

**POLK COUNTY BOARD  
AGENDA**

**MEETING LOCATION: WEBEX BOARD MEETING**

**To participate in this meeting, Public Call in Info:**

**Dial in # 1-408-418-9388**

**Meeting number (access code) 621 153 772**

**Password If Needed: (Phone Password): 64284436**

**Please see below how to address the Board during the meeting**

**MAY 19, 2020**

**9:30 A.M. MEETING OPEN/CONVENE**

**CALL TO ORDER**

**REVIEWAL & APPROVAL OF THE AGENDA**

**CONSENT AGENDA**

1. Approve Commissioner Warrants and Sign Audit List.
2. Approve the May 5, 2020 Board minutes.
3. Approve payment to US Bank, St. Louis, MO in the amount of \$34,103.91 for procurement card purchases.
4. Approve payment to Card Member Services, St. Louis, MO in the amount of \$1,584.97 for credit card purchases.
5. Approve payment to Diversified Contractors, Inc., Fargo ND in the amount of \$135,280.00 for the Human Service Center Project in East Grand Forks, MN.

**COUNTY BOARD MEMBERS ISSUE FORUM**

**10:00 SARAH REESE – PUBLIC HEALTH**

1. COVID-19 Update

**10:20 JACOB SNYDER – PLANNING AND ZONING**

1. Resolution (2020-44) Interim, Use Permit For Carole Larson To Allow For Operation Of A Bed And Breakfast
2. Resolution (2020-45) Interim, Use Permit For Abraham Hershberger To Allow For Cabinet/Furniture Making Business

**10:50 NICOLE BERND – WEST POLK SOIL & WATER CONSERVATION DISTRICT**

1. Middle-Snake-Tamarac River Watershed One Watershed One Plan MOA

**11:05 KAREN WARMACK – SOCIAL SERVICES**

1. Contract With Department Of Employment & Economic Development (DEED)

**11:10 RICHARD SANDERS – HIGHWAY DEPARTMENT**

1. Sweeper Quote
2. Concrete Repair In Crookston Shop

**11:15 MICHELLE COTE – PROPERTY RECORDS**

1. Liquor Licenses
2. Resolution (2020-46) Requesting The Polk County Auditor-Treasurer Abate The Penalty On Late Payment Of Property Taxes For Taxes Payable May 15, 2020

**11:30 CHUCK WHITING - ADMINISTRATION**

1. COVID-19 Operations Planning
2. Legislative Update

## **ADJOURN**

**Public participation instructions:** Upon entering the meeting, please refrain from generating any noise that may interfere with the meeting proceedings. For each item on the agenda, the Board Chair will open discussion with the Department Head reviewing the agenda item. The Chair will ask each Commissioner for comments and questions. When Commissioner and staff discussion nears conclusion, the Chair will ask for any questions or comments from the public. Please state your name and address to address the Chair and your question or comment. When the Board moves a motion, the Commissioner will identify themselves, and each vote will be a roll call vote.

If you need any type of accommodation to participate in the Polk County Board meeting, please contact Chuck Whiting at (218) 281-5408 at least 1 working day before the meeting. This board agenda is subject to change without notice.

**MAY 5, 2020**  
**WEBEX PHONE CONFERENCE**  
**BOARD MINUTES**

Pursuant to motion of adjournment, the Polk County Board of Commissioners met in regular session via Webex phone conference at 8:00 o'clock a.m., May 5, 2020, Crookston, MN. Members present via Webex phone conference: Commissioner Gerald Jacobson, Commissioner Warren Strandell, Commissioner Gary Willhite, Commissioner Joan Lee and Commissioner Don Diedrich and Charles S. Whiting, County Administrator, Clerk of the Board. Other present: Michelle Cote, Deputy Clerk of the Board.

**REVISED AGENDA**

A motion was made by Commissioner Lee seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the revised May 5, 2020 agenda adding No. 4 and No. 5 and 6 under Richard Sanders, Highway Department.

**CONSENT AGENDA**

A motion was made by Commissioner Strandell seconded by Commissioner Diedrich and adopted by unanimous vote of the Board to approve the May 5, 2020 consent agenda:

1. Approve Auditor Warrants.
2. Approve the April 28, 2020 Board minutes.

**COUNTY BOARD MEMBERS ISSUE FORUM**

1. Commissioner Jacobson brought forth that he attended no meetings since the last Board meeting. Discussion was brought forth that he had received several calls regarding the 2<sup>nd</sup> Amendment issue
2. Commissioner Strandell brought forth that he attended a Polk County Building Committee meeting that focused on the East Grand Forks Human Service Center Building.
3. Commissioner Willhite brought forth that he received positive affirmation regarding a Score Block Grant from the Minnesota Pollution Control Agency. He also participated in the Polk County Building Committee meeting that focused on the East Grand Forks Human Service Center Building.
4. Commissioner Lee brought forth that she participated in a Red Lake River Corridor meeting. In addition, she attended a SCHSAC - State Community Health Services Advisory Committee meeting that focused on the COVID-19 pandemic.
5. Commissioner Diedrich brought forth that he attended no meetings since the last Board meeting.

**EAST POLK SOIL & WATER CONSERVATION DISTRICT**

Rachel Klein, East Polk Soil & Water Conservation District came before the Board with matters pertaining to the District:

**1. 2019 County Feedlot Officer (CFO) Annual Report**

The 2019 County Feedlot Officer (CFO) Annual Reports were discussed and presented to the Board. A motion was made by Commissioner Lee seconded by Commissioner

Jacobson and adopted by unanimous vote of the Board to approve and sign the Annual Report as presented to the Board. (Annual Report on file in the Administrator's Office)

### **HIGHWAY**

Richard Sanders, Polk County Highway Engineer came before the Board with matters pertaining to his department:

**1. Approve Agreement 1037009 and allow the Administrator and Board Chair to sign the Agreement.**

The State of Minnesota Agency Agreement 1037009 Federal Participation in Advance Construction was discussed and presented to the Board. A motion was made by Commissioner Jacobson seconded by Commissioner Diedrich and adopted by unanimous vote of the Board to approve Agreement 1037009 as presented. (Agreement on file in the Administrator's Office)

**2. Approve Resolution (2020-42) MN Department of Transportation Agency Agreement 1037009**

### **RESOLUTION (2020-42)**

#### **MN Department of Transportation Agency Agreement No. 1037009**

The following resolution (2020-42) was offered by Commissioner Lee:

BE IT RESOLVED, That pursuant to Minnesota Statutes Section 161.36, the Commissioner of Transportation be appointed as Agent of the County of Polk to accept as its agent, federal aid funds which may be made available for eligible transportation related projects.

BE IT FURTHER RESOLVED, The Polk County Chair and the Polk County Administrator are hereby authorized and directed for and on behalf of the County to execute and enter into an agreement with the Commissioner of Transportation prescribing the terms and conditions of said federal aid participation as set forth and contained in "Minnesota Department of Transportation Agency Agreement No. 1037009, a copy of which said agreement was before the Polk County Board and which is made a part hereof by reference.

Titles of persons authorized to sign on behalf of Polk County: Polk County Chair and the Polk County Administrator.

Commissioner Strandell seconded the foregoing resolution and it was declared adopted upon the following vote. YEAS: Lee, Diedrich, Willhite, Strandell, Jacobson NAYS: None.

**3. Radio's for Highway Department**

A motion was made by Commissioner Strandell seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the final amount of purchase for Armer 800mgh Radios to Motorola Solutions, Inc., Chicago, ILL for the revised amount of \$84,071.80.

**4. \*Replace Engineering Technician IIC**

Due to an Engineering Technician IIC resignation on May 31, 2020 a motion was made by Commissioner Strandell seconded by Commissioner Lee and adopted by unanimous vote of the Board to allow the Polk County Highway Department to fill the Engineering Technician IIC position and authorize Human Resources to advertise for the position.

**5. \*\*Approve the Polk County Match Assurance Letter - Neilsville Bridge – Build Grant**

A motion was made by Commissioner Strandell seconded by Commissioner Lee and adopted by unanimous vote of the Board to approve the Polk County Match Assurance Letter from the United States Department of Transportation for the Multi-State Regional Connectivity Project BUILD Transportation Grant application as presented. (Assurance letter on file in the Administrator's Office)

**6. \*\*\*Resolution (2020-43) Agreement To Be A Lead Applicant For BUILD Transportation Grant**

**RESOLUTION (2020-43)**  
**Resolution Agreeing To Be A Lead Applicant For**  
**BUILD Transportation Grant**

The following resolution (2020-43) was offered by Commissioner Strandell:

WHEREAS, Transportation is a vital part of Polk County's infrastructure and adequate transportation facilities are essential to sustain and maintain the social and economic wellbeing of the area;

WHEREAS, The Further Consolidated Appropriations Act of 2020 made available \$1 billion for National Infrastructure Investments, otherwise known as BUILD Transportation Grants.

NOW THEREFORE BE IT RESOLVED, The Polk County Board of Commissioners agrees to serve as the lead applicant for a BUILD Transportation Grant application with Trail County, North Dakota on the Multi-State Regional Connectivity Project. Agreeing to be a co-applicant includes a willingness to secure and guarantee the local share of costs associated with this project and responsibility for seeing this project through to its completion, with compliance of all applicable laws, rules and regulations.

BE IT FURTHER RESOLVED, The Polk County Board of Commissioners authorizes the submittal of a BUILD Transportation Grant application for the Multi-State Regional Connectivity Project.

Commissioner Jacobson seconded the foregoing resolution and it was declared adopted upon the following vote. YEAS: Lee, Diedrich, Willhite, Strandell and Jacobson. NAYS: None.

## **PROPERTY RECORDS**

Michelle Cote, Property Records Director came before the Board with matters pertaining to his department:

### **1. Abatement Request – RBJ’s Restaurant, Crookston**

A letter of request along with an Application for Abatement of Property Tax has been received from RBJ’s Restaurant/Kim Samuelson Owner requesting a reduction of the 1st half of the 2020 taxes by 50% was discussed and presented to the Board. A motion was made by Commissioner Jacobson seconded by Commissioner Diedrich to table this matter until the County Board meeting on June 2, 2020. (Letter of request and the Application for Abatement of Property Tax is on file in the Administrator’s Office)

### **2. Election Equipment Purchase – Omni Ballot Assistive Device**

A motion was made by Commissioner Diedrich seconded by Commissioner Lee and adopted by unanimous vote of the Board to authorize the purchase of 13 OmniBallot Assistive Device machines in the amount of \$57,200.00 with the cost offset by the VEGA Grant Funding.

## **PUBLIC HEALTH**

Sarah Reese, Public Health Director came before the Board with matters pertaining to her department:

### **1. COVID-19 Update**

An update was given to the Board regarding the Covid-19 virus.

## **DEPARTMENT HEAD REPORTS**

### **1. COVID-19 Department Operations Status Reports**

Mark Dietz, Facilities Manager; Sarah Reese, Public Health Director; Evan Bruggeman, Information Systems Director; Andy Larson, Executive Director of Tri-County Community Corrections; Jim Tadman, Polk County Sheriff, Alecia Helms, Human Resource Director; Jon Steiner, Environmental Services Director; Karen Warmack, Social Services Director; Richard Sanders, County Engineer; Ron Denison, Finance Director; Kurt Ellefson, Veteran’s Service Director; Michelle Cote, Property Records Director, Jody Beauchane, Emergency Management and Chuck Whiting, Administrator came before the Board with reviews and updates from their respective departments relative to updates/changes made in response to the COVID-19 virus and Governor Walz’s stay at home order.

## **ADMINISTRATION**

Chuck Whiting, Polk County Administrator and Karen Warmack, Director of Social Services came before the Board with matters pertaining to her department:

### **1. COVID-19 Update**

An update was given to the Board regarding the COVID-19 virus.

## **AUDITOR WARRANTS**

A motion was made by Commissioner Strandell seconded by Commissioner Diedrich and adopted by unanimous vote of the Board to approve the following Auditor Warrants for payment:

AUDITOR WARRANTS 04/07/2020

| <u>Vendor Name</u>          | <u>Amount</u>    |
|-----------------------------|------------------|
| Cardmember Service          | 10,971.34        |
| Fertile Oil Company         | 9,519.14         |
| Hardwick & Nelson Law PLLC  | 2,073.81         |
| Norman County Public Health | 3,918.41         |
| Ottertail Power Co          | 2,603.33         |
| Polk County Public Health   | 11,916.24        |
| University Of North Dakota  | 6,250.28         |
| Voyant                      | 10,592.50        |
| 10 Payments less than 2000  | 5,668.63         |
| <b>Final Total:</b>         | <b>63,513.68</b> |

AUDITOR WARRANTS 04/08/2020

| <u>Vendor Name</u>         | <u>Amount</u>    |
|----------------------------|------------------|
| Thyssenkrupp Elevator Corp | 46,937.50        |
| 1 Payments less than 2000  | 15.00            |
| <b>Final Total:</b>        | <b>46,952.50</b> |

AUDITOR WARRANTS 04/14/2020

| <u>Vendor Name</u>          | <u>Amount</u>       |
|-----------------------------|---------------------|
| Altru Health System         | 2,653.00            |
| BMC Software Inc            | 2,426.07            |
| ENTERPRISE FM TRUST         | 9,772.50            |
| Great Plains Natural Gas Co | 8,654.50            |
| Halstad Telephone Co        | 9,543.70            |
| Interstate Billing Service  | 20,800.00           |
| Lenes Sand & Gravel Inc     | 4,281.63            |
| Lepier Oil Company Inc      | 2,617.76            |
| Morris Electronics Inc      | 21,377.50           |
| Motorola                    | 19,028.14           |
| Ottertail Power Co          | 21,484.38           |
| Polk County                 | 61,367.15           |
| Powerplan OIB               | 5,610.00            |
| Regents Of The Univ Of Mn   | 33,320.19           |
| Tri County Community Corr   | 1,317,874.25        |
| Verizon Wireless            | 7,315.74            |
| Ziegler Inc                 | 5,873.32            |
| 17 Payments less than 2000  | 10,452.72           |
| <b>Final Total:</b>         | <b>1,564,452.55</b> |

AUDITOR WARRANTS 04/21/2020

| <u>Vendor Name</u>                     | <u>Amount</u>     |
|--|-------------------|
| BNSF Railway Company                   | 33,600.00         |
| Crookston Water Department             | 3,057.72          |
| ENTERPRISE FM TRUST                    | 2,583.85          |
| Fischer Rust, Stock & Rust, PLLC       | 2,358.75          |
| Fosston Municipal Utilities            | 53,168.42         |
| Garden Valley Technologies             | 2,696.88          |
| Herzog Roofing Inc                     | 199,500.00        |
| ICS Inc                                | 11,384.90         |
| Lenes Sand & Gravel Inc                | 23,757.88         |
| Newman Traffic Signs                   | 13,220.20         |
| Norman County Public Health            | 4,350.32          |
| Polk County Public Health              | 8,736.04          |
| Reynolds Harbott Knutson & Larson PLLC | 7,638.40          |
| Titan Machinery                        | 112,100.00        |
| 21 Payments less than 2000             | 11,458.07         |
| <b>Final Total:</b>                    | <b>489,611.43</b> |

**AUDITOR WARRANTS 04/28/2020**

| <u>Vendor Name</u>              | <u>Amount</u>     |
|---------------------------------|-------------------|
| City of McIntosh                | 5,436.10          |
| Cole Papers Inc                 | 2,758.03          |
| Diversified Contractors Inc     | 199,595.00        |
| ENTERPRISE FM TRUST             | 5,943.26          |
| GreatAmerica Financial Services | 9,825.32          |
| Lake Agassiz Regional Library   | 68,505.00         |
| Lenes Sand & Gravel Inc         | 4,803.56          |
| Mn State Treasury               | 5,811.00          |
| Mn UT Fund                      | 4,256.00          |
| Norman County Public Health     | 71,628.39         |
| Otis Elevator Company           | 6,978.24          |
| Polk County Public Health       | 84,762.65         |
| Reierson Construction Inc       | 16,319.39         |
| Total Lawn Care & Landscaping   | 2,025.00          |
| 40 Payments less than 2000      | 14,275.67         |
| <b>Final Total:</b>             | <b>502,922.61</b> |

**MANUAL WARRANTS 04/03/2020**

| <u>Vendor Name</u>       | <u>Amount</u>     |
|--------------------------|-------------------|
| Internal Revenue Service | 161,186.19        |
| Minnesota Revenue        | 27,454.33         |
| <b>Final Total:</b>      | <b>188,640.52</b> |

**MANUAL WARRANTS 04/06/2020**

| <u>Vendor Name</u>  | <u>Amount</u>   |
|---------------------|-----------------|
| FURTHER             | 3,730.95        |
| <b>Final Total:</b> | <b>3,730.95</b> |

MANUAL WARRANTS 04/13/2020

| <u>Vendor Name</u> | <u>Amount</u> |
|--------------------|---------------|
| FURTHER            | 3,713.97      |
| Final Total:       | 3,713.97      |

MANUAL WARRANTS 04/17/2020

| <u>Vendor Name</u>       | <u>Amount</u> |
|--------------------------|---------------|
| Internal Revenue Service | 160,962.30    |
| Minnesota Revenue        | 27,384.87     |
| Final Total:             | 188,347.17    |

MANUAL WARRANTS 04/20/2020

| <u>Vendor Name</u>            | <u>Amount</u> |
|-------------------------------|---------------|
| Northwest Service Cooperative | 263,717.00    |
| Final Total:                  | 263,717.00    |

MANUAL WARRANTS 04/20/2020

| <u>Vendor Name</u> | <u>Amount</u> |
|--------------------|---------------|
| Mn Dept Of Revenue | 879.00        |
| Final Total:       | 879.00        |

MANUAL WARRANTS 04/20/2020

| <u>Vendor Name</u>          | <u>Amount</u> |
|-----------------------------|---------------|
| Minnesota Revenue           | 3,866.00      |
| Minnesota Revenue           | 497.90        |
| Mn Dept Of Rev Tax Division | 58,175.03     |
| Mn Dept Of Revenue          | 62.00         |
| Mn Dept Of Revenue          | 469.00        |
| Mn Dept Of Revenue          | 424.00        |
| Final Total:                | 63,493.93     |

MANUAL WARRANTS 04/20/2020

| <u>Vendor Name</u> | <u>Amount</u> |
|--------------------|---------------|
| FURTHER            | 3,617.22      |
| Final Total:       | 3,617.22      |

MANUAL WARRANTS 04/24/2020

| <u>Vendor Name</u>                  | <u>Amount</u> |
|-------------------------------------|---------------|
| U.S. Bank Corporate Payment Systems | 40,038.38     |
| Final Total:                        | 40,038.38     |

MANUAL WARRANTS 04/24/2020

| <u>Vendor Name</u>                  | <u>Amount</u> |
|-------------------------------------|---------------|
| U.S. Bank Corporate Payment Systems | 446.83        |
| Final Total:                        | 446.83        |

MANUAL WARRANTS 04/27/2020

| <u>Vendor Name</u> | <u>Amount</u> |
|--------------------|---------------|
| FURTHER            | 5,553.26      |
| Final Total:       | 5,553.26      |

With no further business, the Board adjourned to reconvene at 9:30 a.m., May 19, 2020.

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Gary Willhite, Chair

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Charles S. Whiting, Polk County Administrator  
Clerk of the Board



# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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**TO:** POLK COUNTY BOARD OF COMMISSIONERS  
CHUCK WHITING, POLK COUNTY ADMIN.

**FROM:** Jacob Snyder - Planning & Zoning Administrator

**MEETING DATE:** May 19, 2020

**AGENDA ITEM:** Interim Use Permit – Carole Larson – Bed & Breakfast (Parcel# 45.00113.00)

**SUMMARY:**

- 1) PCZO Specified needing an interim use permit in section 12 PCZO (General Regulations);  
12.3027 Bed & Breakfast under the following conditions: (Interim Use Permit)
- 2) The applicant is requesting an Interim Use Permit to operate a bed & breakfast business on parcel #45.00113.00.
- 3) The property is approximately 3.69 acres in section 11 of Knute Township. The property is entirely located in the shoreland district created by Oak Lake, a natural environment lake.
- 4) The site has been evaluated by a septic professional but we have yet to receive a design for the planned septic system.
- 5) The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3027 of the PCZO. The Interim Use Permit would be to operate this business until a time when the applicant notifies us it is no longer desired.
- 6) Stephanie Klamm, DNR area hydrologist, had contacted me to state that they had no formal comments on this matter but to notify the County that there is extensive fringe wetland areas along the shoreline of this property. Any disturbance or land alteration along the shoreline would have to go through WCA rules and regulations. The local Soil and Water Conservation district regulates WCA rules in Polk County.
- 7) Planning & Zoning Staff recommends approval of the IUP with several conditions:

**ACTION REQUESTED:** (INFORMATION ONLY/MOTION/RESOLUTION)

Resolution to approve/deny the IUP request of Carole Larson to operate a bed & breakfast business on parcel # 45.00113.00 with Planning & Zoning Staff recommendations.

# **BOARD OF COMMISSIONERS**

## **Carole Larson-Bed & Breakfast (IUP)**

**#45.00113.00**

**May 12, 2020**

### **APPLICANT REQUEST:**

Applicant is requesting an Interim Use Permit (IUP) to operate a bed & breakfast business in the Shoreland Zoning District located in Section 11 of Knute Township.

### **ZONING ORDINANCE REQUIREMENTS:**

Specified needing an interim use permit in section 12 PCZO (General Regulations);

12.3027 Bed & Breakfast under the following conditions: (Interim Use Permit)

- a. The facility may have no more than eight (8) guest rooms, used by temporary guests.
- b. The owner or caretaker shall live in the facility during normal operations.
- c. Rooms used for sleeping shall be part of the primary residential structure. The facility shall have a minimum of one (1) parking stall per guest room, and two parking stalls for staff. All parking shall be off-street.
- d. All signage shall comply with Section 12 of the Zoning Ordinance.

### **PERTINENT FACTS:**

- 1) The applicant is requesting an Interim Use Permit to operate a bed & breakfast business on parcel #45.00113.00.
- 2) The property is approximately 3.69 acres in section 11 of Knute Township. The property is entirely located in the shoreland district created by Oak Lake, a natural environment lake.
- 3) The site has been evaluated by a septic professional but we have yet to receive a design for the planned septic system.
- 4) The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3027 of the PCZO.

- 5) The Interim Use Permit would be to operate this business until a time when the applicant notifies us it is no longer desired.

**COMMENT RECEIVED:**

- 1) MN DNR, had contacted me to state that they had no formal comments on this matter but to notify the County that there is extensive fringe wetland areas along the shoreline of this property. Any disturbance or land alteration along the shoreline would have to go through WCA rules and regulations. The local Soil and Water Conservation district regulates WCA rules in Polk County.

**STAFF RECOMMENDATION:**

Staff recommends approval of the IUP with the following conditions:

- 1) The IUP shall remain valid for the operation of this business if all conditions of section 12.3027 PCZO are followed.
- 2) Any IUP issued under this Ordinance is granted solely to the applicant and/ or the business entity named in the application, and for the premises named in the IUP application. No IUP of any sort granted pursuant to this Ordinance is transferable to any other person or premises. If a change of ownership, control, or location of any licensed premises occurs, whether pursuant to move, sale, transfer, assignment, or otherwise, the owner or proposed new owner must complete a new application subject to approval pursuant to this Ordinance.
- 3) The owner or caretaker shall live in the facility during normal operations.
- 4) Patrons visiting the site must use off-street parking provided by the applicant.
- 5) A new septic system must be installed prior to the operations of the bed & breakfast business.
- 6) No more than 4 rooms will be allowed under this IUP.
- 7) This business should not provide public access for recreational boating to Oak Lake.
- 8) Applicant is bound by all applicable rules in the Polk County Zoning Ordinance and those special conditions listed above as well as all State and Federal laws applying to this operation.

Application No. \_\_\_\_\_  
Parcel No. \_\_\_\_\_  
Fee Amount \$125.00 -  
\$300.00 if goes to a public  
hearing

## SUPPLEMENTAL DATA FOR INTERIM USE PERMIT

Polk Co. Planning and Zoning  
P.O. Box 375  
320 Ingersoll  
Crookston, MN 56716

Phone (218) 281-5700 or 6445  
Fax (218) 281-6471

RECEIVED

MAR 23 2020

POLK COUNTY ENV. SVS.

### APPLICANT INFORMATION

NAME: Carole Larson  
ADDRESS: 601 S. Mill St.  
CITY, STATE, ZIP: Fertile mn 56540  
PHONE: 218-280-5162

The above named individual, firm or corporation hereby respectfully submits the following supplemental data in support of the preliminary information provided on the accompanying Zoning Application Summary Form (Form A) dated \_\_\_\_\_ for the purpose of securing a interim use permit.

### PROJECT INFORMATION

1. Specify the section of the ordinance that applies to this project: 12-3027
2. Brief narrative description of this request: Bed and breakfast  
Will be my home. 3 bedrooms to  
rent out and one for myself
3. Written justification for request including discussion of how any potential conflicts with existing nearby land uses will be minimized: Parking will be on the property not  
on adjacent roadways.
4. Check all additional supporting documents and data which are being submitted to help explain this project proposal:  sketch plan, ( ) topographic map, ( ) detailed narrative, ( ) operation plans, ( ) engineering plans, ( ) floodplain hydraulic analysis, ( ) flood proofing plans and specifications, ( ) other (specify) \_\_\_\_\_

I hereby certify with my signature that all data on my application forms, Plans and specifications are true and correct to the best of my knowledge:

Carole Larson 2-17-20  
(Signature of Applicant) (Date)

### INTERIM USE PERMIT

In accordance with \_\_\_\_\_ of the *Polk County Zoning Ordinance*,  
(Section of Ordinance)

the Polk County Commissioners hereby ( ) approve, ( ) deny the foregoing Application for a  
Interim Use Permit. If approved, said approval is subject to the following General and Special Provisions:

By: \_\_\_\_\_  
(Authorized Signature) (Title) (Date)

My plan for the address of 35353 240<sup>th</sup> ave se on Oak Lake is to totally renovate this property into a beautiful home in which I will live in full time. I will use it as a Bed and Breakfast and will call it Uggan Bed and Breakfast. I will serve a daily continental breakfast to guests. I will have 3 bedrooms for people to rent. They must make a reservation a head of time, no walk ins. Parking will be right in front of the front door, if you have any further questions please let me know. Thank you

Carole Larson

*Carole Larson*

601 S Mill St

*4-7-20*

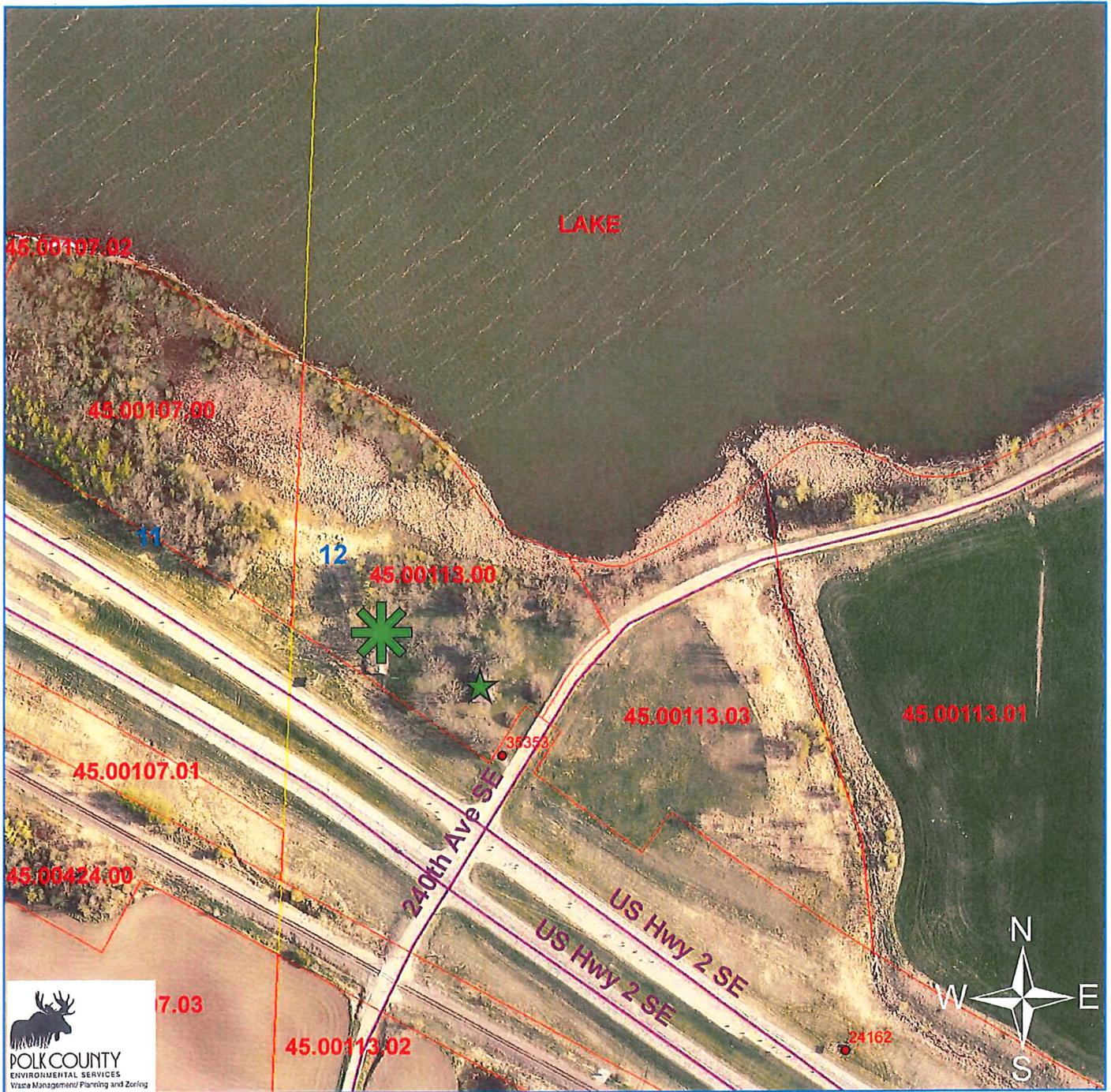
Fertile, Mn 56540

RECEIVED  
APR 09 2021  
POLK COUNTY ENV. SVS.





