabilitation Act of 1973 and pertinent regulations at 45 C.F.R. 90; Minnesota Statutes § 363.073; and any other laws, regulations, or orders that prohibit discrimination on the grounds of race, sex, color, age, religion, health status, physical disability, sexual orientation, national origin, or public assistance status.

Article 8. Equal Opportunity Employment. The Contractor shall not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Contractor agrees to take affirmative action to employ, advance in employment, and otherwise treat qualified disabled individuals without discrimination based on their physical or mental disability in all employment practices such as the following: employment, upgrading, demonstration or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection of training, including apprenticeship.

The Contractor agrees to comply with the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act. (When Applicable) Contractor also certifies that it has received a certificate of compliance form from the Commissioner of Human Rights pursuant to Minnesota Statutes § 363A.36.

In the event of the Contractor's noncompliance with the requirements of this clause, actions for noncompliance may be taken in accordance with Minnesota Statutes § 363A.36 and the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.

The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices in a form to be prescribed by the Commissioner of the Minnesota Department of Human Rights. Such notices shall state the Contractor's obligation under the law to take affirmative action to employ and advance in employment qualified disabled individuals and applicants for employment, and the rights of applicants and employees.

(When Applicable) The Contractor shall notify each labor union or representatives of workers with whom it has a collective bargaining agreement or contractual understanding, that the Contractor is bound by the terms of Minnesota Statute § 363A.36 of the Minnesota Human Rights Act and is committed to take affirmative action to employ and advance in employment physically and mentally disabled individuals.

Article 9. Bonding, Indemnity, and Insurance. The Contractor agrees to at all times during the term of this contract have and keep in force a liability insurance policy in the minimum amount of \$ 1,000,000 for bodily injury or property damage per occurrence and \$2,000,000 general aggregate. An Excess or Umbrella Liability policy may be used in conjunction with primary coverage limits to meet the minimum limit requirements. The Contractor will furnish an original Certificate of Insurance as evidence of required coverage to the Agency with the executed contract.

Any insurance required to be carried by the Contractor shall be primary and not excess to any other coverage carried by the Agency. In the event the Contractor fails to keep in effect at all times the specified insurance coverage, the Agency may, in addition to any other remedies it may have, terminate the contract upon the occurrence of such event, subject to the provisions of the contract.

The Contractor agrees to defend, indemnify, and hold the Agency, its employees and officials harmless from any claims, demands, actions or causes of action, including reasonable attorney's fees and expenses arising out of any act or omission on the part of the Contractor, or its subcontractors, partners or independent contractors or any of their agents or employees in the performance of or with relation to any of the work or services to be performed or furnished by the Contractor or the subcontractor, partners, or independent contractors or any of their agents or employees under the agreement.

Article 10. Audit. The books, records, documents, and accounting procedures and practices of the Contractor relevant to this contract shall be subject to examination by the Agency, the Minnesota Department of Human Services, the Minnesota Legislative Auditor and the Federal Health Care Financing Administration.

The Contractor agrees that within 6 months of the close of its fiscal year an audit will be conducted by a Certified Public Accounting Firm, which meets the requirements of 2 CFR 200, as applicable. After completion of the audit, a copy of the audit report must be filed with the Agency. A failure to comply with these requirements could result in forfeiture of federal funds.

Article 11. Conditions of the Parties Obligations. It is understood and agreed that in the event that the reimbursement to the Agency from State and Federal sources is not obtained and continued at a level sufficient to allow for the purchase of the quantity of services indicated in this contract, the obligations hereunder of both parties shall terminate.

This contract may be canceled by either party at any time, with or without cause, upon 30 days' notice in writing and delivered by mail or in person.

Before the termination date specified in Article 1 of this contract, the Agency may evaluate the performance of the Contractor in regard to the terms of this contract to determine whether such performance merits renewal of the contract.

Any alterations, variations, modifications or waivers of this contract shall be valid only when reduced to writing, signed and attached to this contract.

No claims for services furnished by the Contractor, but not specifically provided for in this contract, will be allowed by the Agency. Nor shall the Contractor do any work or furnish any services not covered by this contract, unless it is approved in writing by the Agency. Such approval shall be considered a modification of this contract.

If there is a revision of federal regulations, which could make this contract ineligible for federal financial participation, the parties shall review this contract and renegotiate those items necessary to bring the contract into compliance with federal regulations.

Article 12. Subcontracting. The Contractor shall not enter into subcontracts for any of the goods and services contemplated under this contract without written approval of the Agency. All subcontracts shall be subject to the requirements of this contract. The Contractor shall be responsible for the performance of any subcontractor.

Article 13. Entire Agreement. The parties understand and agree that the entire agreement of the parties is contained herein and that this contract supersedes all oral agreements and negotiations between the parties relating to this subject matter. All items referred to in this contract are incorporated or attached and deemed to be part of the contract. Any amendments to this contract shall be in writing, signed by all parties and attached hereto.

IN WITNESS WHEREOF, The Agency and the Contractor have executed this agreement as of the day and year first above written:

Approved as to form and execution this \_\_\_\_ day  
of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Clerk Fillmore County Board

Director, Fillmore County Human Service

Dated: \_\_\_\_\_

Chairperson, Fillmore County Board

Dated: \_\_\_\_\_

By:



Executive Director of Semcac  
Contractor

Dated: 02/11/2021



# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 2/23/2021

Amount of time requested (minutes): 15 minutes

Department: Highway and Airport

Requested By: Mr. Gregg

Presented By: Mr. Gregg

State item(s) of business. Please provide relevant material for documentation. Outline in detail any action requested of the County Board.

## **Highway Department**

1. Review the bids for the surface reconditioning projects on CSAH 18, 25 and 23 with possible action.
2. Consider a resolution of sponsorship from Bristol Township application for LRIP (Local Road Improvement Program) funds. The funds will be used for safety improvements on the intersection of CSAH 15 and 120<sup>th</sup> Street.
3. Review the bids for the 2021 Fuel bids and take possible action.

## **Airport Department**

Check e-mail for supporting documentation. **See attached documents.** Bid results will be available on Monday after the bid opening.

All requests for County Board agenda time must be received in the office of the County Coordinator by **12:00 p.m. (noon) on the Thursday prior to the scheduled meeting.**

**RESOLUTION**

**FILLMORE COUNTY BOARD OF COMMISSIONERS  
Preston, Minnesota 55965**

Date \_\_\_\_\_ Resolution No. 2021-xxx

Motion by Commissioner \_\_\_\_\_ Second by Commissioner \_\_\_\_\_

**WHEREAS**, the Township of Bristol, in the County of Fillmore, has an unsafe intersection of CSAH 15 and Township Road 120<sup>th</sup> Street; and

**WHEREAS**, the Township of Bristol wishes to improve the intersection of CSAH 15 and 120<sup>th</sup> St by improving the sight distance and approach grade onto CSAH 15; and

**WHEREAS**, the County plans to upgrade CSAH 15 in year 2021 and, together with Bristol Township, improve the safety of the intersection at 120<sup>th</sup> St; and

**WHEREAS**, the Local Road Improvement Program (LRIP) administered by the Minnesota Department of Transportation makes available up to \$1,250,000 to apply towards projects on local roads that are regionally significant, result in safety improvements, and address transportation deficiencies; and

**WHEREAS**, the Local Road Improvement Program (LRIP) requires a Township, such as Bristol, that is not a State Aid County, to have a County sponsor and the support of the County Board; and

**WHEREAS**, the proposed year for said project construction is 2021.

**NOW, THEREFORE BE IT RESOLVED** that

1. The County supports Bristol Township's pursuit of Local Road Improvement Program (LRIP) funds for the safety improvement at the intersection of CSAH 15 and 120<sup>th</sup> Street.
2. The County agrees to sponsor Bristol Township's Local Road Improvement Program application to MnDOT and act as the Township's fiscal agent for this project.

**VOTING AYE**

Commissioners      Dahl ☐      Lentz ☐      Hindt ☐      Bakke ☐      Prestby ☐

**VOTING NAY**

Commissioners      Dahl ☐      Lentz ☐      Hindt ☐      Bakke ☐      Prestby ☐

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STATE OF MINNESOTA  
COUNTY OF FILLMORE

I, Bobbie Hillery, Clerk of the Fillmore County Board of Commissioners, State of Minnesota, do hereby certify that the foregoing resolution is a true and correct copy of a resolution duly passed at a meeting of the Fillmore County Board of Commissioners held on the 23<sup>rd</sup> day of February 2021.

Witness my hand and official seal at Preston, Minnesota the 23<sup>rd</sup> day of February 2021.

SEAL

Bobbie Hillery, Administrator/Clerk  
Fillmore County Board of Commissioners

## 2021 ABSTRACT OF BIDS - GASOLINE AND DIESEL FUEL - FEBRUARY 18, 2021

|                  |                          |                        |              | HOVEY OIL CO.<br>125 HWY 52 E<br>HARMONY, MN 55939<br>507-886-2550 |                    |
|------------------|--------------------------|------------------------|--------------|--------------------------------------------------------------------|--------------------|
| LOCATION         | ESTIMATED<br>QUANTITY/YR | GRADE OF<br>FUEL       | TANK<br>SIZE | OVERHEAD &<br>PROFIT/GAL.                                          |                    |
| Peterson         | 6,500                    | #2 Diesel Premium      | 1,000        | 0.0700                                                             | \$ 455.00          |
|                  | 1,500                    | #1 Diesel              |              | 0.0700                                                             | \$ 105.00          |
|                  | 1,000                    | Ethanol Blend Gasoline | 500          | 0.3200                                                             | \$ 320.00          |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 880.00</b>   |
| Chatfield        | 6,000                    | #2 Diesel Premium      | 1,000        | 0.0700                                                             | \$ 420.00          |
|                  | 1,200                    | #1 Diesel              |              | 0.0600                                                             | \$ 72.00           |
|                  | 1,000                    | Ethanol Blend Gasoline | 500          | 0.3200                                                             | \$ 320.00          |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 812.00</b>   |
| Spring Valley    | 3,800                    | #2 Diesel Premium      | 1,000        | 0.0700                                                             | \$ 266.00          |
|                  | 1,500                    | #1 Diesel              |              | 0.0600                                                             | \$ 90.00           |
|                  | 1,000                    | Ethanol Blend Gasoline | 500          | 0.3200                                                             | \$ 320.00          |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 676.00</b>   |
| Cherry Grove     | 6,000                    | #2 Diesel Premium      | 1,000        | 0.0700                                                             | \$ 420.00          |
|                  | 1,400                    | #1 Diesel              |              | 0.0600                                                             | \$ 84.00           |
|                  | 800                      | Ethanol Blend Gasoline | 500          | 0.3200                                                             | \$ 256.00          |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 760.00</b>   |
| Canton           | 11,500                   | #2 Diesel Premium      | 1000 & 2000  | 0.0700                                                             | \$ 805.00          |
|                  | 3,000                    | #1 Diesel              |              | 0.0600                                                             | \$ 180.00          |
|                  | 2,000                    | Ethanol Blend Gasoline | 500          | 0.3200                                                             | \$ 640.00          |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 1,625.00</b> |
| Preston<br>shops | 17,000                   | #2 Diesel Premium      | (2) 1000     | 0.0700                                                             | \$ 1,190.00        |
|                  | 3,500                    | #1 Diesel              |              | 0.0600                                                             | \$ 210.00          |
|                  | 25,000                   | Ethanol Blend Gasoline | 2,000        | 0.3200                                                             | \$ 8,000.00        |
| <b>Total</b>     |                          |                        |              |                                                                    | <b>\$ 9,400.00</b> |

# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 2/23/2021 Amount of time requested (minutes):

5

Dept.: Administration

Prepared By: Kristina Kohn

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

## Consent Agenda:

1. Successful completion of probation for Aimee Rodger, RN, effective 2/18/21 as recommended by the Director of Nursing
2. Successful completion of probation for Shannon Smidt, Account Tech, effective 3/11/21 as recommended by the Finance Director
3. Successful completion of probation for Christy Smith, Account Tech, effective 3/2/21 as recommended by the Finance Director

## Regular Agenda:

## Documentation

1. Second reading with possible action regarding draft changes to Scope, Adoption & Administration policy  
a. No comments received Yes
2. Second reading with possible action regarding draft changes to Definitions policy  
a. No comments received Yes
3. Request change for Breanna Johnson from 4-year RN to PHN effective 3/5/21  
a. Breanna has received her PHN licensure from the State of MN  
b. Change from Grade 12/Step 5 (\$31.08) to Grade 13/Step 2 (\$31.46)  
c. This request does not create a vacancy in this department No
4. Request for retirement for James Hamann, Maintenance Shop Foreman, effective 5/6/2021. No  
a. Following 7 years' service
5. Request to hire replacement Property Appraiser effective 3/29/21 as requested by the County Assessor and recommended by the Hiring Committee  
a. [REDACTED]  
b. Grade 9/Step 1  
c. [REDACTED]
6. Request to transfer Kristine Oman, Account Tech in Administration, to Child Support Enforcement Aide in Social Services effective 3/5/21 in accordance with County policy No  
a. The two positions are equal in grade and responsibility level  
b. Pay rate would remain unchanged at Grade 7/Step 1  
c. [REDACTED]
7. Request to hire second Accounting Technician in the Administrator's Office from the current posting No
8. Request to hire intermittent Roster Nurse effective 2/24/2021  
a. [REDACTED]  
b. Grade 11/Step 1  
c. [REDACTED]

All requests for County Board agenda must be in the Administrator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will not** be placed on the Board agenda. All requests should be sent to: [bhillery@co.fillmore.mn.us](mailto:bhillery@co.fillmore.mn.us); [koman@co.fillmore.mn.us](mailto:koman@co.fillmore.mn.us); and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

A. Scope

It is the intent of the Fillmore County Board of Commissioners to establish uniform County personnel policies consistent with ~~State and Federal~~the laws ~~of the State of Minnesota which, which~~ promote and insure a spirit of confidence and cooperation between the County Board and its employees.

The following policies shall apply to employees of Fillmore County, and are the minimum standards of procedure for all County employees. These rules must ensure compliance with Merit System standards.

Any conflict between these policies and other authorized guidelines shall be resolved by the controlling boards or commissions and the County Board.

B. Adoption

1. These rules, regulations and policies shall take effect upon adoption by the Fillmore County Board of Commissioners.
2. Policies are developed to provide information and direction and are subject to change at any time by the County Board. All changes shall be provided to all department heads, employees and bargaining unit representatives. Employees are responsible for reading, asking any questions needed for full understanding, and signing off on new or updated policies. Completed sign off sheets shall be maintained in the Administrator's Office.

C. Administration

1. These rules shall be administered by the Human Resources Officer under the direction of the County Administrator who shall be accountable to the County Board. The Human Resources Officer under the direction of the County Administrator shall develop and provide the necessary forms, procedures, and instruction for the implementation of these personnel regulations.
2. Copies of these rules shall be made available to all employees, other appointing authorities and interested union representatives. Printed copies of these regulations shall be on file in the Administrator's office, and shall be available for public review upon request.

D. Savings Clause

If any personnel regulation shall be held invalid by judicial or legislative action, the remainder of these rules, other than that which has been held invalid, shall not be affected.

E. Departmental Rules

In accordance with these rules each department head may establish departmental rules of procedure, which do not conflict with these rules, to cover unique circumstances. Departmental rules must be approved by the County Board prior to implementation and shall be filed with the Administrator's office.

F. Disclaimer

In accordance with Minnesota Statute 466.01-466.15 the County Board hereby declares its intent to defend and hold harmless and indemnify any of its officers or employees who are sued in tort action arising out of the performance of their official duties, except where such tort action arises from malfeasance in office which shall be determined by the County Board at a hearing.

G. Labor Agreements

Those employees who are subject to collective bargaining agreements as negotiated in accordance with the Public Employment Relations Act, M.S. 179.61-179.76, as amended, shall be exempt from the provisions of these rules which are inconsistent with such agreements. Should said collective bargaining agreement not address any regulation or rule of procedure prescribed in the County personnel manual then said employee shall be subject to that regulation or rule of procedure under the County personnel manual.

H. Management Rights

The County Board retains the full and unrestricted right to operate and manage all manpower, facilities, and equipment; to establish policies and programs; to set and amend budgets; to determine the utilization of technology; to establish and modify the organizational structure; to select, direct, and determine the number of personnel; and to perform all inherent managerial functions not specifically limited by current collective bargaining agreements, these regulations, and County Board resolutions.

Section 1.03      **DEFINITIONS**

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Date Approved by the County Board: ~~July 8, 2014~~  
Supersedes Policy Dated: ~~July 22, 2003~~ July 8, 2014

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APPOINTING AUTHORITY means the County Board of Commissioners or other officer or board authorized by statute or lawfully delegated authority to make appointments to positions under the County policies.

APPOINTMENT means the appointment of an individual to a position within the County.

CLASSIFICATION means the assignment of a position to an appropriate class or grade on the basis of the type, educational requirements, difficulty, decision level and responsibility of the work performed in the position.

COUNTY BOARD means the Fillmore County Board of Commissioners.

DAYS mean working days, unless otherwise indicated.

DEMOTION means a change by an employee from a position in one class/grade to a position in another class/grade with less responsible duties and/or a lower salary range.

DEPARTMENT HEAD means a duly elected, appointed or hired county official duly authorized and responsible to supervise the activities of a department or agency under their jurisdiction.

EMPLOYEE means any individual employed by Fillmore County in a position covered by these rules who is paid a salary or wage.

EMPLOYER means the Fillmore County Board of Commissioners.

EXEMPT POSITIONS mean positions of a managerial, administrative, or professional nature, or for elected officials, as prescribed by federal and state labor statutes, which are exempt from mandatory overtime payments.

INTERMITTENT EMPLOYMENT includes employees who work on a fluctuating or as needed schedule. ~~There is no guarantee of hours with intermittent employment positions. OR employees whose positions are basically seasonal or temporary in character and 1) are not for more than 67 working days in a calendar year or 2) are not for more than 100 working days in any calendar year, are under 22 years, and are full time students enrolled in a nonprofit or public educational institution prior to being hired and have indicated or intend to continue as a student following the temporary employment.~~

LAYOFF means the termination of employment because of shortage of funds, curtailment of services or other reason not reflecting negatively on the employee's performance.

MILITARY LEAVE means the leave of absence granted by state law to employees entering active duty or required training in the armed forces of the State of Minnesota or the United States of America.

NON-EXEMPT POSITIONS mean positions of a clerical, technical, or service nature as prescribed by federal and state labor statutes, which are covered by provisions for overtime payments.

REGULAR FULL-TIME EMPLOYEE means an employee who is regularly scheduled to work thirty (30) or more hours per week and who has successfully completed the required probationary period of twelve (12) months in a newly hired/appointed ~~an advertised~~ position.

REGULAR PART-TIME EMPLOYEE means an employee who regularly works less than thirty (30) hours per week, is not an intermittent employee, and who has successfully completed the required probationary period of twelve (12) months in a ~~competitively obtained~~ position.

PROBATIONARY PERIOD means a working test period of twelve (12) months during which ~~a newly hired or appointed~~ the employee is required to demonstrate their fitness for the position to which they are employed by the actual performance of the duties in the position.

PROMOTION means a change of an employee from a position in one class/grade to a position in another class/grade with more responsible duties and/or a higher salary range.

RECLASSIFICATION means a reassignment ~~or reclassification~~ of a position by raising it to a higher class of positions, reducing it to a lower class of positions, or moving it to another class of positions at the same level, on the basis of significant changes in the type, difficulty, decision level or responsibility of the work performed in the position.

RESIGNATION means the termination of employment made at the request of an employee.

SUSPENSION means an involuntary leave of absence with or without pay for disciplinary purposes, or for investigation of charges made against an employee.

TEMPORARY FULL-TIME EMPLOYEE means an employee who works thirty (30) or more hours per week for a period not to exceed six (6) consecutive months in a department or employees whose positions are basically seasonal or temporary in character and 1) are not for more than 67 working days in a calendar year or 2) are not for more than 100 working days in any calendar year, are under 22 years, and are full time students enrolled in a nonprofit or public educational institution prior to being hired and have indicated or intend to continue as a student following the temporary employment.

