

**FILLMORE COUNTY
BOARD OF COMMISSIONERS
MEETING AGENDA**

December 1, 2015

Fillmore County Courthouse, 101 Fillmore Street West - Preston, MN

Mitch Lentz - First District

Harry Root - Third District

Randy Dahl - Second District

Duane Bakke - Fourth District

Marc Prestby - Fifth District

3:00 p.m. Pledge of Allegiance

Approve Agenda

Approve Consent Agenda:

1. November 24, 2015 County Board minutes.
2. Family and Medical Leave for employee #1504 for up to twelve (12) weeks beginning 12/4/2015 in accordance with County policies.

Approve Commissioners' Warrants

Review Auditor's Warrants

3:05 p.m. Tom Kaase, Sheriff, and Kevin Beck, Emergency Manager/Asst. Jail Administrator

1. Consider request to adopt resolution for updating the Emergency Operations Plan
2. Discussion with possible action on radio service contract

3:20 p.m. Shirl Boelter, Auditor/Treasurer

1. Consider approval of signatures for the audit engagement letter with Eide Bailly LLP

3:30 p.m. Citizens Input

3:35 p.m. Bobbie Vickerman, Coordinator

1. Review of 2016 proposed budget and review summary of changes
2. Consider approval of 2016 Appropriations
3. Consider approval of County Program Aid resolution

3:55 p.m. Kristina Kohn, Human Resources Officer

1. Consider request to retire for Ronald Means, Engineering Technician, effective February 3, 2016
2. Consider request to renew contract with First Lab for drug testing services in 2016 as recommended by the Safety Coordinator

6:30 p.m. Hearing for 2016 Fillmore County Preliminary Budget and Levy

OTHER ADMINISTRATIVE ITEMS:

1. Consider approval of replacement Association Minnesota Counties delegate for Annual Meeting.
2. Consider approval of low quote for mound removal for Greenleafon project.

Calendar review and committee reports

FILLMORE COUNTY BOARD OF COMMISSIONERS

December 1, 2015 Meeting Agenda

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

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|------------------------|------------|--|
| Tuesday, December 1 | 11:00 a.m. | Solid Waste |
| | 3:00 p.m. | County Board – Special Meeting Commissioners’ Boardroom,
Courthouse, Preston |
| | 6:30 p.m. | Truth in Taxation Hearing, Commissioners’ Boardroom,
Courthouse, Preston |
| Dec. 6 - Dec. 8 | | AMC Annual Conference, St. Cloud |
| Tuesday, December 8 | | NO COUNTY BOARD MEETING |
| Thursday, December 10 | 12:00 p.m. | Dodge-Fillmore-Olmsted Joint Powers Board, Rochester |
| Monday, December 14 | 12:30 p.m. | Southeast MN Regional Emergency Communications Board,
Rochester |
| | 6:00 p.m. | Development Achievement Center, Preston |
| | 6:30 p.m. | Semcac, St. Charles |
| | 7:30 p.m. | Winneshiek County Solid Waste Agency Joint Powers Board,
Decorah |
| Tuesday, December 15 | 8:00 a.m. | Department Head |
| | 9:00 a.m. | County Board – Regular Meeting, Commissioners’ Boardroom,
Courthouse, Preston |
| | 12:00 p.m. | Finance Committee, Commissioners’ Boardroom, Courthouse,
Preston |
| | 1:00 p.m. | Technology/Land Records/GIS |
| Wednesday, December 16 | 9:00 a.m. | Basin Alliance, Rochester |
| Friday, December 17 | 1:00 p.m. | Historical Society, Fountain |
| | 4:30 p.m. | Soil and Water Conservation District, SWCD Office, Preston |

FILLMORE COUNTY COMMISSIONERS' MINUTES

November 24, 2015

This is a preliminary draft of the November 24, 2015 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.

The Board of County Commissioners of Fillmore County, Minnesota met in special session this 24th day of November, 2015 at 9:00 a.m. in the Commissioners' Board Room, Fillmore County Courthouse, in the City of Preston.

The following members were present: Commissioners Duane Bakke, Marc Prestby, Randy Dahl, Mitch Lentz, and Harry Root. Also present were: Audrey Inglett, Office Support Specialist, Sr/Clerk pro-tem; Shirl Boelter, Auditor/Treasurer; Tom Kaase, Sheriff; Cindy Blagsvedt, Assessor, Kristina Kohn, Human Resources Officer; Lantha Stevens, Director of Nursing; David Kiehne, Recorder; Donna Rasmussen, Soil and Water Conservation District Administrator; Kevin Beck, Emergency Manager/Assistant Jail Administrator; Anthony Webber, Chief Deputy Sheriff; Beth Wilms, Community Services Director; Jason Marquardt, Veteran Services Officer; Bonita Underbakke; Bobbie Vickerman, Coordinator; Gary Peterson; Karen Reisner, Fillmore County Journal; and Gretchen Mensink-Lovejoy, Republican-Leader.

The Pledge of Allegiance was recited.

On motion by Root and seconded by Lentz, the agenda was unanimously approved.

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

1. November 10, 2015 County Board minutes, as presented.
2. Payment of Stantec Consulting Services, Inc., invoice #976816 in the amount of \$1,512.00 for Greenleafon Community Sanitary Project professional services rendered October 3, 2015 through October 30, 2015.
3. Approval for one overnight stay for one Account Technician to attend tax forfeiture meeting and training in St. Cloud.
4. Approval for one overnight stay for two Account Technicians to attend payroll year end training in St. Cloud.

On motion by Dahl and seconded by Root, the Board unanimously approved the following Commissioners' warrants:

WARRANTS

The Auditor's warrants were reviewed.

Donna Rasmussen, Soil and Water Conservation District Administrator, was present.

Rasmussen presented the 2016 Natural Resources Block Grant stating that the grant is basically the same as in the past; however, the Feedlot grant was not included, which is a change.

On motion by Prestby and seconded by Dahl, the Board unanimously approved the signature of the 2016 & 2017 State of Minnesota, Board of Water and Soil Resources, Natural Resources Block Grant agreement.

An elected official conference was conducted with Dave Kiehne, Recorder, pursuant to MN Statutes. Kiehne requested \$66,000 for his 2016 salary.

Lantha Stevens, Director of Nursing, was present.

On motion by Dahl and seconded by Root, the Board unanimously approved for the Health Educator to attend the National Life Savers Conference as one of three selected Toward Zero Death Coordinators with an all-expense paid scholarship from the Office of Traffic Safety of Minnesota.

On motion by Dahl and seconded by Root, the Board unanimously accepted the resignation from Dave Harrenstein from the Southeast Minnesota Association of Regional Trails (S.M.A.R.T.) and thanked him for his years of service.

On motion by Root and seconded by Dahl, the Board unanimously approved the appointment of Sarah Wangen as the Fillmore County representative for S.M.A.R.T.

On motion by Prestby and seconded by Dahl, the Board unanimously approved to allocate Minnesota Counties Insurance Trust (MCIT) dividends to the Infrastructure Fund.

A review of the calendar was done and the following committee reports were given: Root – Safety Committee, Fillmore County Corrections Task Force on the 12th, Dodge-Fillmore-Olmsted (DFO) - pleased to see that DFO has a program working with the schools toward prevention, and Extension Committee last Wednesday.

The Citizens Input portion of the meeting was opened and closed at 9:30 a.m. as no one was present to speak.

The following calendar and committee reports continued: Dahl – Road tour – reported good to see the projects and happy with the engineering crew; Prestby – Zumbro Valley – new access clinic onsite and there is a need to expand; Bakke – Historical Society; Highway – Sumner Bridge is 20% completed and work will be continued on it this winter as weather permits, discussion held on roadside mowing and what is allocated for time on the time cards and distributed the Minnesota Department of Transportation (MnDOT) Local Historic Bridge report on the following three bridges: Forestville Bridge, Bridge Number 6263, Carimona Township Bridge Number 7979 and Fillmore Township Bridge Number L4885. There is a property owner meeting scheduled for County 1 on December 17. Lentz reported on Extension Committee, SE MN Area Regional Trails (S.M.A.R.T), SE Emergency Management and Workforce.