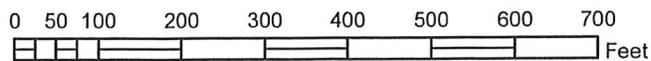




**Legend**

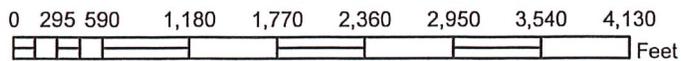
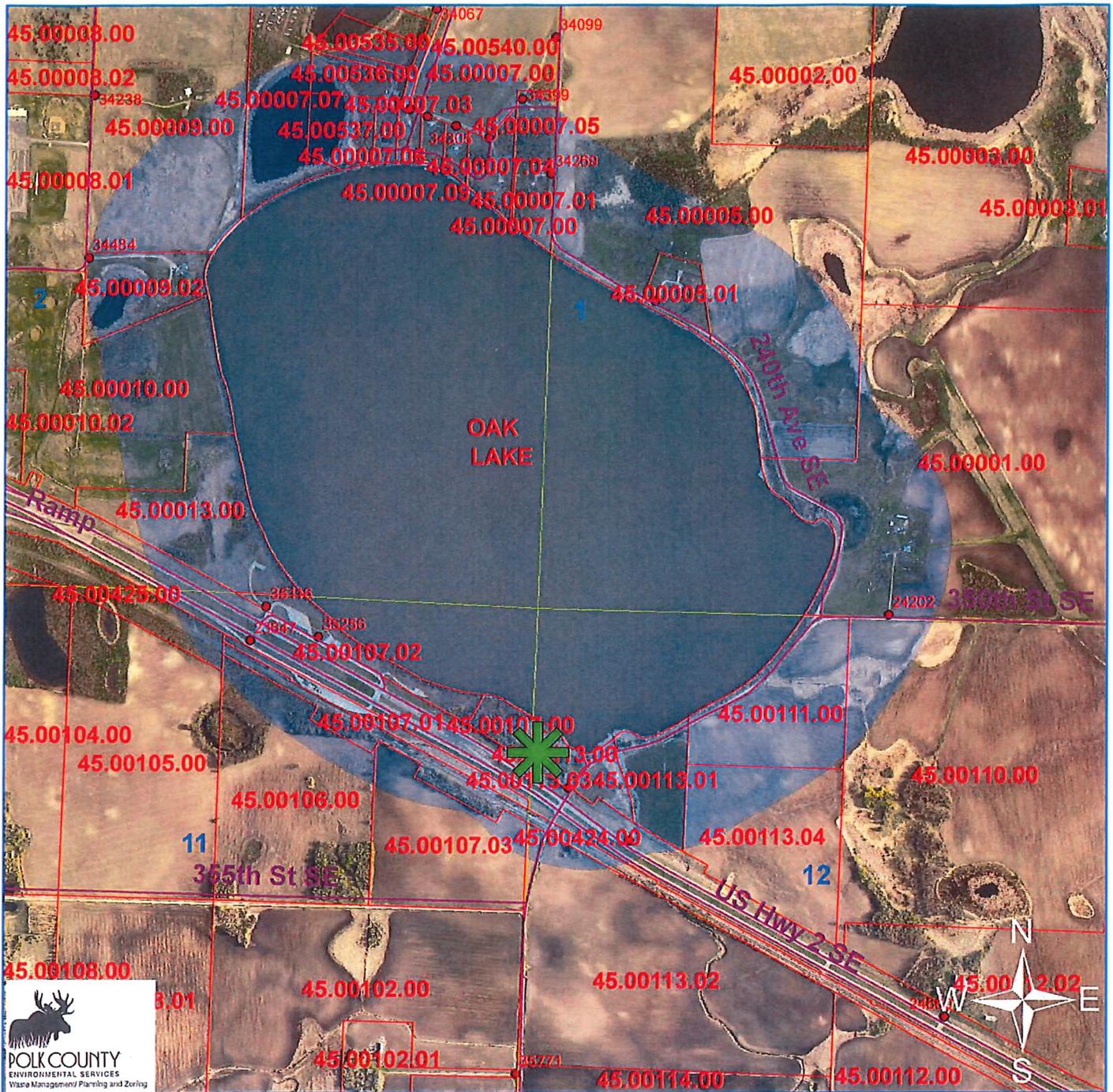
- E911\_Road
- Polk\_GIS.DBO.Parcels
- Indicates Property Location
- Indicates existing home location for IUP request

\*NOTE: Property is entirely within the Shoreland overlay Zoning District (Oak Lake)



Interim Use Permit (Parcel #45.00113.00); Applicant is requesting an Interim Use Permit to operate a bed & breakfast at her residence. The operations will fit within section 12.3027 of the Zoning Ordinance for operations of a bed & breakfast business for accommodating 3 bedrooms for rent to guests. The septic system on the site will need to be addressed via conditions with the IUP. Section 12 of Knute Township

Map Created 4/10/2020  
 By: Jacob Snyder  
 Planning & Zoning Admin.



**Legend**

- E911\_Road
- Polk\_GIS.DBO.Parcels
- Shoreland District
- Indicates Property Location

Interim Use Permit (Parcel #45.00113.00); Applicant is requesting an Interim Use Permit to operate a bed & breakfast at her residence. The operations will fit within section 12.3027 of the Zoning Ordinance for operations of a bed & breakfast business for accommodating 3 bedrooms for rent to guests. The septic system on the site will need to be addressed via conditions with the IUP. Section 12 of Knute Township

\*NOTE: Property is entirely within the Shoreland overlay Zoning District (Oak Lake)

Map Created 4/10/2020  
By: Jacob Snyder  
Planning & Zoning Admin.



RESOLUTION OF THE POLK COUNTY  
BOARD OF COMMISSIONERS

**Interim, Use Permit For Carole Larson**  
**To Allow For Operation Of A Bed And Breakfast**

**RESOLUTION (2020-44)**

The following resolution (2020-444) was offered by Commissioner:

WHEREAS, Polk County Zoning Ordinance, Section 12.3027 requires an Interim Use Permit to operate Bed and Breakfast in the Shoreland District and;

WHEREAS, Carole Larson owns a parcel of land described as: That part of Government Lot 1 of Section 11, and Government Lot 2 of Section 12, all in Township 148 North, Range 42 West of the Fifth Principal Meridian, Polk County, Minnesota to be described as follows: Commencing at the southwest corner of said Section 12; thence North 0 degrees 42 minutes 50 seconds West, assumed bearing, along the west line of said Section 12 a distance of 3746.29 feet to the west bound centerline of U.S. Highway 2; thence northwesterly a distance of 679.88 feet, along said west bound centerline on a nontangential curve concave to the southwest having a radius of 11457.36 feet, a central angle of 3 degrees 24 minutes 00 seconds, and a chord bearing North 60 degrees 26 minutes 33 seconds West to the point of beginning; thence southeasterly a distance of 1038.57 feet along said west bound centerline on a curve concave to the southwest having a radius of 11457.36 feet, a central angle of 5 degrees 11 minutes 37 seconds, and a chord bearing South 59 degrees 32 minutes 44 seconds East; thence North 28 degrees 59 minutes 20 seconds East, not tangent to the last described curve, along the centerline of Knute Township Road No. 781, a distance of 251.23 feet; thence continuing along last said centerline northeasterly a distance of 108.25 feet on a tangential curve concave to the southeast, having a radius of 295.13 feet, a central angle of 21 degrees 00 minutes 56 seconds, and a chord bearing North 38 degrees 21 minutes 04 seconds East; thence North 30 degrees 52 minutes 09 seconds West, not tangent to the last described curve, a distance of 105 feet, more or less, to the shoreline of Oak Lake; thence westerly, northwesterly, northeasterly, southeasterly, northeasterly, and northwesterly, along said shoreline, a distance of 1,981 feet, more or less, to a line bearing North 27 degrees 51 minutes 27 seconds East from the point of beginning; thence South 27 degrees 51 minutes 27 seconds West 378 feet, more or less, to the point of beginning. EXCEPT that part contained in Government Lot One (1), Section Eleven (11), Township One Hundred Forty-eight (148), North of Range Forty-two (42), West of the Fifth Principal Meridian, parcel #45.00113.00;

WHEREAS, Carole Larson has a plan that meets all requirements of the Polk County Zoning Ordinances; and

WHEREAS, The Polk County Board of Commissioners finds:

1. The applicant is requesting an Interim Use Permit to operate a bed & breakfast business on parcel #45.00113.00.
2. The property is approximately 3.69 acres in section 11 of Knute Township. The property is entirely located in the shoreland district created by Oak Lake, a natural environment lake.
3. The site has been evaluated by a septic professional but we have yet to receive a design for the planned septic system.
4. The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3027 of the PCZO.
5. The Interim Use Permit would be to operate this business until a time when the applicant notifies us it is no longer desired.
6. MnDNR has contacted PZ to state that they had no formal comments on this matter but to notify the County that there is extensive fringe wetland areas along the shoreline of this property. Any disturbance or land alteration along the shoreline would have to go through WCA rules and regulations. The local Soil and Water Conservation district regulates WCA rules in Polk County.
7. The proposed use is an interim use expressly designated in the ordinance; and,
8. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
9. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
10. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
11. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
12. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

NOW THEREFORE BE IT RESOLVED, That the Polk County Board of Commissioners grants an interim use permit to Carole Larson with the following conditions:

1. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
2. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
3. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
4. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
5. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.
6. That the use of the property shall at all times be in compliance with all Federal, State of Minnesota, and County of Polk rules and regulations.
7. That all Federal, State and local regulations are followed regarding the handling and storage of hazardous materials.
8. The IUP shall remain valid for the operation of this business if all conditions of section 12.3027 of the PCZO are followed.
9. Any IUP issued under this Ordinance is granted solely to the applicant and/or the business entity named in the application, and for the premises named in the IUP application. No IUP of any sort granted pursuant to this Ordinance is transferable to any other person or premises. If a change of ownership, control or location of any licensed premises occurs, whether pursuant to move, sale, transfer, assignment or otherwise, the owner must complete a new application subject to approval pursuant to this Ordinance.
10. The owner or caretaker shall live in the facility during normal operations.
11. Patrons visiting the site must use off-street parking provided by the applicant.





# Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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**TO:** POLK COUNTY BOARD OF COMMISSIONERS  
CHUCK WHITING, POLK COUNTY ADMIN.

**FROM:** Jacob Snyder - Planning & Zoning Administrator

**MEETING DATE:** May 19, 2020

**AGENDA ITEM:** Interim Use Permit – Abraham Hershberger-Woodworking Business Parcel# 45.00180.01

**SUMMARY:**

- 1) PCZO Specified needing an interim use permit in section 12 PCZO (General Regulations);  
12.3048 Home Business in an Accessory Building
- 2) The applicant is requesting an Interim Use Permit to operate the cabinet and furniture making business on parcel #45.00180.01.
- 3) The property is approximately 14.3 acres in section 24 of Knute Township.
- 4) The applicant is proposing to construct a 648 sq ft wood working shop for the proposed cabinet and furniture business.
- 5) The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3048 of the PCZO.
- 6) The Interim Use Permit would be to operate this business until a time when the applicant either expands operation requiring a conditional use permit or continues with this home-based business until it is no longer desired.
- 7) Sharon Messelt, adjacent landowner, contacted our office to state that they are not opposed to the operation of a woodworking business on the site.
- 8) Planning & Zoning Staff recommends approval of the IUP with several conditions:

**ACTION REQUESTED:** (INFORMATION ONLY/**MOTION**/RESOLUTION)

Resolution to approve/deny the IUP request of Abraham Hershberge to operate a woodworking business on parcel # 45.00180.01 with Planning & Zoning Staff recommendations.

# BOARD OF COMMISSIONERS

## Abraham Hershberger-Woodworking Business (IUP)

#45.00180.01

May 12, 2020

### APPLICANT REQUEST:

Applicant is requesting an Interim Use Permit (IUP) to operate a cabinet and furniture making business in the General Agricultural District located in Section 24 of Knute Township.

### ZONING ORDINANCE REQUIREMENTS:

Specified needing an interim use permit in section 12 PCZO (General Regulations);

12.3048 Home Business in an Accessory Building

- a. The business must be located on the homestead property of the business owner.
- b. All business activities may be conducted within a maximum of 1,800 sq.ft. within one accessory structure. If the accessory building is to be used for non-business use (i.e. personal storage), a partition wall or similar divider must be used to separate business from non-business use to identify compliance with the 1,800 sq. ft. maximum floor area. All work must be conducted within the Accessory Building.
- c. There may be no more than two (2) employees other than a member of the household residing on the premises.
- d. There may be no sandblasting, chemical/paint spraying, or similar use associated with the business.
- e. All signs must comply with Section 12 of the Zoning Ordinance.
- f. Excessive noise, glare, odors, traffic or other nuisances may be justification for the County to revoke or modify the terms of the Interim Use Permit.
- g. The County may limit the daily hours of operation.
- h. Any solid or liquid waste must be handled and disposed of according to any applicable County or State regulations.
- i. The applicant and/ or property owner shall permit the County to inspect the property at any time.

**PERTINENT FACTS:**

- 1) The applicant is requesting an Interim Use Permit to operate the cabinet and furniture making business on parcel #45.00180.01.
- 2) The property is approximately 14.3 acres in section 24 of Knute Township.
- 3) The applicant is proposing to construct a 648 sq ft wood working shop for the proposed cabinet and furniture business.
- 4) The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3048 of the PCZO.
- 5) The Interim Use Permit would be to operate this business until a time when the applicant either expands operation requiring a conditional use permit or continues with this home-based business until it is no longer desired.

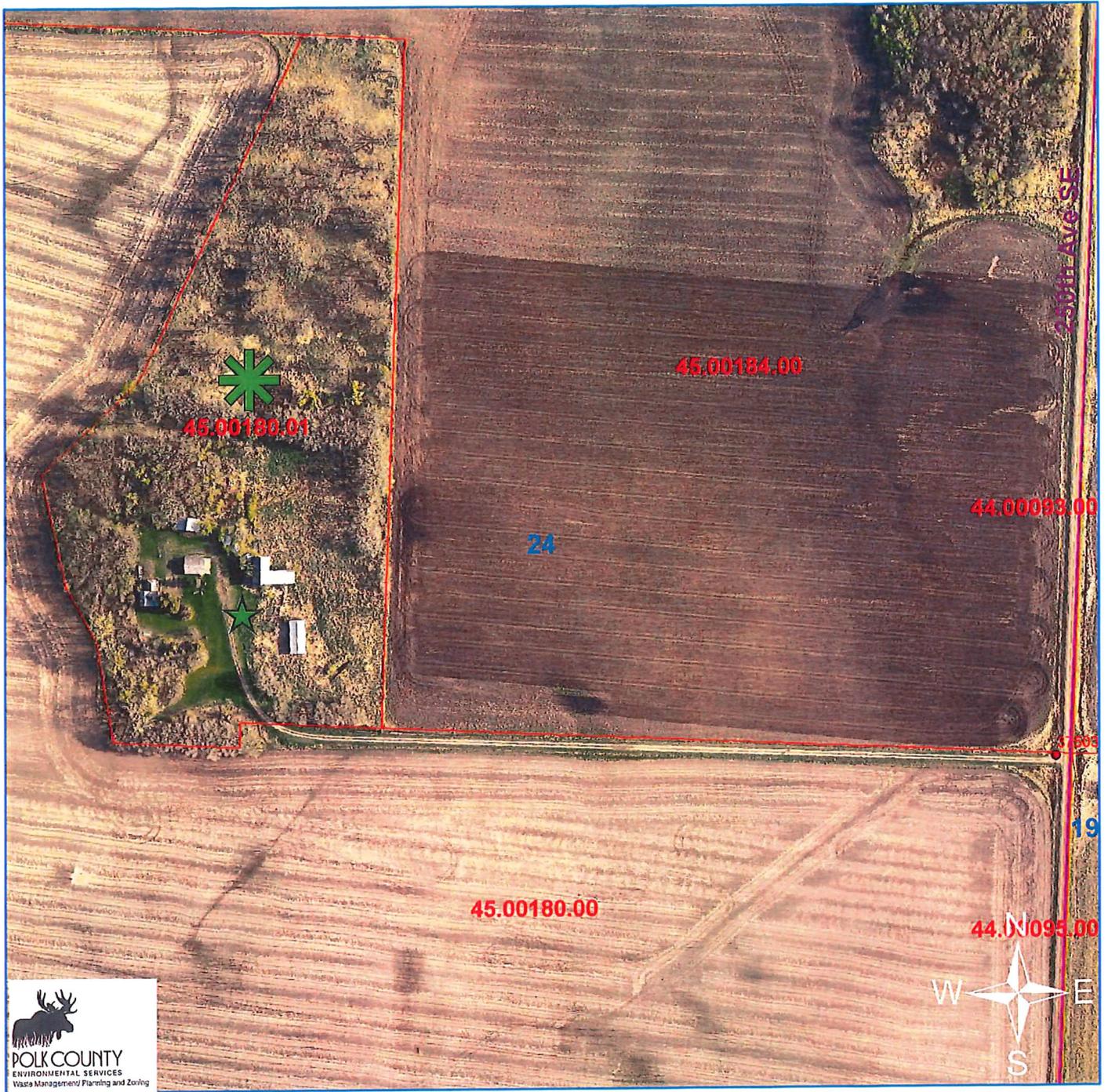
**COMMENT RECEIVED:**

Sharon Messelt, adjacent landowner, contacted our office to state that they are not opposed to the operation of a woodworking business on the site.

**STAFF RECOMMENDATION:**

Staff recommends approval of the IUP with the following conditions:

- 1) The IUP shall remain valid for the operation of this business if all conditions of section 12.3048 PCZO are followed.
- 2) The operational plan shall be followed, any deviation from this plan will need to be approved by Polk County Planning & Zoning staff.
- 3) Stains, vanish & similar chemicals used in sealing or protecting the cabinets/furniture must be stored properly and excessive waste must be disposed of following hazardous waste regulations.
- 4) Patrons visiting the site must use off-street parking provided by the applicant.
- 5) Any IUP issued under this Ordinance is granted solely to the applicant and/ or the business entity named in the application, and for the premises named in the IUP application. No IUP of any sort granted pursuant to this Ordinance is transferable to any other person or premises. If a change of ownership, control, or location of any licensed premises occurs, whether pursuant to move, sale, transfer, assignment, or otherwise, the owner or proposed new owner must complete a new application subject to approval pursuant to this Ordinance.
- 6) Applicant is bound by all applicable rules in the Polk County Zoning Ordinance and those special conditions listed above as well as all State and Federal laws applying to this operation.



**Legend**

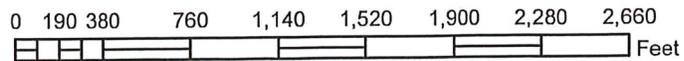
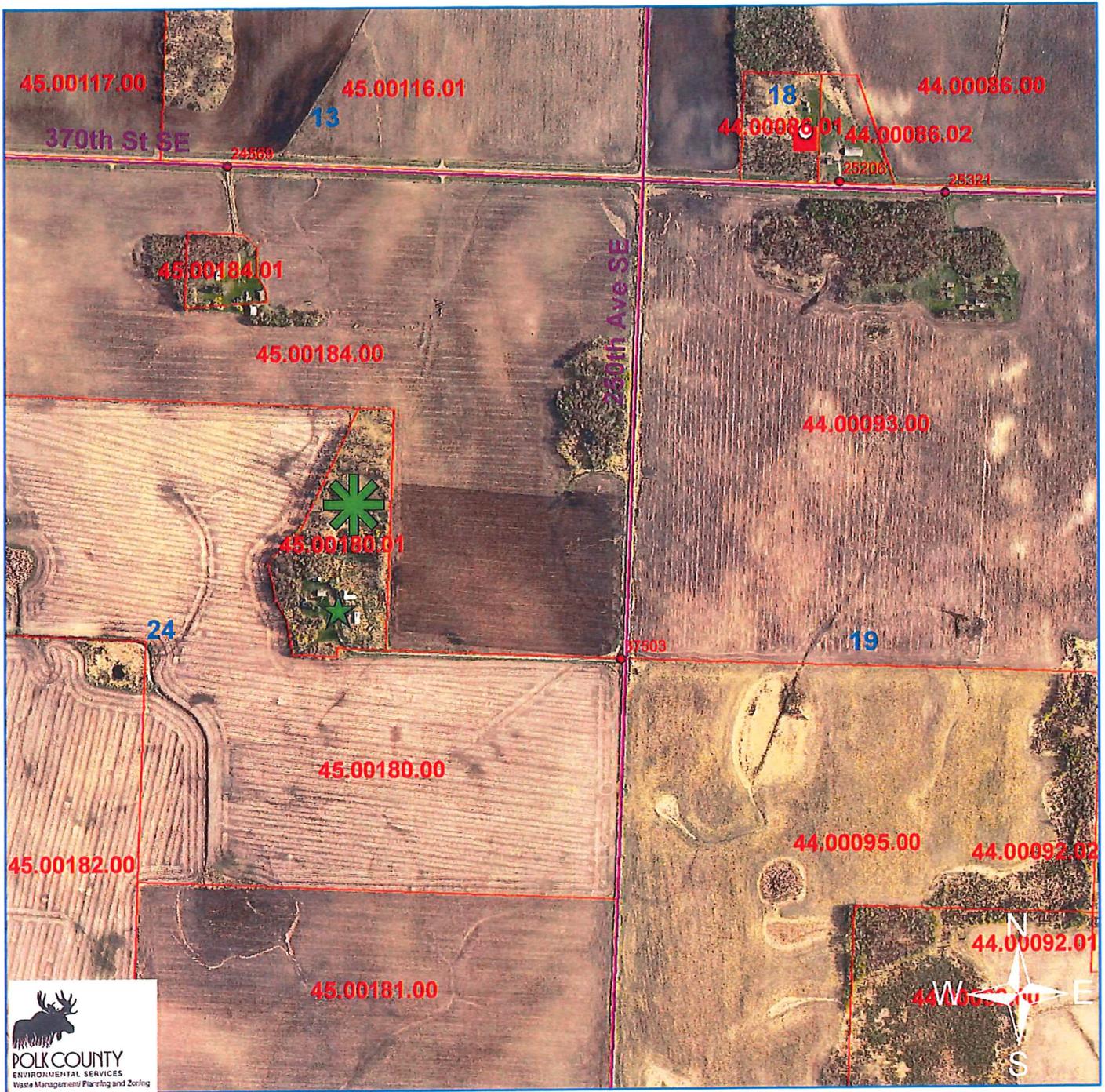
- E911\_Road
- Polk\_GIS.DBO.Parcels
- ✱ Indicates Property Location
- ★ Indicates Shop location for IUP request

\*NOTE: Property is entirely within the Agricultural Zoning District



Interim Use Permit (Parcel #45.00180.01); Applicant is requesting a Interim Use Permit to operate a home-based Business out of a 20'x30' building. The operations will fit within section 12.3048 of the Zoning Ordinance for operations of a woodworking buisness for furniture and cabinetary.

Map Created 4/9/2020  
 By: Jacob Snyder  
 Planning & Zoning Admin.



**Legend**

-  E911\_Road
-  Polk\_GIS.DBO.Parcels
-  Indicates Property Location
-  Indicates Shop location for IUP request

Interim Use Permit (Parcel #45.00180.01); Applicant is requesting a Interim Use Permit to operate a home-based Buisness out of a 20'x30' building. The operations will fit within section 12.3048 of the Zoning Ordinance for operations of a woodworking buisness for furniture and cabinetary. Section 24 of Knute Township

\*NOTE: Property is entirely within the Agricultural Zoning District

Map Created 4/9/2020  
By: Jacob Snyder  
Planning & Zoning Admin.

Application No. \_\_\_\_\_  
 Parcel No. \_\_\_\_\_  
 Fee Amount \$125.00 -  
 \$300.00 if goes to a public  
 hearing

# SUPPLEMENTAL DATA FOR INTERIM USE PERMIT

Polk Co. Planning and Zoning  
 P.O. Box 375  
 320 Ingersoll  
 Crookston, MN 56716  
 Phone (218) 281-5700 or 6445  
 Fax (218) 281-6471

**APPLICANT  
 INFORMATION**

NAME: Abraham Hershberger  
 ADDRESS: 37503 250TH AVE ST  
 CITY, STATE, ZIP: McINTOSH MN 56556  
 PHONE: 218 435 1020

The above named individual, firm or corporation hereby respectfully submits the following supplemental data in support of the preliminary information provided on the accompanying Zoning Application Summary Form (Form A) dated 4/8/20 for the purpose of securing a interim use permit.

**PROJECT  
 INFORMATION**

1. Specify the section of the ordinance that applies to this project: 12, 3048

2. Brief narrative description of this request: To build cabinets and furniture for customers that buy from the site.

3. Written justification for request including discussion of how any potential conflicts with existing nearby land uses will be minimized: All shavings (approx 1 cu ft. a wk.) can be mixed in with straw for great bedding for my few calves, cows, etc. To my knowledge, I will not harm any ground around my building except for humans, traffic, etc.

4. Check all additional supporting documents and data which are being submitted to help explain this project proposal:  sketch plan,  topographic map,  detailed narrative,  operation plans,  engineering plans,  floodplain hydraulic analysis,  flood proofing plans and specifications,  other (specify) \_\_\_\_\_

I hereby certify with my signature that all data on my application forms, Plans and specifications are true and correct to the best of my knowledge: Abraham Hershberger 4-4-20  
 (Signature of Applicant) (Date)

## INTERIM USE PERMIT

In accordance with \_\_\_\_\_ of the Polk County Zoning Ordinance,  
 (Section of Ordinance)

the Polk County Commissioners hereby  approve,  deny the foregoing Application for a Interim Use Permit. If approved, said approval is subject to the following General and Special Provisions:

By: \_\_\_\_\_ (Authorized Signature) \_\_\_\_\_ (Title) \_\_\_\_\_ (Date)

# Operational Plan:

This operation is self owned and operated.  
I will not hire any help at this time,  
and I do not foresee my business growing to  
that extent.

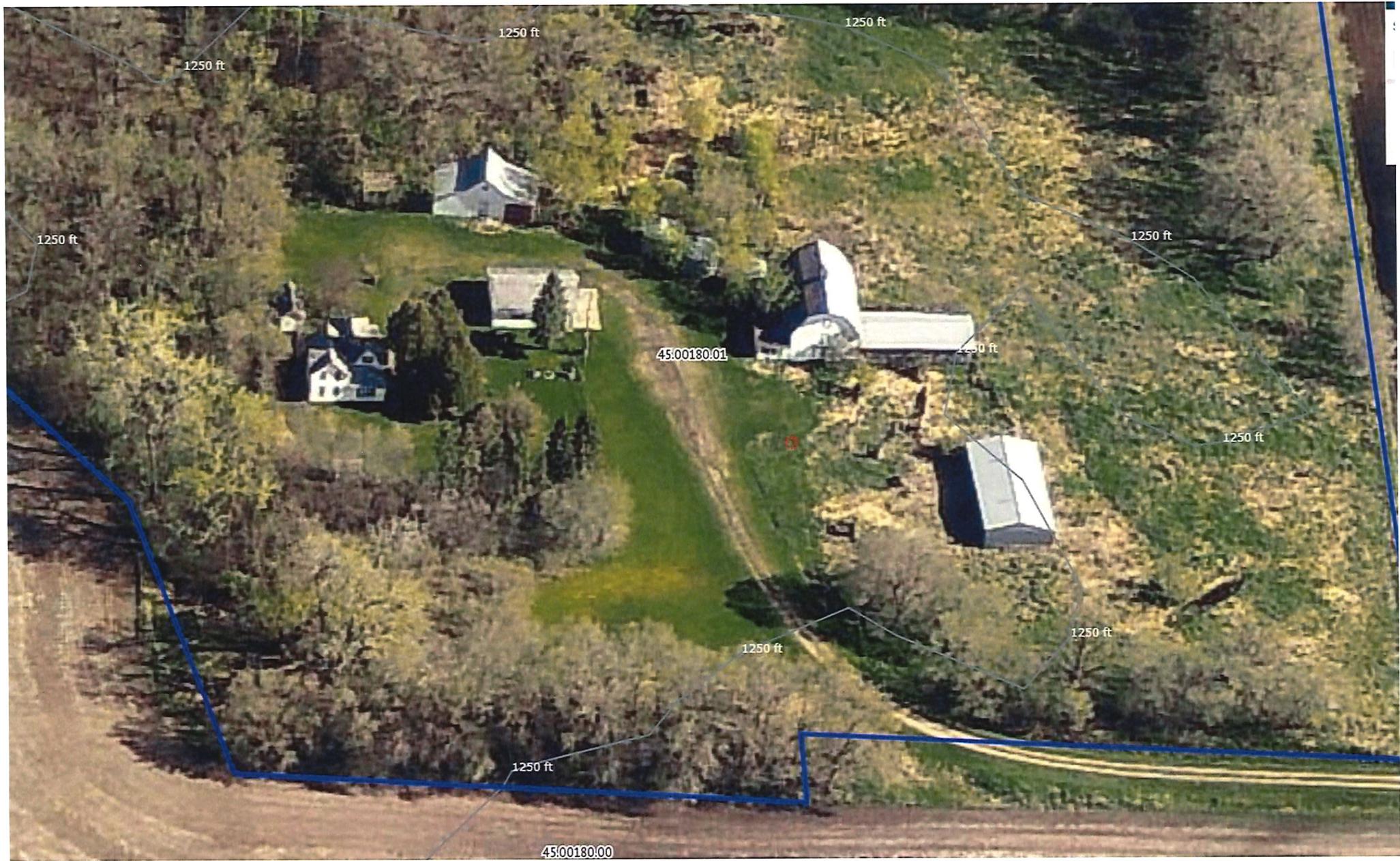
Business name 'Abraham's Woodworks'.