TEMPORARY PART-TIME EMPLOYEE means an employee who works less than thirty (30) hours per week for a period not to exceed six (6) consecutive months per calendar year in a department and includes part-time employees who work the lesser of 14 hours per week or 35 percent of the normal work week in that unit OR employees whose positions are basically seasonal or temporary in character and 1) are not for more than 67 working days in a calendar year or 2) are not for more than 100 working days in any calendar year, are under 22 years, and are full time students enrolled in a nonprofit or public educational institution prior to being hired and have indicated or intend to continue as a student following the temporary employment.

TERMINATION means any separation, whether voluntary or involuntary, of employment from County service.

TRANSFER means a change of an employee from one position to another position in the same grade ~~or the move of an employee into the same position within a different department.~~

VETERAN means an applicant and employee who is entitled to Veteran's Preference as outlined in M.S. 197.46 et seq. (Veteran's Preference Act)



| Fillmore County Technology Initiatives:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Status:                                    | Service Engagement # | Completion Timeline: | Notes:                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------|----------------------|------------------------------------------------------------------------------------|
| Boardroom Audio Visual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Open/Project in Flight                     | PSE4511              | Feb 22nd to 26th     | Zach Kelash/Av Coordinator updated as of 1/8/21                                    |
| • Purpose – Install Audio Visual solution for Boardroom                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |                      |                      |                                                                                    |
| Upgrade Mitel Handsets – Office Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Complete                                   | PSE86747             | Complete 1/18/21     |                                                                                    |
| Work Order – Install 5 Probooks 650, Cam Miller, Field Service Engineer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Open/Project in Flight                     | 4136224              | Feb-21               | ETA on Laptops 2/12/21                                                             |
| County Security Policy and Procedure Review:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Marco Scoping                              | TBD                  |                      | Feb 1st at 9am/Meeting with Jon Roberts, Security Architect/Jason/Christina/Shelly |
| Mobile Device Management – MDM / EDM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Marco Scoping                              |                      |                      | technology meeting and 16th and                                                    |
| • Purpose: Security Outlook Web access for any users remotely accessing the exchange                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |                      |                      |                                                                                    |
| Server Refresh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Budgetary Proposal Ready                   |                      |                      | Discuss Benefits of HyperConverged and future disaster recovery strategy           |
| • Purpose: Replace (4) X3550 M4 IBM Servers that are EOL 2021 - (7 years old this year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |                      |                      |                                                                                    |
| SAN/ISE 2- Office Building – Budget for XIO renewal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Budgetary proposal Ready                   |                      |                      |                                                                                    |
| Decommission unsupported Servers – Complete with Server and San Refresh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Budgetary Proposal Ready                   |                      |                      |                                                                                    |
| • Purpose: Shut down all unsupported servers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            |                      |                      | Laobr included as part of Data Project                                             |
| Cabling Management Clean Up                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Budgetary Proposal Ready                   |                      |                      |                                                                                    |
| • Next Action Steps: Jason to complete a task list and work order.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                            |                      |                      |                                                                                    |
| Exchange Server 2013 Or Migration to O365                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Pushed out to January 2022 - SHI Renewal ? |                      |                      | SHI Microsoft Licensing has one year remaining.                                    |
| Wireless Access Points/ Controllers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Budgetary Proposal Ready                   |                      |                      | EOL - December 2021                                                                |
| Review UPS Battery Backup Life                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Budgetary Proposal Ready                   |                      |                      |                                                                                    |
| Security Appliances/Firewalls in remote offices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Need to review                             |                      |                      |                                                                                    |
| Policy & Procedure Consulting - Jon Robers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Waiting on Signature                       |                      |                      |                                                                                    |
| Mobile Device Management – MDM / EDM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Waiting on Signature                       |                      |                      | Scheduled 1 hour discussions every other week to build policy response /           |
| Physical Security & Badge Access - Social Services Bldg.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Budgetary Proposal Ready                   |                      |                      | Onsight Walkthrough Scheduled - Feb. 22 @ 11am                                     |
| Mitel Voice Upgrade -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Engineer Reviewing                         |                      |                      | Included as part of your monthly - Presales ticket to review current version.      |
| Guard 1/Jailsoftware:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complete                                   |                      |                      |                                                                                    |
| Enhance Managed Services – Uplift – *NEED TO INTEGRATE Barracuda after email Migration                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Complete                                   |                      |                      |                                                                                    |
| Physical Security Managed Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Declined offering                          |                      |                      |                                                                                    |
| Courthouse Surveillance Expansion– H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Complete                                   |                      |                      |                                                                                    |
| Duo Deployment on Toughbook's - Sheriff's Department                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Complete                                   |                      |                      |                                                                                    |
| Guard 1 Jailor Software roll out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Complete                                   |                      |                      |                                                                                    |
| Review GIS needs: Tracy/ different departments would like to see added. The Schneider Geospatial GIS is live and currently a mirror image of the old system.                                                                                                                                                                                                                                                                                                                                                                                            | Complete                                   |                      |                      |                                                                                    |
| Website – Revize has been providing updates as laid out in the contract. Currently, we have the layout provided to us for approval and then it will be a matter of approving data. This project is scheduled to go live in March! This will be a huge relief as our intranet will also be active again and correct. Our website was down yesterday and still is due to the company Siteground changing the DNS not providing us the new one ahead of the switch over. We are waiting for the state to implement the new DNS. (Domain Name Registration) | Complete                                   |                      |                      |                                                                                    |
| Updates with ProWest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Complete                                   |                      |                      |                                                                                    |
| Sheriffs Office Firewall Refresh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Complete                                   |                      |                      |                                                                                    |
| Single Sign On – This is a priority (add 35 duo licenses)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Complete                                   |                      |                      |                                                                                    |
| Moving AS400 IBM to hosted with CPS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Complete                                   |                      |                      |                                                                                    |
| Endpoint / Workstation Refresh – Replace Windows 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Complete                                   |                      |                      |                                                                                    |
| Intranet Server rebuild                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Complete                                   |                      |                      |                                                                                    |
| Xio Datapac install:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Complete                                   |                      |                      |                                                                                    |
| Upgrade Windows Servers 2003:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Complete                                   |                      |                      |                                                                                    |
| Network Health Assessment/Documentation:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Complete                                   |                      |                      |                                                                                    |
| UPS Battery Replacements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Complete                                   |                      |                      |                                                                                    |
| Access to the IFSpi on the AS400 on the county network does not work.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complete                                   | PSE57702             |                      |                                                                                    |
| Centralization of applications/ease of remote remediation of IT issues:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Complete                                   |                      |                      |                                                                                    |
| Citrix Deployment and Server Refresh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Complete                                   |                      |                      |                                                                                    |
| Security Device: Replace Upgrade Barrier One Firewall at Primary location                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Complete                                   |                      |                      |                                                                                    |
| Video Surveillance - Courthouse Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Complete                                   |                      |                      |                                                                                    |
| Network Switch refresh: Phase replace older HP switches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Complete                                   |                      |                      |                                                                                    |
| Backup strategy: Unitrends with Cloud                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complete                                   |                      |                      |                                                                                    |
| Replaced with Managed Barracuda Backup                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                            |                      |                      |                                                                                    |
| Onboard of Marco Managed Voice Contract                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Complete                                   |                      |                      |                                                                                    |
| Switch Refresh Phase 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Complete                                   |                      |                      |                                                                                    |
| Security Awareness Training: This is now included in Managed Services Contract.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Complete                                   |                      |                      |                                                                                    |
| SAN Refresh (ISE Gen 1, At Courthouse): Current SAN purchased in March 2011. End of Life November 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Complete                                   |                      |                      |                                                                                    |

Webex Licensing: we need to consolidate URL

job interviews scheduled  
Board of appeals - April/June.

book appointment with Jason.

February 12, 2021

**PROPOSAL FOR**

**FILLMORE COUNTY COURTHOUSE**

**BOBBIE VICKERMAN**

Prepared By:

Christina Welke

Technology Advisor

320.259.3001 x7520

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Document Number: 098041



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**AUDIO VISUAL**



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## Server &amp; Storage Refresh - Fillmore County



## Prepared by:

Marco - Rochester  
Christina Welke  
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## Prepared for:

FILLMORE COUNTY COURTHOUSE  
101 FILLMORE ST  
PRESTON, MN 55965-1148  
BOBBIE VICKERMAN  
507.765.4566  
bvickerman@co.fillmore.mn.us

## Quote Information:

Quote #: 098041  
Version: 7  
Date Issued: 02/12/2021  
Expiration Date: 02/25/2021

## SimpliVity - HyperConverged Server and San

| Description                              | One-Time    | Qty | Ext. One-Time |
|------------------------------------------|-------------|-----|---------------|
| HPE SimpliVity Build                     | \$89,156.89 | 1   | \$89,156.89   |
| HPE SimpliVity 380 Gen10 NC G Node       |             | 2   |               |
| HPE SimpliVity 380 Gen10 VMw Node Trk    |             | 2   |               |
| Intel Xeon-G 6226R FIO Kit for DL380 G10 |             | 2   |               |
| Intel Xeon-G 6226R Kit for DL380 Gen10   |             | 2   |               |
| HPE SimpliVity 256G (4x64G) LRDIMM Kit   |             | 4   |               |
| HPE DL380 Gen10 Box1/2 Cage Bkpln Kit    |             | 2   |               |
| HPE 300GB SAS 10K SFF SC DS HDD          |             | 4   |               |
| HPE SimpliVity 4x1.92TB SFF SSD Kit      |             | 4   |               |
| HPE 10/25GbE 2p SFP28 BCM57414 Adptr     |             | 2   |               |
| HPE 96W Smart Storage Battery 145mm Cbl  |             | 2   |               |
| HPE Smart Array P816i-a SR Gen10 Ctrlr   |             | 2   |               |
| HPE 10/25GbE 2p FLR-SFP28 BCM57414 Adptr |             | 2   |               |
| HPE 1600W FS Plat Ht Plg LH Pwr Sply Kit |             | 4   |               |
| HPE iLO Adv 1-svr Lic 3yr Support        |             | 2   |               |
| HPE SimpliVity 380 2P 10TB SW            |             | 2   |               |
| HPE 2U CMA for Easy Install Rail Kit     |             | 2   |               |
| HPE Gen10 2U Bezel Kit                   |             | 2   |               |
| HPE DL380 Gen10 Sys Insght Dsply Kit     |             | 2   |               |
| HPE 2U SFF Easy Install Rail Kit         |             | 2   |               |
| HPE 25Gb SFP28 to SFP28 3m DAC           |             | 2   |               |
| HPE BLc 10G SFP+ SFP+ 5m DAC Cable       |             | 2   |               |
| VMw vCenter Server Std for vSph 3y E-LTU |             | 1   |               |
| HPE 3.6m 15A 250V C13-NEMA6-15P Cord     |             | 4   |               |
| VMw vSphere Std 1P 3yr E-LTU             |             | 4   |               |



## SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

|                                          |  |   |  |
|------------------------------------------|--|---|--|
| HPE Smart Array Secure Encryption E-LTU  |  | 2 |  |
| HPE VMw vSphere Std 1P 3yr SW Support    |  | 4 |  |
| HPE iLO Advanced Non Blade Support       |  | 2 |  |
| HPE SimpliVity 380 Gen10 NC Node Support |  | 2 |  |
| HPE SVT 380 OmniStack 2P 10TB SW Support |  | 2 |  |
| HPE Simplivity 380 HW Startup SVC        |  | 2 |  |
| HPE SVT for VMware Remote SW St SVC      |  | 2 |  |

Subtotal: \$89,156.89

## ■ HPE DL380- Traditional Server ( if hyperconverged is not selected )

\* Optional Section

| Description                                                                                                                                                                                                                                                 | One-Time    | Qty | Ext. One-Time |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|---------------|
| HPE ProLiant DL380 G10 2U Rack Server - 1 x Xeon Gold 5218 - 32 GB RAM HDD SSD - P408i-A Controller - Serial ATA/600, 12Gb/s SAS Controller - 2 Processor Support - 16 MB Graphic Card - Gigabit Ethernet - 8 x SFF Bay(s) - Hot Swappable Bays - 1 x 800 W | \$14,254.21 | 2   | \$28,508.42   |
| HPE DL380 GEN10 XEON-G 5218 KIT                                                                                                                                                                                                                             |             | 2   |               |
| HPE 32GB 2RX4 PC4-2933Y-R SMART KIT                                                                                                                                                                                                                         |             | 22  |               |
| HPE 480GB SSD SATA RI SFF SC DS                                                                                                                                                                                                                             |             | 4   |               |
| HPE 800W FLEX SLOT PLAT HPLUG LH P/S KIT                                                                                                                                                                                                                    |             | 2   |               |
| HPE ILO ADV INCL 3YR TS U E-LTU                                                                                                                                                                                                                             |             | 2   |               |
| HPE HPE 10GBE 2P SFP+ BCM57414 ADPTR                                                                                                                                                                                                                        |             | 2   |               |
| HP SFP+ 5M 10GBE COPPER                                                                                                                                                                                                                                     |             | 4   |               |
| HPE SN1100Q 16GB 2P FC HBA                                                                                                                                                                                                                                  |             | 2   |               |
| HPE CAREPACK 3YR FC 24X7 DL380 GEN10 SVC                                                                                                                                                                                                                    |             | 2   |               |

\* Optional Subtotal: \$28,508.42

## ■ Nimble Storage - Traditional Storage ( if hyperconverged is not selected )

\* Optional Section

| Description                                | One-Time    | Qty | Ext. One-Time |
|--------------------------------------------|-------------|-----|---------------|
| HPE Nimble Storage HF40 Hybrid Array Build | \$54,122.50 | 1   | \$54,122.50   |
| CTO NS HF40 HYBRID BASE ARRAY              |             | 1   |               |
| FIO NS 2X16GB FC 4P ADPT KIT               |             | 1   |               |
| FIO NS HF40 60 HYBRID 21TB HD BDL          |             | 1   |               |
| FIO NS HF40 R2 2.88TB CACHE BDL            |             | 1   |               |
| NS 2X16GB FC 4PT ADPT SUP                  |             | 1   |               |
| FIO CAREPACK NS HF40/60 2.88TB CACHE SUP   |             | 1   |               |
| FIO CAREPACK NS HF40 HYBRID BASE ARRAY     |             | 1   |               |



## SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

|                                         |  |   |  |
|-----------------------------------------|--|---|--|
| FIO CAREPACK NS HF40/60 HYBRID 21TB BDL |  | 1 |  |
|-----------------------------------------|--|---|--|

\* Optional Subtotal: \$54,122.50

## Windows Server 2019 - Currently on Server 2012r2 EOL 10.10.23)

| Description                                                                                                                                   | One-Time | Qty | Ext. One-Time |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|---------------|
| Microsoft Windows Server 2019 Datacenter - License - 2 Core - Microsoft Qualified, Volume - Microsoft Open License GOV - Single Language - PC | \$770.00 | 32  | \$24,640.00   |

Subtotal: \$24,640.00

## APC - Battery Backup Refresh

| Description                                                                                                                                                                                                                               | One-Time   | Qty | Ext. One-Time |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|---------------|
| APC Smart-UPS SRT 8kVA RM with 208V to 120V 2U Step-Down Transformer - 8U Rack/Tower - 1.50 Hour Recharge - 208 V AC, 240 V AC Input - 208 V AC, 120 V AC Output - 1 x NEMA L6-30R, 4 x NEMA L6-20R, 12 x NEMA 5-20R, 2 x Hard Wire 3-wir | \$6,693.98 | 2   | \$13,387.96   |
| APC Smart-UPS SRT 192V 8 and 10kVA RM Battery Pack - Sealed Lead Acid (SLA) - 3 Year Minimum Battery Life - 5 Year Maximum Battery Life                                                                                                   | \$1,251.08 | 4   | \$5,004.32    |
| APC ATS 9-Outlet Automatic Transfer Switch - 8, 1 x IEC 60320 C13, IEC 60320 C19 - 230 V AC - 20 A                                                                                                                                        | \$910.71   | 3   | \$2,732.13    |
| APC by Schneider Electric Rack ATS, 100/120V, 15A, 5-15 in, (10) 5-15R Out - 10 x NEMA 5-15R - 1440 VA - 120 V AC - 15 A                                                                                                                  | \$912.42   | 1   | \$912.42      |
| Office Building                                                                                                                                                                                                                           |            |     |               |
| APC Smart-UPS SRT 8kVA RM with 208V to 120V 2U Step-Down Transformer - 8U Rack/Tower - 1.50 Hour Recharge - 208 V AC, 240 V AC Input - 208 V AC, 120 V AC Output - 1 x NEMA L6-30R, 4 x NEMA L6-20R, 12 x NEMA 5-20R, 2 x Hard Wire 3-wir | \$6,693.98 | 2   | \$13,387.96   |
| APC Smart-UPS SRT 192V 8 and 10kVA RM Battery Pack - Sealed Lead Acid (SLA) - 3 Year Minimum Battery Life - 5 Year Maximum Battery Life                                                                                                   | \$1,251.08 | 4   | \$5,004.32    |
| APC ATS 9-Outlet Automatic Transfer Switch - 8, 1 x IEC 60320 C13, IEC 60320 C19 - 230 V AC - 20 A                                                                                                                                        | \$987.60   | 2   | \$1,975.20    |
| APC Rack ATS, 100/120V, 15A, 5-15 in, (10) 5-15R Out - 10 x NEMA 5-15R - 1440 VA - 120 V AC - 15 A                                                                                                                                        | \$912.42   | 1   | \$912.42      |
| APC Power Cord Kit (6 ea), Locking, C13 to C14, 1.8m, North America - For PDU - 10 A - Black - 6 ft Cord Length - 6                                                                                                                       | \$127.96   | 4   | \$511.84      |
| APC Standard Power Cord - 120 V AC - 6 ft Cord Length - North America - 6PK                                                                                                                                                               | \$131.58   | 2   | \$263.16      |

Subtotal: \$44,091.73

## Networking

| Description                             | One-Time | Qty | Ext. One-Time |
|-----------------------------------------|----------|-----|---------------|
| ** Current Wireless goes EOL 12.31.2021 |          |     |               |



SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT  
AGREEMENT(S)

|                                                                                                                                                                                                      |            |     |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|-------------|
| Meraki MR46 802.11ax 3.50 Gbit/s Wireless Access Point - 2.40 GHz, 5 GHz - MIMO Technology - 1 x Network (RJ-45) - 2.5 Gigabit Ethernet - Desktop, Ceiling Mountable, Wall Mountable, Rail-mountable | \$945.15   | 18  | \$17,012.70 |
| Meraki MR Enterprise Cloud Controller License, 5 Years - Meraki MR Series Access Point - Subscription License - 5 Year License Validation Period                                                     | \$293.52   | 18  | \$5,283.36  |
| Meraki MS350-48FP L3 Stck Cld-Mngd 48x GigE 740W PoE Switch - 48 Ports - 3 Layer Supported                                                                                                           | \$7,589.21 | 1   | \$7,589.21  |
| Meraki MS350-48FP Enterprise License and Support, 5 Year - Meraki MS350-48FP Cloud Managed Switch - License - 5 Year License Validation Period                                                       | \$1,340.42 | 1   | \$1,340.42  |
| Meraki 1025WAC PSU - 1025 W                                                                                                                                                                          | \$1,181.42 | 1   | \$1,181.42  |
| Meraki 40GbE QSFP Cable, 3 Meter - 9.84 ft QSFP Network Cable for Network Device - QSFP Network - 40 Gbit/s                                                                                          | \$215.19   | 1   | \$215.19    |
| 3ft Cat6 Gigabit Booted Patch Cable RJ45 M/M - Green                                                                                                                                                 | \$2.03     | 250 | \$507.50    |
| 20ft Cat6 Gigabit Booted Patch Cable RJ45 M/M - Blue                                                                                                                                                 | \$6.58     | 20  | \$131.60    |
| 20ft Cat6 Gigabit Booted Patch Cable RJ45 M/M - Orange                                                                                                                                               | \$6.58     | 20  | \$131.60    |
| 20ft Cat6 Gigabit Booted Patch Cable RJ45 M/M - Orange                                                                                                                                               | \$3.67     | 10  | \$36.70     |