Tom Kaase, Sheriff, and Kevin Beck, Emergency Manager/Assistant Jail Administrator, were present.

Emergency Manager/Assistant Jail Administrator Beck presented a resolution for updating the Emergency Operations Plan. Beck stated that the Emergency Operations Plan (EOP) runs on a cycle and we are currently in the cycle of starting over, noting that nothing has changed in the base plan of the EOP. The Local Emergency Operations Plan Crosswalk 2015 MNWALK document has been added making the EOP document longer. There is talk at the State level for a template for counties to use; however, this may be a few years down the road. Kaase stated that if anything was found in the EOP that needs to be updated that they will bring the document back to the Board for review. The resolution needs to be passed by the County Board and sent to the State. As areas in the document need to be updated, consensus of the Board members is that the resolution will need to be brought back to the Board for another review and reconsideration.

Sheriff Kaase presented for discussion the radio service agreement proposals from Whitewater Wireless, Inc. and Ancom Communications, Inc. Whitewater Wireless, Inc. submitted a one (1) year proposal at \$11,274.80 and Ancom Communications, Inc. submitted a three (3) year proposal at \$8,559.50, \$10,068.70 and \$12,709. Kaase recommended that the Board consider the Ancom Communications, Inc proposal. A thirty (30) day notice of termination would need to be submitted to Whitewater Wireless, Inc. or the service agreement will automatically renew.

Consensus of the Board members is for Sheriff Kaase to submit the terminating notice to Whitewater Wireless Inc. and bring the radio service contracts back to the Board for consideration upon contacting Ancom Communications, Inc. for a one (1) year service contract.

An elected official conference was conducted with Tom Kaase, Sheriff, pursuant to MN Statutes. Kaase requested \$85,275 with an additional \$6,000 for Emergency Management for a total of \$91,275 for his 2016 salary.

The Chair recessed the meeting at 10:28 a.m. and resumed back in session at 10:35 a.m.

Kristina Kohn, Human Resources Officer, was present.

On motion by Dahl and seconded by Prestby, the Board unanimously approved to hire Cristal Adkins, as replacement Zoning Administrator at Grade 11, Step 2 effective December 4, 2015 as recommended by the Hiring Committee.

On motion by Dahl and seconded by Root, the Board unanimously approved to not replace the Assistant Zoning Administrator position as recommended by the Hiring Committee.

On motion by Dahl and seconded by Root, the Board unanimously approved to increase the Veteran Services Officer position from 0.8 FTE to 1.0 FTE effective the first pay period in 2016 as recommended by the Personnel Committee.

A discussion was held at length by the Board members regarding additional position requests for the 2016 budgets as follows: Information Systems, Court Security and Highway Engineer Technician Senior. Consensus from the Board regarding those positions was as follows: 1) to keep \$25,000 in the Information Systems budget for a possible part-time position, along with moving the GIS department within the IS department noting that the employee could stay at her current location but would be directed by the IS Systems Administrator; 2) to keep \$35,000 in the Sheriff's budget for court security for part-time additional hours, and 3) to keep \$16,640 in the Highway budget to cover seasonal projects. Bakke noted that the discussion today was for an update to the Board members only and that no Board action is needed.

On motion by Prestby and seconded by Lentz, the Chair adjourned the meeting at 11:50 a.m.

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
11	DEPT			District Court		
4235	DODA & MCGEENEY, P.A. 01-011-000-0000-6261		275.00	23-JV-15-646	21640	Court Appointed Attorneys
4235	DODA & MCGEENEY, P.A.		275.00	1 Transactions		
11	DEPT Total:		275.00	District Court	1 Vendors	1 Transactions
14	DEPT			Law Library		
437	Thomson Reuters-West Payment Center 01-014-000-0000-6451		119.25	MN PRV5A	832917814	Reference Materials
	01-014-000-0000-6451		96.25	MNPRV5	832917814	Reference Materials
	01-014-000-0000-6451		42.75	MNPR	832917814	Reference Materials
437	Thomson Reuters-West Payment Center		258.25	3 Transactions		
14	DEPT Total:		258.25	Law Library	1 Vendors	3 Transactions
34	DEPT			Policy Coordinator		
5016	A+ Imaging Systems 01-034-000-0000-6377		53.34	Copy Usage 10/16-11/15	100009	Fees And Service Charges
5016	A+ Imaging Systems		53.34	1 Transactions		
34	DEPT Total:		53.34	Policy Coordinator	1 Vendors	1 Transactions
41	DEPT			Auditor/Treasurer		
111	Fillmore Co Treasurer- Credit Card/ACH 01-041-000-0000-6377		120.00	Notary for CH	Nov 2015	Fees And Service Charges
111	Fillmore Co Treasurer- Credit Card/ACH		120.00	1 Transactions		
41	DEPT Total:		120.00	Auditor/Treasurer	1 Vendors	1 Transactions
60	DEPT			Information Systems		
2584	CDW Government Inc 01-060-000-0000-6639		256.35	BV Monitor	BBD4113	Asset Inventory
	01-060-000-0000-6639		250.00	KK-Monitor	ZB33785	Asset Inventory
	01-060-000-0000-6639		256.35	JC-Monitor	ZG03515	Asset Inventory
2584	CDW Government Inc		762.70	3 Transactions		

*** Fillmore County ***



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
106	Fillmore Co Treasurer 01-060-000-0000-6561		21.50	Oct Fuel	32	Gasoline Diesel And Other Fuels
106	Fillmore Co Treasurer		21.50	1 Transactions		
60	DEPT Total:		784.20	Information Systems	2 Vendors	4 Transactions
61	DEPT			Data Processing		
7213	Metro Sales Inc 01-061-000-0000-6377		219.00	Dec 2015 Lease Payment	INV396179	Fees And Service Charges
7213	Metro Sales Inc		219.00	1 Transactions		
61	DEPT Total:		219.00	Data Processing	1 Vendors	1 Transactions
105	DEPT			Planning And Zoning		
5016	A+ Imaging Systems 01-105-000-0000-6377		53.33	Copy Usage 10/16-11/15	100009	Fees And Service Charges
5016	A+ Imaging Systems		53.33	1 Transactions		
106	Fillmore Co Treasurer 01-105-000-0000-6561		20.13	Fuel	32	Gasoline Diesel And Other Fuels
106	Fillmore Co Treasurer		20.13	1 Transactions		
105	DEPT Total:		73.46	Planning And Zoning	2 Vendors	2 Transactions
111	DEPT			Facilites Mtce		
1425	Continental Research Corp 01-111-000-0000-6411		726.72	Custodial Supplies	428168-CRC-1	Custodial Supplies
1425	Continental Research Corp		726.72	1 Transactions		
2621	Schindler Elevator Corp. 01-111-000-0000-6377		447.24	FCOB Annual Elevator Inspect	8104076334	Fees And Service Charges
	01-111-000-0000-6377		447.24	Courthouse Annual Elev.Inspect	8104086307	Fees And Service Charges
2621	Schindler Elevator Corp.		894.48	2 Transactions		
111	DEPT Total:		1,621.20	Facilites Mtce	2 Vendors	3 Transactions
202	DEPT			Sheriff		
6007	O'Donnell/John					



Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
6007 O'Donnell/John		93.15	Bailiff Mileage 11/16-11/18	Other Travel Expense
		93.15	1 Transactions	
2273 Olmsted Medical Center				
01-202-000-0000-6285		514.80	New employee Physicals	Professional Fees
2273 Olmsted Medical Center		514.80	1 Transactions	
202 DEPT Total:		607.95	Sheriff	2 Vendors 2 Transactions
251 DEPT			County Jail	
83204 Houston Co Sheriffs Office				
01-251-000-0000-6431		696.75	Inmate Medical	Drugs And Medicine
83204 Houston Co Sheriffs Office		696.75	1 Transactions	
2273 Olmsted Medical Center				
01-251-000-0000-6285		119.00	New employee Physicals	Professional Fees
2273 Olmsted Medical Center		119.00	1 Transactions	
251 DEPT Total:		815.75	County Jail	2 Vendors 2 Transactions
441 DEPT			Public Health	
110 Fillmore Co Treasurer				
01-441-000-0000-6448		5,000.00	Worksite Wellness Sit/Stand	Ship Grant Expenses
110 Fillmore Co Treasurer		5,000.00	1 Transactions	
441 DEPT Total:		5,000.00	Public Health	1 Vendors 1 Transactions
442 DEPT			Wic Program	
3581 Root/Emily				
01-442-000-0000-6335		26.45	10/1-10/29 WIC	Employee Automobile Allowance
3581 Root/Emily		26.45	1 Transactions	
442 DEPT Total:		26.45	Wic Program	1 Vendors 1 Transactions
443 DEPT			Nursing Service	
2715 Brevig/Michelle				
01-443-000-0000-6335		17.25	Mileage Aug 21-27	Employee Automobile Allowance
01-443-000-0000-6335		25.88	Mileage 8/28-9/10	Employee Automobile Allowance



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
	01-443-000-0000-6335		17.25	11/12/2015-11/19 Nurse Trav Ex	Nov 2015	Employee Automobile Allowance
2715	Brevig/Michelle		60.38	3 Transactions		
5056	PETERSON/SARA					
	01-443-000-0000-6335		36.80	Nursing Mileage 10/16-11/17	Oct/Nov 2015	Employee Automobile Allowance
5056	PETERSON/SARA		36.80	1 Transactions		
3581	Root/Emily					
	01-443-000-0000-6335		77.05	10/1-10/29 Nursing Mileage	Oct 2015	Employee Automobile Allowance
3581	Root/Emily		77.05	1 Transactions		
443	DEPT Total:		174.23	Nursing Service	3 Vendors	5 Transactions
444	DEPT			Home Health		
1901	Aske/Nancy J					
	01-444-000-0000-6335		29.79	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
1901	Aske/Nancy J		29.79	1 Transactions		
3801	Bergo/Doreen					
	01-444-000-0000-6335		110.40	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
3801	Bergo/Doreen		110.40	1 Transactions		
2508	Clark/Evelyn					
	01-444-000-0000-6335		25.65	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
	01-444-000-0000-6335		11.96	HHA Auto Exp 10/19-10/30	Oct 2015	Employee Automobile Allowance
2508	Clark/Evelyn		37.61	2 Transactions		
3647	Jergenson/Karin					
	01-444-000-0000-6335		59.86	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
3647	Jergenson/Karin		59.86	1 Transactions		
3070	Kallis/Sara					
	01-444-000-0000-6335		166.75	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
3070	Kallis/Sara		166.75	1 Transactions		
8660	Lopez/Debbilyn					
	01-444-000-0000-6335		28.18	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
8660	Lopez/Debbilyn		28.18	1 Transactions		



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
1814	Martin/Debra 01-444-000-0000-6335		75.33	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
1814	Martin/Debra		75.33	1 Transactions		
5997	Ostby/Helen 01-444-000-0000-6335		134.55	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
5997	Ostby/Helen		134.55	1 Transactions		
3429	Tienter/Lesa 01-444-000-0000-6335		215.05	HHA Auto Exp 11/2-11/13	Nov 2015	Employee Automobile Allowance
3429	Tienter/Lesa		215.05	1 Transactions		
444	DEPT Total:		857.52	Home Health	9 Vendors	10 Transactions
446	DEPT			Mch Program		
5056	PETERSON/SARA 01-446-000-0000-6335		123.63	MCH 10/16-11/17 2015	Oct/Nov 2015	Employee Automobile Allowance
5056	PETERSON/SARA		123.63	1 Transactions		
3581	Root/Emily 01-446-000-0000-6335		185.15	10/1-10/29 MCH	Oct 2015	Employee Automobile Allowance
3581	Root/Emily		185.15	1 Transactions		
446	DEPT Total:		308.78	Mch Program	2 Vendors	2 Transactions
602	DEPT			County Extension Service		
2584	CDW Government Inc 01-602-000-0000-6639		250.00	Monitor for Ag Ed	ZB33785	Asset Inventory
2584	CDW Government Inc		250.00	1 Transactions		
602	DEPT Total:		250.00	County Extension Service	1 Vendors	1 Transactions
603	DEPT			Feedlot		
5016	A+ Imaging Systems 01-603-000-0000-6377		53.33	Copy Usage 10/16-11/15	100009	Fees And Service Charges
5016	A+ Imaging Systems		53.33	1 Transactions		
80445	Beckley's Office Products					

CHUFFMAN

11/24/15 4:41PM

1 County Revenue Fund

*** Fillmore County ***



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
	01-603-000-0000-6408		Sit/Stand Station	1	Other Office Supplies
80445	Beckley's Office Products			1 Transactions	
	01-603-000-0000-6561		Fuel	32	Gasoline Diesel And Other Fuels
106	Fillmore Co Treasurer			1 Transactions	
603	DEPT Total:		Feedlot	3 Vendors	3 Transactions
1	Fund Total:		County Revenue Fund		43 Transactions

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
310 DEPT		Highway Maintenance		
1891 Bruening Rock Products, Inc.				
13-310-000-0000-6505		7,953.68	ROCK 120415	69984 Aggregate
13-310-000-0000-6505		448.54	ROCK 120415	70686 Aggregate
13-310-000-0000-6505		887.03	GROUND ASPHALT 120415	70687 Aggregate
13-310-000-0000-6505		145.40	ROCK 120415	71886 Aggregate
1891 Bruening Rock Products, Inc.		9,434.65		4 Transactions
2883 Cargill Inc				
13-310-000-0000-6525		5,744.84	SALT 120415	2902537142 Road Salt And Dust Control Chemicals
13-310-000-0000-6525		25,443.28	SALT 120415	2902547783 Road Salt And Dust Control Chemicals
2883 Cargill Inc		31,188.12		2 Transactions
1983 Croell Redi-Mix				
13-310-000-0000-6580		260.00	ROAD REPAIR MATERIALS 120415	86153 Other Repair And Maintenance Supplies
1983 Croell Redi-Mix		260.00		1 Transactions
3956 Icon Constructors, LLC				
13-310-000-0000-6629		1,173.81	BRIDGE DECK REPAIR 120415	1599 Infrastructure Improvement
3956 Icon Constructors, LLC		1,173.81		1 Transactions
4902 Midstates Equipment & Supply				
13-310-000-0000-6528		2,252.25	CRACK FILLING MATERIAL 120415	215860 Bituminous Materials
13-310-000-0000-6528		27,882.49	CRACK FILLING MATERIAL 120415	215867 Bituminous Materials
4902 Midstates Equipment & Supply		30,134.74		2 Transactions
3632 Milestone Materials Inc				
13-310-000-0000-6505		66.69	ROCK 120415	350582943 Aggregate
13-310-000-0000-6505		145.93	ROCK 120415	350582944 Aggregate
3632 Milestone Materials Inc		212.62		2 Transactions
5400 Polzin/AI				
13-310-000-0000-6466		200.00	SAFETY BOOTS 120415	Safety Materials
5400 Polzin/AI		200.00		1 Transactions
310 DEPT Total:		72,603.94	Highway Maintenance	7 Vendors 13 Transactions