My hours will be regular business 8AM to 5PM,  
hours, although I will not turn any  
customer down if he is an hour late.

There is no Plumbing or Electric used.  
although I run a power unit to  
run shop equipment.

I plan on building new furniture and cabinets,  
and repairing the old.

Signed: Abraham Hershberger



1250 ft

1250 ft

1250 ft

1250 ft

1250 ft

45:00180:01

1250 ft

1250 ft

1250 ft

1250 ft

1250 ft

45:00180:00

RESOLUTION OF THE POLK COUNTY  
BOARD OF COMMISSIONERS

**Interim, Use Permit For Abraham Hershberger  
To Allow For Cabinet/Furniture Making Business**

**RESOLUTION (2020-45)**

The following resolution (2020-45) was offered by Commissioner:

WHEREAS, Polk County Zoning Ordinance, Section 12.3048 requires an Interim Use Permit to operate a cabinet/furniture making business in the Agricultural District and;

WHEREAS, Abraham Hershberger owns a parcel of land described as: That part of the North Half of the Southeast Quarter (N $\frac{1}{2}$ SE $\frac{1}{4}$ ), and the Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$ ), All in Section Twenty-four (24), Township One Hundred Forty-eight (148) North of Range Forty-two (42) West of the Fifth Principal Meridian, being described as follows: Commencing at the Northeast corner of said N $\frac{1}{2}$ SE $\frac{1}{4}$  : thence North 89 degrees 59 minutes 07 seconds West, along the North line of said N $\frac{1}{2}$ NE $\frac{1}{4}$ , a distance of 1,600.04 feet to the West line of the East 1,600 feet of said N $\frac{1}{2}$ SE $\frac{1}{4}$  and the point of beginning; thence South 00 degrees 22 minutes 29 seconds East, along said West line, a distance of 47.63 feet; thence North 89 degrees 59 minutes 07 seconds West a distance of 245.00 feet; thence North 11 degrees 40 minutes 31 seconds West a distance of 195.00 feet; thence North 31 degrees 49 minutes 43 seconds West a distance of 120.00 feet; thence North 14 degrees 49 minutes 40 seconds West a distance of 220.00 feet; thence North 44 degrees 12 minutes 42 seconds East a distance of 260.00 feet; thence North 23 degrees 08 minutes 10 seconds East a distance of 730 feet, more or less, to the North line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$ ; thence East, along said North line, a distance of 190 feet, more or less, to the Northeast corner of said SW $\frac{1}{4}$ NE $\frac{1}{4}$ ; thence South, along the East line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$ , to the Southeast corner of said SW $\frac{1}{4}$ NE $\frac{1}{4}$ ; thence North 89 degrees 59 minutes 07 seconds West, along the South line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$ , to the point of beginning, parcel #45.00180.01;

WHEREAS, Abraham Hershberger has a plan that meets all requirements of the Polk County Zoning Ordinances; and

WHEREAS, The Polk County Board of Commissioners finds:

1. The applicant is requesting an Interim Use Permit to operate a cabinet and furniture making business on parcel #45.00180.01.
2. The property is approximately 14.3 acres in section 24 of Knute Township.
3. The applicant is proposing to construct a 648 sq. ft. wood working shop for the proposed cabinet and furniture business.
4. The applicant has submitted an operational plan and intends to meet all

applicable rules in section 12.3048 of the PCZO.

5. The Interim Use Permit would be to operate this business until a time when the applicant either expands operation requiring a conditional use permit or continues with this home-based business until it is no longer desired.
6. Sharon Messelt, adjacent landowner, contacted our office to state that they are not opposed to the operation of a woodworking business on the site.
7. The proposed use is a interim use expressly designated in the ordinance; and,
8. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
9. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
10. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
11. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
12. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

NOW THEREFORE BE IT RESOLVED, That the Polk County Board of Commissioners grants an interim use permit to Abraham Hershberger with the following conditions:

1. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
2. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
3. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.



I, Charles S. Whiting, County Administrator to and Clerk of the Polk County Board of Commissioners do hereby certify that I have compared the foregoing resolution with the original resolution filed in my office on the 19<sup>th</sup> day of May, 2020, and that the same is a true and correct copy of the whole thereof.

WITNESS my hand and Official Seal of Polk County at Crookston, Minnesota this 19<sup>th</sup> day of May, 2020.

---

Charles S. Whiting  
County Administrator  
Clerk of the Board



## West Polk Soil & Water Conservation District

528 Strander Avenue  
Crookston, Minnesota 56716-2912  
Telephone: 1-218-281-6070  
[www.westpolkswcd.org](http://www.westpolkswcd.org)

AN EQUAL OPPORTUNITY EMPLOYER

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05/06/2020

Polk County Board of Commissioners

RE: Middle-Snake-Tamarac River Watershed One Watershed One Plan (MSTRW 1W1P) Memorandum of Agreement

Dear Polk County Board:

I write to you in request of approval for the Middle-Snake-Tamarac River Watershed One Watershed One Plan Memorandum of Agreement and designation of a board member contact.

Thank you.

Nicole Bernd  
District Manager  
West Polk Soil and Water Conservation District  
MSTRW 1W1P Planning Committee

## MEMORANDUM OF AGREEMENT

This agreement (Agreement) is made and entered into by and between:

The Counties of Marshall and Polk by and through their respective County Board of Commissioners, and  
The Marshall and West Polk West Polk Soil and Water Conservation Districts (SWCD), by and through their  
respective Soil and Water Conservation District Board of Supervisors, and  
The Middle-Snake-Tamarac Rivers Watershed District, by and through their respective Board of Managers;

Collectively referred to as the “parties.”

**WHEREAS**, the Counties of this Agreement are political subdivisions of the State of Minnesota, with authority to carry out environmental programs and land use controls, pursuant to Minnesota Statutes Chapter 375 and as otherwise provided by law; and

**WHEREAS**, the Soil and Water Conservation Districts (SWCDs) of this Agreement are political subdivisions of the State of Minnesota, with statutory authority to carry out erosion control and other soil and water conservation programs, pursuant to Minnesota Statutes Chapter 103C and as otherwise provided by law; and

**WHEREAS**, the Watershed Districts of this Agreement is a political subdivision of the State of Minnesota, with statutory authority to carry out conservation of the natural resources of the state by land use controls, flood control, and other conservation projects for the protection of the public health and welfare and the provident use of the natural resources, pursuant to Minnesota Statutes Chapters 103B, 103D and as otherwise provided by law; and

**WHEREAS**, the parties to this Agreement have a common interest and statutory authority to prepare, adopt, and assure implementation of a comprehensive watershed management plan *in the Middle-Snake-Tamarac Rivers Watershed* to conserve soil and water resources through the implementation of practices, programs, and regulatory controls that effectively control or prevent erosion, sedimentation, siltation and related pollution in order to preserve natural resources, ensure continued soil productivity, protect water quality, reduce damages caused by floods, preserve wildlife, protect the tax base, and protect public lands and waters; and

**WHEREAS**, with matters that relate to coordination of water management authorities pursuant to Minnesota Statutes Chapters 103B, 103C, and 103D with public drainage systems pursuant to Minnesota Statutes Chapter 103E, this Agreement does not change the rights or obligations of the public drainage system authorities.

**WHEREAS**, the Parties have formed this Agreement for the specific goal of developing a plan pursuant to Minnesota Statutes § 103B.801, Comprehensive Watershed Management Planning, also known as *One Watershed, One Plan*.

**NOW, THEREFORE**, the Parties hereto agree as follows:

1. **Purpose:** The Parties to this Agreement recognize the importance of partnerships to plan and implement protection and restoration efforts for the Middle-Snake-Tamarac Rivers Watershed (See **Attachment A**). The purpose of this Agreement is to collectively develop and adopt, as local government units, a

coordinated watershed management plan for implementation per the provisions of the Plan. Parties signing this agreement will be collectively referred to as Middle-Snake-Tamarac Rivers Watershed Planning Partnership.

2. **Term:** This Agreement is effective upon signature of all Parties in consideration of the Board of Water and Soil Resources (BWSR) Operating Procedures for One Watershed, One Plan; and will remain in effect until adoption of the plan by all parties, unless canceled according to the provisions of this Agreement or earlier terminated by law.
3. **Adding Additional Parties:** A qualifying party desiring to become a member of this Agreement shall indicate its intent by adoption of a board resolution prior to 12/31/2020. The party agrees to abide by the terms and conditions of the Agreement; including but not limited to the bylaws, policies and procedures adopted by the Policy Committee.
4. **Withdrawal of Parties:** A party desiring to leave the membership of this Agreement shall indicate its intent in writing to the Policy Committee in the form of an official board resolution. Notice must be made at least 90 days in advance of leaving the Agreement.
5. **General Provisions:**
  - a. **Compliance with Laws/Standards:** The Parties agree to abide by all federal, state, and local laws; statutes, ordinances, rules and regulations now in effect or hereafter adopted pertaining to this Agreement or to the facilities, programs, and staff for which the Agreement is responsible.
  - b. **Indemnification:** Each party to this Agreement shall be liable for the acts of its officers, employees or agents and the results thereof to the extent authorized or limited by law and shall not be responsible for the acts of any other party, its officers, employees or agents. The provisions of the Municipal Tort Claims Act, Minnesota Statute Chapter 466 and other applicable laws govern liability of the Parties. To the full extent permitted by law, actions by the Parties, their respective officers, employees, and agents pursuant to this Agreement are intended to be and shall be construed as a “cooperative activity.” It is the intent of the Parties that they shall be deemed a “single governmental unit” for the purpose of liability, as set forth in Minnesota Statutes § 471.59, subd. 1a(a). For purposes of Minnesota Statutes § 471.59, subd. 1a(a) it is the intent of each party that this Agreement does not create any liability or exposure of one party for the acts or omissions of any other party.
  - c. **Records Retention and Data Practices:** The Parties agree that records created pursuant to the terms of this Agreement will be retained in a manner that meets their respective entity’s records retention schedules that have been reviewed and approved by the State in accordance with Minnesota Statutes § 138.17. The Parties further agree that records prepared or maintained in furtherance of the agreement shall be subject to the Minnesota Government Data Practices Act. At the time this agreement expires, all records will be turned over to the *Middle- Snake-Tamarac Rivers Watershed District* for continued retention.

- d. **Timeliness:** The Parties agree to perform obligations under this Agreement in a timely manner and keep each other informed about any delays that may occur.
- e. **Extension:** The Parties may extend the termination date of this Agreement upon agreement by all Parties.
- f. **Termination:** The Parties anticipate that this Agreement will remain in full force and effect through the term of the grant agreement with BWSR and until cancelled by all parties or until 12/31/2023 consistent with the term of the grant agreement, unless otherwise terminated in accordance with law or other provisions of the Agreement.

6. **Administration:**

- a. **Establishment of Committees for Development of the Plan.** The Parties agree to designate one representative, who must be an elected or appointed member of the governing board, to a Policy Committee for development of the watershed-based plan and may appoint one or more technical representatives to an Advisory Committee for development of the plan in consideration of the BWSR Operating Procedures for One Watershed, One Plan.
  - i. The Policy Committee will meet as needed to decide on the content of the plan, serve as a liaison to their respective boards, and act on behalf of their Board. Each representative shall have one vote.
  - ii. Each governing board may choose one alternate to serve on the Policy Committee as needed in the absence of the designated member.
  - iii. The Policy Committee will establish bylaws within 90 days of the execution of this document to describe the functions and operations of the committee(s).
  - iv. The Advisory Committee will meet monthly or as needed to assist and provide technical support and make recommendations to the Policy Committee on the development and content of the plan.
- b. **Submittal of the Plan.** The Policy Committee will recommend the plan to the Parties of this agreement. The Policy Committee will be responsible for initiating a formal review process for the watershed-based plan conforming to Minnesota Statutes Chapters 103B and 103D, including public hearings. Upon completion of local review and comment, and approval of the plan for submittal by each party, the Policy Committee will submit the watershed-based plan jointly to BWSR for review and approval.
- c. **Adoption of the Plan.** The Parties agree to adopt and begin implementation of the plan within 120 days of receiving notice of state approval and provide notice of plan adoption pursuant to Minnesota Statutes Chapters 103B and 103D.

- 7. **Fiscal Agent:** *Marshall SWCD* will act as the fiscal agent for the purposes of this Agreement and agrees to:

- a. Accept all responsibilities associated with the implementation of the BWSR grant agreement for developing a watershed-based plan.
  - b. Perform financial transactions as part of grant agreement and contract implementation.
  - c. Annually provide a full and complete audit report.
  - d. Provide the Policy Committee with the records necessary to describe the financial condition of the BWSR grant agreement.
  - e. Retain fiscal records consistent with the agent’s records retention schedule until termination of the agreement (at that time, records will be turned over to *Middle-Snake-Tamarac Rivers Watershed District*).
8. **Grant Administration** *Marshall SWCD* will act as the grant administrator for the purposes of this Agreement and agrees to provide the following services:
- a. Accept all day-to-day responsibilities associated with the implementation of the BWSR grant agreement for developing a watershed-based plan, including being the primary BWSR contact for the *One Watershed, One Plan* Grant Agreement and being responsible for BWSR reporting requirements associated with the grant agreement.
  - b. Provide the Policy Committee with the records necessary to describe the planning condition of the BWSR grant agreement.
9. **Authorized Representatives:** The following persons will be the primary contacts for all matters concerning this Agreement:

Middle-Snake-Tamarac Rivers Watershed District  
 John Nelson  
 President  
 Email: john.nelson.mstrwd@gmail.com  
 701-741-1624

Joel Praska  
 District Administrator  
 Email: joel.praska@mstrwd.org  
 218-230-5703

Marshall County  
 Rolland Miller  
 County Commissioner  
 Email: Rolland.miller@co.marshall.mn.us  
 Telephone: 218-745-5511

Marshall SWCD  
 Duane Potucek  
 District Chairman  
 Email: darren.carlson@mn.nacdnet.net  
 Telephone: 218-745-5010

Polk County  
 Don Diedrich  
 County Commissioner  
 Email: don.diedrich@co.polk.mn.us  
 Telephone: 218-201-1466

West Polk SWCD  
 Derek Peterson  
 District Vice Chairman  
 Email: derek.d.peterson@hotmail.com  
 Telephone: 218-201-0164

**IN TESTIMONY WHEREOF** the Parties have duly executed this agreement by their duly authorized officers.  
*(Repeat this page for each participant)*

PARTNER: **Polk County**

APPROVED:

BY: \_\_\_\_\_  
Board Chair Date

BY: \_\_\_\_\_  
District Manager/Administrator Date

**APPROVED AS TO FORM** *(use if necessary)*

BY: \_\_\_\_\_  
County Attorney Date

**IN TESTIMONY WHEREOF** the Parties have duly executed this agreement by their duly authorized officers.  
*(Repeat this page for each participant)*

PARTNER: **West Polk SWCD**

APPROVED:

BY: \_\_\_\_\_  
Board Chair Date

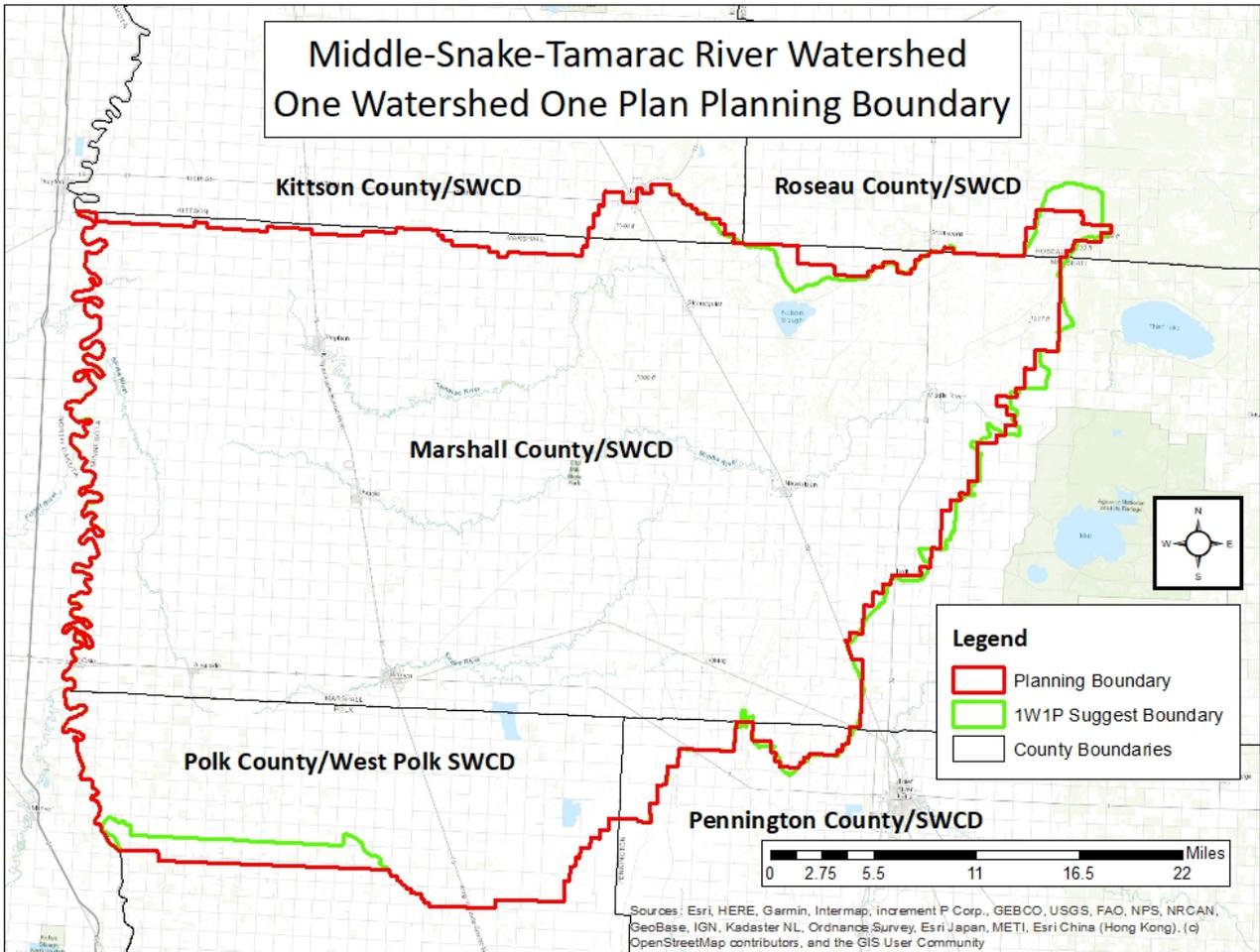
BY: \_\_\_\_\_  
District Manager/Administrator Date

**APPROVED AS TO FORM** *(use if necessary)*

BY: \_\_\_\_\_  
County Attorney Date

Attachment A

Need a Boundary Map





## **POLK COUNTY SOCIAL SERVICES**

612 North Broadway, Room 302, Crookston, MN 56716-1452

Phone (218) 281-3127 \* Fax (218) 281-3926

Toll Free (877) 281-3127

[www.co.polk.mn.us](http://www.co.polk.mn.us)

**TO:** Polk County Board of Commissioners

**FROM:** Karen Warmack, Director

**MEETING DATE:** May 19, 2020

**AGENDA ITEM:** Contract with Department of Employment and Economic Development  
(DEED)

**SUMMARY:**

DEED made some language changes to the contract brought to the board in April 2020. They are requesting board approval of the language changes. The allocation remains as approved in April 2020 in the amount of \$20,849. The funds will be provided to implement the SNAP Employment and Training Program services.

**ACTION REQUESTED:** (INFORMATION ONLY/MOTION/RESOLUTION)

1. Approval of the contract with Department of Employment and Economic Development in the amount not to exceed \$20,849 for the SNAP program. The contract period is effective through September 30, 2020.

PURCHASE OF SERVICE CONTRACT

THIS AGREEMENT, by and between Polk County Social Services (“Agency”), 612 N Broadway, Crookston, MN 56716, and the State of Minnesota acting through its Commissioner of the Department of Employment and Economic Development (DEED)(“Provider”) as delivered by Job Services, at the CareerForce location in Thief River Falls, 1301 Hwy 1 E, Thief River Falls, MN 56701”.

WITNESSETH:

WHEREAS, the State of Minnesota is empowered to enter into this agreement under Minnesota Statute § 471.59, subdivision 10; and

WHEREAS, funds have been made available to the Agency for the purpose of providing SNAP Employment and Training Program services; and

WHEREAS, Provider meets the state or federal standards for providing FSET services to persons; data reporting services; and

WHEREAS, the Polk County Human Services Committee of the County Board wishes to purchase SNAP Employment and Training services from the Provider; and

NOW, THEREFORE, in consideration of the mutual understandings and agreements set forth, Polk County Health and Human Services and the Provider agree as follows:

1. Provider’s Duties

Provider agrees to furnish the following services outlined below:

|                              |                  |
|------------------------------|------------------|
| <b>SNAP E&amp;T Program:</b> | Referral         |
|                              | Assessment       |
|                              | Orientation      |
|                              | Individual Plan  |
|                              | Job Readiness    |
|                              | Support Services |
|                              | Job Placement    |

Provider will be flexible in scheduling meetings with employed program participants so that work schedules are respected.

Provider will be responsible for Workforce One reporting of SNAP E&T services as required.

Services will be provided at:  
MN Department of Employment & Economic Development  
2015 Sahlstrom Dr, Suite 5  
Crookston, MN 56716

MN Department of Employment & Economic Development  
1424 Central Ave NE  
East Grand Forks, MN 56721

Or at other locations as agreed to by both parties.

2. Term of Agreement

- A. Effective date: May 1, 2020, or the date the Agency and State obtain all required signatures under Minnesota Statutes Section 16C.05, subdivision 2, whichever is later.
- B. Expiration date: September 30, 2020, or until all obligations have satisfactorily fulfilled, whichever occurs first.

3. Payments and Delivery of Services

- A. Agency will pay Provider for SNAP E&T Programs services performed by the Provider as required under this Agreement. All payments for services will not exceed \$9,239.00. No more than 7.5% of billed services will be for Administrative expenses. Payment for supportive services shall not exceed \$913.00.
- B. Provider will submit monthly invoices to the County identifying the individual registrants stating the services provided to that individual.
- C. Provider will notify the Agency immediately of SNAP referrals who fail to attend orientation.
- D. Provider will notify the Agency of SNAP participants who fail to comply with SNAP requirements.
- E. Agency and the Provider agree to monitor utilization and expenditures on a monthly basis. If expenditures are substantially above or below projection, Agency and Provider may consider modifications to the terms of this agreement Agency agrees to approach the Department of Health Services (DHS) for additional funds should the Provider's services exceeds the original funding available.

4. Authorized Representative

The Provider's authorized representative is Lorrie Janatopoulos, CareerForce Director, CareerForce Systems, 332 Minnesota Avenue, Suite E200, St. Paul, MN 55101 – 651/259-7572, or her successor.

The Agency's authorized representative is Karen Warmack, Director, Polk County Social Services, 612 North Broadway, Room 302, Crookston, MN 56716 – 218/399-8522, or her successor.

5. Eligibility for Services

- A. Determination of eligibility shall be completed in accordance with procedures in DHS Combined Manual.
- B. Any change in eligibility will initiate a notice by either Agency or the Provider within 14 days to the other party.

6. Payment Process

- A. Agency's obligation to make payment hereunder is subject to review by the Polk County Board of Commissioners to ensure that payment is for a referred individual and has not

previously been made. Nothing herein shall limit the right of either party to collect from the other any sums improperly paid or improperly withheld.

- B. Payment for services provided shall be made according to procedures outlined in *Item 3 Payment and Delivery*.
- C. Agency obligation to make payment for services hereunder is subject to audit by the Agency or their duly authorized designee and said audit shall be the final determination of Agency payment obligation.
- D. Provider will promptly reimburse Agency any payments received in excess of required payments hereunder.
- E. Agency shall not be obligated to honor claims, nor shall Provider claim for any services furnished or costs incurred by Provider, which are not specifically provided for hereunder or requested by Agency in writing during the term of this Agreement.

7. Audits and Record Disclosure

- A. Agency shall provide Provider with the reports and comply with the audit and record requirements. Provider is an agency of the State of Minnesota and is subject to the same audit and record disclosure requirements as is the Agency.
- B. Under Minn.Stat.16C.05 subd. 5, the Agency's books, records, documents and accounting procedures and practices relevant to this contract are subject to examination by the State and/or the State Auditor or Legislative Auditor, as appropriate, for a total of six years.

8. Debarment, Suspension, and Responsibility Certification

Federal Regulation 45 CFR 92.35 prohibits the State from purchasing goods or services with federal money from vendors who have been suspended or debarred by the federal government. Similarly, Minnesota Statutes, Section 16C.03, subd. 2 provides the Commissioner of Administration with the authority to debar and suspend vendors who seek to contract with the State/Department. Vendors may be suspended or debarred when it is determined, through a duly authorized hearing process, that they have abused the public trust in a serious manner.

By signing this Contract, the Provider certifies that it and its <sup>1</sup>Principals and Employees:

- A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from transacting business by or with any federal, state or local governmental department or agency; and
- B. Have not within a three-year period preceding this contract: 1) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (federal, state or local) transaction or contract: 2) violated any federal or state antitrust statutes: or 3) committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property; and
- C. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity for: 1) commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (federal, state or local) transaction; 2)

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<sup>1</sup> "Principals" for the purposes of this certification means officers; directors; owners; partners; and persons having primary management or supervisory responsibilities within a business entity (e.g. general manager; plant manager; head of a subsidiary, division, or business segment and similar positions).

violating any federal or state antitrust statutes; or 3) committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property; and

- D. Are not aware of any information and possess no knowledge that any subcontractor(s) that will perform work pursuant to this contract are in violation of any of the certifications set forth above.
- E. Shall immediately give written notice to the Contracting Officer should Provider come under investigation for allegations of fraud or a criminal offense in connection with obtaining, or performing: a public (federal, state or local government) transaction; violating any federal or state antitrust statutes; or committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.

9. Safeguard of Client Information

- A. The use or disclosure by any party of any private information concerning a client, in a violation of any rule of confidentiality or for any purpose not directly connected with the administration of Agency or the Provider's responsibility with respect to the Purchased Services, is prohibited without the written consent of the client or responsible parent or guardian.
- B. Agency and Provider agrees to comply in all respects with the Minnesota Government Data Practices Act, Minn. Stat. Section 13.01 - 13.48, as it applies to all data provided by the other party under this Agreement. Provider further agrees to comply with any requests of Board, which are necessitated by Agency obligations under said Act. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either the Agency or the Provider. If the Agency receives a request to release the data referred to in this Clause, the Agency will immediately notify the Provider. The Provider will give the Agency instructions concerning the release of the data to the requesting party before the data is release.
- C. Provider agrees to abide by the applicable provisions of the Minnesota Government Data Practices Act, Minn. Stat., Chapter 13, Health Insurance Portability and Accountability Act (HIPAA) requirements, and all other applicable state or federal laws, rules, regulations, or orders pertaining to privacy or confidentiality. Provider understands that all of the data created, collected, received, stored, used, maintained or disseminated by Provider in performing those functions that the Agency would perform as a government entity, is subject to the requirements of Chapter 13, and Provider must comply with those requirements as if it were a government entity.
- D. HIPAA Protocol - The Provider assures the Agency that it will comply with Health Information Portability and Accountability Act (HIPAA) requirements necessary to protect individual identifying health information (IIHI). Use and disclosure will require that all IIHI be: appropriately safeguarded; any misuse of IIHI will be reported to the County; secure satisfactory assurances from any subcontractor; grant individuals access and ability to amend their IIHI; make available an accounting of disclosures; release applicable records to the Agency or Department of Human Services if requested; and upon termination, return or destroy all IIHI in accordance with conventional record destruction practices.

10. Fair Hearing Appeal

Any determination, action, or inaction on the part of Agency relating to an individual's participation in the program is subject to the notice and hearing procedures in Minn. Stat. 256.045 and 256.86.