Subtotal: \$33,429.70

Professional Services Labor

| Description                                                         | One-Time    | Qty | Ext. One-Time |
|---------------------------------------------------------------------|-------------|-----|---------------|
| Marco Professional Services - T&M - Block Time Agreement - Estimate | \$40,270.00 | 1   | \$40,270.00   |

Subtotal: \$40,270.00



## Quote Summary - One-Time Expenses

| Description                                                    | Amount       |
|----------------------------------------------------------------|--------------|
| SimpliVity - HyperConverged Server and San                     | \$89,156.89  |
| Windows Server 2019 - Currently on Server 2012r2 EOL 10.10.23) | \$24,640.00  |
| APC - Battery Backup Refresh                                   | \$44,091.73  |
| Networking                                                     | \$33,429.70  |
| Professional Services Labor                                    | \$40,270.00  |
| Total:                                                         | \$231,588.32 |

## One-Time \* Optional Expenses

| Description                                                                | One-Time    |             |
|----------------------------------------------------------------------------|-------------|-------------|
| HPE DL380- Traditional Server ( if hyperconverged is not selected )        | \$28,508.42 |             |
| Nimble Storage - Traditional Storage ( if hyperconverged is not selected ) | \$54,122.50 |             |
| Optional Subtotal:                                                         |             | \$82,630.92 |

## Payment Options

| Description      | Payments | Interval | Amount       |
|------------------|----------|----------|--------------|
| One-Time Payment |          |          |              |
| One-Time Payment | 1        | One-Time | \$231,588.32 |

## Summary of Selected Payment Options

| Description                        | Amount |
|------------------------------------|--------|
| One-Time Payment: One-Time Payment |        |

## ■ Approval

- Client represents that it has reviewed and agrees to be legally bound by this Schedule of Products.
- Client represents that it has reviewed and agrees to be legally bound by the Relationship Agreement, any Product Agreement(s) referred to herein, and applicable policy(ies) ("Terms and Conditions") which are located at [www.marconet.com/legal](http://www.marconet.com/legal) for the Products it is obtaining as identified in this Schedule of Products. If the parties have negotiated changes to the Terms and Conditions, the modified version(s) of an such Terms and Conditions, that have not expired or been terminated, shall control.
- Client agrees to use electronic signatures, electronic communications, and electronic records to transact business under the above documents.
- The pricing above does not include taxes. Taxes, fees and surcharges shall be paid by Client and will be shown on invoices to Client.

Marco Technologies, LLC

FILLMORE COUNTY COURTHOUSE

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Prepared for: BOBBIE VICKERMAN  
Signature: \_\_\_\_\_  
Signed by: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
PO Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_



February 13, 2021

**PROPOSAL FOR**

**FILLMORE COUNTY COURTHOUSE**

**BOBBIE VICKERMAN**

Prepared By:

Christina Welke

Technology Advisor

320.259.3001 x7520

[christina.welke@marconet.com](mailto:christina.welke@marconet.com)

Document Number: 098926



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## IT - Fillmore County Policy and Procedures -- FILLMORE COUNTY COURTHOUSE

**Prepared by:**

Marco - Sioux Falls

Christina Welke

320.259.3001 x7520

christina.welke@marconet.com

**Prepared for:**FILLMORE COUNTY  
COURTHOUSE101 FILLMORE ST  
PRESTON, MN 55965

BOBBIE VICKERMAN

507.765.4566

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**Ship To:**FILLMORE COUNTY  
COURTHOUSE101 FILLMORE ST  
PRESTON, MN 55965-1148

BOBBIE VICKERMAN

507.765.4566

bvickerman@co.fillmore.mn.us

**Quote Information:**

Quote #: 098926

Version: 1

Date Issued: 02/13/2021

Expiration Date: 03/06/2021

Special Pricing Program:

[PLEASE SELECT]

## Professional Services Labor

| Description                                  | One-Time   | Qty | Ext. One-Time |
|----------------------------------------------|------------|-----|---------------|
| Marco Professional Services - T&M - Estimate | \$4,600.00 | 1   | \$4,600.00    |
| Subtotal:                                    |            |     | \$4,600.00    |

## Professional Services Work Order Agreement

## ABOUT THIS PROFESSIONAL SERVICES ENGAGEMENT

This Work Order Agreement outlines the products (if applicable), services, and deliverables that Marco will provide to the Client for this project ("Agreement"). Marco will work closely with the Client a consultative basis to optimize the success of the engagement. This Agreement is governed by and subject to the Relationship Agreement between Client and Marco. This Agreement is valid through the expiration date on this document.

## ENGAGEMENT OVERVIEW - DESCRIPTION OF SERVICES AND DELIVERABLES

Client is looking for assistance with developing policies and procedures to ensure continuity. This engagement includes review of existing security policies and design, improvement of existing policies, and development of new policies. Marco will provide limited assistance in developing procedures including an Incident Response Plan.

## SERVICES ASSUMPTIONS, EXCLUSIONS, CLIENT RESPONSIBILITIES, AND NOTES

- It is the client's responsibility to ensure accuracy of content and enforcement of policies.
- This is a Time and Materials Pricing proposal. Marco will invoice for actual hours billed. If the work effort required to complete exceeds the hours listed within the pricing proposal, then an additional statement of work will be required.
- Travel expenses will be invoiced at project completion. Travel could include mileage, lodging, and meals.



Quote Summary - One-Time Expenses

| Description                 | Amount     |
|-----------------------------|------------|
| Professional Services Labor | \$4,600.00 |
| Total:                      | \$4,600.00 |

Payment Options

| Description      | Payments | Interval | Amount     |
|------------------|----------|----------|------------|
| One-Time Payment |          |          |            |
| One-Time Payment | 1        | One-Time | \$4,600.00 |

Summary of Selected Payment Options

| Description                        | Amount |
|------------------------------------|--------|
| One-Time Payment: One-Time Payment |        |

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Marco Technologies, LLC

FILLMORE COUNTY COURTHOUSE

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Prepared for: BOBBIE VICKERMAN  
Signature: \_\_\_\_\_  
Signed by: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
PO Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

February 13, 2021

**PROPOSAL FOR**

**FILLMORE COUNTY COURTHOUSE**

**BOBBIE VICKERMAN**

Prepared By:

Christina Welke

Technology Advisor

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Document Number: 099569



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## Fillmore County Courthouse - Social Services Building -Door Access &amp; Physical Security



## Prepared by:

Marco - Rochester

Christina Welke

320.259.3001 x7520

christina.welke@marconet.com

## Prepared for:

FILLMORE COUNTY  
COURTHOUSE101 FILLMORE ST  
PRESTON, MN 55965

BOBBIE VICKERMAN

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bvickerman@co.fillmore.mn.us

## Ship To:

FILLMORE COUNTY  
COURTHOUSE101 FILLMORE ST  
PRESTON, MN 55965-1148

BOBBIE VICKERMAN

507.765.4566

bvickerman@co.fillmore.mn.us

## Quote Information:

Quote #: 099569

Version: 1

Date Issued: 02/13/2021

Expiration Date: 03/14/2021

Special Pricing Program:

[PLEASE SELECT]

## Surveillance

| Description                                                                                            | One-Time   | Qty | Ext. One-Time |
|--------------------------------------------------------------------------------------------------------|------------|-----|---------------|
| Milestone - Product Maintenance Agreement for XPROTECT Professional Plus Device License One Year (EDI) | \$35.71    | 6   | \$214.26      |
| Milestone - XProtect Professional+ Device License                                                      | \$200.00   | 6   | \$1,200.00    |
| Axis - 4MP WDR Network Camera                                                                          | \$388.57   | 6   | \$2,331.42    |
| Installation Materials                                                                                 | \$1,118.75 | 1   | \$1,118.75    |

Subtotal: \$4,864.43

## Surveillance - Professional Services Labor

| Description                                                         | One-Time   | Qty | Ext. One-Time |
|---------------------------------------------------------------------|------------|-----|---------------|
| Marco Professional Services - Fixed Fee - Surveillance Installation | \$6,880.00 | 1   | \$6,880.00    |

Subtotal: \$6,880.00

## Electronic Access Control

| Description                                                                                                                                                                                                                                                    | One-Time   | Qty | Ext. One-Time |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|---------------|
| Open Options - 1 Additional Client Workstation                                                                                                                                                                                                                 | \$1,320.00 | 2   | \$2,640.00    |
| Open Options - 20 Additional Sub Controllers                                                                                                                                                                                                                   | \$1,420.00 | 1   | \$1,420.00    |
| Open Options - Native IP-ready intelligent controller with an embedded reader interface module allowing control of two doors,                                                                                                                                  | \$1,511.43 | 2   | \$3,022.86    |
| Open Options - Dual Rader Interface Sub Controller: 2 Readers, 8 Supervised Inputs, 6 Relay Output.                                                                                                                                                            | \$684.29   | 8   | \$5,474.32    |
| LifeSaftey - Power Supply 8DR E4M 150W 4A/12V and 4A/24V 8 LOCK 16 AUX A Wired: 1502/MR52 Tie Wrap                                                                                                                                                             | \$1,148.31 | 2   | \$2,296.62    |
| OpenOptions - Multi-tech Single Gang Reader (13.57 MHz & 125kHz). Compatible with XceedID, Schlage, HID proximity, GE/Casi ProxLite credentials. Compatible with aptiQ MIFARE DESFire EV1 technology. Compatible with most 13.56 MHz credentials. FIPS 201-1 C | \$268.57   | 16  | \$4,297.12    |



SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

|                                                                                   |            |   |            |
|-----------------------------------------------------------------------------------|------------|---|------------|
| Altronix - Rechargeable Battery 12 VDC/7AH for Use with the Power Supply Chargers | \$25.61    | 4 | \$102.44   |
| Installation Materials                                                            | \$4,306.25 | 1 | \$4,306.25 |

Subtotal: \$23,559.61

Professional Services Labor

| Description                                                           | One-Time    | Qty | Ext. One-Time |
|-----------------------------------------------------------------------|-------------|-----|---------------|
| Marco Professional Services - Fixed Fee - Access Control Installation | \$13,935.00 | 1   | \$13,935.00   |

Subtotal: \$13,935.00

Recording Server - ( Current recording server is no longer supported)

\* Optional Section

| Description                                                                                                                                                                                | One-Time    | Qty | Ext. One-Time |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|---------------|
| Core - Enterprise, Xeon Silver 4110, 72TB (9 x 8TB) datacenter HDD, RAID 0/1/5/6/10, 32 GB DDR4, 2x240 GB SSD OS Drive, 5 year warranty. Includes Windows Server 2016, 3 YR CylancePROTECT | \$20,434.29 | 1   | \$20,434.29   |
| Milestone - Product Maintenance Agreement for XPROTECT Professional Plus Device License One Year (EDI)                                                                                     | \$35.71     | 30  | \$1,071.30    |

\* Optional Subtotal: \$21,505.59

Optional Surveillance - Professional Services Labor if server is added.