320 DEPT			Highway Construction	
4395 A-1 Excavating, Inc.				

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	Paid On Bhf # On Behalf of Name
13-320-000-0000-6344		54,866.84	635-004 M/C Final	214 Sap Municipal Construction
13-320-000-0000-6351		26,248.82	635-004 Harmony Final	214 Local Cost Participation
4395 A-1 Excavating, Inc.		81,115.66	2 Transactions	
99 Erickson Engineering Co				
13-320-000-0000-6265		7,306.00	CONSULTING 120415	11488 Consulting
99 Erickson Engineering Co		7,306.00	1 Transactions	
347 State Of Mn				
13-320-000-0000-6377		143.11	BRIDGE INSPECTION 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		15.86	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		94.48	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		464.50	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		618.30	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		1,650.90	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		1,666.54	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
13-320-000-0000-6377		369.33	MATERIAL TESTING 120415	POOOO5262 Fees And Service Charges
347 State Of Mn		5,023.02	8 Transactions	
320 DEPT Total:		93,444.68	Highway Construction	3 Vendors 11 Transactions
330 DEPT			Equipment Maintenance Shops	
5005 Cintas Corporation- First Aid & Safety				
13-330-000-0000-6576		74.39	SUPPLIES 120415	10147800 Shop Supplies & Tools
5005 Cintas Corporation- First Aid & Safety		74.39	1 Transactions	
8165 Dave Syverson Freightliner				
13-330-000-0000-6561		244.80-	FUEL ADDITIVE 120415	236679 Gasoline Diesel And Other Fuels
13-330-000-0000-6561		153.72-	FUEL ADDITIVE 120415	236955 Gasoline Diesel And Other Fuels
13-330-000-0000-6561		194.31	FUEL ADDITIVE 120415	239024 Gasoline Diesel And Other Fuels
13-330-000-0000-6575		46.80	PARTS 120415	239063 Machinery Parts
13-330-000-0000-6575		46.84	PARTS 120415	239151 Machinery Parts
13-330-000-0000-6575		36.52	PARTS 120415	239205 Machinery Parts
13-330-000-0000-6575		115.38	PARTS 120415	240123 Machinery Parts
13-330-000-0000-6575		231.87	PARTS 120415	240216 Machinery Parts
8165 Dave Syverson Freightliner		273.20	8 Transactions	
4529 Grainger				
13-330-000-0000-6317		381.00	BLDG MAINT 120415	856710868 Building Maintenance

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
4529 Grainger		381.00	1 Transactions	
5052 O.K. Tire Store-Motley				
13-330-000-0000-6516		4,912.52	TIRES 120415	183879 Tires & Repairs
5052 O.K. Tire Store-Motley		4,912.52	1 Transactions	
303 Preston Equipment Co				
13-330-000-0000-6575		1,387.27	PARTS 120415	250474 Machinery Parts
13-330-000-0000-6575		741.54	PARTS 120415	250475 Machinery Parts
13-330-000-0000-6575		1,066.59	PARTS 120415	250858 Machinery Parts
13-330-000-0000-6575		5.36-	PARTS 120415	250918 Machinery Parts
13-330-000-0000-6575		219.30	LABOR 120415	57056 Machinery Parts
13-330-000-0000-6575		43.39	PARTS 120415	57056 Machinery Parts
303 Preston Equipment Co		3,452.73	6 Transactions	
85924 Schilling Supply Company				
13-330-000-0000-6576		128.67	SUPPLIES 120415	21508 Shop Supplies & Tools
85924 Schilling Supply Company		128.67	1 Transactions	
450 Zep Sales & Service				
13-330-000-0000-6576		123.95	SUPPLIES 120415	31019740 Shop Supplies & Tools
450 Zep Sales & Service		123.95	1 Transactions	
330 DEPT Total:		9,346.46	Equipment Maintenance Shops 7 Vendors	19 Transactions
13 Fund Total:		175,395.08	County Road & Bridge	43 Transactions

CHUFFMAN
 11/24/15 4:41PM
 14 Sanitation Fund

*** Fillmore County ***



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
390 DEPT		Resource Recovery Center		
5988 Preston Auto Parts				
14-390-000-0000-6561		Supplies	451893	Gasoline Diesel And Other Fuels
5988 Preston Auto Parts			1 Transactions	
390 DEPT Total:		32.56 Resource Recovery Center	1 Vendors	1 Transactions
14 Fund Total:		32.56 Sanitation Fund		1 Transactions
Final Total:		187,553.36 53 Vendors	87 Transactions	

*** Fillmore County ***



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	12,125.72	County Revenue Fund	
	13	175,395.08	County Road & Bridge	
	14	32.56	Sanitation Fund	
	All Funds	187,553.36	Total	Approved by,
			
			

CJOHNSON

11/24/15 4:16PM

1 County Revenue Fund

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

<u>Vendor No.</u>	<u>Name</u> <u>Account/Formula</u>	<u>Rpt</u> <u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u> <u>Service Dates</u>	<u>Invoice #</u> <u>Paid On Bhf #</u>	<u>Account/Formula Description</u> <u>On Behalf of Name</u>
111	Fillmore Co Treasurer- Credit Card/ACH 01-149-000-0000-6205		2,500.00	CH Postage		Postage And Postal Box Rent
111	Fillmore Co Treasurer- Credit Card/ACH		2,500.00		1 Transactions	
1 Fund Total:			2,500.00	County Revenue Fund	1 Vendors	1 Transactions

CJOHNSON
 11/24/15 4:16PM
 12 INFRA FUND

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</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>
3679 Stantec Consulting Services, Inc (SCSI) 12-610-000-0000-6273		1,512.00	10/3-10/30 Prof services	976816 Professional Fees
3679 Stantec Consulting Services, Inc (SCSI)		1,512.00	1 Transactions	
12 Fund Total:		1,512.00	INFRA FUND	1 Vendors 1 Transactions

CJOHNSON
 11/24/15 4:16PM
 13 County Road & Bridge

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
3205	Centurylink 13-300-000-0000-6203		49.80	TELEPHONE 112515	5078673784	Telephone
3205	Centurylink		49.80	1 Transactions		
197	Kruegels Inc 13-330-000-0000-6255		229.33	PROPANE 112515	3509	Gas
197	Kruegels Inc		229.33	1 Transactions		
6094	MN Energy Resources Corporation 13-330-000-0000-6255		55.19	NATURAL GAS 112515	42616474	Gas
6094	MN Energy Resources Corporation		55.19	1 Transactions		
13 Fund Total:			334.32	County Road & Bridge	3 Vendors	3 Transactions

CJOHNSON
 11/24/15 4:16PM
 14 Sanitation Fund

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf # On Behalf of Name</u>
5882 Winneshiek County Landfill 14-390-000-0000-6374		2,565.42	11/12 Yaggy Hshld	20348 Landfill Tipping Fees
5882 Winneshiek County Landfill		2,565.42	1 Transactions	
14 Fund Total:		2,565.42	Sanitation Fund	1 Vendors 1 Transactions

CJOHNSON
 11/24/15 4:16PM
 22 Agbmp Septic Loans

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf # On Behalf of Name</u>
5055 Alex Beisell & 22-609-000-0000-6810		15,860.00	Ag BMP loan on Pcl-33.0293.000	Agbmp Septic System Loan
5055 Alex Beisell &		15,860.00	1 Transactions	
22 Fund Total:		15,860.00	Agbmp Septic Loans	1 Vendors 1 Transactions
Final Total:		22,771.74	7 Vendors	7 Transactions

*** Fillmore County ***



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	2,500.00	County Revenue Fund	
	12	1,512.00	INFRA FUND	
	13	334.32	County Road & Bridge	
	14	2,565.42	Sanitation Fund	
	22	15,860.00	Agbmp Septic Loans	
	All Funds	22,771.74	Total	Approved by,
			
			