11. Equal Employment Opportunity and Civil Rights and Nondiscrimination Clause  
Provider agrees to comply with the Civil Rights Act of 1964, Executive Order No. 11246 as amended, the Minnesota Human Rights Act, and all applicable federal and state laws, rules, regulations, and orders prohibiting discrimination in employment, facilities and services. Provider shall not discriminate in employment, facilities, and in the rendering of purchased services hereunder on the basis of race, color, religion, age, sex, disability, marital status, public assistance status, creed, or national origin.
12. Rehabilitation Act Clause  
Agency agrees to comply with Section 504 of the Rehabilitation Act of 1973, as amended (29 USC 794) and all requirements imposed by the applicable HHS regulation (45 CFR Part 84). And all guidelines and interpretations issued pursuant thereto.
13. Liability and Worker's Compensation  
Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The Provider's liability shall be governed by the provisions of the Minnesota Tort Claims Act, Minn. Stat. § 3.736 and other applicable law. Pursuant to Minnesota law, Provider is self-insured for Worker's Compensation Insurance.
14. Right to Rescind  
Agency reserves the right to rescind any contract not in compliance with these requirements and retains all right thereafter to pursue any legal remedies against Provider.
15. Certification that Federal Funds do not Supplant or Replace Local or State Funds  
Provider hereby certifies that the federal funds to be used under this Agreement do not replace or supplant in any way state or local funds. The Provider certifies that the amount to be expended in this Agreement results in increased expenditures by the Provider for services of the type being purchased to individuals of the type included under the Agreement.
16. Conditions of the Parties' Obligations
  - A. It is understood and agreed that in the event the reimbursement by Agency from state and federal sources is not obtained and continued at an aggregate level sufficient to allow for the continued purchase of services, the obligations of each party hereunder shall thereupon be terminated.
  - B. Agency may at any time evaluate the performance of the Provider in regard to the terms of this Agreement to determine whether such performance merits continuation of this Agreement.
  - C. Any alterations, variations, modifications or waivers of provisions of this Agreement shall be valid only when they have been reduced to writing, duly signed, and attached to the original of this Agreement.
  - D. In the event of a revision in federal regulations which might make this Agreement ineligible for federal financial participation, all parties will review this Agreement.

Changes shall be valid only when they have been reduced to writing, duly signed, and attached to the original of this Agreement.

- E. Provider agrees to cooperate fully with Agency and its designated representatives in the development and implementation of Provider's services. Evaluated data collected will be used by Agency in its funding decisions and will be shared with the Provider and community.
- F. Provider agrees that in any reports, news releases, and public service announcements or publications regarding the Provider's program, Agency will be identified as a funding source.
- G. Agency agrees that any publicity regarding the subject matter of this Agreement must not be released without prior written approval from the Provider's authorized representative.
- H. Either party may terminate this agreement at any time, with or without cause, upon 30 days written notice to the other party.

17. Subcontracting and Assignment

Provider may enter into subcontracts for the performance of any of the responsibilities under this Agreement, subject to the approval of Agency.

18. Governing Law, Jurisdiction, and Venue

Minnesota law, without regard to its choice-of-law provisions, govern this agreement. Venue for all legal proceedings arising out of this agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

19. Audit

Under Minn. Stat. § 16C.05, subd. 5, the Agency's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by the Provider and/or the State Auditor or Legislative Auditor, as appropriate, for a total of six years.

IN WITNESS WHEREOF, Agency and Provider have signed this Agreement on the dates written below:

**1. STATE AGENCY**

By: \_\_\_\_\_  
(With Delegated Authority)

Name & Title: Lorrie Janatopoulos, CareerForce Director

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

**2. POLK COUNTY**

\_\_\_\_\_  
Chair, Polk County Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Attorney

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director, Polk County Social Services

\_\_\_\_\_  
Date

**3. COMMISSIONER OF ADMINISTRATION**  
(As Delegated to the Office of Procurement)

By: \_\_\_\_\_

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



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders, County Engineer

MEETING DATE: ~~03-17-2020~~ 05-19-2020

AGENDA ITEM: Sweeper Quotes

### SUMMARY:

- ~~1. Received quotes for Sweeping Streets in Small Cities.~~
- ~~2. Street Sweeping was budgeted in the current budget.~~
- ~~3. Received four quotes. Recommending contracting with Total Lawn Care of Crookston, MN in the amount of \$92 per hour.~~
4. Awarded quote to Total Lawn Care on 3-17-2020 to sweep county roads within small cities.
5. Total Lawn Care machine broke down and realized that it wouldn't be big enough to provide the service needed to sweep county roads.
6. Requested to be relieved of performing the work under this quote.
7. Talked to 2<sup>nd</sup> lowest quote who is Pro Sweep out of Fargo at a price of \$99.75 per hour.

### ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

- ~~1. A motion was made by \_\_\_\_\_ seconded by \_\_\_\_\_ to contract with Total Lawn Care of Crookston, MN in the amount of \$92 per hour for Street Sweeping Services.~~
2. A motion was made by \_\_\_\_\_ seconded by \_\_\_\_\_ to rescind the award with Total Lawn Care of Crookston, MN in the amount of \$92 per hour and award the quote to Pro Sweep of Fargo, ND in the amount of \$99.75 for Street Sweeping Services.





## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

---

TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: Richard Sanders, County Engineer

MEETING DATE: 05-19-2020

AGENDA ITEM: Concrete Repair in Crookston Shop

**SUMMARY:**

1. Received quotes to repair the concrete in the crookston shop area dedicated to vehicle storage.
2. Lowest responsible quote was Palmer Masonry and Concrete, LLC of Crookston, MN in the amount of \$19,306.00

**ACTION REQUESTED:** (INFORMATION ONLY/MOTION/RESOLUTION)

1. A motion was made by \_\_\_\_\_ seconded by \_\_\_\_\_ to award the quote to Palmer Masonry and Concrete, LLC



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

CHUCK WHITING, POLK COUNTY ADMINISTRATOR

FROM: Michelle M. Cote, Director of Property Records.

MEETING DATE: May 19, 2020

AGENDA ITEM: Liquor Licenses

SUMMARY: The applications &, payments have been received. Approval(s) by the County Sheriff and the County Attorney are pending

Approval of Annual Liquor License for:

- Lake View Resort, Inc
- Snow Sled Inn Bar and Grill/Deonne Maygra
- One N' Only of Euclid, Inc.
- Union Lake Sarah Campground Operations LLC

**ACTION REQUESTED:** (INFORMATION ONLY/**MOTION**/RESOLUTION)

A motion was made by Commissioner \_\_\_\_\_ seconded by Commissioner \_\_\_\_\_ and adopted by unanimous vote of the Board to approve the Annual Liquor Licenses for LakeView Resort, Inc., Snow Sled Inn Bar and Grill/Deonne Maygra, Union Lake Sarah Campground Operations LLC, and One N' Only of Euclid, Inc. conditional upon the approval of the County Sheriff and the County Attorney.



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

CHUCK WHITING, POLK COUNTY ADMINISTRATOR

FROM: Michelle M. Cote, Director of Property Records

MEETING DATE: May 19, 2020

AGENDA ITEM: Resolution (2020-46) Requesting The Polk County Auditor-Treasurer Abate The Penalty On Late Payment of Property Taxes For Taxes Payable May 15, 2020

**SUMMARY:**

The resolution presented to you for your approval provides penalty relief for property owners affected by the COVID19 Pandemic until July 15, 2020.

**ACTION REQUESTED:** (INFORMATION ONLY/MOTION/RESOLUTION)

Motion approving Resolution (2020-46)

RESOLUTION OF THE POLK COUNTY  
BOARD OF COMMISSIONERS

**Requesting The Polk County Auditor-Treasurer  
Abate The Penalty On Late Payment of Property  
Taxes For Taxes Payable May 15, 2020**

**RESOLUTION (2020-46)**

The following resolution (2020-46) was offered by Commissioner:

WHEREAS, On March 13, 2020, Governor Tim Walz issued Emergency Executive Order 20-01 declaring a Peacetime State of Emergency in response to the COVID-19 pandemic; and

WHEREAS, On March 15, 2020, Governor Walz issued Emergency Executive Order 20-02, ordering the temporary closure of all public and private schools to help slow the spread of COVID-19; and

WHEREAS, On March 16, 2020, Governor Walz issued Emergency Executive Order 20-04, ordering the temporary closure of bars, restaurants, and other places of accommodation to help slow the spread of the pandemic; and

WHEREAS, On March 16, 2020, Governor Walz issued Emergency Executive Order 20-05, providing certain relief to employers and unemployed workers during the COVID-19 emergency; and

WHEREAS, On March 20, 2020, Governor Walz issued Emergency Executive Order 20-20, requiring Minnesotans to stay at home; and

WHEREAS, Emergency Executive Order 20-05 recognizes that the economic insecurity caused by the COVID-19 pandemic will be a major concern for many Minnesotans; and

WHEREAS, Emergency Executive Order 20-15 recognizes that the State's response to the COVID-19 pandemic will result, either directly or indirectly, in the closure of many of Minnesota's small businesses; and

WHEREAS, Polk County desires to provide temporary relief to its residents and businesses within the County that have been directly or indirectly impacted by the economic pressures caused by the COVID-19 pandemic; and

WHEREAS, Polk County recognizes that as a result of unemployment, lost or reduced wages and the loss of business income, the prompt payment of property taxes will be a major economic pressure for many County residents this year; and

WHEREAS, Not all individual and business property owners are experiencing financial hardship due to COVID-19 in Polk County, and those who can, should pay their property taxes by the May 15th deadline. Individual and business property owners who utilize escrow payments should continue payments as scheduled; and

WHEREAS, State of Minnesota assessed properties are to be excluded from this resolution;

WHEREAS, Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board may, with the concurrence of the County Auditor-Treasurer, abate the penalty for late payment of property taxes; and

WHEREAS, The County Board finds that imposing a late payment on first half of 2020 property taxes would be unjust and unreasonable; and

NOW THEREFORE BE IT RESOLVED, By the Polk County Board of Commissioners as follows:

Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board hereby authorizes the Polk County Auditor-Treasurer the power to consider the COVID 19 impact a hardship and abate the penalty provided in Minn. Stat. § 279.01 for the payment of property taxes after May 15, 2020 through July 15, 2020.

The adjusted tax penalty table is as follows:

| Property Type:              | 2020   |        |        |         |       |        |       |        |       |        |       |
|-----------------------------|--------|--------|--------|---------|-------|--------|-------|--------|-------|--------|-------|
|                             | May 16 | June 1 | July 1 | July 16 | AUG 1 | Sept 1 | Oct 1 | Oct 16 | Nov 1 | Nov 17 | Dec 1 |
| Homestead and Seasonal Rec. |        |        |        |         |       |        |       |        |       |        |       |
| 1st half                    | -      | -      | -      | 2%      | 4%    | 5%     | 6%    | 6%     | 7%    | -      | 8%    |
| 2nd half                    | -      | -      | -      | -       | -     | -      | -     | 2%     | 4%    | -      | 5%    |
| Both Unpaid                 | -      | -      | -      | -       | -     | -      | -     | 4%     | 5.5%  | -      | 6.5%  |
| Agricultural Homesteads     |        |        |        |         |       |        |       |        |       |        |       |
| 1st half                    | -      | -      | -      | 2%      | 4%    | 5%     | 6%    | 6%     | 7%    | 7%     | 8%    |
| 2nd half                    | -      | -      | -      | -       | -     | -      | -     | -      | -     | 2%     | 4%    |
| Both Unpaid                 | -      | -      | -      | -       | -     | -      | -     | -      | -     | 4.5%   | 6%    |
| Nonhomesteads               |        |        |        |         |       |        |       |        |       |        |       |
| 1st half                    | -      | -      | -      | 4%      | 8%    | 9%     | 10%   | 10%    | 11%   | -      | 12%   |
| 2nd half                    | -      | -      | -      | -       | -     | -      | -     | 4%     | 8%    | -      | 9%    |
| Both Unpaid                 | -      | -      | -      | -       | -     | -      | -     | 7%     | 9.5%  | -      | 10.5% |
| Agricultural Nonhomesteads  |        |        |        |         |       |        |       |        |       |        |       |
| 1st half                    | -      | -      | -      | 4%      | 8%    | 9%     | 10%   | 10%    | 11%   | 11%    | 12%   |
| 2nd half                    | -      | -      | -      | -       | -     | -      | -     | -      | -     | 4%     | 8%    |
| Both Unpaid                 | -      | -      | -      | -       | -     | -      | -     | -      | -     | 7.5%   | 10%   |
| Personal Property           | -      | -      | -      | 8%      | 8%    | 8%     | 8%    | 8%     | 8%    | 8%     | 8%    |
| Manufactured Homes          |        |        |        |         |       |        |       |        |       |        |       |
| 1st half                    | -      | -      | -      | -       | -     | 8%     | 8%    | 8%     | 8%    | 8%     | 8%    |
| 2nd half                    | -      | -      | -      | -       | -     | -      | -     | -      | -     | 8%     | 8%    |

This Resolution does not limit the authority of the County Board to abate taxes or property values as otherwise provided by law.





## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: CHUCK WHITING, POLK COUNTY ADMINISTRATOR

MEETING DATE: May 19, 2020

AGENDA ITEM: COVID-19 Operations Planning

SUMMARY: With the Governor's recent executive orders, it appears we need to be inching back towards reopening, and with that a plan or set of operational guidelines are drafted for the Board's review.

1. My intention with this is to provide an umbrella set of policies and guidelines for departments to use when setting up their own department operational plans. Each department is different, their buildings are different and their work demands are different so it seems appropriate to set something up like this for them to utilize.
2. One aspect I am avoiding in these are mandated actions or requirements. This can bring on a second set of concerns that do not seem necessary at this point under the Governor's orders. Also, commissioners should note that the County is responsible for acquiring some supplies for work areas, and these may take some time to get considering the market demands that exist. With that, our basic operations will continue as they are until we can take steps to bring employees back to buildings and further steps to increase interaction with members of the public.
3. Currently we have been putting up plexiglass at counter areas, readying workspaces for social distancing and ordering supplies to meet our current needs. The Governor's recent orders did create an expectation that some form of reopening can begin (EO 20-56), while another order assured protections need to exist for employees (EO 20-55). The key to both of these is to assure a safe work environment for employees until we are ready to increase interaction with the public.
4. I am still working with department heads on finalizing this one page plan, and if ready by meeting time will ask the Board to adopt. Otherwise, I will have it on the May 26 agenda.

**ACTION REQUESTED:** Review and discussion plan, adopt if proposed to do so by the County Administrator.

# STATE OF MINNESOTA

Executive Department



## Governor Tim Walz

### Emergency Executive Order 20-55

#### Protecting the Rights and Health of At-Risk Populations during the COVID-19 Peacetime Emergency

**I, Tim Walz, Governor of the State of Minnesota**, by the authority vested in me by the Constitution and applicable statutes, issue the following Executive Order:

The COVID-19 pandemic presents an unprecedented challenge to our State. Minnesota has taken proactive steps to ensure that we are ahead of the curve on COVID-19 prevention and response. On March 13, 2020, I issued Executive Order 20-01 and declared a peacetime emergency because this pandemic, an act of nature, threatens the lives of Minnesotans, and local resources are inadequate to address the threat. In Executive Order 20-01, I directed all state agencies to submit proposed orders and rules to protect and preserve public health and safety. After notifying the Legislature, on April 13, 2020 and again on May 13, 2020, I issued Executive Orders extending the peacetime emergency declared in Executive Order 20-01.

As businesses reopen and some restrictions on movement have been relaxed, we must continue efforts to contain the spread of COVID-19 and to protect the most vulnerable Minnesotans, including the nearly 10,000 Minnesotans experiencing homelessness who are living outside or in a temporary shelter, the over 110,000 Minnesotans living in or receiving services from residential settings, the 778,000 Minnesotans under age 65 with an underlying health condition, and the 888,000 Minnesotans who are over age 65. Many Minnesotans at risk of serious illness due to COVID-19, including older adults and people with disabilities, whether they live in their own homes, a shelter, outdoors, in long-term care facilities, treatment centers, or a temporary location due to a COVID-19 infection, are in need of protections to support their health and safety during the COVID-19 pandemic.

We recognize that our communities of color and indigenous communities are disproportionately represented among populations with underlying conditions and co-morbidities that increase the risk of becoming severely ill if they contract COVID-19. These communities also make up a large percentage of the direct service caregivers working on the frontlines of this pandemic, and because of their interactions through their work, have increased chances to encounter and contract COVID-19. Taking action to protect vulnerable populations will help ensure we do not exacerbate these disparities.

Individuals experiencing homelessness face unique hurdles given the health and safety risks posed by COVID-19. All Minnesotans need safe and sanitary places to reside, to protect their own health and the health of those around them, and if they become sick, to obtain needed care and to recover. In particular, finding a safe and comfortable space to isolate when sick with COVID-19 is especially difficult for individuals experiencing homelessness and for those who cannot live in their own home. As a matter of public health and safety, it is important to provide assistance when possible to isolate these individuals.

Another subset of vulnerable Minnesotans are those losing essential community support or being transferred or displaced from their homes due to COVID-19. There is significant risk of hardship to individuals taken out of assisted living and placed in a new location that does not have necessary supports. Protections and guidelines are needed to provide assistance to government entities when evacuation of an individual who tested positive for COVID-19 is required.

Finally, vulnerable Minnesotans need to be able to protect themselves when they are engaged in activities of daily living. Like everyone, at-risk persons need to acquire groceries and other vital supplies and may require repairs or other services that cause workers to enter their living space. Being in close proximity to other individuals increases the chances of contracting COVID-19 and it is helpful to reduce instances of interaction and to take other mitigating steps to reduce the spread of COVID-19 to at-risk persons. Similarly, it is vital for at-risk persons to have access to personal protective equipment (“PPE”) and other supplies and to be made aware if a personal care assistant is no longer available to work with them.

In Minnesota Statutes 2019, section 12.02, subdivision 1, the Minnesota Legislature recognized the “existing and increasing possibility of the occurrence of natural and other disasters of major size and destructiveness” and conferred upon the Governor the emergency and disaster powers provided in Chapter 12 to “ensure the preparations of this state will be adequate to deal with disasters,” to “generally protect the public peace, health, and safety,” and to “preserve the lives and property of the people of the state.” Pursuant to Minnesota Statutes 2019, section 12.21, subdivision 1, the Governor has general authority to control the State’s emergency management as well as carry out the provisions of Minnesota’s Emergency Management Act. Pursuant to subdivision 3 of that same section, the Governor may “make, amend, and rescind the necessary orders and rules to carry out the provisions” of Minnesota Statutes 2019, Chapter 12. When approved by the Executive Council and filed in the Office of the Secretary of State, such orders and rules have the force and effect of law during the pendency of a peacetime emergency. Any inconsistent rules or ordinances of any agency or political subdivision of the state are suspended during the pendency of the emergency.

For these reasons, I order as follows:

1. **At-risk persons strongly urged to stay at home.** Beginning on Sunday, May 17, 2020 at 11:59 pm and continuing for the duration of the peacetime emergency declared in Executive Order 20-01 or until this Executive Order is rescinded, all at-risk persons currently living within the State of Minnesota are strongly urged to stay at home or in their place of residence except to engage in necessary activities for health and wellbeing (including, but not limited to, visiting medical professionals, picking up prescriptions and other medical equipment, grocery shopping, outdoor

exercise, child care, caring for family members or pets) and work, if it is not possible to work from home. People who can work from home must do so.

2. **At-risk persons defined.** Consistent with guidance issued by the Centers for Disease Control and Prevention (“CDC”), “at-risk persons” include people who are:
  - a. 65 years and older.
  - b. Living in a nursing home or a long-term care facility, as defined by the Commissioner of Health.
  - c. Any age with underlying medical conditions, particularly if not well controlled, including:
    - i. People with chronic lung disease or moderate to severe asthma.
    - ii. People who have serious heart conditions.
    - iii. People who are immunocompromised (caused by cancer treatment, smoking, bone marrow or organ transplantation, immune deficiencies, poorly controlled HIV or AIDS, or prolonged use of corticosteroids and other immune weakening medications).
    - iv. People with severe obesity (body mass index (BMI) of 40 or higher).
    - v. People with diabetes.
    - vi. People with chronic kidney disease undergoing dialysis.
    - vii. People with liver disease.
3. **“Homes” and “residences” defined.** For purposes of this Executive Order, “homes” and “residences” include mobile homes, hotels, motels, shared rental units, shelters, and similar facilities, to the extent they are used for lodging.
4. **Homeless population.** All persons who, either chronically or temporarily, lack a permanent residence may move freely, including to receive supports and services, but are strongly urged to obtain shelter or other safe spaces. Governmental and other entities are strongly urged to make 24-hour shelter or other safe spaces available as soon as possible and to the maximum extent practicable, and to use COVID-19 risk mitigation practices recommended by the CDC and the Minnesota Department of Health (“MDH”).
5. **Encampments.** Homeless encampments, including both new and existing encampments, should not be subject to sweeps or disbandment by state or local governments, as such sweeps or disbandments increase the potential risk and spread of COVID-19. Law enforcement is not prohibited from addressing trespassing or exigent circumstances (*i.e.*, those requiring immediate action to protect life, prevent

injury, or preserve evidence) that occur within encampments or among or including people staying outdoors. Law enforcement and other first responders should respond to trespassing and exigent circumstances as those situations require. If a local government entity is providing sufficient alternate housing, shelter, or encampment space that complies with the MDH guidance, *Homeless Services Settings: Interim Guidance for Providers*, and the CDC guidance, *Responding to COVID-19 Among People Experiencing Unsheltered Homelessness*, or if an encampment has reached a size or status that is a documented threat to the health, safety, or security of residents, state or local governments may restrict, limit, or close encampment spaces. I authorize the Commissioners of the Minnesota Housing Finance Agency and Human Services, as co-chairs of the Minnesota Interagency Council on Homelessness, to issue further guidance as needed to clarify this provision or further address the issue of homeless encampments.

6. **Protection and isolation spaces.** I order the Commissioners of Health, Human Services, and Public Safety to coordinate and issue guidance regarding the development and availability of increased protection and isolation spaces for at-risk populations and persons experiencing homelessness, including populations in or out of shelter, those experiencing homelessness due to being victims of crime, and individuals who do not need hospital-level care and do not have a home or other appropriate space where they can safely isolate.
7. **At-risk persons transferred or displaced.** I order the Commissioners of Human Services and Health to develop and implement guidelines to protect at-risk persons who are transferred or displaced from their home due to the state or local government's determination that the person requires a safer location to prevent future COVID-19 infections. The guidelines should provide special consideration for the needs of at-risk persons living with dementia, behavioral health conditions, substance use disorders, or any other condition or co-morbidity that increases the risk of non-COVID-19 harm, injury, or death as a result of transfer or displacement. The guidelines issued under this section should be consistent with Executive Order 20-14 and temporary waivers and program modifications implemented by the Commissioners of Human Services and Health, including those pursuant to Executive Orders 20-11 and 20-12.
8. **Unlicensed agency providers of services necessary for health and safety.** Beginning no later than May 18, 2020 at 5:00 pm, and continuing for the duration of the peacetime emergency declared in Executive Order 20-01 or until this Executive Order is rescinded, all unlicensed agency providers of services that are necessary for activities of daily living, as defined in Minnesota Statutes 2019, section 256B.0659 (“‘activities of daily living’ means grooming, dressing, bathing, transferring, mobility, positioning, eating, and toileting”), must provide notice to local county human services or tribal human services, to the managed care organization from which the provider agency has received payment, and to all persons they serve under Minnesota Statutes 2019, section 256B.0659, at least 72 hours prior to suspension or termination of services (*i.e.*, agency closure) if the closure is due to COVID-19. Agency providers retain their responsibilities as mandated reporters to the Minnesota

Adult Abuse Reporting Center. The Commissioner of Human Services may use the recipient protection provisions in Minnesota Statutes 2019, section 256B.0651, subdivision 17(b), to assist recipients and notify lead agencies.

9. **Accommodations for at-risk persons.** I order the Commissioner of Employment and Economic Development to issue such guidance as necessary for private and public businesses to provide accommodations to at-risk customers by adjusting times, services, and manner of delivering goods and services to minimize the risk of COVID-19 infection.
  
10. **Staffing, services, and PPE.** I order the Commissioners of Administration, Health, and Human Services to coordinate and provide proposals to support best-effort responses to allocate and distribute, as resources become available, appropriate staffing, services, and PPE to support at-risk and homeless populations and staff serving those populations in the following kinds of settings, where over 200,000 at-risk Minnesotans are living or receiving services: encampments, shelters, isolation settings, group homes, licensed residential settings for people with mental illness, licensed residential settings for people with substance use disorders, locations where personal care assistants provide services, affordable housing development, housing with services, boarding care, board and lodges, site-based supportive housing, skilled nursing facilities, child foster care (family and corporate), child residential facilities, and county and tribal child and adult protection.

Pursuant to Minnesota Statutes 2019, section 4.035, subdivision 2, and section 12.32, this Executive Order is effective immediately upon approval by the Executive Council. It remains in effect until the peacetime emergency declared in Executive Order 20-01 is terminated or until it is rescinded by proper authority.

A determination that any provision of this Executive Order is invalid will not affect the enforceability of any other provision of this Executive Order. Rather, the invalid provision will be modified to the extent necessary so that it is enforceable.

Signed on May 13, 2020.



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**Tim Walz**  
Governor

Filed According to Law:

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**Steve Simon**  
Secretary of State

Approved by the Executive Council on May 13, 2020:

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**Alice Roberts-Davis**  
Secretary, Executive Council

# STATE OF MINNESOTA

Executive Department



## Governor Tim Walz

### Emergency Executive Order 20-56

#### **Safely Reopening Minnesota's Economy and Ensuring Safe Non-Work Activities during the COVID-19 Peacetime Emergency**

**I, Tim Walz, Governor of the State of Minnesota**, by the authority vested in me by the Constitution and applicable statutes, issue the following Executive Order:

The COVID-19 pandemic continues to present an unprecedented and rapidly evolving challenge to our State. Since the World Health Organization (“WHO”) characterized the COVID-19 outbreak as a pandemic on March 11, 2020, confirmed cases of COVID-19 in Minnesota have rapidly increased. On March 15, 2020, Minnesota detected the first confirmed cases caused by “community spread”—infections not epidemiologically linked to overseas travel. By March 17, 2020, all fifty states had reported a confirmed case of COVID-19, and on March 21, 2020, the Minnesota Department of Health (“MDH”) announced the first confirmed fatality due to COVID-19 in Minnesota.

Minnesota has taken proactive steps to ensure that we are ahead of the curve on COVID-19 prevention and response. On March 13, 2020, I issued Executive Order 20-01 and declared a peacetime emergency because this pandemic, an act of nature, threatens the lives of Minnesotans, and local resources are inadequate to address the threat. After notifying the Legislature, on April 13, 2020 and again on May 13, 2020, I issued Executive Orders extending the peacetime emergency declared in Executive Order 20-01.

The need to slow the spread of the virus required the closure of certain non-critical businesses in our economy. Consistent with national trends, over 650,000 Minnesotans have applied for unemployment insurance since March 16, 2020. In Executive Order 20-33, seeking to balance public health needs and economic considerations, I directed the Commissioners of Health, Employment and Economic Development, and Labor and Industry to begin planning to allow more Minnesota workers to return to work when it is safe to do so. I explained that such a plan must include guidelines and requirements for appropriate social distancing, hygiene, and public health best practices. Executive Order 20-38 expanded exemptions related to outdoor recreational activities and facilities. Executive Orders 20-40 and 20-48 allowed for certain non-critical businesses to reopen after they had planned for and provided a safe work environment.

In light of our increased preparedness to treat those most vulnerable to COVID-19 and mitigate these ongoing economic impacts, this Executive Order continues our plan to safely reopen our economy by allowing even more non-critical businesses to reopen, provided that they follow guidance from MDH, the Department of Employment and Economic Development (“DEED”), and the Department of Labor and Industry (“DLI”). In particular, such businesses must ensure compliance with the Minnesota Occupational Safety and Health Act of 1973, Minnesota Statutes 2019, Chapter 182 (“Minnesota OSHA Standards”), in addition to guidelines related to COVID-19 set forth by MDH and the Centers for Disease Control and Prevention (“MDH and CDC Guidelines”).

Despite the progress we have made since declaring the COVID-19 peacetime emergency, certain establishments—including those in which people gather and linger, those with communal facilities, and those in which close physical contact is expected—continue to pose a public health risk. We must continue to carefully consider and prepare for the reopening of such businesses.

Likewise, certain non-work activities outside of the home are conducive to social distancing and hygiene, while others raise significant public health risks. Large social and other gatherings of people for extended time periods raise the risk of COVID-19 transmission from household to household. The risks of such transmission are diminished in transitory settings, such as retail establishments, where individual interactions and contact are more limited in duration.

In Minnesota Statutes 2019, section 12.02, the Minnesota Legislature conferred upon the Governor emergency powers “in order to (1) ensure that preparations of this state will be adequate to deal with disasters, (2) generally protect the public peace, health, and safety, and (3) preserve the lives and property of the people of the state.” Pursuant to Minnesota Statutes 2019, section 12.21, subdivision 1, the Governor has general authority to control the state’s emergency management as well as carry out the provisions of Minnesota’s Emergency Management Act.