\* Optional Section

| Description                                                         | One-Time   | Qty | Ext. One-Time |
|---------------------------------------------------------------------|------------|-----|---------------|
| Marco Professional Services - Fixed Fee - Surveillance Installation | \$1,575.00 | 1   | \$1,575.00    |

\* Optional Subtotal: \$1,575.00



## Quote Summary - One-Time Expenses

| Description                                | Amount      |             |
|--------------------------------------------|-------------|-------------|
| Surveillance                               | \$4,864.43  |             |
| Surveillance - Professional Services Labor | \$6,880.00  |             |
| Electronic Access Control                  | \$23,559.61 |             |
| Professional Services Labor                | \$13,935.00 |             |
| Total:                                     |             | \$49,239.04 |

## One-Time \* Optional Expenses

| Description                                                             | One-Time    |             |
|-------------------------------------------------------------------------|-------------|-------------|
| Recording Server - ( Current recording server is no longer supported)   | \$21,505.59 |             |
| Optional Surveillance - Professional Services Labor if server is added. | \$1,575.00  |             |
| Optional Subtotal:                                                      |             | \$23,080.59 |

## Payment Options

| Description                       | Payments | Interval | Amount      |
|-----------------------------------|----------|----------|-------------|
| Marco Payment & Financing Options |          |          |             |
| One-Time Payment                  | 1        | One-Time | \$49,239.04 |

## Summary of Selected Payment Options

| Description                                         | Amount |
|-----------------------------------------------------|--------|
| Marco Payment & Financing Options: One-Time Payment |        |





February 13, 2021

**PROPOSAL FOR**

**FILLMORE COUNTY COURTHOUSE**

**BOBBIE VICKERMAN**

Prepared By:

Christina Welke

Technology Advisor

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Document Number: 098599



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## IT - HP DEVICES - WITH LABOR -- FILLMORE COUNTY COURTHOUSE



## Prepared by:

Marco - Rochester  
Christina Welke  
320.259.3001 x7520  
christina.welke@marconet.com

## Prepared for:

FILLMORE COUNTY COURTHOUSE  
101 FILLMORE ST  
PRESTON, MN 55965-1148  
BOBBIE VICKERMAN  
507.765.4566  
bvickerman@co.fillmore.mn.us

## Quote Information:

Quote #: 098599  
Version: 1  
Date Issued: 02/13/2021  
Expiration Date: 03/04/2021

## Products

| Description                                                                                                                                                                                                                             | One-Time   | Qty | Ext. One-Time |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|---------------|
| HP EliteBook 850 G7 15.6" Notebook - Full HD - 1920 x 1080 - Intel Core i5 (10th Gen) i5-10210U Quad-core (4 Core) 1.60 GHz - 8 GB RAM - 256 GB SSD - Windows 10 Pro - Intel UHD Graphics Premium - In-plane Switching (IPS) Technology | \$1,552.26 | 1   | \$1,552.26    |
| HP Thunderbolt Dock G2 (120w) - for Notebook - 120 W - USB Type C - 5 x USB Ports - 3 x USB 3.0 - Network (RJ-45) - VGA - DisplayPort - Thunderbolt - Wired                                                                             | \$303.30   | 1   | \$303.30      |
| Subtotal:                                                                                                                                                                                                                               |            |     | \$1,855.56    |

## Professional Services Labor

| Description                                  | One-Time   | Qty | Ext. One-Time |
|----------------------------------------------|------------|-----|---------------|
| Marco Professional Services - T&M - Estimate | \$1,800.00 | 1   | \$1,800.00    |
| Subtotal:                                    |            |     | \$1,800.00    |



Quote Summary - One-Time Expenses

| Description                 | Amount     |
|-----------------------------|------------|
| Products                    | \$1,855.56 |
| Professional Services Labor | \$1,800.00 |
| Total:                      | \$3,655.56 |

Payment Options

| Description      | Payments | Interval | Amount     |
|------------------|----------|----------|------------|
| One-Time Payment |          |          |            |
| One-Time Payment | 1        | One-Time | \$3,655.56 |

Summary of Selected Payment Options

| Description                        | Amount |
|------------------------------------|--------|
| One-Time Payment: One-Time Payment |        |

## ■ Approval

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Marco Technologies, LLC

FILLMORE COUNTY COURTHOUSE

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Prepared for: BOBBIE VICKERMAN  
Signature: \_\_\_\_\_  
Signed by: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
PO Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

February 13, 2021

**PROPOSAL FOR**

**FILLMORE COUNTY COURTHOUSE**

**BOBBIE VICKERMAN**

Prepared By:

Christina Welke

Technology Advisor

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Document Number: 098273



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## IT - MDM Mobile Device Management -- FILLMORE COUNTY COURTHOUSE



## Prepared by:

Marco - Rochester  
Christina Welke  
320.259.3001 x7520  
christina.welke@marconet.com

## Prepared for:

FILLMORE COUNTY COURTHOUSE  
101 FILLMORE ST  
PRESTON, MN 55965-1148  
BOBBIE VICKERMAN  
507.765.4566  
bvickerman@co.fillmore.mn.us

## Quote Information:

Quote #: 098273  
Version: 2  
Date Issued: 02/13/2021  
Expiration Date: 02/28/2021

## ■ Mobile Device Management

| Description                                                        | One-Time | Qty | Ext. One-Time |
|--------------------------------------------------------------------|----------|-----|---------------|
| Meraki Systems Manager Enterprise Device License, 3 Year - PC, Mac | \$67.66  | 29  | \$1,962.14    |
| Subtotal:                                                          |          |     | \$1,962.14    |

## ■ Professional Services Labor

| Description                                  | One-Time   | Qty | Ext. One-Time |
|----------------------------------------------|------------|-----|---------------|
| Marco Professional Services - T&M - Estimate | \$4,400.00 | 1   | \$4,400.00    |
| Subtotal:                                    |            |     | \$4,400.00    |

## ■ Professional Services Engagement Agreement

## ■ ABOUT THIS PROFESSIONAL SERVICES ENGAGEMENT

In addition to the Professional Service Engagement Agreement located at [www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement](http://www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement), the following applies to this Professional Service Engagement:

## ■ ENGAGEMENT OVERVIEW - DESIRED GOALS AND OUTCOMES - CURRENT SITUATION

FILLMORE COUNTY COURTHOUSE would like limit Email on mobile devices to a specific group of users. They would also like to enable second factor for all users that will utilize Outlook Web Access.

## ■ ENGINEERING - DESCRIPTION OF SERVICES AND DELIVERABLES

The following solution will be considered "in-scope" for the purposes of this engagement

- - MDM
    - Provision licenses (19)
    - Assist with Onboarding (10) Users
      - Bobbie Hillery
      - Larry Hindt

Jessica Erickson  
Jason Marquardt  
Jason McCaslin  
Blake Lea  
Duane Bakke  
Brent Kohn  
Ron Gregg  
Mitch Lentz  
Jessy Betts  
Dalton Bellock  
Jason Harmening  
Logan Brand  
Jordan Heyer  
Scott Sweeney  
Mike Hadland  
Todd Ragan  
Phil Whitacre  
Tim Rasmussen  
Brian Miner  
Don Kullot  
Bryan Guber  
Jesse Grabau  
Derek Fuglestad  
Leif Erickson  
Dan Dornink  
John DeGeorge  
Lance Boyum

Push Exchange Settings and User Certificate

o Exchange

Integrate Duo MFA with current Exchange 2013 CU12 Server

Upgrade to the latest currently recommended CU

NOTE: Labor estimate includes (1) attempt to upgrade to the latest CU. If additional attempts are needed a time out will be called to discuss next steps.

Integrate Outlook Web Access with Duo MFA for all enabled users

ActiveSync

Configure to utilize User Certificates for access to ActiveSync

NOTE: ActiveSync cannot be natively integrated with a Second Factor. With a on premise Exchange Server Marco recommends deployment of a MDM and integrating with a user certificate for authentication.

Configure ActiveSync to set all new devices to be quarantined

Restrict to the allowed (19) users

Bobbie Hillery  
Larry Hindt  
Jessica Erickson  
Jason Marquardt  
Jason McCaslin  
Blake Lea  
Duane Bakke  
Brent Kohn  
Ron Gregg  
Mitch Lentz  
Jessy Betts  
Dalton Bellock  
Jason Harmening





SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

Logan Brand  
Jordan Heyer  
Scott Sweeney  
Mike Hadland  
Todd Ragan  
Phil Whitacre  
Tim Rasmussen  
Brian Miner  
Don Kullot  
Bryan Guber  
Jesse Grabau  
Derek Fuglestad  
Leif Erickson  
Dan Dornink  
John DeGeorge  
Lance Boyum

Review current device list for above users and remove non active devices

NOTES:

Going forward new devices will need to have access granted prior to use

Review and disable any remaining legacy protocols

## ■ COORDINATION - DESCRIPTION OF SERVICES AND DELIVERABLES

Tasks and deliverables for our Coordination Team are located at [www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement](http://www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement)

## ■ CLIENT RESPONSIBILITIES

- To assist with getting users scheduled if needed for onboarding to Duo
- Users will need to provide a Smart Phone to be utilized with Duo MFA

## ■ SERVICES ASSUMPTIONS, EXCLUSIONS, AND NOTES

Please list any Assumptions, Exclusions, and Important Notes for the purposes of this engagement:

- All work to be completed during Marco's normal business hours. Monday through Friday, 8:00AM to 5:00PM.
- All work to be completed remotely.