November 23, 2015

Fillmore County
101 Fillmore St e Fillmore County
Preston, Minnesota 55965

We are pleased to confirm our understanding of the services we are to provide Fillmore County (the County) for the year ended December 31, 2015. We will audit the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the County as of and for the year December 31, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's 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. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions
- 3) Budgetary Comparison Schedules
- 4) Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards.
- 2) Combining Financial Statements
- 3) Schedule of Intergovernmental Revenues
- 4) Component Unit Financial Statements

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Title 2 U.S. Code of Federal Regulation (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the County Board of Fillmore County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will also provide other nonattest services related to the preparation of proposed adjusting journal entries.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompany information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on January 4, 2015.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide including preparation of proposed adjusting journal entries. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the federal oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately January 5, 2016 and to issue our reports no later than June 30, 2016. James Ford is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed the amounts on the attached schedule. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our procedures audit, is completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12% will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Minneapolis, MN.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements and/or tax return that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees (collectively "Eide Bailly"), against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

We appreciate the opportunity to be of service to Fillmore County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

EIDE BAILLY LLP



James Ford, Partner

ACCEPTED BY FILLMORE COUNY

Name and Title

Date

**FILLMORE COUNTY
AUDITING SERVICES**

FEE STRUCTURE

Fiscal Year

	<u>2015</u>	<u>2016</u>	<u>2017</u>
CAFR, etc.*	\$27,800	\$28,700	\$29,600
Single Audit	\$7,900	\$8,000	\$8,400
Preparation of Financials	\$6,300	\$6,500	\$6,600
Total	<u>\$42,000</u>	<u>\$43,200</u>	<u>\$44,600</u>

System Review Report

To the Partners of Eide Bailly LLP
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP
December 12, 2014

Appropriations 2012-2016

Enabling Statute	Agency	2012 Request	2012 Appropriation	2013 Request	2013 Appropriation	2014 Request	2014 Appropriation	2015 Request	2015 Appropriation	2016 Request	2016 Appropriation
MS 375.83	Root River Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	
MS 375.83	Southern MN Tourism Assoc.	\$ 1,056.10	\$ 1,043.40	\$ 1,056.10	\$ 1,056.10	\$ -	\$ -	\$ 1,056.10	\$ 1,056.10	\$ 1,056.10	
MS 375.83	SE Minnesota Initiative Fund	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	
MS 375.83	SE MN Bluff Country	\$ 1,056.10	\$ 1,056.10	\$ 1,043.80	\$ 1,043.80	\$ -	\$ 1,041.70	\$ 3,125.10	\$ 1,041.70	\$ -	
MS 375.18	SEMCCAC *(see below)	\$ 7,000.00	\$ 5,500.00	\$ 8,000.00	\$ 5,500.00	\$ 8,000.00	\$ 5,500.00	\$ 9,000.00	\$ 6,000.00	\$ 9,000.00	
MS 471.59	Bluff Country MN Multi-County Housing and Redevelopment Authority	\$ -	\$ -		\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Totals		\$ 10,112.20	\$ 8,599.50	\$ 11,099.90	\$ 8,599.90	\$ 14,000.00	\$ 12,541.70	\$ 20,181.20	\$ 14,097.80	\$ 19,056.10	\$ -

SEMCCAC *Summary of Programs	2012 Request	2012 Appropriation	2013 Request	2013 Appropriation	2014 Request	2014 Appropriation	2015 Request	2015 Appropriation	2016 Request	2016 Appropriation
RSVP (Social Services)	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00					
SEMCCAC Volunteer Driver (Rev)	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00	
Senior Nutrition Program (Rev)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	
Caregiver Advocacy Program (Social Services)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	
Bus Service			\$ 1,000.00		\$ 1,000.00	\$ 1,500.00	\$ 2,000.00			
Senior Dining								\$ 1,500.00		
Fillmore County Food Shelf (Rushford)									\$ 1,000.00	
	\$ 7,000.00	\$ 5,500.00	\$ 8,000.00	\$ 5,500.00	\$ 8,000.00	\$ 5,500.00	\$ 9,000.00	\$ 6,000.00	\$ 9,000.00	\$ -

Seperately Budgeted Appropriations:	2012 Request	2012 Appropriation	2013 Request	2013 Appropriation	2014 Request	2014 Appropriation	2015 Request	2015 Appropriation	2016 Request	2016 Appropriation
MS 34.341 SELCO	\$ 206,447.00	\$ 206,447.00	\$ 208,512.00	\$ 208,512.00	\$ 210,597.00	\$ 210,597.00	\$ 216,915.00	\$ 214,809.00	\$ 221,253.00	\$ 219,309.00
MS 138.052 Historical Society	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00	\$ 46,800.00
MS 375.35 Memorial Day	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
MS 38.14 Ag Society	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00
MS 375.19 Soil & Water Conservation	\$ 213,150.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 235,000.00	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00
	\$ 504,147.00	\$ 500,997.00	\$ 503,062.00	\$ 503,062.00	\$ 505,147.00	\$ 505,147.00	\$ 536,465.00	\$ 514,359.00	\$ 520,803.00	\$ 518,859.00

RESOLUTION
FILLMORE COUNTY BOARD OF COMMISSIONERS
Preston, Minnesota 55965

Date _____ Resolution No. 2015-_____

Motion by Commissioner _____ Second by Commissioner _____

Affirming Fillmore County's endorsement of the revised County Program Aid formula developed by the Association of Minnesota Counties' County Program Aid Work Group.

WHEREAS, Minnesota's counties are mandated by the state to provide essential services in many program areas including human services, public safety, and transportation; and

WHEREAS, counties depend on County Program Aid ("CPA") for the financial sustainability of these state-mandated, county-administered services; and

WHEREAS, the current structure of the CPA formula, pursuant MS Chapter 447A.0124, creates considerable volatility in the fund's distribution, interfering with counties' abilities to accurately budget for essential services; and

WHEREAS, the current formula's inadequacies have also resulted in the dramatic reduction of funding for one-third of counties, that have lost at least 50 percent of their funding since 2005; and

WHEREAS, despite fluctuations over the past ten years, the state appropriation to the 2015 CPA is equal to the 2005 appropriation making it greatly depressed in terms of inflation; and

WHEREAS, a revised CPA formula in conjunction with additional funding will enable counties to continue to provide quality services that may also translate into reductions in county levies, decreasing the tax burden of Minnesota residents; and

WHEREAS, in October 2014, the Association of Minnesota Counties assembled the CPA Work Group including leadership from twenty counties and representatives from the Metropolitan Inter-County Association and the Minnesota Rural Counties Caucus to analyze and develop a CPA formula that reflects the pressing needs of Minnesota's counties; and

WHEREAS, the CPA Work Group unanimously approved a revised CPA formula that benefits all Minnesota counties by reducing volatility and ensuring a fair distribution of CPA; and

WHEREAS, the Board of Directors of the Association of Minnesota Counties that represents the diverse interests of Minnesota's 87 counties, voted to support the proposed CPA formula revisions; now, therefore,

BE IT RESOLVED, Fillmore County endorses the following revisions to the Minnesota County Program Aid formula:

- A funding increase of \$40 million;
- The creation of a funding floor that guarantees each county \$350,000 in tax base equalization aid ("TBEA");
- Adjustments to the TBEA formula factors to slow down counties' loss of TBEA funding, including: an increase of the per capita factor to \$190 and a decrease of the county adjusted net tax capacity (ANTC) factor to 9 percent;
- The elimination of special funds and transition aid; and
- The creation of a 5% cap on annual CPA losses; ensuring no county will lose more than 5% of its funding each year.

VOTING AYE

Commissioners Bakke Prestby Dahl Root Lentz

VOTING NAY

Commissioners Bakke Prestby Dahl Root Lentz

STATE OF MINNESOTA
COUNTY OF FILLMORE

I, Bobbie Vickerman, 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 ____ day of _____, 2015.