Minnesota Statutes 2019, section 12.21, subdivision 3(7), authorizes the Governor to cooperate with federal and state agencies in “matters pertaining to the emergency management of the state and nation.” This includes “the direction or control of . . . the conduct of persons in the state, including entrance or exit from any stricken or threatened public place, occupancy of facilities, and . . . public meetings or gatherings.” Pursuant to subdivision 3 of that same section, the Governor may “make, amend, and rescind the necessary orders and rules to carry out the provisions” of Minnesota Statutes 2019, Chapter 12. When approved by the Executive Council and filed in the Office of the Secretary of State, such orders and rules have the force and effect of law during the peacetime emergency. Any inconsistent rules or ordinances of any agency or political subdivision of the state are suspended during the pendency of the emergency

For these reasons, I order as follows:

1. Executive Order 20-48 is rescinded as of Sunday, May 17, 2020 at 11:59 pm.
2. Paragraphs 6 through 8 of this Executive Order are effective as of Sunday, May 17, 2020 at 11:59 pm and remain in effect through Sunday, May 31, 2020 at 11:59 pm.
3. **Masks and face coverings strongly encouraged.** I strongly encourage all Minnesotans to wear a manufactured or homemade cloth face covering when they

leave their homes and travel to any public setting where social distancing measures are difficult to maintain (e.g., grocery stores and pharmacies) and to follow face covering guidelines issued by MDH and the CDC until this Executive Order is rescinded. Such face masks and coverings are for source control (to help limit the person wearing the covering from infecting others). They are not yet known to be protective of the wearer and therefore are not personal protective equipment.

4. **At-risk persons.** All persons currently living within the State of Minnesota who are at risk of severe illness from COVID-19, as defined by Executive Order 20-55, are strongly urged to stay at home or in their place of residence and follow the provisions of Executive Order 20-55.

5. **Definitions.**

- a. “Home” and “homes” and “residence” and “residences” are broadly defined to include mobile homes, hotels, motels, shared rental units, shelters, and similar facilities, to the extent they are used for lodging.
- b. “Worker” and “workers” are broadly defined to include owners, proprietors, employees, contractors, vendors, volunteers, and interns.
- c. “Business” and “businesses” are broadly defined to include entities that employ or engage workers, including private-sector entities, public-sector entities, non-profit entities, and state, county, and local governments.
- d. “Critical Businesses” are all businesses whose workers qualified for a Critical Sector exemption under paragraph 6 of Executive Order 20-48.
- e. “Non-Critical Businesses” are all businesses that are not Critical Businesses and are not closed under Executive Orders 20-04, as amended by Executive Orders 20-08 and 20-18.

6. **Activities outside of the home.** Mindful that we must continue to limit social interactions to protect public health, individuals may leave their homes for activities, subject to the requirements and guidelines set forth below. These requirements may be clarified, as deemed necessary by the Governor, to ensure the health, safety, and security of all Minnesotans. Clarifications will be available for public review at the State’s COVID-19 website (<https://mn.gov/covid19/>).

- a. **Guidelines.** Individuals engaging in activities outside of the home must follow the requirements of this Executive Order and MDH and CDC Guidelines. Individuals engaging in outdoor activities must follow the Minnesota Department of Natural Resources (“DNR”) and MDH guidelines on outdoor recreation and guidelines for facilities and the public (“Outdoor Recreation Guidelines”) available at DNR’s website (<https://www.dnr.state.mn.us/covid-19.html>).

- b. **Unnecessary travel strongly discouraged.** Consistent with federal guidance and to protect our neighbors, Minnesotans are encouraged to stay close to home and are strongly discouraged from engaging in unnecessary travel.
- c. **Gatherings.** All gatherings of more than 10 people are prohibited. Gatherings are groups of individuals, who are not members of the same household, congregated together for a common or coordinated social, civic, community, faith-based, leisure, or recreational purpose—even if social distancing can be maintained. This prohibition includes planned and spontaneous gatherings, public and private gatherings, and indoor and outdoor gatherings. Examples of prohibited gatherings include, but are not limited to, social, civic, community, faith-based, or leisure events, sporting or athletic events, performances, concerts, conventions, fundraisers, parades, fairs, and festivals that bring together more than 10 people from more than one household. Prohibited gatherings do not include commercial activity by workers and customers of Critical and Non-Critical Businesses.
  - i. **Legislative and other governmental meetings.** The limits on gatherings in this Executive Order do not apply to legislative and other governmental meetings. Remote meetings are strongly encouraged whenever possible.
  - ii. **The Judicial Branch.** The limits on gatherings in this Executive Order do not apply to proceedings held by the Minnesota Judicial Branch. Proceedings held by the Judicial Branch are subject to the policies established by the chief justice and will occur as directed by court order. Individuals may appear as directed by a Minnesota state court, including to serve as a juror, appear as a party, as a witness, or as legal counsel on behalf of a party, or otherwise to comply as directed by a court order, subpoena, or summons.
  - iii. **Federal activities.** Nothing in this Executive Order will be construed to limit, prohibit, or restrict in any way the operations of the federal government or the movement of federal officials in Minnesota while acting in their official capacity, including federal judicial, legislative, and executive staff and personnel.
  - iv. **Drive-in gatherings.** To enable safe congregation of more than 10 people, drive-in gatherings are permitted, provided that all participants remain within their own vehicles and follow guidelines provided by MDH and available at MDH’s website (<https://www.health.state.mn.us/diseases/coronavirus/>).

d. **Tribal Activities and Lands.**

- i. Activities by tribal members within the boundaries of their tribal reservations are exempt from the restrictions in this Executive Order but may be subject to restrictions by tribal authorities.
- ii. Activities within the boundaries of federal land held in trust for one of the 11 Minnesota Tribal Nations are exempt from the restrictions in this Executive Order but may be subject to restrictions by tribal authorities.
- iii. Activities by tribal members to exercise their federal treaty rights within the boundaries of their treaty territory (also known as “ceded territory”) are exempt from the restrictions in this Executive Order but may be subject to restrictions by applicable tribal authorities.
- iv. Tribal members may travel to and from their tribal reservations in accordance with applicable tribal law.

7. **Workers and businesses.** Workers and businesses are subject to the requirements set forth below.

- a. **Extension of temporary closure of bars, restaurants, and other places of public accommodation.** The closure of bars, restaurants, and other public accommodations set forth in Executive Order 20-04, as amended by Executive Orders 20-08 and 20-18, is extended until May 31, 2020 at 11:59 pm. Barbershops and salons may continue to conduct retail product sales in accordance with the requirements for Non-Critical Businesses set forth below.
- b. **Plan to reopen bars, restaurants, and other places of public accommodation.** The Commissioners of Health, Employment and Economic Development, and Labor and Industry are directed to develop a phased plan to achieve the limited and safe reopening of bars, restaurants, and other places of public accommodation beginning on June 1, 2020. This plan will be ready for presentation to the public no later than May 20, 2020.
- c. **Continue to work from home whenever possible.** Any worker who can work from home must do so.
- d. **Critical Businesses.** Businesses whose workers qualified for a Critical Sector exemption under paragraph 6 of Executive Order 20-48 may continue to operate in the same manner as provided in Executive Order 20-48.
  - i. **Child care businesses and youth programming.** Child care providers and other businesses providing care and programming to children and youth of Critical Businesses, including workers in child care centers, family child care, certified centers, youth summer programming (including day camps but not overnight camps), and

other activities and facilities, are Critical Businesses. These businesses are encouraged to prioritize enrollment for workers in Critical Businesses according to guidance provided by the Children’s Cabinet and other agencies. This category continues to include workers in a personal home, such as family, friend, and neighbor care necessary for workers to continue to perform their duties. These settings must adhere to MDH and CDC Guidelines.

- e. **Non-Critical Businesses.** If it has not done so already, a Non-Critical Business choosing to open or remain open must establish and implement a COVID-19 Preparedness Plan (“Plan”). Each Plan must provide for the business’s implementation of Minnesota OSHA Standards and MDH and CDC Guidelines in their workplaces. These requirements are set forth in guidance published by DEED and DLI (“Plan Guidance”) available on DEED’s website (<https://mn.gov/deed/safework/>).

  - i. **Required Plan content.** As set forth in the Plan Guidance, at a minimum, each Plan must adequately address the following areas:
    - A. **Require work from home whenever possible.** All Plans must ensure that all workers who can work from home continue to do so.
    - B. **Ensure that sick workers stay home.** All Plans must establish policies and procedures, including health screenings, that prevent sick workers from entering the workplace.
    - C. **Social distancing.** All Plans must establish social distancing policies and procedures.
    - D. **Worker hygiene and source control.** All Plans must establish hygiene and source control policies for workers.
    - E. **Cleaning, disinfection, and ventilation protocols.** All Plans must establish cleaning, disinfection, and ventilation protocols for areas within the workplace.
  - ii. **Customer facing businesses.** All Non-Critical Businesses that are customer facing (*i.e.*, businesses that have in-person customer interactions) must include additional Plan provisions to keep the public and workers safe as set forth in the Plan Guidance available on DEED’s website (<https://mn.gov/deed/safework/>). This includes requirements that workers and customers must maintain physical distancing of 6 feet and that store occupancy must not exceed 50 percent of the normal occupant capacity as determined by the fire marshal. In customer facing businesses that share common areas, such as malls, all Plans must similarly include a facility occupancy that

must not exceed 50 percent of the normal occupant capacity as determined by the fire marshal and provide an enhanced sanitizing, cleaning, and disinfecting regimen consistent with Minnesota OSHA Standards and MDH and CDC Guidelines for those common areas. All Plans must also include signage in common areas to discourage gathering.

- iii. **Household services businesses.** All Non-Critical Businesses that provide household services (*e.g.*, housecleaning, maid services, and piano tuners) must also develop Plan provisions intended to keep customers and workers safe as set forth in the Plan Guidance available on DEED’s website (<https://mn.gov/deed/safework/>).
- iv. **Optional template.** A template COVID-19 Preparedness Plan, which covers the above requirements, is available as part of the Plan Guidance, available on DEED’s website (<https://mn.gov/deed/safework/>).
- v. **Certification and signature.** Senior management responsible for implementing the Plan must sign and certify the Plan, affirming their commitment to implement and follow the Plan.
- vi. **Dissemination and posting.** Each Non-Critical Business must provide its Plan, in writing, to all workers, and the Plan must be posted at all of the business’s workplaces in locations that will allow for the Plan to be readily reviewed by all workers. Where physical posting is impracticable, the Plan can be posted electronically, provided that the Plan is received by all workers and remains available for their review.
- vii. **Training.** Each Non-Critical Business must ensure that training is provided to workers on the contents of its Plan and required procedures, so that all workers understand and are able to perform the precautions necessary to protect themselves and their co-workers. This training should be easy to understand and available in the appropriate language and literacy level for all workers. Businesses should also take steps to supervise workers and ensure that workers understand and adhere to necessary precautions to prevent COVID-19 transmission. Documentation demonstrating compliance with this training requirement must be maintained and made available to regulatory authorities and public safety officers, including DLI, upon request.
- viii. **Compliance.** Employees and management must work together to ensure compliance with the Plan, implement all protocols, policies, and procedures, and create a safe and healthy work environment.
- ix. **Availability to regulatory authorities and public safety officers.** Non-Critical Businesses do not need to submit their Plans for

preapproval. Upon request, Non-Critical Businesses must make their Plans available to regulatory authorities and public safety officers, including DLI.

x. In the event of a complaint or dispute related to a Non-Critical Business's Plan, DLI is authorized to determine whether the Plan adequately implements Minnesota OSHA Standards and MDH and CDC Guidelines in its workplaces.

f. Executive Order 20-54 remains in full force and effect. All work must be conducted in a manner that adheres to Minnesota OSHA Standards and MDH and CDC Guidelines, including social distancing and hygiene practices. Under existing law and authority, DLI may issue citations, civil penalties, or closure orders to places of employment with unsafe or unhealthy conditions, and DLI may penalize businesses that retaliate against employees who raise safety and health concerns.

8. **Outdoor recreational activities and associated facilities.** Notwithstanding Executive Orders 20-04, 20-08, and 20-18, the below facilities are permitted to be open and do business, provided that they adhere to paragraph 6 of this Executive Order and the Outdoor Recreation Guidelines available at DNR's website (<https://www.dnr.state.mn.us/covid-19.html>). This permission **does not extend to** charter boats, launches, or facilities that involve prohibited gatherings or people in groups or close proximity (*e.g.*, mini golf, pools, commercial outdoor racetracks, and concert venues). **Indoor facilities** associated with outdoor recreational facilities covered by Executive Orders 20-04, 20-08, and 20-18, must comply with those Executive Orders, and all indoor facilities associated with outdoor recreational facilities must also conform with the provisions of paragraph 7 of this Executive Order. I encourage public outdoor recreational facilities be open for families and children, and direct all individuals utilizing such facilities to follow the Outdoor Recreation Guidelines. All outdoor recreational activities and facilities must comply with Minnesota law, including but not limited to license and permit requirements, invasive species regulations, and park rules.

- a. Minnesota State Parks, Trails, State Forests, State Recreation Areas, Wildlife Management Areas, Scientific and Natural Areas, and other State managed recreational lands.
- b. Locally, regionally, and privately managed parks and trails.
- c. State, regional, or local public water accesses.
- d. Public and private marinas and docks that provide storage, docking, and mooring services to slip owners, seasonal renters, and the general public, as well as facilities that provide safety-related services including fueling, emergency dockage, and sanitary pump-out stations.

- e. Public and private golf courses and outdoor driving ranges.
  - f. Ski areas.
  - g. Off-highway vehicles, snowmobiles, and watercraft repair shops, sales facilities, and showrooms.
  - h. Lake service providers to install, repair, and remove docks, boatlifts, and other water related equipment or deliver boats.
  - i. Bait and tackle shops.
  - j. Outdoor shooting ranges and game farms.
  - k. Outdoor recreational equipment rental outlets. Equipment may be rented but only if the equipment can be effectively sanitized between uses. Such outlets must implement clear check-in and check-out procedures that minimize contact between customers and workers. Any rentals must be conducted in accordance with the Outdoor Recreation Guidelines.
  - l. Dispersed and remote camping sites for single household use. A dispersed campsite is a single campsite, not in a developed campground, used for overnight camping. A remote campsite is a designated backpack or watercraft campsite, not in a developed campground, used for overnight camping. Both private and public developed campgrounds remain closed to recreational camping.
  - m. Outdoor tournaments, competitions, practices, and sports that allow for social distance, do not require group gatherings prohibited by paragraph 6.c, and that adhere to the Outdoor Recreation Guidelines.
  - n. Small one-on-one or one-on-two person guided and instructional activities such as guided fishing, birding, or outdoor fitness training. Guided and instructional activities must be conducted in accordance with the Outdoor Recreation Guidelines.
  - o. Any other outdoor recreation activities and facilities that may be designated in the Outdoor Recreation Guidelines.
9. Minnesotans must respect the efforts of employers or businesses to protect the safety of their workers and customers by complying with those businesses' social distancing and hygiene instructions. Employers must post social distancing and hygiene instructions at entrances and in locations that can be easily seen by customers and visitors.
10. I urge all Minnesotans to voluntarily comply with this Executive Order. Pursuant to Minnesota Statutes 2019, section 12.45, an individual who willfully violates this Executive Order is guilty of a misdemeanor and upon conviction must be punished by

a fine not to exceed \$1,000 or by imprisonment for not more than 90 days. Any business owner, manager, or supervisor who requires or encourages any of their employees, contractors, vendors, volunteers, or interns to violate this Executive Order is guilty of a gross misdemeanor and upon conviction must be punished by a fine not to exceed \$3,000 or by imprisonment for not more than a year. In addition to those criminal penalties, the Attorney General, as well as city and county attorneys, may seek any civil relief available pursuant to Minnesota Statutes 2019, section 8.31, for violations of this Executive Order, including civil penalties up to \$25,000 per occurrence from businesses and injunctive relief. Nothing in this Executive Order is intended to encourage or allow law enforcement to transgress individual constitutional rights.

Pursuant to Minnesota Statutes 2019, section 4.035, subdivision 2, and section 12.32, this Executive Order is effective immediately upon approval by the Executive Council. It remains in effect until the peacetime emergency declared in Executive Order 20-01 is terminated or until it is rescinded by proper authority.

A determination that any provision of this Executive Order is invalid will not affect the enforceability of any other provision of this Executive Order. Rather, the invalid provision will be modified to the extent necessary so that it is enforceable.

Signed on May 13, 2020.



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**Tim Walz**  
Governor

Filed According to Law:

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**Steve Simon**  
Secretary of State

Approved by the Executive Council on May 13, 2020:

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**Alice Roberts-Davis**  
Secretary, Executive Council



## Board of Commissioners

Polk County Government Center  
612 N Broadway – Room 211  
Crookston, MN 56716-1452

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**TO: POLK COUNTY BOARD OF COMMISSIONERS**

**FROM: CHUCK WHITING, POLK COUNTY ADMINISTRATOR**

**MEETING DATE: May 19, 2020**

**AGENDA ITEM: Legislative Update**

**SUMMARY:** The Legislature is moving towards passing through federal CARES funds to counties in response to the COVID-19 pandemic to address local government costs.

1. Attached are, as of this past Thursday, an AMC summary of the house and senate proposals which do vary in some respects. The actual calculated pass through of funds to Minnesota counties for each body is also attached.
2. The legislative session is set to adjourn next Wednesday, so by meeting time there may be a reconciled bill to make the Board aware of. Staff is tracking our COVID-19 related costs that these funds should cover, but much more review of criteria for use of these funds will need to be understood sometime after the session adjourns.

**ACTION REQUESTED:** Information and discussion only.

## House and Senate CARES Act Proposals

14-May-20

|                                   | Senate (SF 4564)<br><a href="#">Bill Text</a>  | House (HF 4673)<br><a href="#">Bill Text</a>  |
|-----------------------------------|--|---|
| <b>Total Appropriation</b>        | \$667 million  | \$667 million   |
| <b>Allocation method</b>          | One appropriation/round of payments. DOR appropriates funds to eligible counties, cities, and towns by June 15th. In total, roughly, \$394 million to counties, \$297 million to cities, and \$23 million to townships.  | Two rounds of payments. First round payment (\$567 million) sent out by June 15th--\$255 million of this to cities, \$312 million to counties. Requires counties to reimburse cities/towns under 500 who demonstrate to the county documented costs related to COVID-19. The second round/pot of funding (remaining \$100 million) is for needs-based grants to local governments. Priority is given to communities with high outbreaks or new/unanticipated costs. Applications for grant funds open from August 1 until December 1, 2020. |
| <b>Formula</b>                    | County distributions = an "initial county distribution amount" of \$174.49 per person subtracted by any eligible city per capita and township per capita. City per capitas equal the greater of \$5000 or city's population multiplied by \$87. Township per capitas equal the greater of \$2,500 or the town's population multiplied by \$25. | County distributions = \$79.54 per capita + \$21.91 per person within a county located outside an eligible city or town.  |
| <b>Range of county per capita</b> | \$87 - \$147 per capita depending on county  | \$79 - \$95 per capita depending on county  |
| <b>Pay back date to state</b>     | Requires local governments to return unspent funds to DOR by November 1, 2020 unless they have entered into a collaborative agreement with another unit of local government, at which they have until December 15th to use funds.  | Requires local government to return any unspent aid (from the first round/pot) by October 1st 2020. Grant funds allocated and not used in the second pot must be sent back to DOR by December 15th.   |
| <b>Additional guidelines</b>      | Requires that distributions be used in accordance with federal CARES Act. No additional guidelines.  | Requires that distributions be used in accordance with the federal CARES ACT and requires counties to use at least 18 percent of their aid for emergency financial assistance to individuals or for economic support for businesses.  |
| <b>County runs/data</b>           | <a href="#">Click here</a>   | <a href="#">Click here</a>  |

Distribution parameters:  
\$174.49/capita initial dist

STATE TOTAL                    5,639,632                    316,906,613                    667,156,931                    429,688,596 \$                    554,374,948 \$                    98.30

| COUNTY NAME       | POPULATION | DIRECT FEDERAL ALLOCATION AMOUNT | COUNTY INITIAL DISTRIBUTION AMT | COUNTY SUBTRACTION AMOUNT * | COUNTY DISTRIBUTION AMOUNT ** | COUNTY DISTRIBUTION AMOUNT PER CAPITA |
|-------------------|------------|----------------------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------------------|
| AITKIN            | 15,886     | -                                | 2,771,948                       | 612,260                     | 2,159,688                     | 135.95                                |
| ANOKA             | 356,921    | -                                | 62,279,145                      | 30,793,091                  | 31,486,054                    | 88.22                                 |
| BECKER            | 34,423     | -                                | 6,006,469                       | 1,647,982                   | 4,358,487                     | 126.62                                |
| BELTRAMI          | 47,188     | -                                | 8,233,834                       | 2,098,645                   | 6,135,189                     | 130.02                                |
| BENTON            | 40,889     | -                                | 7,134,722                       | 2,683,936                   | 4,450,786                     | 108.85                                |
| BIG STONE         | 4,991      | -                                | 870,880                         | 335,820                     | 535,060                       | 107.20                                |
| BLUE EARTH        | 67,653     | -                                | 11,804,772                      | 5,097,619                   | 6,707,153                     | 99.14                                 |
| BROWN             | 25,008     | -                                | 4,363,646                       | 1,874,089                   | 2,489,557                     | 99.55                                 |
| CARLTON           | 35,871     | -                                | 6,259,131                       | 2,026,763                   | 4,232,368                     | 117.99                                |
| CARVER            | 105,089    | -                                | 18,336,980                      | 8,554,626                   | 9,782,354                     | 93.09                                 |
| CASS              | 29,779     | -                                | 5,196,138                       | 1,146,652                   | 4,049,486                     | 135.98                                |
| CHIPPEWA          | 11,800     | -                                | 2,058,982                       | 814,184                     | 1,244,798                     | 105.49                                |
| CHISAGO           | 56,579     | -                                | 9,872,470                       | 3,714,637                   | 6,157,833                     | 108.84                                |
| CLAY              | 64,222     | -                                | 11,206,097                      | 5,072,052                   | 6,134,045                     | 95.51                                 |
| CLEARWATER        | 8,818      | -                                | 1,538,653                       | 374,939                     | 1,163,714                     | 131.97                                |
| COOK              | 5,463      | -                                | 953,239                         | 145,770                     | 807,469                       | 147.81                                |
| COTTONWOOD        | 11,196     | -                                | 1,953,590                       | 781,962                     | 1,171,628                     | 104.65                                |
| CROW WING         | 65,055     | -                                | 11,351,447                      | 3,805,714                   | 7,545,733                     | 115.99                                |
| DAKOTA            | 429,021    | -                                | 74,859,874                      | 36,300,296                  | 38,559,578                    | 89.88                                 |
| DODGE             | 20,934     | -                                | 3,652,774                       | 1,335,916                   | 2,316,858                     | 110.67                                |
| DOUGLAS           | 38,141     | -                                | 6,655,223                       | 2,111,169                   | 4,544,054                     | 119.14                                |
| FARIBAULT         | 13,653     | -                                | 2,382,312                       | 927,001                     | 1,455,311                     | 106.59                                |
| FILLMORE          | 21,067     | -                                | 3,675,981                       | 1,294,693                   | 2,381,288                     | 113.03                                |
| FREEBORN          | 30,281     | -                                | 5,283,732                       | 2,156,718                   | 3,127,014                     | 103.27                                |
| GOODHUE           | 46,340     | -                                | 8,085,867                       | 3,147,624                   | 4,938,243                     | 106.57                                |
| GRANT             | 5,972      | -                                | 1,042,054                       | 360,797                     | 681,257                       | 114.08                                |
| HENNEPIN          | 1,265,843  | 220,879,842                      | -                               | 109,682,727                 | 111,197,115                   | 87.84                                 |
| HOUSTON           | 18,600     | -                                | 3,245,514                       | 1,177,243                   | 2,068,271                     | 111.20                                |
| HUBBARD           | 21,491     | -                                | 3,749,965                       | 852,693                     | 2,897,272                     | 134.81                                |
| ISANTI            | 40,596     | -                                | 7,083,596                       | 2,040,892                   | 5,042,704                     | 124.22                                |
| ITASCA            | 45,130     | -                                | 7,874,734                       | 2,405,452                   | 5,469,282                     | 121.19                                |
| JACKSON           | 9,846      | -                                | 1,718,029                       | 630,088                     | 1,087,941                     | 110.50                                |
| KANABEC           | 16,337     | -                                | 2,850,643                       | 668,205                     | 2,182,438                     | 133.59                                |
| KANDIYOHI         | 43,199     | -                                | 7,537,794                       | 2,723,871                   | 4,813,923                     | 111.44                                |
| KITTSOON          | 4,298      | -                                | 749,958                         | 295,530                     | 454,428                       | 105.73                                |
| KOOCHECHING       | 12,229     | -                                | 2,133,838                       | 677,249                     | 1,456,589                     | 119.11                                |
| LAC QUI PARLE     | 6,623      | -                                | 1,155,647                       | 384,844                     | 770,803                       | 116.38                                |
| LAKE              | 10,641     | -                                | 1,856,748                       | 558,167                     | 1,298,581                     | 122.04                                |
| LAKE OF THE WOODS | 3,740      | -                                | 652,593                         | 109,011                     | 543,582                       | 145.34                                |
| LE SUEUR          | 28,887     | -                                | 5,040,493                       | 1,786,376                   | 3,254,117                     | 112.65                                |
| LINCOLN           | 5,639      | -                                | 983,949                         | 335,877                     | 648,072                       | 114.93                                |
| LYON              | 25,474     | -                                | 4,444,958                       | 1,922,051                   | 2,522,907                     | 99.04                                 |
| MCLEOD            | 35,893     | -                                | 6,262,970                       | 2,525,979                   | 3,736,991                     | 104.11                                |
| MAHNOMEN          | 5,527      | -                                | 964,406                         | 246,761                     | 717,645                       | 129.84                                |
| MARSHALL          | 9,336      | -                                | 1,629,039                       | 566,353                     | 1,062,686                     | 113.83                                |
| MARTIN            | 19,683     | -                                | 3,434,487                       | 1,413,894                   | 2,020,593                     | 102.66                                |
| MEEKER            | 23,222     | -                                | 4,052,007                       | 1,285,362                   | 2,766,645                     | 119.14                                |
| MILLE LACS        | 26,277     | -                                | 4,585,074                       | 1,290,526                   | 3,294,548                     | 125.38                                |
| MORRISON          | 33,386     | -                                | 5,825,523                       | 1,765,055                   | 4,060,468                     | 121.62                                |
| MOWER             | 40,062     | -                                | 6,990,418                       | 2,957,129                   | 4,033,289                     | 100.68                                |
| MURRAY            | 8,194      | -                                | 1,429,771                       | 485,362                     | 944,409                       | 115.26                                |
| NICOLLET          | 34,274     | -                                | 5,980,470                       | 2,610,565                   | 3,369,905                     | 98.32                                 |
| NOBLES            | 21,629     | -                                | 3,774,044                       | 1,627,539                   | 2,146,505                     | 99.24                                 |
| NORMAN            | 6,375      | -                                | 1,112,374                       | 415,843                     | 696,531                       | 109.26                                |
| OLMSTED           | 158,293    | -                                | 27,620,546                      | 12,349,798                  | 15,270,748                    | 96.47                                 |
| OTTER TAIL        | 58,746     | -                                | 10,250,590                      | 3,133,600                   | 7,116,990                     | 121.15                                |
| PENNINGTON        | 14,119     | -                                | 2,463,624                       | 942,975                     | 1,520,649                     | 107.70                                |

Distribution parameters:  
\$174.49/capita initial dist

STATE TOTAL                    5,639,632                    316,906,613                    667,156,931                    429,688,596 \$                    554,374,948 \$                    98.30

| COUNTY NAME     | POPULATION | DIRECT FEDERAL ALLOCATION AMOUNT | COUNTY INITIAL DISTRIBUTION AMT | COUNTY SUBTRACTION AMOUNT * | COUNTY DISTRIBUTION AMOUNT ** | COUNTY DISTRIBUTION AMOUNT PER CAPITA |
|-----------------|------------|----------------------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------------------|
| PINE            | 29,579     | -                                | 5,161,240                       | 1,461,858                   | 3,699,382                     | 125.07                                |
| PIPESTONE       | 9,126      | -                                | 1,592,396                       | 629,469                     | 962,927                       | 105.51                                |
| POLK            | 31,364     | -                                | 5,472,704                       | 2,160,302                   | 3,312,402                     | 105.61                                |
| POPE            | 11,249     | -                                | 1,962,838                       | 601,144                     | 1,361,694                     | 121.05                                |
| RAMSEY          | 550,321    | 96,026,771                       | -                               | 47,356,294                  | 48,670,477                    | 88.44                                 |
| RED LAKE        | 4,055      | -                                | 707,557                         | 241,816                     | 465,741                       | 114.86                                |
| REDWOOD         | 15,170     | -                                | 2,647,013                       | 1,018,938                   | 1,628,075                     | 107.32                                |
| RENVILLE        | 14,548     | -                                | 2,538,481                       | 947,604                     | 1,590,877                     | 109.35                                |
| RICE            | 66,972     | -                                | 11,685,944                      | 4,770,136                   | 6,915,808                     | 103.26                                |
| ROCK            | 9,315      | -                                | 1,625,374                       | 630,815                     | 994,559                       | 106.77                                |
| ROSEAU          | 15,165     | -                                | 2,646,141                       | 747,169                     | 1,898,972                     | 125.22                                |
| ST. LOUIS       | 199,070    | -                                | 34,735,724                      | 14,523,147                  | 20,212,577                    | 101.54                                |
| SCOTT           | 149,013    | -                                | 26,001,278                      | 11,220,371                  | 14,780,907                    | 99.19                                 |
| SHERBURNE       | 97,238     | -                                | 16,967,059                      | 5,804,164                   | 11,162,895                    | 114.80                                |
| SIBLEY          | 14,865     | -                                | 2,593,794                       | 911,168                     | 1,682,626                     | 113.19                                |
| STEARNS         | 161,075    | -                                | 28,105,977                      | 11,415,684                  | 16,690,293                    | 103.62                                |
| STEELE          | 36,649     | -                                | 6,394,884                       | 2,785,495                   | 3,609,389                     | 98.49                                 |
| STEVENS         | 9,805      | -                                | 1,710,874                       | 674,068                     | 1,036,806                     | 105.74                                |
| SWIFT           | 9,266      | -                                | 1,616,824                       | 606,901                     | 1,009,923                     | 108.99                                |
| TODD            | 24,664     | -                                | 4,303,621                       | 1,168,211                   | 3,135,410                     | 127.12                                |
| TRAVERSE        | 3,259      | -                                | 568,663                         | 221,253                     | 347,410                       | 106.60                                |
| WABASHA         | 21,627     | -                                | 3,773,695                       | 1,361,728                   | 2,411,967                     | 111.53                                |
| WADENA          | 13,682     | -                                | 2,387,372                       | 827,523                     | 1,559,849                     | 114.01                                |
| WASECA          | 18,612     | -                                | 3,247,608                       | 1,260,872                   | 1,986,736                     | 106.74                                |
| WASHINGTON      | 262,440    | -                                | 45,793,156                      | 21,938,972                  | 23,854,184                    | 90.89                                 |
| WATONWAN        | 10,897     | -                                | 1,901,418                       | 771,848                     | 1,129,570                     | 103.66                                |
| WILKIN          | 6,207      | -                                | 1,083,059                       | 424,544                     | 658,515                       | 106.09                                |
| WINONA          | 50,484     | -                                | 8,808,953                       | 3,724,964                   | 5,083,989                     | 100.70                                |
| WRIGHT          | 138,377    | -                                | 24,145,403                      | 9,797,510                   | 14,347,893                    | 103.69                                |
| YELLOW MEDICINE | 9,709      | -                                | 1,694,123                       | 602,656                     | 1,091,467                     | 112.42                                |

\* The county subtraction amount displayed for Hennepin and Ramsey County is the amount that those counties are required to distribute under SF4564.