## ■ Discounts

| Description       | One-Time     | Qty | Ext. One-Time |
|-------------------|--------------|-----|---------------|
| One-Time Discount | (\$6,362.14) | 1   | (\$6,362.14)  |

Subtotal: (\$6,362.14)



Quote Summary - One-Time Expenses

| Description                 | Amount       |
|-----------------------------|--------------|
| Mobile Device Management    | \$1,962.14   |
| Professional Services Labor | \$4,400.00   |
| Discounts                   | (\$6,362.14) |
| Total:                      | \$0.00       |

Payment Options

| Description      | Payments | Interval | Amount |
|------------------|----------|----------|--------|
| One-Time Payment |          |          |        |

## Approval

- Client represents that it has reviewed and agrees to be legally bound by this Schedule of Products.
- Client represents that it has reviewed and agrees to be legally bound by the Relationship Agreement, any Product Agreement(s) referred to herein, and applicable policy(ies) ("Terms and Conditions") which are located at [www.marconet.com/legal](http://www.marconet.com/legal) for the Products it is obtaining as identified in this Schedule of Products. If the parties have negotiated changes to the Terms and Conditions, the modified version(s) of an such Terms and Conditions, that have not expired or been terminated, shall control.
- Client agrees to use electronic signatures, electronic communications, and electronic records to transact business under the above documents.
- The pricing above does not include taxes. Taxes, fees and surcharges shall be paid by Client and will be shown on invoices to Client.

Marco Technologies, LLC

FILLMORE COUNTY COURTHOUSE

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Prepared for: BOBBIE VICKERMAN  
Signature: \_\_\_\_\_  
Signed by: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
PO Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

**2017-2021 Appropriation History**

| Enabling MN Statute | AGENCY                                         | 2017 Request       | 2017 Appropriation | 2018 Request       | 2018 Appropriation | 2019 Request       | 2019 Appropriation | 2020 Request       | 2020 Appropriation | 2021 Request       | 2021 Appropriation |
|---------------------|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| MS 375.83           | Root River Trails                              | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        | \$ 2,000.00        |
| MS 375.83           | SE MN EMS                                      | \$ -               | \$ -               | \$ -               | \$ -               | \$ 5,000.00        | \$ 5,000.00        | \$ 5,000.00        | \$ 5,000.00        | \$ 5,000.00        | \$ 5,000.00        |
| MS 375.83           | Southern MN Tourism Assoc.                     | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        | \$ 1,056.10        |
| MS 375.83           | SE MN Initiative Fund                          | \$ 2,000.00        | \$ 1,500.00        | \$ 1,500.00        | \$ 1,500.00        | \$ 1,500.00        | \$ 1,500.00        | \$ 2,000.00        | \$ 1,500.00        | \$ 1,500.00        | \$ 2,000.00        |
| MS 375.83           | SE MN Historic Bluff Country                   | \$ 3,737.50        | \$ -               | \$ 4,955.00        | \$ 1,056.10        | \$ 1,056.10        | \$ -               | \$ -               | \$ -               | \$ -               |                    |
| MS 471.59           | Bluff County HRA                               | \$ 5,000.00        | \$ 5,000.00        | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |                    |
| MS 375.18           | SEMCAC                                         | \$ 16,000.00       | \$ 6,000.00        | \$ 16,000.00       | \$ 6,000.00        | \$ 16,000.00       | \$ 6,000.00        | \$ 16,000.00       | \$ 6,000.00        | \$ 16,000.00       |                    |
|                     | <i>Semcac Volunteer Driver (Rev)</i>           | <i>\$ 3,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 3,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ -</i>        |                    |
|                     | <i>Senior Donation Rides</i>                   | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ -</i>        | <i>\$ 3,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 3,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 3,000.00</i> |                    |
|                     | <i>Senior Nutrition Program (Rev)</i>          | <i>\$ 4,000.00</i> | <i>\$ 2,500.00</i> | <i>\$ 4,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 4,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 4,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 4,000.00</i> |                    |
|                     | <i>Caregiver Advocacy Program (Soc. Serv.)</i> | <i>\$ 3,000.00</i> | <i>\$ 1,000.00</i> | <i>\$ 3,000.00</i> | <i>\$ 2,500.00</i> | <i>\$ 3,000.00</i> | <i>\$ 2,500.00</i> | <i>\$ 3,000.00</i> | <i>\$ 2,500.00</i> | <i>\$ 3,000.00</i> |                    |
|                     | <i>Bus Service</i>                             | <i>\$ 5,000.00</i> | <i>\$ -</i>        | <i>\$ 5,000.00</i> | <i>\$ -</i>        | <i>\$ 5,000.00</i> | <i>\$ -</i>        | <i>\$ 5,000.00</i> | <i>\$ -</i>        | <i>\$ 4,000.00</i> |                    |
|                     | <i>Senior Dining</i>                           | <i>\$ -</i>        | <i>\$ 1,500.00</i> | <i>\$ -</i>        | <i>\$ 1,500.00</i> | <i>\$ -</i>        | <i>\$ 1,500.00</i> | <i>\$ -</i>        | <i>\$ 1,500.00</i> | <i>\$ -</i>        |                    |
|                     | <i>Fillmore County Food Shelf (Rushford)</i>   | <i>\$ 1,000.00</i> | <i>\$ -</i>        | <i>\$ 1,000.00</i> | <i>\$ -</i>        | <i>\$ 1,000.00</i> | <i>\$ -</i>        | <i>\$ 1,000.00</i> | <i>\$ -</i>        | <i>\$ 2,000.00</i> |                    |
|                     |                                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|                     | <b>TOTAL APPROPRIATIONS</b>                    | <b>\$ 29,794</b>   | <b>\$ 15,556</b>   | <b>\$ 25,511</b>   | <b>\$ 11,612</b>   | <b>\$ 26,612</b>   | <b>\$ 15,556</b>   | <b>\$ 26,056</b>   | <b>\$ 15,556</b>   | <b>\$ 25,556</b>   | <b>\$ 10,056</b>   |
|                     |                                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Enabling MN Statute | Budgeted Agencies                              | 2017 Request       | 2017 Budget        | 2018 Request       | 2018 Budget        | 2019 Request       | 2019 Budget        | 2020 Request       | 2020 Budget        | 2021 Request       | 2021 Budget        |
| MS 34.341           | SELCO                                          | \$ 223,809         | \$ 223,809         | \$ 228,309         | \$ 228,309         | \$ 233,809         | \$ 233,809         | \$ 239,309         | \$ 239,309         | \$ 244,809         | \$ 244,809         |
| MS 138.052          | Historical Society                             | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          | \$ 46,800          |
| MS 375.35           | Memorial Day                                   | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             | \$ 750             |
| MS 38.14            | Ag Society                                     | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          | \$ 37,000          |
| MS375.19            | Soil & Water Conservation District             | \$ 217,000         | \$ 217,000         | \$ 217,000         | \$ 217,000         | \$ 217,000         | \$ 217,000         | \$ 222,000         | \$ 217,000         | \$ 222,000         | \$ 217,000         |

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**Fillmore Soil & Water Conservation District**

900 Washington St. NW, Box A, Preston, Minnesota 55965

Phone: 507-765-3878, Ext. 3; Fax: 507-765-4415

[www.fillmoreswcd.org](http://www.fillmoreswcd.org)

February 18, 2021

Dear LCCMR Staff and Members:

The purpose of this letter is to confirm our support for Eagle Bluff Environmental Learning Center's (ELC) proposal to the Legislative-Citizen Commission on Minnesota Resources for the Root River Habitat Restoration Project.

Eagle Bluff ELC proposes to restore the highly eroded stream banks of the Root River adjacent to their campus and will provide habitat structure within the stream for aquatic species. They will restore the connectivity of the river to its floodplain and will install a diversity of native plants in the riparian habitat. Their efforts aim to reduce downstream sedimentation, improve water quality and restore the important fishery of the Root River. This project will also aim to help the site maintain its classification as an area with outstanding biodiversity significance.

Fillmore Soil and Water Conservation District supports the proposed restoration of the Root River at Eagle Bluff ELC and finds that there is a substantial benefit to the improved water quality through the removal of sedimentation, vegetative restoration of the riparian habitat, restoration of floodplain connectivity, and fish habitat improvements. As a non-profit, Eagle Bluff ELC has shown a long history of commitment to environmental stewardship and education. The project will not only provide a benefit to the Eagle Bluff ELC, but to the region through significant environmental, educational, and recreational improvements.

Thank you for your time and consideration regarding this funding request. It is important that we consider our natural environment and provide cost effective improvements that will benefit our streams and natural habitats in the interest of the greater public good.

Thank you,

Laura Christensen  
District Administrator

Fillmore Soil and Water Conservation District  
900 Washington Street NW  
Preston, MN 55965

**RESOLUTION DIRECTING THE PREPARATION OF PLANS, SPECIFICATIONS,  
AND E.N.T.R.F. GRANT SUBMISSION FOR THE ROOT RIVER HABITAT  
RESTORATION PROJECT AT EAGLE BLUFF ENVIRONMENTAL LEARNING  
CENTER**

WHEREAS, the Board of Eagle Bluff Environmental Learning Center has agreed to pursue the preparation of plans and submission of a grant through the Environment and Natural Resources Trust Fund (E.N.T.R.F.) for the Root River Habitat Restoration Project at The Point of Eagle Bluff ELC.

NOW, THEREFORE, BE IT RESOLVED by the Board of Eagle Bluff Environmental Learning Center that:

1. WSB & Associates is hereby designated as the engineer for Improvement Project and they shall prepare plans, specifications, and take the lead in writing the grant for the project.
2. The project will be designed and constructed in conformance with the MN Land Trust guidelines.

Jessica Voss-Kehl moved the adoption of the foregoing resolution which was duly seconded by Natasha Yates and upon vote being taken thereon, the board voted unanimously to adopt the resolution.