Witness my hand and official seal at Preston, Minnesota the ____ day of _____, 2015.

SEAL

Bobbie Vickerman, Coordinator/Clerk
Fillmore County Board of Commissioners

Work Group CPA Formula Compared to 2015 and 2016 Certified CPA Values

	Need Aid	TBEA	New Formula Total (Need + TBEA)	Difference New Formula & 2016 CPA	% Change New Formula & 2016 CPA	Difference New Formula & 2015 CPA	% Change New Formula & 2015 CPA
State Total	\$111,367,149	\$137,195,575	\$248,562,724	\$40,000,000		\$38,593,280	
AITKIN	\$447,916	\$370,240	\$818,156	\$162,422	24.8%	\$154,415	23.3%
ANOKA	\$5,785,524	\$13,075,119	\$18,860,643	\$2,283,061	13.8%	\$1,934,419	11.4%
BECKER	\$747,943	\$723,912	\$1,471,855	\$233,455	18.9%	\$144,058	10.8%
BELTRAMI	\$4,322,484	\$2,075,351	\$6,397,835	\$360,620	6.0%	\$473,272	8.0%
BENTON	\$706,980	\$1,827,237	\$2,534,217	\$279,989	12.4%	\$426,508	20.2%
BIG STONE	\$113,059	\$370,240	\$483,299	\$378,548	361.4%	\$376,108	350.9%
BLUE EARTH	\$1,233,751	\$1,676,635	\$2,910,386	\$446,817	18.1%	\$464,620	19.0%
BROWN	\$457,822	\$445,590	\$903,412	\$168,446	22.9%	\$118,492	15.1%
CARLTON	\$737,943	\$1,500,667	\$2,238,610	\$257,127	13.0%	\$316,789	16.5%
CARVER	\$1,018,779	\$2,514,174	\$3,532,953	\$602,737	20.6%	\$357,002	11.2%
CASS	\$915,792	\$370,240	\$1,286,032	\$437,542	51.6%	\$471,290	57.8%
CHIPPEWA	\$239,841	\$370,240	\$610,081	\$337,436	123.8%	\$335,880	122.5%
CHISAGO	\$795,592	\$2,278,169	\$3,073,761	\$367,115	13.6%	\$446,491	17.0%
CLAY	\$1,114,092	\$2,212,443	\$3,326,535	\$424,768	14.6%	\$459,988	16.0%
CLEARWATER	\$195,807	\$705,202	\$901,009	\$158,093	21.3%	\$147,127	19.5%
COOK	\$121,127	\$370,240	\$491,367	\$211,557	75.6%	\$208,662	73.8%
COTTONWOOD	\$250,804	\$370,240	\$621,044	\$388,671	167.3%	\$384,348	162.4%
CROW WING	\$1,505,378	\$980,108	\$2,485,486	\$443,980	21.7%	\$388,267	18.5%
DAKOTA	\$6,075,099	\$13,366,974	\$19,442,073	\$2,727,184	16.3%	\$2,647,487	15.8%
DODGE	\$303,208	\$483,272	\$786,480	\$132,134	20.2%	\$149,022	23.4%
DOUGLAS	\$786,953	\$834,350	\$1,621,303	\$255,753	18.7%	\$277,667	20.7%
FARIBAUT	\$315,953	\$370,240	\$686,193	\$393,460	134.4%	\$396,553	136.9%
FILLMORE	\$369,574	\$370,240	\$739,814	\$203,202	37.9%	\$126,467	20.6%
FREEBORN	\$709,307	\$742,249	\$1,451,556	\$218,706	17.7%	\$384,504	36.0%
GOODHUE	\$842,005	\$1,001,747	\$1,843,752	\$311,067	20.3%	\$312,345	20.4%
GRANT	\$129,056	\$370,240	\$499,296	\$379,725	317.6%	\$374,399	299.8%
HENNEPIN	\$27,767,055	\$7,706,448	\$35,473,503	\$3,682,925	11.6%	\$3,433,305	10.7%
HOUSTON	\$305,978	\$685,334	\$991,312	\$127,749	14.8%	\$139,740	16.4%
HUBBARD	\$541,804	\$370,240	\$912,044	\$208,212	29.6%	\$208,089	29.6%
ISANTI	\$679,243	\$1,761,058	\$2,440,301	\$271,246	12.5%	\$321,905	15.2%

Work Group CPA Formula Compared to 2015 and 2016 Certified CPA Values

ITASCA	\$1,162,821	\$1,095,715	\$2,258,536	\$331,993	17.2%	\$317,726	16.4%
JACKSON	\$182,073	\$370,240	\$552,313	\$383,620	227.4%	\$379,064	218.8%
KANABEC	\$375,898	\$776,171	\$1,152,069	\$90,769	8.6%	\$103,526	9.9%
KANDIYOHI	\$933,417	\$1,060,541	\$1,993,958	\$297,633	17.5%	\$259,441	15.0%
KITTON	\$79,569	\$370,240	\$449,809	\$346,490	335.4%	\$344,161	325.8%
KOOCHICHING	\$335,516	\$541,666	\$877,182	\$98,777	12.7%	\$125,593	16.7%
LAC QUI PARLE	\$140,709	\$370,240	\$510,949	\$380,580	291.9%	\$373,351	271.3%
LAKE	\$222,308	\$370,240	\$592,548	\$164,092	38.3%	\$150,946	34.2%
LAKE OF THE WOOD	\$76,617	\$370,240	\$446,857	\$197,623	79.3%	\$165,472	58.8%
LE SUEUR	\$427,503	\$781,206	\$1,208,709	\$183,431	17.9%	\$189,224	18.6%
LINCOLN	\$109,571	\$370,240	\$479,811	\$378,292	372.6%	\$376,427	364.1%
LYON	\$457,899	\$370,240	\$828,139	\$196,276	31.1%	\$325,870	64.9%
MCLEOD	\$638,804	\$1,275,577	\$1,914,381	\$247,942	14.9%	\$255,030	15.4%
MAHNOMEN*	\$169,654	\$595,090	\$764,744	\$104,941	15.9%	-\$1,395,051	-64.6%
MARSHALL	\$150,212	\$370,240	\$520,452	\$381,280	274.0%	\$370,796	247.8%
MARTIN	\$479,610	\$370,240	\$849,850	\$405,486	91.3%	\$412,923	94.5%
MEEKER	\$427,671	\$662,272	\$1,089,943	\$158,108	17.0%	\$183,891	20.3%
MILLE LACS	\$614,363	\$1,153,351	\$1,767,714	\$193,679	12.3%	\$241,605	15.8%
MORRISON	\$613,461	\$1,320,042	\$1,933,503	\$231,389	13.6%	\$314,273	19.4%
MOWER	\$925,581	\$1,187,328	\$2,112,909	\$284,637	15.6%	\$503,535	31.3%
MURRAY	\$162,028	\$370,240	\$532,268	\$382,148	254.6%	\$379,992	249.5%
NICOLLET	\$536,914	\$933,445	\$1,470,359	\$221,813	17.8%	\$225,864	18.1%
NOBLES	\$402,768	\$370,240	\$773,008	\$390,579	102.1%	\$396,920	105.5%
NORMAN	\$139,133	\$370,240	\$509,373	\$380,465	295.1%	\$380,782	296.1%
OLMSTEAD	\$2,627,076	\$5,044,717	\$7,671,793	\$1,028,281	15.5%	\$1,164,058	17.9%
OTTER TAIL	\$1,211,662	\$1,080,893	\$2,292,555	\$395,248	20.8%	\$270,088	13.4%
PENNINGTON	\$275,219	\$526,752	\$801,971	\$99,607	14.2%	\$83,280	11.6%
PINE	\$803,549	\$1,207,146	\$2,010,695	\$225,158	12.6%	\$296,165	17.3%
PIPESTONE	\$184,798	\$370,240	\$555,038	\$383,820	224.2%	\$380,807	218.6%
POLK**	\$688,210	\$370,240	\$1,058,450	\$214,863	25.5%	-\$47,813	-4.3%
POPE	\$232,538	\$370,240	\$602,778	\$387,330	179.8%	\$382,332	173.4%
RAMSEY	\$13,767,689	\$5,088,968	\$18,856,657	\$1,758,542	10.3%	\$1,923,372	11.4%
RED LAKE	\$70,045	\$370,240	\$440,285	\$245,922	126.5%	\$160,043	57.1%
REDWOOD	\$294,557	\$370,240	\$664,797	\$391,887	143.6%	\$381,205	134.4%
RENVILLE	\$294,442	\$370,240	\$664,682	\$391,879	143.6%	\$380,852	134.2%
RICE	\$1,052,207	\$2,614,046	\$3,666,253	\$446,815	13.9%	\$521,425	16.6%