\*\* The county distribution amount displayed for Hennepin and Ramsey County equals the amount of the county's direct federal allocation minus the amount the county is required to distribute under SF4564.

# H.F. 4673 County Aid Amounts

Total County Aid Distribution: \$311,896,090

County Aid Distribution  $\approx$  \$79.53939 x (1) + \$21.91 x (3)



| County            | (1)<br>2018 Total<br>Population | (2)<br>Population within<br>City or Township >500 | (3)<br>Population within<br>City or Township <500 | (4)<br>County Aid<br>Distribution | (5)<br>County Aid<br>Per Capita |
|-------------------|---------------------------------|---|---|-----------------------------------|---------------------------------|
| AITKIN            | 15,896                          | 7,819   | 8,077   | 1,441,325                         | 90.67                           |
| ANOKA             | 357,851                         | 357,851   | -   | 28,463,251                        | 79.54                           |
| BECKER            | 34,420                          | 29,029  | 5,391   | 2,855,863                         | 82.97                           |
| BELTRAMI          | 46,834                          | 35,069  | 11,765  | 3,982,919                         | 85.04                           |
| BENTON            | 40,452                          | 40,217  | 235   | 3,222,676                         | 79.67                           |
| BIG STONE         | 5,000                           | 2,381   | 2,619   | 455,079                           | 91.02                           |
| BLUE EARTH        | 67,785                          | 63,161  | 4,624   | 5,492,890                         | 81.03                           |
| BROWN             | 25,325                          | 20,626  | 4,699   | 2,117,290                         | 83.60                           |
| CARLTON           | 35,923                          | 30,940  | 4,983   | 2,966,471                         | 82.58                           |
| CARVER            | 105,970                         | 105,178   | 792   | 8,446,142                         | 79.70                           |
| CASS              | 29,470                          | 20,200  | 9,270   | 2,547,132                         | 86.43                           |
| CHIPPEWA          | 11,965                          | 8,110   | 3,855   | 1,036,152                         | 86.60                           |
| CHISAGO           | 55,955                          | 55,955  | -   | 4,450,627                         | 79.54                           |
| CLAY              | 63,963                          | 57,045  | 6,918   | 5,239,152                         | 81.91                           |
| CLEARWATER        | 8,815                           | 3,345   | 5,470   | 820,987                           | 93.14                           |
| COOK              | 5,390                           | 1,410   | 3,980   | 515,919                           | 95.72                           |
| COTTONWOOD        | 11,293                          | 7,357   | 3,936   | 984,476                           | 87.18                           |
| CROW WING         | 64,975                          | 54,287  | 10,688  | 5,402,246                         | 83.14                           |
| DAKOTA            | 428,558                         | 426,572   | 1,986   | 34,130,756                        | 79.64                           |
| DODGE             | 20,842                          | 18,694  | 2,148   | 1,704,823                         | 81.80                           |
| DOUGLAS           | 38,041                          | 32,551  | 5,490   | 3,146,044                         | 82.70                           |
| FARIBAULT         | 13,649                          | 8,024   | 5,625   | 1,208,877                         | 88.57                           |
| FILLMORE          | 21,063                          | 12,452  | 8,611   | 1,864,005                         | 88.50                           |
| FREEBORN          | 30,495                          | 23,174  | 7,321   | 2,585,957                         | 84.80                           |
| GOODHUE           | 46,540                          | 43,691  | 2,849   | 3,764,185                         | 80.88                           |
| GRANT             | 5,975                           | 1,828   | 4,147   | 566,109                           | 94.75                           |
| HOUSTON           | 18,659                          | 13,667  | 4,992   | 1,593,500                         | 85.40                           |
| HUBBARD           | 21,350                          | 17,624  | 3,726   | 1,779,803                         | 83.36                           |
| ISANTI            | 39,932                          | 39,932  | -   | 3,176,167                         | 79.54                           |
| ITASCA            | 45,191                          | 31,723  | 13,468  | 3,889,549                         | 86.07                           |
| JACKSON           | 9,934                           | 5,787   | 4,147   | 881,005                           | 88.69                           |
| KANABEC           | 16,213                          | 13,628  | 2,585   | 1,346,210                         | 83.03                           |
| KANDIYOHI         | 42,924                          | 38,256  | 4,668   | 3,516,425                         | 81.92                           |
| KITTSOON          | 4,260                           | 1,680   | 2,580   | 395,366                           | 92.81                           |
| KOOCHICHING       | 12,630                          | 7,341   | 5,289   | 1,120,465                         | 88.71                           |
| LAC QUI PARLE     | 6,662                           | 2,914   | 3,748   | 612,010                           | 91.87                           |
| LAKE              | 10,590                          | 7,066   | 3,524   | 919,533                           | 86.83                           |
| LAKE OF THE WOODS | 3,801                           | 1,069   | 2,732   | 362,187                           | 95.29                           |
| LE SUEUR          | 28,432                          | 27,002  | 1,430   | 2,292,795                         | 80.64                           |
| LINCOLN           | 5,679                           | 3,046   | 2,633   | 509,393                           | 89.70                           |
| LYON              | 25,700                          | 19,717  | 5,983   | 2,175,250                         | 84.64                           |
| MCLEOD            | 35,959                          | 34,108  | 1,851   | 2,900,712                         | 80.67                           |

| County          | 2018 Total Population | Population within City or Township >500 | Population within City or Township <500 | County Aid Distribution | County Aid Per Capita |
|-----------------|-----------------------|---|---|-------------------------|-----------------------|
| MAHNOMEN        | 5,526                 | 2,796                                   | 2,730                                   | 499,349                 | 90.36                 |
| MARSHALL        | 9,384                 | 2,914                                   | 6,470                                   | 888,155                 | 94.65                 |
| MARTIN          | 19,822                | 14,290                                  | 5,532                                   | 1,697,836               | 85.65                 |
| MEEKER          | 23,169                | 20,097                                  | 3,072                                   | 1,910,156               | 82.44                 |
| MILLE LACS      | 26,080                | 24,882                                  | 1,198                                   | 2,100,636               | 80.55                 |
| MORRISON        | 33,191                | 27,642                                  | 5,549                                   | 2,761,571               | 83.20                 |
| MOWER           | 40,017                | 32,949                                  | 7,068                                   | 3,337,788               | 83.41                 |
| MURRAY          | 8,293                 | 3,372                                   | 4,921                                   | 767,439                 | 92.54                 |
| NICOLLET        | 34,189                | 31,911                                  | 2,278                                   | 2,769,283               | 81.00                 |
| NOBLES          | 22,021                | 14,766                                  | 7,255                                   | 1,910,494               | 86.76                 |
| NORMAN          | 6,518                 | 3,050                                   | 3,468                                   | 594,422                 | 91.20                 |
| OLMSTED         | 157,446               | 155,869                                 | 1,577                                   | 12,557,711              | 79.76                 |
| OTTER TAIL      | 58,735                | 44,634                                  | 14,101                                  | 4,980,699               | 84.80                 |
| PENNINGTON      | 14,276                | 11,497                                  | 2,779                                   | 1,196,392               | 83.80                 |
| PINE            | 29,490                | 23,554                                  | 5,936                                   | 2,475,674               | 83.95                 |
| PIPESTONE       | 9,100                 | 5,814                                   | 3,286                                   | 795,805                 | 87.45                 |
| POLK            | 31,627                | 20,375                                  | 11,252                                  | 2,762,124               | 87.33                 |
| POPE            | 11,046                | 5,451                                   | 5,595                                   | 1,001,179               | 90.64                 |
| RED LAKE        | 3,981                 | 1,381                                   | 2,600                                   | 373,612                 | 93.85                 |
| REDWOOD         | 15,252                | 8,942                                   | 6,310                                   | 1,351,387               | 88.60                 |
| RENVILLE        | 14,674                | 8,061                                   | 6,613                                   | 1,312,052               | 89.41                 |
| RICE            | 66,364                | 65,620                                  | 744                                     | 5,294,853               | 79.79                 |
| ROCK            | 9,435                 | 5,446                                   | 3,989                                   | 837,853                 | 88.80                 |
| ROSEAU          | 15,313                | 9,882                                   | 5,431                                   | 1,336,980               | 87.31                 |
| ST LOUIS        | 200,261               | 183,180                                 | 17,081                                  | 16,302,883              | 81.41                 |
| SCOTT           | 146,111               | 145,174                                 | 937                                     | 11,642,110              | 79.68                 |
| SHERBURNE       | 96,208                | 96,208                                  | -                                       | 7,652,326               | 79.54                 |
| SIBLEY          | 15,022                | 10,162                                  | 4,860                                   | 1,301,323               | 86.63                 |
| STEARNS         | 159,258               | 153,880                                 | 5,378                                   | 12,785,116              | 80.28                 |
| STEELE          | 36,933                | 34,911                                  | 2,022                                   | 2,981,930               | 80.74                 |
| STEVENS         | 9,680                 | 6,215                                   | 3,465                                   | 845,859                 | 87.38                 |
| SWIFT           | 9,374                 | 5,254                                   | 4,120                                   | 835,871                 | 89.17                 |
| TODD            | 24,587                | 19,482                                  | 5,105                                   | 2,067,486               | 84.09                 |
| TRAVERSE        | 3,316                 | 1,925                                   | 1,391                                   | 294,229                 | 88.73                 |
| WABASHA         | 21,624                | 16,240                                  | 5,384                                   | 1,837,923               | 84.99                 |
| WADENA          | 13,774                | 10,477                                  | 3,297                                   | 1,167,813               | 84.78                 |
| WASECA          | 18,738                | 16,051                                  | 2,687                                   | 1,549,281               | 82.68                 |
| WASHINGTON      | 261,512               | 260,110                                 | 1,402                                   | 20,831,223              | 79.66                 |
| WATONWAN        | 10,962                | 7,419                                   | 3,543                                   | 949,538                 | 86.62                 |
| WILKIN          | 6,293                 | 3,298                                   | 2,995                                   | 566,162                 | 89.97                 |
| WINONA          | 50,798                | 46,669                                  | 4,129                                   | 4,130,908               | 81.32                 |
| WRIGHT          | 136,510               | 136,320                                 | 190                                     | 10,862,085              | 79.57                 |
| YELLOW MEDICINE | 9,809                 | 4,485                                   | 5,324                                   | 896,851                 | 91.43                 |

|          | Population | Federal Distribution | Distribution Per Capita |
|----------|------------|----------------------|-------------------------|
| HENNEPIN | 1,265,843  | 220,879,842          | 174.49                  |
| RAMSEY   | 550,321    | 96,026,771           | 174.49                  |

Note: Hennepin and Ramsey received separate direct federal distributions, populations for these counties are 2019 estimates

**Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of May 4, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

**Eligible Expenditures**

***Are governments required to submit proposed expenditures to Treasury for approval?***

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

***The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?***

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

***The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?***

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online

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<sup>1</sup> The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May a unit of local government receiving a Fund payment transfer funds to another unit of government?***

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

***Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?***

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

***Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?***

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

***Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?***

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

***Are States permitted to use Fund payments to support state unemployment insurance funds generally?***

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

***Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?***

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

***The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?***

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

***In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?***

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

***If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?***

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

***May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?***

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

***May Fund payments be used for COVID-19 public health emergency recovery planning?***

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

***Are expenses associated with contract tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

***To what extent may a government use Fund payments to support the operations of private hospitals?***

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

***May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?***

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

***May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?***

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

***Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?***

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

***May recipients create a “payroll support program” for public employees?***

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?***

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

***May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?***

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

***The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?***

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

***The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?***

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

***May Fund payments be used to assist impacted property owners with the payment of their property taxes?***

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

***May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?***

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

***Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?***

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

***The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?***

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

***The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?***

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?***

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

## **Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***What records must be kept by governments receiving payment?***

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act

***May recipients deposit Fund payments into interest bearing accounts?***

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government’s general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary

expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

***May governments retain assets purchased with payments from the Fund?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?***

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

**\*\*\* Polk County \*\*\***

Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**



| <b>Recap by Fund</b> | <b><u>Fund</u></b> | <b><u>AMOUNT</u></b> | <b><u>Name</u></b>         |
|----------------------|--------------------|----------------------|----------------------------|
|                      | 1                  | 104,481.38           | General Revenue Fund       |
|                      | 3                  | 133,814.05           | Public Works Fund          |
|                      | 16                 | 30,379.75            | Public Safety Fund         |
|                      | 18                 | 6,092.48             | Public Health Fund         |
|                      | 25                 | 25.00                | Forfeited Tax Sale Fund    |
|                      | 38                 | 1,225.20             | CAP Grant Project          |
|                      | 40                 | 7,982.00             | Spec Assmnts (Ditch) Fund  |
|                      | 48                 | 10,792.44            | Environmntal Services Fund |
|                      | 64                 | 66,232.24            | Resource Recovery Fund     |
|                      | 65                 | 12,626.92            | Landfill Fund              |
| <b>All Funds</b>     |                    | <b>373,651.46</b>    | <b>Total</b>               |

Approved by, .....

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**BOARD OF COMMISSIONERS**

**May 22 , 2020**

**PER DIEMS**

|                              |  |           |              |                    |
|------------------------------|--|-----------|--------------|--------------------|
| <b>Don Diedrich</b>          | GENERAL REVENUE - COMMISSIONER (1-001) |           | <i>Total</i> | \$ -               |
| <b>Gerald Jacobson</b>       | GENERAL REVENUE - COMMISSIONER (1-001) | \$ 300.00 | <i>Total</i> | \$ 300.00          |
| <b>Joan Lee</b>              | GENERAL REVENUE - COMMISSIONER (1-001) | \$ 750.00 | <i>Total</i> | \$ 750.00          |
| <b>Warren Strandell</b>      | GENERAL REVENUE - COMMISSIONER (1-001) | \$ 225.00 | <i>Total</i> | \$ 225.00          |
| <b>Gary Willhite</b>         | GENERAL REVENUE - COMMISSIONER (1-001) | \$ 300.00 | <i>Total</i> | \$ 300.00          |
| <b>GRAND TOTAL PER DIEMS</b> |  |           |              | <b>\$ 1,575.00</b> |

**MEAL REIMBURSMENTS**

(w/o overnight lodging)

|                          |                    |                 |
|--------------------------|--------------------|-----------------|
| Michael Norland          | Sheriff Department | \$ 42.64        |
|                          |                    |                 |
| <b>GRAND TOTAL MEALS</b> |                    | <b>\$ 42.64</b> |

DARCY  
5/12/20

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\*\*\* Polk County \*\*\*

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Page 1

Print List in Order By: 4  
1 - Fund (Page Break by Fund)  
2 - Department (Totals by Dept)  
3 - Vendor Number  
4 - Vendor Name

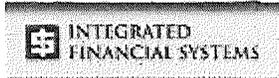
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Paid on Behalf Of Name  
on Audit List?: N

Type of Audit List: D  
D - Detailed Audit List  
S - Condensed Audit List

Save Report Options?: N

\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>               |
| <b>6884 Accent Wire Tie</b>                      |             |                            |                              |                                  |  |
| 64-391-000-0000-6301                             |             | 684.74                     | Baler Parts                  | 9884320                          | Machinery & Equipment N                |
| <b>6884 Accent Wire Tie</b>                      |             | 684.74                     | <b>1 Transactions</b>        |                                  |  |
| <b>1799 Acme Rents</b>                           |             |                            |                              |                                  |  |
| 01-111-188-1212-6344                             |             | 39.72                      | Rent Pallet Jack             | 206473-1                         | Rentals N                              |
| 01-111-187-0000-6344                             |             | 585.00                     | Rental 35' Boom lift windows | 206973-1                         | Rentals N                              |
|  |             |                            | 04/22/2020 04/28/2020        |                                  |  |
| 01-111-188-1212-6344                             |             | 600.00                     | Rental Enclosed Trailer      | 7472946                          | Rentals N                              |
|  |             |                            | 04/09/2020 04/16/2020        |                                  |  |
| <b>1799 Acme Rents</b>                           |             | 1,224.72                   | <b>3 Transactions</b>        |                                  |  |
| <b>6153 Airgas USA, LLC</b>                      |             |                            |                              |                                  |  |
| 03-330-000-0000-6303                             |             | 17.48                      | Supplies                     | A#1139780                        | Other Repair, Maintenance & Operator N |
| 64-390-000-3041-6301                             |             | 261.05                     | Cylinder Gas                 | 9100835928                       | Machinery & Equip. Repairs N           |
| <b>6153 Airgas USA, LLC</b>                      |             | 278.53                     | <b>2 Transactions</b>        |                                  |  |
| <b>7997 Al's Electric Inc</b>                    |             |                            |                              |                                  |  |
| 03-330-000-0000-6303                             |             | 870.65                     | Service                      | 11662                            | Other Repair, Maintenance & Operator N |
| <b>7997 Al's Electric Inc</b>                    |             | 870.65                     | <b>1 Transactions</b>        |                                  |  |
| <b>10302 American Communications Inc</b>         |             |                            |                              |                                  |  |
| 01-065-000-0000-6265                             |             | 750.00                     | Corporate Customized ZixPort |                                  | Data Processing (Software) N           |
| 01-065-000-0000-6265                             |             | 3,787.50                   | ZIX VPM Encryption Svs       |                                  | Data Processing (Software) N           |
| <b>10302 American Communications Inc</b>         |             | 4,537.50                   | <b>2 Transactions</b>        |                                  |  |
| <b>14 American Solutions For Business</b>        |             |                            |                              |                                  |  |
| 01-041-000-0000-6272                             |             | 9,147.86                   | 2020 Tax Statements          | 04652251                         | Services N                             |
| 01-043-000-0000-6272                             |             | 5,877.58                   | Valuation Notices            | 04717915                         | Services N                             |
| 01-063-000-0000-6203                             |             | 1,358.23                   | Additional Postage           | 04652251                         | Postage & Box Rent N                   |
| 01-063-000-0000-6203                             |             | 611.59                     | Additional Postage           | 04717915                         | Postage & Box Rent N                   |
| <b>14 American Solutions For Business</b>        |             | 16,995.26                  | <b>4 Transactions</b>        |                                  |  |
| <b>10146 Ameripride Linen &amp; Apparel Serv</b> |             |                            |                              |                                  |  |
| 03-330-000-0000-6303                             |             | 14.00                      | Service                      | C#161684011                      | Other Repair, Maintenance & Operator N |
| 65-393-000-0000-6425                             |             | 214.84                     | Uniforms                     | 5612-00                          | Clothing N                             |
| 65-393-000-0000-6412                             |             | 248.25                     | Custodial Supplies           | 561200                           | Custodial Supplies N                   |
| 65-393-000-0000-6859                             |             | 32.99                      | Sales Tax                    | 561200                           | Sales Tax N                            |

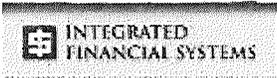
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>               |
| 10146 Ameripride Linen & Apparel Serv   |             | 510.08                     | 4 Transactions              |                                  |  |
| 6050 Ameripride Linen & Apparel Service |             |                            |                             |                                  |  |
| 64-390-000-0000-6412                    |             | 574.46                     | Custodial Supplies          | 350442600                        | Custodial Supplies N                   |
| 64-390-000-0000-6425                    |             | 1,051.30                   | Uniforms                    | 350442600                        | Clothing N                             |
| 64-390-000-0000-6859                    |             | 115.77                     | Sales Tax                   | 350442600                        | Sales Tax N                            |
| 64-391-000-0000-6412                    |             | 172.04                     | Custodial Supplies          | 350442601                        | Custodial Supplies N                   |
| 64-391-000-0000-6425                    |             | 846.15                     | Uniforms                    | 350442601                        | Clothing N                             |
| 64-391-000-0000-6859                    |             | 72.52                      | Sales Tax                   | 350442601                        | Sales Tax N                            |
| 6050 Ameripride Linen & Apparel Service |             | 2,832.24                   | 6 Transactions              |                                  |  |
| 6504 Anders Valley Publishing, LLC      |             |                            |                             |                                  |  |
| 01-061-000-0000-6241                    |             | 501.40                     | Personnel ADS               | Stmt 4722                        | Publishing - Advertising N             |
| 6504 Anders Valley Publishing, LLC      |             | 501.40                     | 1 Transactions              |                                  |  |
| 5363 Architectural Resources Inc        |             |                            |                             |                                  |  |
| 01-111-188-1211-6605                    |             | 5,457.50                   | HSC Roof Proj Design Exp    | Y16133-24                        | Building Improvements N                |
| 5363 Architectural Resources Inc        |             | 5,457.50                   | 1 Transactions              |                                  |  |
| 2765 Auto Value - Crookston             |             |                            |                             |                                  |  |
| 01-111-000-0000-6565                    |             | 166.99                     | Truck- Silverado Repair     | 765160030                        | other repair/mntc County N             |
| 03-330-000-0000-6564                    |             | 239.71                     | Parts                       | C#7642600                        | Machinery Parts N                      |
| 2765 Auto Value - Crookston             |             | 406.70                     | 2 Transactions              |                                  |  |
| 4590 Auto Value Fosston                 |             |                            |                             |                                  |  |
| 03-330-000-0000-6505                    |             | 48.99                      | Supplies                    | C#13002585                       | Aggregates,Sand,Patching Material N    |
| 64-390-000-0000-6303                    |             | 57.45                      | Building Materials          | 2587                             | Other Repair, Maintenance & Operatio N |
| 64-390-000-0000-6305                    |             | 12.48                      | Non- Taxable Parts/Supplies | 2587                             | Equipment Repair Supplies\ Nontaxabl N |
| 64-390-000-0000-6562                    |             | 220.00                     | Lubricants for Equipment    | 2587                             | Lubricants N                           |
| 64-390-000-0000-6566                    |             | 10.99                      | Small Tools                 | 2587                             | Small Tools N                          |
| 64-391-000-0000-6301                    |             | 55.96                      | Repairs/Supplies Forklift   | 2587                             | Machinery & Equipment N                |
| 4590 Auto Value Fosston                 |             | 405.87                     | 6 Transactions              |                                  |  |
| 6795 Avenu Holdings LLC                 |             |                            |                             |                                  |  |
| 03-300-000-0000-6265                    |             | 1,000.00                   | Software                    | 13341                            | Data Processing (Software) N           |
| 6795 Avenu Holdings LLC                 |             | 1,000.00                   | 1 Transactions              |                                  |  |

\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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> |
| <b>6984 Bawzer/Hanan</b>                |             |                            |                                 |   |                          |
| 18- 483- 466- 0000- 6272                |             | 87.50                      | InterpreterSvcsJanuary2020- 15  | Services                                    | Y                        |
| 18- 483- 466- 0000- 6272                |             | 245.00                     | InterpreterSvcsFebruary2020- 15 | Services                                    | Y                        |
| 18- 483- 466- 0000- 6272                |             | 236.25                     | InterpreterSvcsMarch2020- 15    | Services                                    | Y                        |
| 18- 483- 466- 0000- 6272                |             | 210.00                     | InterpreterSvcsApril2020- 15    | Services                                    | Y                        |
| <b>6984 Bawzer/Hanan</b>                |             | <b>778.75</b>              | <b>4 Transactions</b>           |   |                          |
| <b>6917 Bearings and More of Wadena</b> |             |                            |                                 |   |                          |
| 64- 391- 000- 0000- 6301                |             | 229.90                     | Trommel Parts                   | 435- 6501 Machinery & Equipment             | N                        |
| <b>6917 Bearings and More of Wadena</b> |             | <b>229.90</b>              | <b>1 Transactions</b>           |   |                          |
| <b>3294 Beauchane/Jody</b>              |             |                            |                                 |   |                          |
| 16- 200- 000- 0000- 6816                |             | 160.00                     | Drone Recertification Training  | Training                                    | N                        |
| <b>3294 Beauchane/Jody</b>              |             | <b>160.00</b>              | <b>1 Transactions</b>           |   |                          |
| <b>5823 Bemidji Marine</b>              |             |                            |                                 |   |                          |
| 16- 202- 000- 0000- 6303                |             | 479.94                     | New Graph & Transducer Alumi    | 121043 Other Repair, Maintenance & Operator | N                        |
| <b>5823 Bemidji Marine</b>              |             | <b>479.94</b>              | <b>1 Transactions</b>           |   |                          |
| <b>4313 Bemidji Welders Supply</b>      |             |                            |                                 |   |                          |
| 64- 390- 000- 0000- 6565                |             | 310.39                     | Welding Supplies                | 57200 Other Repair & Maintenance Supplies   | N                        |
| 64- 390- 000- 0000- 6859                |             | 22.11                      | Sales Tax                       | 57200 Sales Tax                             | N                        |
| <b>4313 Bemidji Welders Supply</b>      |             | <b>332.50</b>              | <b>2 Transactions</b>           |   |                          |
| <b>6553 Bennett/Jerry</b>               |             |                            |                                 |   |                          |
| 40- 777- 000- 0000- 6272                |             | 1,012.50                   | Viewer Expenses Hours           | Professional Services                       | Y                        |
| 40- 777- 000- 0000- 6331                |             | 13.50                      | Viewer Mileage                  | Mileage                                     | Y                        |
| 40- 802- 000- 0000- 6272                |             | 1,012.50                   | Viewer Expenses Hours           | Professional Services                       | Y                        |
| 40- 802- 000- 0000- 6272                |             | 13.50                      | Viewer Expenses Mileage         | Professional Services                       | Y                        |
| <b>6553 Bennett/Jerry</b>               |             | <b>2,052.00</b>            | <b>4 Transactions</b>           |   |                          |
| <b>999999900 Bergh/Rian</b>             |             |                            |                                 |   |                          |
| 48- 396- 000- 0000- 6834                |             | 50.00                      | - End Ed Essay 3rd Place        | 3rd Place Ed Supplies                       | N                        |
| <b>999999900 Bergh/Rian</b>             |             | <b>50.00</b>               | <b>1 Transactions</b>           |   |                          |
| <b>11587 Bert's Truck Equipment</b>     |             |                            |                                 |   |                          |
| 01- 111- 188- 1212- 6414                |             | 16.07                      | Hitch Adaptor Facilities Pick-  | S017384 Maintenance Supplies                | N                        |