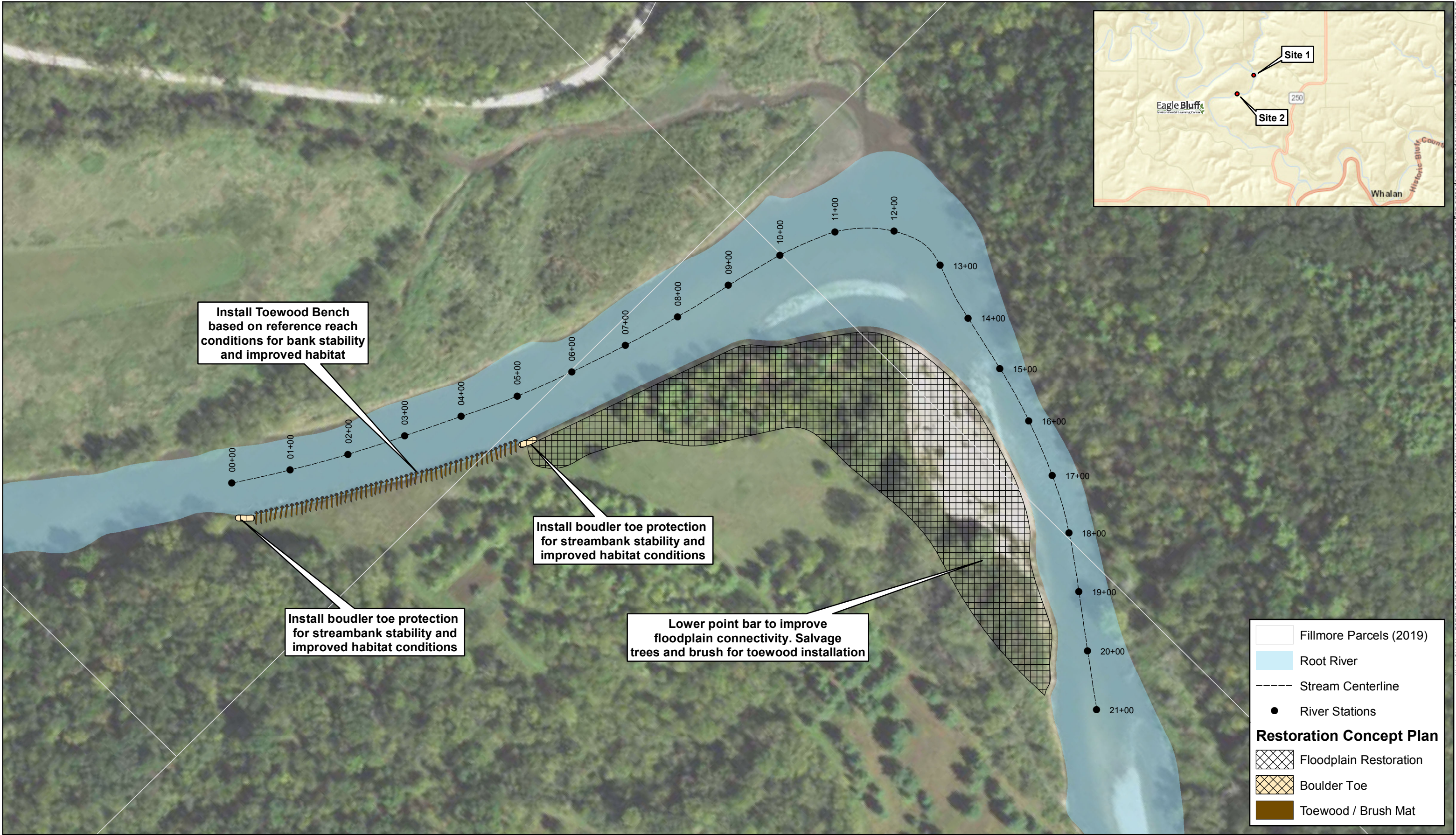
***Ian, V. Scheerer***  
Ian V. Scheerer, Board President

\_\_\_\_2-16-2021\_\_\_\_\_  
date

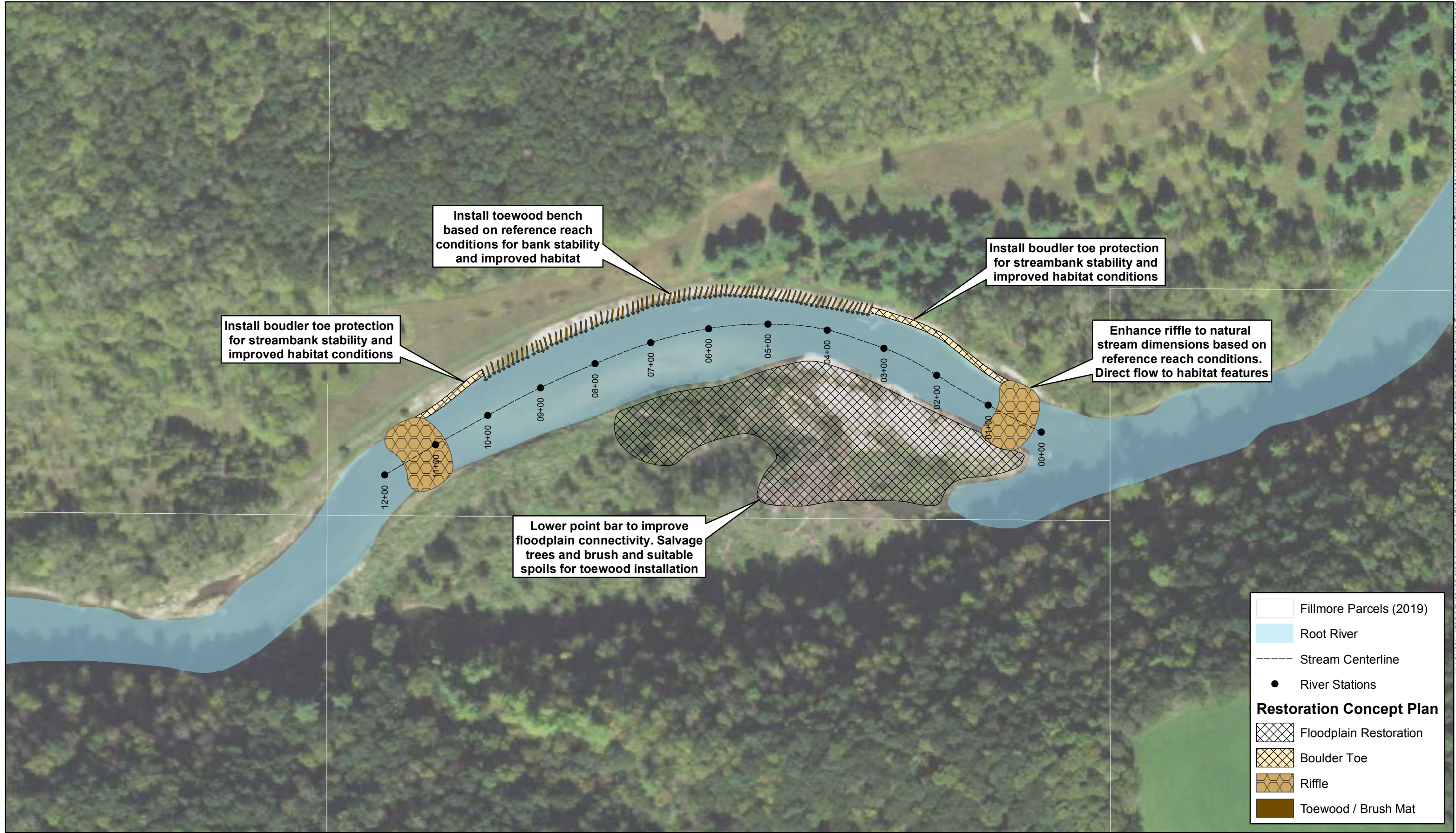
ATTEST:

\_\_\_\_\_  
***Susan Benysh***  
Susan Benysh, Secretary













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## FILLMORE COUNTY

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COURTHOUSE • P.O. BOX 466 • PRESTON, MINNESOTA 55965  
BOBBIE HILLERY • COUNTY ADMINISTRATOR • (507) 765-2814  
Fax (507) 765-2803

February 19, 2021

Legislative-Citizen Commission on Minnesota Resources  
100 Rev. Dr. Martin Luther King Jr. Blvd.  
State Office Building, Room 65  
St. Paul, MN 55155

Dear LCCMR Staff and Members:

The purpose of this letter is to confirm my support for Eagle Bluff Environmental Learning Center's proposal to the Legislative-Citizen Commission on Minnesota Resources for the Root River Habitat Restoration Project.

Eagle Bluff ELC proposes to restore the highly eroded stream banks of the Root River adjacent to their campus and will provide habitat structure within the stream for aquatic species. They will restore the connectivity of the river to its floodplain and will install a diversity of native plants in the riparian habitat. Their efforts will contribute to a reduction in downstream sedimentation, improve water quality and restore the important fishery of the Root River. This project will also help the site maintain its classification as an area with outstanding biodiversity significance.

Fillmore County supports the proposed restoration of the Root River at Eagle Bluff ELC and finds that there is a substantial benefit to the improved water quality through the removal of sedimentation, vegetative restoration of the riparian habitat, restoration of floodplain connectivity, and fish habitat improvements. As a non-profit, Eagle Bluff ELC has shown a long history of commitment to environmental stewardship and education. The project will not only provide a benefit to the Eagle Bluff ELC, but to the region through significant environmental, educational, and recreational improvements.

Thank you for your time and consideration regarding this funding request. It is important that we consider our natural environment and provide cost effective improvements that will benefit our streams and natural habitats in the interest of the greater public good.

Sincerely,

Bobbie J. Hillery  
Fillmore County Administrator

*First District*  
Mitch Lentz

*Second District*  
Randy Dahl

BOARD OF COMMISSIONERS  
*Third District*  
Larry Hindt  
AN EQUAL OPPORTUNITY EMPLOYER

*Fourth District*  
Duane Bakke

*Fifth District*  
Marc Prestby