Work Group CPA Formula Compared to 2015 and 2016 Certified CPA Values

ROCK	\$177,028	\$370,240	\$547,268	\$383,249	233.7%	\$382,350	231.8%
ROSEAU	\$236,406	\$712,598	\$949,004	\$107,562	12.8%	\$169,462	21.7%
ST. LOUIS	\$5,084,406	\$8,132,353	\$13,216,759	\$1,513,445	12.9%	\$1,960,759	17.4%
SCOTT	\$1,688,743	\$4,081,312	\$5,770,055	\$885,939	18.1%	\$679,405	13.3%
SHERBURNE	\$1,109,148	\$3,523,873	\$4,633,021	\$596,397	14.8%	\$659,482	16.6%
SIBLEY	\$213,094	\$370,240	\$583,334	\$385,900	195.5%	\$333,448	133.4%
STEARNS	\$2,846,485	\$6,138,900	\$8,985,385	\$1,078,180	13.6%	\$1,354,838	17.8%
STEELE	\$732,763	\$1,248,687	\$1,981,450	\$257,354	14.9%	\$278,312	16.3%
STEVENS	\$159,280	\$370,240	\$529,520	\$381,944	258.8%	\$258,038	95.0%
SWIFT	\$203,223	\$370,240	\$573,463	\$385,177	204.6%	\$377,443	192.6%
TODD	\$488,912	\$1,015,194	\$1,504,106	\$174,184	13.1%	\$214,002	16.6%
TRAVERSE	\$81,055	\$370,240	\$451,295	\$331,914	278.0%	\$329,800	271.5%
WABASHA	\$362,215	\$639,043	\$1,001,258	\$144,177	16.8%	\$134,874	15.6%
WADENA	\$342,393	\$653,746	\$996,139	\$104,894	11.8%	\$136,938	15.9%
WASECA	\$364,331	\$440,708	\$805,039	\$129,299	19.1%	\$165,448	25.9%
WASHINGTON	\$3,480,117	\$7,119,079	\$10,599,196	\$1,560,619	17.3%	\$1,238,025	13.2%
WATONWAN	\$211,255	\$370,240	\$581,495	\$385,766	197.1%	\$384,237	194.8%
WILIKIN	\$143,763	\$370,240	\$514,003	\$358,841	231.3%	\$359,493	232.7%
WINONA	\$812,370	\$2,104,632	\$2,917,002	\$350,335	13.6%	\$425,031	17.1%
WRIGHT	\$1,650,478	\$4,515,855	\$6,166,333	\$846,391	15.9%	\$715,321	13.1%
YELLOW MEDICINE	\$177,723	\$370,240	\$547,963	\$383,301	232.8%	\$380,190	226.6%

*Mahnomen received a one-time, special allocation of CPA in 2015 equal to \$1.5 million. If the county had not received the \$1.5 million, its CPA allocation would have been \$659,795, resulting in the county gaining \$104,949 with the new formula compared to its 2015 allocation.

**Polk had the largest decrease in TBEA funding in the past six years (lost \$928,520 2010-2016); with a 2016 certified TBEA allocation of just \$205,953. This formula establishes a TBEA funding floor to prevent Polk's TBEA allocation from continuing to decline.

The “NEW” County Program Aid

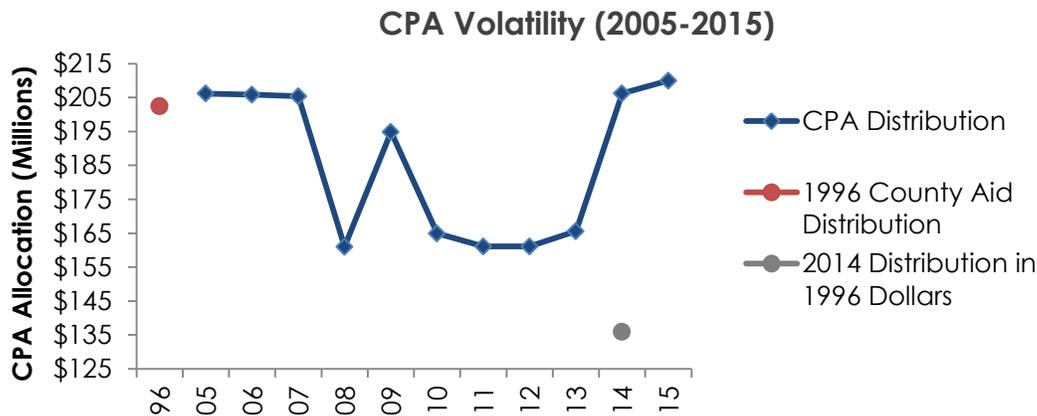
Updating the County Program Aid Formula to Support Today’s Counties



Minnesota has a tradition of state-mandated, county-administered programming that requires counties to deliver essential services in public safety, human services, transportation, and other vital program areas on the state's behalf. To help pay for these services, the state distributes funding to counties via County Program Aid (CPA) with the additional goal of potentially offsetting county tax levy growth.

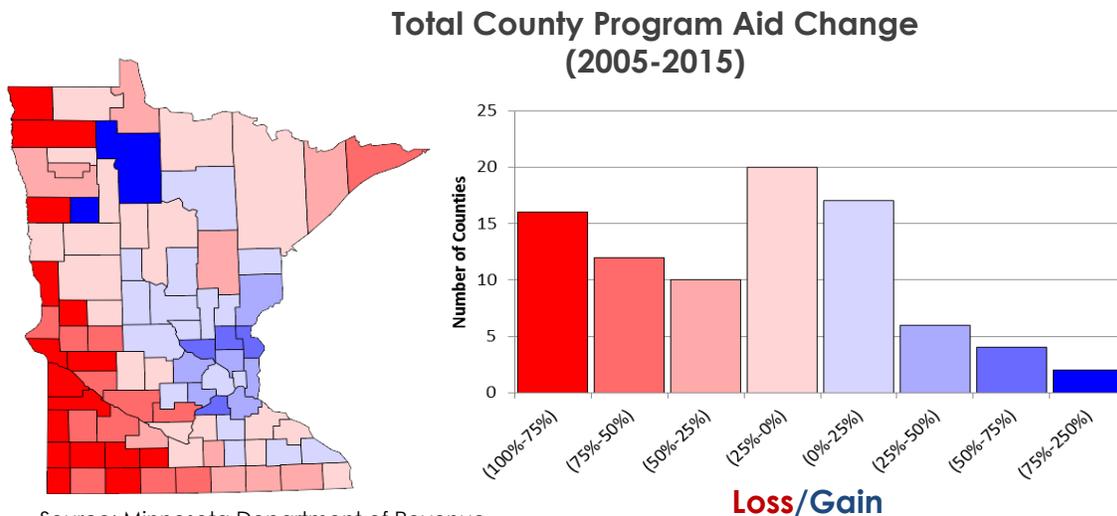
Problems with the Current CPA Formula

The total appropriation counties receive in state aid has fluctuated drastically over the past twenty years, and is significantly depressed in real dollar value. The 2014 CPA allocation appears almost equal to 1996's amount, but after accounting for inflation, the 2014 allocation is actually **\$70.2 million less**.