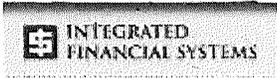
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| Vendor Name                                    | Rpt             | Warrant Description             | Invoice #     | Account/Formula Descripti             | 1099 |
|--|-----------------|---------------------------------|---------------|---------------------------------------|------|
| No. Account/Formula                            | Accr            | Service Dates                   | Paid On Bhf # | On Behalf of Name                     |      |
| <b>11587 Bert's Truck Equipment</b>            |                 | <b>1 Transactions</b>           |               |                                       |      |
|  | 16.07           |                                 |               |                                       |      |
| <b>154 Bertils Gravel &amp; Excavation Llc</b> |                 | <b>7 Transactions</b>           |               |                                       |      |
| 03- 310- 000- 0000- 6505                       | 1,339.00        | Crushed Concrete                | 6888          | Aggregates,Sand,Patching Material     | Y    |
| 40- 620- 000- 0000- 6357                       | 210.00          | Ditch Work                      | 6872          | Ditch Services                        | Y    |
| 40- 624- 000- 0000- 6357                       | 1,190.00        | Ditch Work                      | 6872          | Ditch Services                        | Y    |
| 40- 655- 000- 0000- 6357                       | 700.00          | Ditch Work                      | 6872          | Ditch Services                        | Y    |
| 40- 669- 000- 0000- 6357                       | 630.00          | Ditch Work                      | 6871          | Ditch Services                        | Y    |
| 40- 669- 000- 0000- 6357                       | 1,540.00        | Ditch Work                      | 6872          | Ditch Services                        | Y    |
| 40- 710- 000- 0000- 6357                       | 910.00          | Ditch Work                      | 6872          | Ditch Services                        | Y    |
| <b>154 Bertils Gravel &amp; Excavation Llc</b> | <b>6,519.00</b> | <b>7 Transactions</b>           |               |                                       |      |
| <b>5603 Bibow/Emily</b>                        |                 |                                 |               |                                       |      |
| 18- 481- 519- 5110- 6331                       | 179.40          | COVID- 19 Response Mileage- 122 |               | Mileage                               | N    |
| <b>5603 Bibow/Emily</b>                        | <b>179.40</b>   | <b>1 Transactions</b>           |               |                                       |      |
| <b>5851 Blilie/Holly</b>                       |                 |                                 |               |                                       |      |
| 18- 482- 000- 0000- 6331                       | 1.73            | Correction Center Mileage- 53   |               | Mileage                               | N    |
| <b>5851 Blilie/Holly</b>                       | <b>1.73</b>     | <b>1 Transactions</b>           |               |                                       |      |
| <b>3076 Bob's Lawn Care</b>                    |                 |                                 |               |                                       |      |
| 25- 830- 000- 0000- 6304                       | 25.00           | Snow Removal82.001248.00        | 9540SN April  | Labor Charges                         | Y    |
| <b>3076 Bob's Lawn Care</b>                    | <b>25.00</b>    | <b>1 Transactions</b>           |               |                                       |      |
| <b>11667 Border States Electric Supply</b>     |                 |                                 |               |                                       |      |
| 01- 111- 197- 0000- 6414                       | 106.56          | D Batteries/Maint Supplies      | 919844646     | Maintenance Supplies                  | N    |
| 64- 391- 000- 0000- 6301                       | 130.62          | R & M to Baler                  | 3939          | Machinery & Equipment                 | N    |
| <b>11667 Border States Electric Supply</b>     | <b>237.18</b>   | <b>2 Transactions</b>           |               |                                       |      |
| <b>4745 Brad's Electric</b>                    |                 |                                 |               |                                       |      |
| 01- 111- 191- 0000- 6303                       | 75.00           | Labor/Kitchen Exhaust Fan       | 148           | other repair/maintenance non- county  | Y    |
| 01- 111- 198- 0000- 6303                       | 25.50           | Kitchen Ballast                 | 149           | other repair & maintenance non- count | Y    |
| 01- 111- 198- 0000- 6304                       | 75.00           | Labor Kitchen Ballast           | 149           | Labor Charges                         | Y    |
| 01- 111- 197- 0000- 6303                       | 515.00          | Justice Ctr Parking Lot LED's   | 150           | other repair & maintenance non- count | Y    |
| 01- 111- 197- 0000- 6304                       | 150.00          | Labor                           | 150           | Labor Charges                         | Y    |
| 01- 111- 198- 0000- 6303                       | 22.50           | T8 Ballast/dishwasher belt      | 151           | other repair & maintenance non- count | Y    |
| 01- 111- 198- 0000- 6304                       | 150.00          | Labor                           | 151           | Labor Charges                         | Y    |

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>               |
| 01- 111- 190- 0000- 6303          |             | 290.00                     | LEC Main 911 Breaker           | 152                              | other repair/maintenance non- county Y |
| 01- 111- 190- 0000- 6304          |             | 300.00                     | Labor                          | 152                              | Labor Charges Y                        |
| <b>4745 Brad's Electric</b>       |             | <b>1,603.00</b>            | <b>9 Transactions</b>          |                                  |  |
| <b>11171 Brandner Printing</b>    |             |                            |                                |                                  |  |
| 18- 484- 000- 0000- 6403          |             | 505.09                     | WindowStickerBL Coal Spec Fnds | 3924                             | Misc. Supplies N                       |
| <b>11171 Brandner Printing</b>    |             | <b>505.09</b>              | <b>1 Transactions</b>          |                                  |  |
| <b>143 Brost Chevrolet Inc</b>    |             |                            |                                |                                  |  |
| 16- 200- 000- 0000- 6303          |             | 1,589.10                   | Units 224,223,248,229 Service  |                                  | Other Repair & Maintenance N           |
| 16- 200- 000- 0000- 6303          |             | 49.95                      | Oil Changes Tire Rotation 239  | 53089                            | Other Repair & Maintenance N           |
| <b>143 Brost Chevrolet Inc</b>    |             | <b>1,639.05</b>            | <b>2 Transactions</b>          |                                  |  |
| <b>999999900 Bubna/Joy</b>        |             |                            |                                |                                  |  |
| 48- 524- 000- 0000- 6834          |             | 50.00                      | - AIS Essay 2nd Place          | 2nd Place                        | Ed Supplies N                          |
| <b>999999900 Bubna/Joy</b>        |             | <b>50.00</b>               | <b>1 Transactions</b>          |                                  |  |
| <b>131 Burggrafs Ace Hardware</b> |             |                            |                                |                                  |  |
| 16- 200- 000- 0000- 6403          |             | 68.89                      | Supplies for SO                |                                  | Misc. Supplies N                       |
| 16- 200- 000- 0000- 6403          |             | 43.98                      | Supplies SO                    | 388082                           | Misc. Supplies N                       |
| 16- 200- 000- 0000- 6403          |             | 113.55                     | Supplies for SO                | 388729                           | Misc. Supplies N                       |
| 64- 390- 000- 0000- 6301          |             | 17.52                      | Mach/Equipment Repairs parts   | 42974                            | Machinery & Equip. Repairs N           |
| 64- 390- 000- 0000- 6305          |             | 33.87                      | Non- Taxable parts/supplies    | 42974                            | Equipment Repair Supplies\ Nontaxabl N |
| 64- 390- 000- 0000- 6403          |             | 55.98                      | Misc Office Supplies           | 42974                            | Misc. Supplies N                       |
| 64- 390- 000- 0000- 6412          |             | 94.21                      | Custodial Supplies             | 42974                            | Custodial Supplies N                   |
| 64- 390- 000- 0000- 6414          |             | 179.96                     | Shop Supplies                  | 42974                            | Maintenance Supplies N                 |
| 64- 390- 000- 0000- 6564          |             | 171.38                     | Parts/Supplies for Recycle Ctr | 42974                            | Machinery Parts N                      |
| 64- 390- 000- 0000- 6566          |             | 107.13                     | Small Tools                    | 42974                            | Small Tools N                          |
| 64- 390- 000- 0000- 6859          |             | 30.98                      | Sales Tax                      | 42974                            | Sales Tax N                            |
| 64- 391- 000- 0000- 6303          |             | 174.75                     | Building Repairs               | 42974                            | Other Repair,Maintenance & Operation N |
| 64- 391- 000- 0000- 6414          |             | 35.94                      | Maintenance Supplies           | 42974                            | Maintenance Supplies N                 |
| 64- 391- 000- 0000- 6417          |             | 109.74                     | Safety Supplies                | 42974                            | Safety Equipment & Supplies N          |
| 64- 391- 000- 0000- 6562          |             | 17.97                      | Equipment Oil                  | 42974                            | Lubricants N                           |
| 64- 391- 000- 0000- 6566          |             | 451.29                     | Small Tools- Trommel           | 42974                            | Small Tools N                          |
| 64- 391- 000- 0000- 6859          |             | 24.11                      | Sales tax                      | 42974                            | Sales Tax N                            |
| <b>131 Burggrafs Ace Hardware</b> |             | <b>1,731.25</b>            | <b>17 Transactions</b>         |                                  |  |
| <b>5128 Cargill Incorporated</b>  |             |                            |                                |                                  |  |

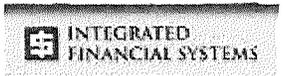
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>             |   |
| 5128 Cargill Incorporated            |             | 2,747.83                   | Road Salt                     | 2905373866                       | Road Salt,Dust Chem.,Weed Chem.      | N |
|                                      |             | 2,747.83                   | 1 Transactions                |                                  |                                      |   |
| 5515 Carlstrom/Darin                 |             | 258.75                     | Mileage                       |                                  | Mileage                              | N |
|                                      |             | 258.75                     | 1 Transactions                |                                  |                                      |   |
| 420 Central States Wire Products Inc |             | 1,526.20                   | Bale Wire                     | 44297                            | Supplies                             | N |
|                                      |             | 1,526.20                   | 1 Transactions                |                                  |                                      |   |
| 6128 Cheryl's Cleaning Service       |             | 700.00                     | April Cleaning                | 084292                           | Cleaning Agreement                   | Y |
|                                      |             | 910.00                     | Cleaning Services             | 84291                            | Cleaning Agreement                   | Y |
|                                      |             | 490.00                     | Cleaning Services             | 84291                            | Cleaning Agreement                   | Y |
| 6128 Cheryl's Cleaning Service       |             | 2,100.00                   | 3 Transactions                |                                  |                                      |   |
| 5181 Christian Brothers Ford Inc     |             | 263.16                     | Units 235,245,233,234 Service |                                  | Other Repair & Maintenance           | N |
|                                      |             | 263.16                     | 1 Transactions                |                                  |                                      |   |
| 3627 Christian Motors Inc            |             | 102.12                     | Supplies                      | C# P16119                        | Other Repair, Maintenance & Operatio | N |
|                                      |             | 95.37                      | Complete Service Unit 222     | 22472                            | Other Repair & Maintenance           | N |
| 3627 Christian Motors Inc            |             | 197.49                     | 2 Transactions                |                                  |                                      |   |
| 8960 Church & Dwight Co Inc          |             | 9,727.87                   | Sodium Bicarb                 | 100007424                        | Boiler Chemicals/Salt                | N |
|                                      |             | 9,727.87                   | 1 Transactions                |                                  |                                      |   |
| 999999900 Clauson/Ryan               |             | 100.00                     | - Env Ed Essay 2nd Place      | 2nd Place                        | Ed Supplies                          | N |
|                                      |             | 100.00                     | 1 Transactions                |                                  |                                      |   |
| 200 CMI Inc                          |             | 18.73                      | Freight                       |                                  | Freight Charges                      | N |
|                                      |             | 96.00                      | Mouthpieces                   | 8033074                          | Law Enforcement Supplies             | N |

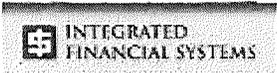
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>               |
| 200 CMI Inc                              |             | 114.73                     | 2 Transactions               |                                  |  |
| <b>4878 Code 4 Services Inc</b>          |             |                            |                              |                                  |  |
| 16- 200- 000- 0000- 6608                 |             | 1,918.28                   | Docking Station & Mounts     | 5330                             | Vehicles Purchased N                   |
| 16- 200- 000- 0000- 6608                 |             | 1,833.00                   | Initial Admin Unit Upfit 261 | 5447                             | Vehicles Purchased N                   |
| <b>4878 Code 4 Services Inc</b>          |             | 3,751.28                   | 2 Transactions               |                                  |  |
| <b>10063 Computerized Fleet Analysis</b> |             |                            |                              |                                  |  |
| 03- 300- 000- 0000- 6265                 |             | 2,095.00                   | Software                     | 14377                            | Data Processing (Software) N           |
| <b>10063 Computerized Fleet Analysis</b> |             | 2,095.00                   | 1 Transactions               |                                  |  |
| <b>1346 Conn/Tammy</b>                   |             |                            |                              |                                  |  |
| 18- 484- 000- 0000- 6331                 |             | 32.20                      | WIC Mileage- 25              |                                  | Mileage N                              |
| <b>1346 Conn/Tammy</b>                   |             | 32.20                      | 1 Transactions               |                                  |  |
| <b>6770 Cote/Michelle</b>                |             |                            |                              |                                  |  |
| 01- 041- 519- 5555- 6203                 |             | 4.40                       | Postage                      |                                  | Postage & Box Rent N                   |
| 01- 041- 519- 5555- 6402                 |             | 42.30                      | Printer Ink - Work from home |                                  | Office Supplies N                      |
| <b>6770 Cote/Michelle</b>                |             | 46.70                      | 2 Transactions               |                                  |  |
| <b>531 Country Inn &amp; Suites</b>      |             |                            |                              |                                  |  |
| 18- 483- 466- 0000- 6333                 |             | 143.49                     | Ldg(KG)1/14/20CountryInn- 11 | 6376                             | Lodging N                              |
| 18- 483- 466- 0000- 6333                 |             | 143.49                     | Ldg(KS)2/2/20CountryInn- 11  | 6435                             | Lodging N                              |
| <b>531 Country Inn &amp; Suites</b>      |             | 286.98                     | 2 Transactions               |                                  |  |
| <b>12605 Crookston Building Center</b>   |             |                            |                              |                                  |  |
| 01- 520- 000- 0000- 6303                 |             | 218.80                     | Supplies                     | A# 2049                          | Other Repair, Maintenance & Operator N |
| 03- 330- 000- 0000- 6303                 |             | 39.16                      | Supplies                     | A#2049                           | Other Repair, Maintenance & Operator N |
| <b>12605 Crookston Building Center</b>   |             | 257.96                     | 2 Transactions               |                                  |  |
| <b>9749 Crookston Fuel Company</b>       |             |                            |                              |                                  |  |
| 65- 392- 000- 0000- 6561                 |             | 2,793.04                   | Fuel                         | 3157                             | Fuels N                                |
| 65- 393- 000- 0000- 6561                 |             | 2,793.04                   | Fuel                         | 3157                             | Fuels N                                |
| <b>9749 Crookston Fuel Company</b>       |             | 5,586.08                   | 2 Transactions               |                                  |  |
| <b>12277 Crookston Paint &amp; Glass</b> |             |                            |                              |                                  |  |
| 01- 111- 187- 5555- 6565                 |             | 964.00                     | 48X96 /14 Plexi Lic Center   | 54877                            | other repair & maintenance County N    |

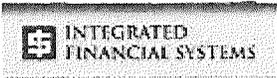
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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>Service Dates</u>       | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |                               |
| 12277 Crookston Paint & Glass |             | 964.00                     |                      | 1 Transactions                   |                               |
| 12047 Crookston Times         |             |                            |                      |                                  |                               |
| 01- 001- 000- 0000- 6241      |             | 569.80                     |                      | Insert Newsletter                | Publishing - Advertising N    |
| 01- 061- 000- 0000- 6241      |             | 1,895.01                   | Acct 923             | Personnel ADS                    | Publishing - Advertising N    |
| 18- 481- 000- 0000- 6242      |             | 99.00                      | 0472955              | 1 year subscription- 91          | Subscriptions N               |
| 12047 Crookston Times         |             | 2,563.81                   |                      | 3 Transactions                   |                               |
| 10676 Dakota Mailing          |             |                            |                      |                                  |                               |
| 03- 300- 000- 0000- 6403      |             | 151.96                     | AR39179              | Supplies                         | Misc. Supplies N              |
| 10676 Dakota Mailing          |             | 151.96                     |                      | 1 Transactions                   |                               |
| 4921 Davidson/David           |             |                            |                      |                                  |                               |
| 03- 310- 000- 0000- 6417      |             | 13.99                      |                      | Clothing Allownance              | Safety Equipment & Supplies N |
| 4921 Davidson/David           |             | 13.99                      |                      | 1 Transactions                   |                               |
| 10827 Denison/Ron             |             |                            |                      |                                  |                               |
| 01- 046- 000- 5555- 6419      |             | 9.88                       | 1000036471           | USB Hub Addt'l ports             | Equipment N                   |
| 01- 046- 000- 5555- 6419      |             | 47.94                      | 98000398290          | Ink A Meyer work from home       | Equipment N                   |
| 01- 113- 000- 0000- 6203      |             | 26.60                      | EJI65600267US        | Postage overnight MPFA doc       | Postage & Box Rent N          |
| 10827 Denison/Ron             |             | 84.42                      |                      | 3 Transactions                   |                               |
| 999999900 Deusterman/Hilde    |             |                            |                      |                                  |                               |
| 48- 396- 000- 0000- 6834      |             | 150.00                     | 1st Place            | - Env Ed Essay 1st Place         | Ed Supplies N                 |
| 999999900 Deusterman/Hilde    |             | 150.00                     |                      | 1 Transactions                   |                               |
| 41000 Diedrich/Don            |             |                            |                      |                                  |                               |
| 01- 001- 000- 0000- 6351      |             | 807.70                     | April 2020           | Medical Reimbursement            | Insurance N                   |
| 41000 Diedrich/Don            |             | 807.70                     |                      | 1 Transactions                   |                               |
| 5504 Dietz/Mark               |             |                            |                      |                                  |                               |
| 01- 111- 000- 0000- 6331      |             | 1,996.96                   |                      | Mileage                          | Mileage N                     |
|                               |             |                            |                      | 03/09/2020 04/29/2020            |                               |
| 5504 Dietz/Mark               |             | 1,996.96                   |                      | 1 Transactions                   |                               |
| 1722 Docu Shred Inc           |             |                            |                      |                                  |                               |
| 01- 111- 188- 0000- 6304      |             | 30.00                      | 59087                | PCSS - EGF Shredding             | Labor Charges N               |

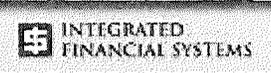
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>Service Dates</u>          | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>              |             |
| 01- 111- 188- 0907- 6304                     | 30.00           | PCPH EGF Document Shredding   | 59087                | Labor Charges                         | N           |
| 01- 111- 187- 0000- 6304                     | 40.00           | PC Admin Gov Center shredding | 59452                | Labor Charges                         | N           |
| 01- 111- 187- 0000- 6304                     | 160.00          | PCSS Gov't Center shredding   | 59453                | Labor Charges                         | N           |
| 16- 200- 000- 0000- 6272                     | 20.00           | Document Shredding            | 58947                | Services                              | N           |
| <b>1722 Docu Shred Inc</b>                   | <b>280.00</b>   | <b>5 Transactions</b>         |                      |                                       |             |
| <b>4584 Donarski Brothers Inc</b>            |                 |                               |                      |                                       |             |
| 03- 310- 000- 0000- 6505                     | 700.00          | Aggregate                     | 4162020- 1           | Aggregates,Sand,Patching Material     | N           |
| <b>4584 Donarski Brothers Inc</b>            | <b>700.00</b>   | <b>1 Transactions</b>         |                      |                                       |             |
| <b>3028 Durbin/Jeff</b>                      |                 |                               |                      |                                       |             |
| 48- 123- 000- 5555- 6417                     | 3.82            | Antfog Spray C- 19            | Walmart              | Safety Equipment & Supplies           | N           |
| 48- 123- 000- 5555- 6859                     | 0.27            | Tax C- 19                     | Walmart              | Sales/Use Tax                         | N           |
| 48- 395- 000- 5555- 6417                     | 3.82            | Antfog Spray C- 19            | Walmart              | Safety Equipment & Supplies           | N           |
| 48- 395- 000- 5555- 6859                     | 0.27            | Tax C- 19                     | Walmart              | Sales/Use Tax                         | N           |
| 48- 398- 000- 5555- 6417                     | 3.82            | Antfog Spray C- 19            | Walmart              | Safety Equipment & Supplies           | N           |
| 48- 398- 000- 5555- 6859                     | 0.28            | Tax C- 19                     | Walmart              | Sales/Use Tax                         | N           |
| <b>3028 Durbin/Jeff</b>                      | <b>12.28</b>    | <b>6 Transactions</b>         |                      |                                       |             |
| <b>1086 Ecolab Pest Elimination Division</b> |                 |                               |                      |                                       |             |
| 01- 111- 190- 0000- 6303                     | 192.00          | LEC Cockroach/rodent prog     | 907889               | other repair/maintenance non- county  | N           |
| 01- 111- 187- 0000- 6303                     | 166.12          | Gov Ctr Cockroach/rodent prog | 9097887              | other repair & maintenance non- count | N           |
| 01- 111- 191- 0000- 6303                     | 32.17           | DAC/Cockroach rodent program  | 9097888              | other repair/maintenance non- county  | N           |
| 01- 111- 189- 0000- 6303                     | 167.92          | Hwy/Cockroach/Rodent prog     | 9097890              | other repair/maintenance non- county  | N           |
| 01- 111- 198- 0000- 6303                     | 209.15          | Tri Cty Jail rodent program   | 9097893              | other repair & maintenance non- count | N           |
| 64- 390- 000- 0000- 6254                     | 225.00          | Fly Spray                     | 2177388              | Other Utilities                       | N           |
| 64- 390- 000- 0000- 6859                     | 16.04           | tax                           | 2177388              | Sales Tax                             | N           |
| 64- 391- 000- 0000- 6254                     | 225.00          | Fly Spray                     | 217388               | Other Utilities                       | N           |
| 64- 391- 000- 0000- 6859                     | 16.03           | tax                           | 2177388              | Sales Tax                             | N           |
| <b>1086 Ecolab Pest Elimination Division</b> | <b>1,249.43</b> | <b>9 Transactions</b>         |                      |                                       |             |
| <b>5953 Edelman &amp; Associates Inc</b>     |                 |                               |                      |                                       |             |
| 64- 390- 000- 0000- 6301                     | 1,317.55        | pump repairs                  | 170493               | Machinery & Equip. Repairs            | N           |
| <b>5953 Edelman &amp; Associates Inc</b>     | <b>1,317.55</b> | <b>1 Transactions</b>         |                      |                                       |             |
| <b>6347 Ellefson/Kurtis</b>                  |                 |                               |                      |                                       |             |
| 01- 121- 519- 0000- 6403                     | 25.68           | Protective Eyewear COVID      |                      | Misc. Supplies                        | N           |

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|----------------------------|-------------|----------------------------|--------------------------------|----------------------------------|-------------------------------|
| <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>      |
| 6347 Ellefson/Kurtis       |             | 25.68                      | 1 Transactions                 |                                  |                               |
| 6957 Engelstad/Kyle        |             |                            |                                |                                  |                               |
| 03-310-000-0000-6417       |             | 198.95                     | Clothing Allowance             |                                  | Safety Equipment & Supplies N |
| 6957 Engelstad/Kyle        |             | 198.95                     | 1 Transactions                 |                                  |                               |
| 6446 ENNIS PAINT INC       |             |                            |                                |                                  |                               |
| 03-310-000-0000-6530       |             | 42,225.00                  | Paint                          | 352298/350651                    | Traffic Paint & Beads N       |
| 6446 ENNIS PAINT INC       |             | 42,225.00                  | 1 Transactions                 |                                  |                               |
| 6757 Erdmann/Amy           |             |                            |                                |                                  |                               |
| 18-481-000-0000-6331       |             | 24.15                      | Staff Admin Mileage- 91        |                                  | Mileage N                     |
| 18-482-000-0000-6331       |             | 3.45                       | H/P Mileage- 51                |                                  | Mileage N                     |
| 18-483-464-0000-6331       |             | 3.45                       | Family Planning Mileage- 17    |                                  | Mileage N                     |
| 18-483-466-0000-6331       |             | 6.90                       | FAP Mileage- 21                |                                  | Mileage N                     |
| 6757 Erdmann/Amy           |             | 37.95                      | 4 Transactions                 |                                  |                               |
| 999999900 Erickson/Jack    |             |                            |                                |                                  |                               |
| 48-396-000-0000-6834       |             | 25.00                      | - Env Ed Essay Classroom Prize | Classroom                        | Ed Supplies N                 |
| 999999900 Erickson/Jack    |             | 25.00                      | 1 Transactions                 |                                  |                               |
| 14164 Erskine Echo         |             |                            |                                |                                  |                               |
| 01-064-000-0000-6241       |             | 308.00                     | 2020 PNP Sample Ballot         | 3395                             | Advertising N                 |
| 14164 Erskine Echo         |             | 308.00                     | 1 Transactions                 |                                  |                               |
| 4842 Essentia Health       |             |                            |                                |                                  |                               |
| 64-391-000-0000-6819       |             | 80.00                      | New Employee Drug Test         | 800008128                        | Employee Physicals Y          |
| 4842 Essentia Health       |             | 80.00                      | 1 Transactions                 |                                  |                               |
| 4202 Falls Electric Inc    |             |                            |                                |                                  |                               |
| 03-310-000-0000-6515       |             | 70.00                      | Traffic Signs                  | 11394                            | Traffic Signs N               |
| 4202 Falls Electric Inc    |             | 70.00                      | 1 Transactions                 |                                  |                               |
| 5205 Farmers Publishing    |             |                            |                                |                                  |                               |
| 64-391-000-0000-6241       |             | 57.53                      | Ad- Sortline operator          | 55668                            | Publishing - Advertising N    |
| 5205 Farmers Publishing    |             | 57.53                      | 1 Transactions                 |                                  |                               |

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|--|-------------|-------------------------------------|----------------------|--------------------------------------|-------------|
| <u>No. Account/Formula</u>                                       | <u>Accr</u> | <u>Service Dates</u>                | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>             |             |
| 2302 Ferguson Enterprise Inc 3093<br>64-390-000-0000-6305        |             | 288.26 Non-taxable Parts/supplies   | 1972                 | Equipment Repair Supplies\ Nontaxabl | N           |
| 2302 Ferguson Enterprise Inc 3093                                |             | 288.26 1 Transactions               |                      |                                      |             |
| 2188 Fertile Hardware Hank<br>03-330-000-0000-6303               |             | 24.97 Supplies                      | 55456                | Other Repair, Maintenance & Operator | N           |
| 2188 Fertile Hardware Hank                                       |             | 24.97 1 Transactions                |                      |                                      |             |
| 6580 Fertile Repair<br>03-330-000-0000-6303                      |             | 3.78 Supplies                       | 18727                | Other Repair, Maintenance & Operator | N           |
| 6580 Fertile Repair  |             | 3.78 1 Transactions                 |                      |                                      |             |
| 9750 Field Training Solutions<br>16-200-000-0000-6816            |             | 885.00 FTO Basic Online Course      | 8920                 | Training                             | Y           |
| 9750 Field Training Solutions                                    |             | 885.00 1 Transactions               |                      |                                      |             |
| 589 Fleet Supply<br>01-111-188-1212-6414<br>01-520-000-0000-6303 |             | 26.99 Magnetic Sweep/Maint supplies | 69461                | Maintenance Supplies                 | N           |
|  |             | 42.56 Supplies                      | A#3952               | Other Repair, Maintenance & Operator | N           |
| 589 Fleet Supply   |             | 69.55 2 Transactions                |                      |                                      |             |
| 10866 Forestry Suppliers Inc<br>03-330-000-0000-6564             |             | 485.69 Parts                        | 673312-00            | Machinery Parts                      | N           |
| 10866 Forestry Suppliers Inc                                     |             | 485.69 1 Transactions               |                      |                                      |             |
| 591 Fosston Municipal Utilities<br>64-391-000-0000-6251          |             | 2,446.55 Electricity                | 20-05                | Electricity                          | N           |
| 591 Fosston Municipal Utilities                                  |             | 2,446.55 1 Transactions             |                      |                                      |             |
| 6479 FSSolutions<br>03-300-000-0000-6272                         |             | 56.38 Prof Services                 | FL00367344           | Services                             | N           |
| 6479 FSSolutions   |             | 56.38 1 Transactions                |                      |                                      |             |
| 3675 Galeton<br>03-330-000-0000-6303<br>03-340-000-0000-6303     |             | 187.65 Supplies                     | 2546836              | Other Repair, Maintenance & Operator | N           |
|  |             | 187.64 Supplies                     | 2546836              | Other Repair, Maintenance & Operator | N           |

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|---------------------------------|-------------|----------------------------|--------------------------------|----------------------------------|------------------------------|
| <u>No. Account/Formula</u>      | <u>Accr</u> | <u>Service Dates</u>       | <u>Paid On Bhf #</u>           | <u>On Behalf of Name</u>         |                              |
| 3675 Galeton                    |             | 375.29                     | 2 Transactions                 |                                  |                              |
| 2947 Galls LLC                  |             |                            |                                |                                  |                              |
| 16-200-000-0000-6454            |             | 99.08                      | 12 Sheriff Dept 5 Star Tie bar | 105406127                        | Law Enforcement Supplies N   |
| 16-200-000-0000-6454            |             | 179.56                     | 12 3/8 in fout cutout collar b | 15440655                         | Law Enforcement Supplies N   |
| 16-200-000-0000-6454            |             | 194.34                     | 3 shirts,flag,pocket flap,stra | 15487129                         | Law Enforcement Supplies N   |
| 16-200-000-5555-6454            |             | 350.99                     | Hand Sanitizer                 | 15534483                         | Law Enforcement Supplies N   |
| 16-200-000-0000-6454            |             | 1,628.00                   | 4 Traerse Ballistic carrier    | 15537986                         | Law Enforcement Supplies N   |
| 2947 Galls LLC                  |             | 2,451.97                   | 5 Transactions                 |                                  |                              |
| 9748 Gateway Chevrolet Cadillac |             |                            |                                |                                  |                              |
| 01-111-000-0000-6331            |             | 250.00                     | Mileage delivery driver        | 18964                            | Mileage N                    |
| 01-111-000-0000-6561            |             | 35.00                      | Fuel to deliver truck          | 18964                            | Fuels N                      |
| 9748 Gateway Chevrolet Cadillac |             | 285.00                     | 2 Transactions                 |                                  |                              |
| 6421 GHA Technologies Inc       |             |                            |                                |                                  |                              |
| 01-065-000-0000-6265            |             | 1,965.60                   | Mobile Iron MDM Yrly Maint     | 101045827                        | Data Processing (Software) N |
| 6421 GHA Technologies Inc       |             | 1,965.60                   | 1 Transactions                 |                                  |                              |
| 4627 Gopher State One Call      |             |                            |                                |                                  |                              |
| 03-300-000-0000-6272            |             | 79.25                      | Prof Services                  | 41304                            | Services N                   |
| 4627 Gopher State One Call      |             | 79.25                      | 1 Transactions                 |                                  |                              |
| 2032 Grainger                   |             |                            |                                |                                  |                              |
| 03-330-000-0000-6564            |             | 127.56                     | Parts                          | A#824296818                      | Machinery Parts N            |
| 64-390-000-0000-6301            |             | 284.14                     | parts- air pump in pit         | 280829311547                     | Machinery & Equip. Repairs N |
| 2032 Grainger                   |             | 411.70                     | 2 Transactions                 |                                  |                              |
| 4027 Grainger                   |             |                            |                                |                                  |                              |
| 01-111-000-0000-6412            |             | 143.80                     | Knee Pads/Boots 5/11/2020      | 9529510126                       | Custodial Supplies N         |
| 4027 Grainger                   |             | 143.80                     | 1 Transactions                 |                                  |                              |
| 671 Grand Forks Welding         |             |                            |                                |                                  |                              |
| 03-330-000-0000-6564            |             | 394.30                     | Parts                          | 238459                           | Machinery Parts N            |
| 671 Grand Forks Welding         |             | 394.30                     | 1 Transactions                 |                                  |                              |
| 5619 Hardware Hank Crookston    |             |                            |                                |                                  |                              |