1/3 of Minnesota’s counties have lost more than 50% of their CPA allocation in the past 10 years and 27 counties failed to receive a portion of their CPA entirely.

More recently, counties have seen drastic variations in aid allotments which not only cause uncertainty during the budgeting process, but can force boards to raise levies and cut vital community services.



Source: Minnesota Department of Revenue

Current CPA Formula

The CPA formula is broken into three parts: need aid, tax base equalization aid (TBEA), and transition aid. The state appropriates approximately equal amounts into need aid and TBEA where the funds are distributed to counties based on the following county characteristics:

Need Aid	Tax Base Equalization Aid (TBEA)	Transition Aid
<ul style="list-style-type: none">• 40% distributed to each county based on the county's share of the state's population over 65 years of age.• 40% distributed to each county based on the county's share of the state's population receiving food stamps.• 20% distributed to each county based on the county's share of the number of Part I crimes reported in the state.	<ul style="list-style-type: none">• $N \times (\\$185 \times \text{county population} - 9.45\% \text{ of the county's adjusted net tax capacity})$• $N =$ factor determined by the county's population (smaller population receives a higher number)	<ul style="list-style-type: none">• Seven counties receive a fixed amount at one-third of the allocation they received in 2005 to compensate for a reduced CPA distribution after the program's inaugural year.

New CPA Formula

The Association of Minnesota Counties (AMC) convened a work group to study the CPA formula and recommend improvements. The work group included leadership from over twenty counties along with input from the Minnesota Inter-County Association (MICA) and the Minnesota Rural Counties Caucus (MRCC). After more than a year of work, the work group developed recommendations that reduce volatility and protect counties from losing significant funding when there is a sudden shift in their demographics.

The following is summary of the changes recommended by the work group:

- **A funding increase of \$40 million;**
- **The creation of a funding floor that guarantees each county \$350,000 in TBEA;**
- **Formula revisions to slow down counties' loss of TBEA funding,** including: an increase of the per capita factor to \$190 and a decrease of the county adjusted net tax capacity (ANTC) factor to 9 percent;
- **The elimination of special funds and transition aid;** and
- **The creation of a 5% cap on annual CPA losses;** ensuring no county will lose more than 5% of its funding each year.

In an age when counties are forced to do more with less, while still providing quality services and maintaining low property tax burdens, CPA remains an important tool in providing counties with the resources to fund transportation, human services, public safety, and many other programs of statewide importance.

For more information, please contact:

Matt Hilgart, General Government Policy Analyst
651-789-4343 or mhilgart@mncounties.org

Jill Suurmeyer, Research Analyst
651-789-4357 or jsuurmeyer@mncounties.org

October 2015



100 Highpoint Drive, Suite 102
Chalfont, PA 18914

T 800. 732. DRUG info@firstlab.com
F 215. 396. 5666 www.firstlab.com

RECEIVED

NOV 23 2015

FILLMORE COUNTY
COORDINATOR

October 28, 2015

Dear Valued Client:

As we near the end of 2015 I wanted to take a moment to personally thank you for your continued business. At FirstLab we take nothing for granted and know that we need to earn your business each and every day. Our mission is to provide the highest quality of service and strive for excellence in the management of drug & alcohol testing and employer services worldwide. Our team has worked diligently to provide best-in-class customer service, continue to expand our nationwide coverage and stay current with changing regulations.

Unfortunately ongoing changes and cost increases across the entire health care spectrum are affecting every aspect of our business, we make every effort to mitigate these costs, unfortunately, we have been left with little choice but to pass through a portion of these increased costs.

Effective January 1, 2016, the following service fees will be increased and amended to your Contract:

- Drug Screen Price Increase, Urine and Hair: \$2.75/ test for contract-specified pricing tiers when performed at a Quest/Labcorp Patient Service Center and Employer performed/paid collections
- Drug Screen Price Increase, Urine and Hair: \$5.00/ test for testing at third party clinics or through contracted onsite collectors
- Breath Alcohol Test Price Increase: \$2.75 / test
- After hours, weekends or holidays call charge \$75.00 per call
- Pass Through administrative markup fee 15% of cost billed
- Mileage charges for onsite services \$0.575/ mile or the then current Federal Tax reimbursement rate
- Expert Witness (Medical Doctor) \$250.00/hr plus expenses
- Annual Subscription Fee: \$250.00

Please contact your Dedicated Client Manager with any questions that you may have.

Sincerely,

Stephen LeVine

Executive Vice President & Chief Administrative Officer

**FILLMORE COUNTY
TRUTH IN TAXATION
MEETING AGENDA
December 1, 2015**

Fillmore County Courthouse, 101 Fillmore Street - Preston, MN

Mitch Lentz - First District

Randy Dahl - Second District

Harry Root - Third District

Duane Bakke - Fourth District

Marc Prestby - Fifth District

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6:30 p.m. Convene County Truth in Taxation

Pledge of Allegiance

Bobbie Vickerman, Coordinator

- Power Point Presentation reviewing the County's performance standards and the proposed 2016 budget and levy.
- Review of questions for proposed budget and levy for 2016

Adjourn

The Association of Minnesota Counties Annual Conference is nearing. A few important details need to be taken care of, most important of which are the designated voting delegates from each county.

Recommended Delegates for 2015 Annual Meeting

1. Duane Bakke, Fillmore County Commissioner
2. Randy Dahl, Fillmore County Commissioner
3. Mitch Lentz, Fillmore County Commissioner
4. Ronald Gregg, Fillmore County Engineer
5. Shirl Boelter, Fillmore County Auditor-Treasurer
6. Bobbie Jo Vickerman, Fillmore County Coordinator
7. ~~Brett Corson, Fillmore County Attorney~~ Tom Kaase, Fillmore County Sheriff
8. Dave Kiehne, Fillmore County Recorder

AMC Bylaws - ARTICLE VIII

ASSOCIATION DELEGATES AND DISTRICTS

Section 1. Association Delegates. Each member county shall be entitled to a number of delegates equal to three more than the number of persons on the board of county commissioners of the member county. Delegates shall be appointed annually by the county board from among the officials and employees of the county. Each delegate so appointed shall be eligible to vote at any meeting of the Association or to be elected an officer or director of the Association.

We would appreciate delegate confirmation by Friday, **November 13, 2015**.



Stantec Consulting Services Inc.
6188 Rome Circle NW, Rochester MN 55901

November 24, 2014
File: 193801677-1

Fillmore County
101 Fillmore Street
P.O. Box 466
Preston, MN 55965

Dear Coordinator and Board of Commissioners,

Reference: Greenleafton Mound Removal Improvements

Quotes were received for the project stated above on Tuesday, November 24, 2014 at 11:00 AM, C.D.S.T. Four contractors were solicited and asked to submit a quote to remove the mound and restore the site per the plans and specifications. After consideration by the Board, copies of the tabulation will be distributed to each submitter.

There were a total of 2 quotes submitted. The following summarizes the results of those quotes received.

Low – Scheevel and Sons:	\$2,618.00
2 nd – TLC Trucking and Excavating:	\$5,000.00

The low quote on the improvement is Scheevel and Sons Inc. at \$2,618.00. If the Board wishes to award the improvements, we recommend that Scheevel and Sons be awarded the project.

Regards,

STANTEC CONSULTING SERVICES INC.

A handwritten signature in blue ink that reads "Brett A. Grabau".

Brett Grabau, PE
Engineer
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Fax: (507) 282-3100
brett.grabau@stantec.com