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|-------------------------------------|-----------------|--------------------------------|----------------------|--------------------------------------|-------------|
| <u>No. Account/Formula</u>          | <u>Accr</u>     | <u>Service Dates</u>           | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>             |             |
| 01-111-197-0000-6414                | 5.98            | Joint compound/teflon tape     | 50311-2              | Maintenance Supplies                 | N           |
| 01-111-187-0000-6414                | 11.18           | Spary Paint TPSC 05/01/2020    | 50397/2              | Maintenance Supplies                 | N           |
| 01-111-187-0000-6414                | 11.18           | Spray Paint License Center 05/ | 50454/2              | Maintenance Supplies                 | N           |
| 01-111-196-5555-6414                | 11.18           | Spray Paint Transfer Station   | 50551/2              | Maintenance Supplies                 | N           |
| 01-111-196-5555-6414                | 11.18           | Spray Paint Transfer Station   | 50551/2              | Maintenance Supplies                 | N           |
| 01-520-000-0000-6303                | 51.01           | Supplies                       | C# 7751              | Other Repair, Maintenance & Operator | N           |
| 03-330-000-0000-6303                | 88.97           | Supplies                       | C# 7751              | Other Repair, Maintenance & Operator | N           |
| <b>5619 Hardware Hank Crookston</b> | <b>190.68</b>   | <b>7 Transactions</b>          |                      |                                      |             |
| <b>4731 Hardware Hank EGF</b>       |                 |                                |                      |                                      |             |
| 01-111-188-1212-6414                | 29.95           | Foam/Caulking maint supplies   | 223604- 1            | Maintenance Supplies                 | N           |
| 01-111-188-1211-6414                | 15.58           | Anchor/Wood screw phil/maint   | 223847- 1            | Maintenance Supplies                 | N           |
| <b>4731 Hardware Hank EGF</b>       | <b>45.53</b>    | <b>2 Transactions</b>          |                      |                                      |             |
| <b>945 Harlan's Boats R Us</b>      |                 |                                |                      |                                      |             |
| 16-202-000-0000-6303                | 302.94          | Battery,switch,cable connector | 11643                | Other Repair, Maintenance & Operator | N           |
| <b>945 Harlan's Boats R Us</b>      | <b>302.94</b>   | <b>1 Transactions</b>          |                      |                                      |             |
| <b>4728 Headwaters Regional</b>     |                 |                                |                      |                                      |             |
| 16-200-000-0000-6243                | 2,500.00        | 2020 Radio Brd Member Cont     | 20- 3506             | Membership Dues                      | N           |
| <b>4728 Headwaters Regional</b>     | <b>2,500.00</b> | <b>1 Transactions</b>          |                      |                                      |             |
| <b>6454 Hennen Equipment Inc</b>    |                 |                                |                      |                                      |             |
| 64-391-000-0000-6301                | 78.60           | Trommel Parts                  | 20229                | Machinery & Equipment                | N           |
| <b>6454 Hennen Equipment Inc</b>    | <b>78.60</b>    | <b>1 Transactions</b>          |                      |                                      |             |
| <b>6804 Hensch/Dylan</b>            |                 |                                |                      |                                      |             |
| 48-123-000-0000-6417                | 48.33           | - Steel Toe Boots              | Home of Economy      | Safety Equipment & Supplies          | N           |
| 48-123-000-0000-6859                | 3.51            | Tax                            | Home of Economy      | Sales Tax                            | N           |
| 48-397-000-0000-6417                | 48.33           | - Steel Toe Boots              | Home of Economy      | Safety Equipment & Supplies          | N           |
| 48-397-000-0000-6859                | 3.50            | Tax                            | Home of Economy      | Sales Tax                            | N           |
| 48-398-000-0000-6417                | 48.33           | - Steel Toe Boots              | Home of Economy      | Safety Equipment & Supplies          | N           |
| 48-398-000-0000-6859                | 3.50            | Tax                            | Home of Economy      | Sales Tax                            | N           |
| <b>6804 Hensch/Dylan</b>            | <b>155.50</b>   | <b>6 Transactions</b>          |                      |                                      |             |
| <b>2121 Higher Ground</b>           |                 |                                |                      |                                      |             |
| 40-724-000-0000-6357                | 600.00          | Ditch Work                     | 4891                 | Ditch Services                       | N           |

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| 2121 Higher Ground                   |             | 600.00                     | 1 Transactions                |                                  |                          |
| 2828 HN Quality Plumbing Inc         |             |                            |                               |                                  |                          |
| 01-111-198-0000-6414                 |             | 4,076.94                   | Elec Sloan Modules/Thermo     | 008674                           | Maintenance Supplies N   |
| 01-111-197-0000-6414                 |             | 3,780.72                   | 12- Lawler repair kits/valve  | 008682                           | Maintenance Supplies N   |
| 2828 HN Quality Plumbing Inc         |             | 7,857.66                   | 2 Transactions                |                                  |                          |
| 3499 HP INC                          |             |                            |                               |                                  |                          |
| 01-065-000-5555-6607                 |             | 17,155.20                  | Polk Laptops for Addr'l Covid | 9010201693                       | Equipment N              |
| 3499 HP INC                          |             | 17,155.20                  | 1 Transactions                |                                  |                          |
| 6256 Hruby/Megan                     |             |                            |                               |                                  |                          |
| 18-484-491-0000-6272                 |             | 202.09                     | April Peer Grp Svcs- 108      |                                  | Professional Services Y  |
| 18-484-491-0000-6403                 |             | 35.00                      | march phone- 108              |                                  | Misc. Supplies Y         |
| 6256 Hruby/Megan                     |             | 237.09                     | 2 Transactions                |                                  |                          |
| 6255 Hudon/Meghan                    |             |                            |                               |                                  |                          |
| 18-484-491-0000-6272                 |             | 312.64                     | April Peer Grp Svcs- 108      |                                  | Professional Services Y  |
| 18-484-491-0000-6403                 |             | 35.00                      | march phone- 108              |                                  | Misc. Supplies Y         |
| 6255 Hudon/Meghan                    |             | 347.64                     | 2 Transactions                |                                  |                          |
| 5717 IAPE                            |             |                            |                               |                                  |                          |
| 16-200-000-0000-6243                 |             | 50.00                      | Membership - Lundeen          | M20- C203984                     | Membership Dues N        |
|                                      |             |                            | 01/01/2020 12/31/2020         |                                  |                          |
| 5717 IAPE                            |             | 50.00                      | 1 Transactions                |                                  |                          |
| 6596 ID Card Systems Inc             |             |                            |                               |                                  |                          |
| 01-111-000-0000-6204                 |             | 13.07                      | Freight                       | 34141                            | Freight Charges N        |
| 01-111-000-0000-6412                 |             | 78.99                      | Card/Badges Prntng supplies   | 34141                            | Custodial Supplies N     |
| 6596 ID Card Systems Inc             |             | 92.06                      | 2 Transactions                |                                  |                          |
| 6319 Innovative Office Solutions LLC |             |                            |                               |                                  |                          |
| 01-111-197-0000-6610                 |             | 2,704.00                   | Office Chairs/Stools JC Sec.  | 2962898                          | Office Furniture N       |
| 6319 Innovative Office Solutions LLC |             | 2,704.00                   | 1 Transactions                |                                  |                          |
| 9497 Interstate Plastics             |             |                            |                               |                                  |                          |
| 64-391-000-0000-6301                 |             | 310.00                     | Trommel Parts                 | 7187301                          | Machinery & Equipment N  |

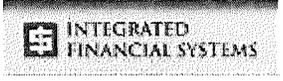
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| 9497 Interstate Plastics            |             | 310.00                     | 1 Transactions                 |                                  |                              |
| 6372 Jacobson/Gerald A              |             |                            |                                |                                  |                              |
| 01-001-000-0000-6331                |             | 119.60                     | March 2020 Mllege              |                                  | Mileage N                    |
| 01-001-000-0000-6351                |             | 394.30                     | Medical Reimbursment           | March                            | Insurance N                  |
| 6372 Jacobson/Gerald A              |             | 513.90                     | 2 Transactions                 |                                  |                              |
| 6257 Jager/Tiffany                  |             |                            |                                |                                  |                              |
| 18-484-491-0000-6272                |             | 122.00                     | April Peer Grp Svcs- 108       |                                  | Professional Services Y      |
| 18-484-491-0000-6403                |             | 35.00                      | march phone- 108               |                                  | Misc. Supplies Y             |
| 6257 Jager/Tiffany                  |             | 157.00                     | 2 Transactions                 |                                  |                              |
| 5767 Jet- Way Multiple Services Inc |             |                            |                                |                                  |                              |
| 65-392-000-0000-6301                |             | 530.00                     | Work on Leachate lines- Fire   | 14230                            | Machinery & Equipment N      |
| 5767 Jet- Way Multiple Services Inc |             | 530.00                     | 1 Transactions                 |                                  |                              |
| 19205 Jim's Quality Floor Service   |             |                            |                                |                                  |                              |
| 48-123-000-0000-6345                |             | 355.26                     | Apr Floors/Cleaning            | 788924                           | Cleaning Agreement Y         |
| 48-395-000-0000-6345                |             | 394.74                     | Apr Floors/Cleaning            | 788924                           | Cleaning Agreement Account Y |
| 19205 Jim's Quality Floor Service   |             | 750.00                     | 2 Transactions                 |                                  |                              |
| 1489 Jmd Manufacturing Inc          |             |                            |                                |                                  |                              |
| 03-310-000-0000-6515                |             | 1,276.62                   | Mailbox Supports               | 94628                            | Traffic Signs N              |
| 1489 Jmd Manufacturing Inc          |             | 1,276.62                   | 1 Transactions                 |                                  |                              |
| 10498 Johnson/Beverly               |             |                            |                                |                                  |                              |
| 01-041-519-5555-6402                |             | 55.03                      | Printer cable & Ink work home  |                                  | Office Supplies N            |
| 10498 Johnson/Beverly               |             | 55.03                      | 1 Transactions                 |                                  |                              |
| 999999900 Johnson/Jocelyn           |             |                            |                                |                                  |                              |
| 48-396-000-0000-6834                |             | 25.00                      | - Env Ed Essay Classroom Prize | Classroom                        | Ed Supplies N                |
| 999999900 Johnson/Jocelyn           |             | 25.00                      | 1 Transactions                 |                                  |                              |
| 6087 Jones/Annalee                  |             |                            |                                |                                  |                              |
| 01-043-000-0000-6402                |             | 37.35                      | Supplies to work form Home     |                                  | Stationery & Forms N         |
| 6087 Jones/Annalee                  |             | 37.35                      | 1 Transactions                 |                                  |                              |

\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>Service Dates</u>                   | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| <b>1787 Jsb Engineered Solutions</b>    |                  |  |                      |                                  |             |
| 64-390-000-0000-6301                    | 5,394.35         | Soda Feeder Load Cells/RO              | 13003, 13006         | Machinery & Equip. Repairs       | N           |
| 64-390-000-0000-6301                    | 390.63           | Control Room UPS Battery               | 13004                | Machinery & Equip. Repairs       | N           |
| 64-390-000-0000-6272                    | 6,955.00         | Calibrations, RATA,backup onsi         | 13005                | Services                         | N           |
| <b>1787 Jsb Engineered Solutions</b>    | <b>12,739.98</b> | <b>3 Transactions</b>                  |                      |                                  |             |
| <b>1096 K &amp; L Inc</b>               |                  |  |                      |                                  |             |
| 64-390-000-7181-6301                    | 143.16           | Repairs-Hyd Cylinders                  | 42048                | Machinery & Equip. Repairs       | N           |
| 64-390-000-7281-6301                    | 143.16           | Repairs-Hyd Cylinders#2                | 42048                | Machinery & Equip. Repairs       | N           |
| 64-390-000-7393-6301                    | 636.87           | Loader Repairs 938M                    | 42052                | Machinery & Equip. Repairs       | N           |
| 64-390-000-0000-6301                    | 2,883.10         | Ash Wheel Gear Boxes                   | 42053,42049          | Machinery & Equip. Repairs       | N           |
| <b>1096 K &amp; L Inc</b>               | <b>3,806.29</b>  | <b>4 Transactions</b>                  |                      |                                  |             |
| <b>20165 Keith's Security World Inc</b> |                  |  |                      |                                  |             |
| 01-111-000-0000-6412                    | 51.50            | Keys/Key holders                       | 53184                | Custodial Supplies               | N           |
| <b>20165 Keith's Security World Inc</b> | <b>51.50</b>     | <b>1 Transactions</b>                  |                      |                                  |             |
| <b>6671 Kiesler's Police Supply Inc</b> |                  |  |                      |                                  |             |
| 16-200-000-0000-6454                    | 773.84           | 16 - Camelback Hydrobak                | IN133671             | Law Enforcement Supplies         | N           |
| 16-200-000-0000-6454                    | 920.00           | 8 Face Shields                         | IN133909             | Law Enforcement Supplies         | N           |
| <b>6671 Kiesler's Police Supply Inc</b> | <b>1,693.84</b>  | <b>2 Transactions</b>                  |                      |                                  |             |
| <b>6068 KKCQ- FM</b>                    |                  |  |                      |                                  |             |
| 48-396-000-0000-6834                    | 300.00           | - Environmental Minute                 | 2523                 | Ed Supplies                      | N           |
| <b>6068 KKCQ- FM</b>                    | <b>300.00</b>    | <b>1 Transactions</b>                  |                      |                                  |             |
| <b>1357 Korynta/Angel</b>               |                  |  |                      |                                  |             |
| 18-481-000-0000-6331                    | 14.38            | Lead Coord Mileage- 93                 |                      | Mileage                          | N           |
| 18-481-519-5110-6331                    | 338.09           | COVID- 19 Response Mileage- 122        |                      | Mileage                          | N           |
| 18-481-519-5110-6403                    | 9.78             | COVID- 19 Response Supplies- 122       |                      | Misc. Supplies                   | N           |
| <b>1357 Korynta/Angel</b>               | <b>362.25</b>    | <b>3 Transactions</b>                  |                      |                                  |             |
| <b>1036 KROX- AM</b>                    |                  |  |                      |                                  |             |
| 01-061-000-0000-6241                    | 280.00           | Personnel ADs<br>04/01/2020 04/30/2020 | Acct 809             | Publishing - Advertising         | N           |
| 18-481-519-5110-6241                    | 136.50           | April Public Health Ads- 122           | 06202004115996       | Publishing - Advertising         | N           |
| 48-396-000-0000-6834                    | 200.00           | - Environ Minute                       | 235                  | Ed Supplies                      | N           |

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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>         |             |
| 1036 KROX-AM                      |             | 242.00 - HHW Ads                      | 235                  | Ed Supplies                      | N           |
|                                   |             | 858.50 4 Transactions                 |                      |                                  |             |
| 4163 Kustom Kollision LLC         |             | 643.30 Insurance Repairs              | 12636                | Deductable Payments (Insurance)  | Y           |
|                                   |             | 1,280.00 Unit 213,225 Decommissione   | 12705.12706          | Other Repair & Maintenance       | Y           |
|                                   |             | 38.50 Unit 224 Install Docking Stn    | 12707                | Other Repair & Maintenance       | Y           |
|                                   |             | 671.20 Unit 228 Decommissione Prep    | 12730                | Other Repair & Maintenance       | Y           |
|                                   |             | 50.00 Unit 234 Swap out Dock Station  | 12735                | Other Repair & Maintenance       | Y           |
| 4163 Kustom Kollision LLC         |             | 2,683.00 5 Transactions               |                      |                                  |             |
| 5285 Lehmann/Codi                 |             | 29.90 COVID- 19 Response Mileage- 122 |                      | Mileage                          | N           |
|                                   |             | 2.30 HH- Environmental Mileage- 61    |                      | Mileage                          | N           |
| 5285 Lehmann/Codi                 |             | 32.20 2 Transactions                  |                      |                                  |             |
| 1088 Lepier Oil Company Inc       |             | 25.00 Gas                             | 607                  | Fuels                            | N           |
| 1088 Lepier Oil Company Inc       |             | 25.00 1 Transactions                  |                      |                                  |             |
| 6831 Lepier Tire & Auto           |             | 404.58 Unit 238 repairs               | 2363,2349            | Other Repair & Maintenance       | N           |
|                                   |             | 62.00 Unit 257 repairs                | 2767                 | Other Repair & Maintenance       | N           |
|                                   |             | 103.50 Unit 222 Remount & Diagnostics | 2800                 | Other Repair & Maintenance       | N           |
| 6831 Lepier Tire & Auto           |             | 570.08 3 Transactions                 |                      |                                  |             |
| 6907 Lien/Amanda                  |             | 58.08 SHIP Mileage- 74                |                      | Mileage                          | N           |
| 6907 Lien/Amanda                  |             | 58.08 1 Transactions                  |                      |                                  |             |
| 22620 M & H Gas Station           |             | 125.00 Car Washes                     | 10                   | Services                         | N           |
| 22620 M & H Gas Station           |             | 125.00 1 Transactions                 |                      |                                  |             |
| 999999900 Mathews/Avery           |             | 25.00 - Env Ed Essay Classroom Prize  | Classroom            | Ed Supplies                      | N           |

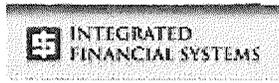
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>Service Dates</u>       | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>         |             |
| 999999900 Mathews/Avery           |             | 25.00                      |                      |                                  |             |
| 5315 Mayo Manufacturing Co        |             |                            |                      |                                  |             |
| 64-390-000-0000-6301              |             | 2,847.92                   | 78830                | Machinery & Equip. Repairs       | N           |
| 64-391-000-0000-6301              |             | 4,433.00                   | 78830                | Machinery & Equipment            | N           |
| 5315 Mayo Manufacturing Co        |             | 7,280.92                   |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 22726 MCCC MI 33                  |             |                            |                      |                                  |             |
| 18-481-000-0000-6265              |             | 84.72                      | 2005080              | Data Processing (Software)       | N           |
| 22726 MCCC MI 33                  |             | 84.72                      |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 3999 McIntosh Auto & Farm Repair  |             |                            |                      |                                  |             |
| 16-200-000-0000-6303              |             | 89.99                      | 730                  | Other Repair & Maintenance       | N           |
| 3999 McIntosh Auto & Farm Repair  |             | 89.99                      |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 6030 McKesson Medical Surgical    |             |                            |                      |                                  |             |
| 18-481-519-5110-6403              |             | 27.30                      | 02572021             | Misc. Supplies                   | N           |
| 18-483-464-0000-6403              |             | 49.47                      | 02105600             | Misc. Supplies                   | N           |
| 6030 McKesson Medical Surgical    |             | 76.77                      |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 5864 MCMA                         |             |                            |                      |                                  |             |
| 01-031-000-0000-6243              |             | 168.87                     |                      | Membership Dues                  | N           |
| 5864 MCMA                         |             | 168.87                     |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 6889 McMaster Carr Supply Co      |             |                            |                      |                                  |             |
| 64-390-000-0000-6301              |             | 120.39                     | 212774300            | Machinery & Equip. Repairs       | N           |
| 6889 McMaster Carr Supply Co      |             | 120.39                     |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 5893 McNeilus Steel Inc           |             |                            |                      |                                  |             |
| 64-391-000-0000-6301              |             | 582.93                     | 0203309              | Machinery & Equipment            | N           |
| 5893 McNeilus Steel Inc           |             | 582.93                     |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 999999900 Meyer/Anthony           |             |                            |                      |                                  |             |
| 48-396-000-0000-6834              |             | 25.00                      | Classroom            | Ed Supplies                      | N           |
| 999999900 Meyer/Anthony           |             | 25.00                      |                      |                                  |             |
|                                   |             |                            |                      |                                  |             |
| 4429 MN Counties Intergov'l Trust |             |                            |                      |                                  |             |

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <u>Vendor Name</u>                       | <u>Rpt</u>  | <u>Warrant Description</u>            | <u>Invoice #</u>      | <u>Account/Formulari 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>             |             |
| 01- 124- 000- 0000- 6351                 |             | 192.00 Add Backhoe                    | 3478                  | Insurance                            | N           |
| 01- 124- 000- 0000- 6368                 |             | 1,000.00 Deductible Inc               | D8447                 | Deductable Payments (Insurance)      | N           |
| <b>4429 MN Counties Intergov'l Trust</b> |             | <b>1,192.00 2 Transactions</b>        |                       |                                      |             |
| <b>5610 MN Sheriffs' Association</b>     |             |                                       |                       |                                      |             |
| 16- 200- 200- 0000- 6403                 |             | 120.00 2 permits to acquire Non Lamin | 211720                | Misc. Supplies                       | N           |
| <b>5610 MN Sheriffs' Association</b>     |             | <b>120.00 1 Transactions</b>          |                       |                                      |             |
| <b>22571 Morris Electronics Inc</b>      |             |                                       |                       |                                      |             |
| 01- 065- 000- 0000- 6265                 |             | 209.55 PCHW Rich's Adobe Pro DC       | 20157113              | Data Processing (Software)           | N           |
| <b>22571 Morris Electronics Inc</b>      |             | <b>209.55 1 Transactions</b>          |                       |                                      |             |
| <b>7330 MPCA</b>                         |             |                                       |                       |                                      |             |
| 64- 390- 000- 0000- 6815                 |             | 604.84 Hazardouse Waste Fee           | 10000107248           | License/Permit Fees                  | N           |
| <b>7330 MPCA</b>                         |             | <b>604.84 1 Transactions</b>          |                       |                                      |             |
| <b>277 Napa Crookston Welding</b>        |             |                                       |                       |                                      |             |
| 03- 330- 000- 0000- 6564                 |             | 84.73 Parts                           | A# 4917               | Machinery Parts                      | N           |
| 65- 393- 000- 0000- 6414                 |             | 83.28 Maintenance/Shop Supplies       | 04921                 | Maintenance Supplies                 | N           |
| <b>277 Napa Crookston Welding</b>        |             | <b>168.01 2 Transactions</b>          |                       |                                      |             |
| <b>23443 Napa Fosston</b>                |             |                                       |                       |                                      |             |
| 16- 211- 000- 0000- 6303                 |             | 57.83 Unit 256 Wiper Blades           | 384974                | Other Repair, Maintenance & Operator | N           |
| <b>23443 Napa Fosston</b>                |             | <b>57.83 1 Transactions</b>           |                       |                                      |             |
| <b>5719 Nelson/Debra</b>                 |             |                                       |                       |                                      |             |
| 01- 111- 000- 0000- 6331                 |             | 128.80 Mllege                         |                       | Mileage                              | N           |
|  |             |                                       | 03/02/2020 03/30/2020 |                                      |             |
| <b>5719 Nelson/Debra</b>                 |             | <b>128.80 1 Transactions</b>          |                       |                                      |             |
| <b>6066 Northdale Oil Inc</b>            |             |                                       |                       |                                      |             |
| 64- 391- 000- 0000- 6561                 |             | 1,785.00 Fuel for Senebogen/Loaders   | 21214                 | Fuels                                | N           |
| <b>6066 Northdale Oil Inc</b>            |             | <b>1,785.00 1 Transactions</b>        |                       |                                      |             |
| <b>23293 Northern Lumber</b>             |             |                                       |                       |                                      |             |
| 01- 111- 187- 5555- 6414                 |             | 23.76 2X4 boards TPSC                 | 227483                | Maintenance Supplies                 | N           |
| 01- 111- 187- 5555- 6414                 |             | 3.75 Cap Molding TPSC                 | 227500                | Maintenance Supplies                 | N           |

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|--|-------------|---------------------------------------|----------------------|-----------------------------------|-------------|
| <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>          |             |
| 01-111-187-5555-6414                       |             | 16.73 2X4 boards/adhesive Lic Ctr     | 227505               | Maintenance Supplies              | N           |
| 01-111-196-5555-6414                       |             | 127.98 10" car blade/screws/transfer  | 227540               | Maintenance Supplies              | N           |
| 01-111-196-5555-6565                       |             | 19.01 2X4 10" boards/transfer stn     | 227541               | other repair & maintenance County | N           |
| <b>23293 Northern Lumber</b>               |             | <b>191.23 5 Transactions</b>          |                      |                                   |             |
| <b>2972 Northern Safety Co Inc</b>         |             |                                       |                      |                                   |             |
| 65-392-000-0000-6417                       |             | 394.32 Safety Supplies- Covid- 19     | 7583347              | Safety Equipment & Supplies       | N           |
| 65-392-000-0000-6859                       |             | 28.10 Sales Tax                       | 7583347              | Sales Tax                         | N           |
| <b>2972 Northern Safety Co Inc</b>         |             | <b>422.42 2 Transactions</b>          |                      |                                   |             |
| <b>5800 Northern Safety Technology Inc</b> |             |                                       |                      |                                   |             |
| 03-330-000-0000-6564                       |             | 56.30 Parts                           | 50176                | Machinery Parts                   | N           |
| <b>5800 Northern Safety Technology Inc</b> |             | <b>56.30 1 Transactions</b>           |                      |                                   |             |
| <b>323 Northside Express</b>               |             |                                       |                      |                                   |             |
| 16-200-000-0000-6561                       |             | 17.14 Fuel Purchases 5020             | 147920               | Fuels                             | N           |
| <b>323 Northside Express</b>               |             | <b>17.14 1 Transactions</b>           |                      |                                   |             |
| <b>9752 Now Micro Inc</b>                  |             |                                       |                      |                                   |             |
| 01-065-000-0000-6607                       |             | 9,874.20 PCSO Three Getac B300 G7     | IV512871             | Equipment                         | N           |
| <b>9752 Now Micro Inc</b>                  |             | <b>9,874.20 1 Transactions</b>        |                      |                                   |             |
| <b>4309 Nuss Truck &amp; Equipment</b>     |             |                                       |                      |                                   |             |
| 03-330-000-0000-6564                       |             | 620.74 Parts                          | C# 36146B            | Machinery Parts                   | N           |
| <b>4309 Nuss Truck &amp; Equipment</b>     |             | <b>620.74 1 Transactions</b>          |                      |                                   |             |
| <b>5380 OK Tire Stores</b>                 |             |                                       |                      |                                   |             |
| 16-200-000-0000-6303                       |             | 261.24 Tire                           | 537783               | Other Repair & Maintenance        | N           |
| 16-200-000-0000-6303                       |             | 261.24 2 Tires Unit 222               | 539238               | Other Repair & Maintenance        | N           |
| <b>5380 OK Tire Stores</b>                 |             | <b>522.48 2 Transactions</b>          |                      |                                   |             |
| <b>3336 Oliver/Terri</b>                   |             |                                       |                      |                                   |             |
| 18-481-519-5110-6331                       |             | 93.15 COVID- 19 Response Mileage- 122 |                      | Mileage                           | N           |
| <b>3336 Oliver/Terri</b>                   |             | <b>93.15 1 Transactions</b>           |                      |                                   |             |
| <b>999999900 Olson/Abby</b>                |             |                                       |                      |                                   |             |
| 48-524-000-0000-6834                       |             | 100.00 - AIS Essay 1st Place          | 1st Place            | Ed Supplies                       | N           |

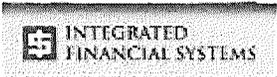
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| 999999900 Olson/Abby       |             | 100.00                     |                      |                                  |             |
| 6566 Olson/Pamela          |             |                            |                      |                                  |             |
| 18-482-000-0000-6331       |             | 2.88                       |                      | Mileage                          | N           |
| 6566 Olson/Pamela          |             | 2.88                       |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 4724 Olson/Stephanie       |             |                            |                      |                                  |             |
| 18-481-519-5110-6331       |             | 30.47                      |                      | Mileage                          | N           |
| 18-484-000-0000-6331       |             | 29.90                      |                      | Mileage                          | N           |
| 4724 Olson/Stephanie       |             | 60.37                      |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 6321 Ophus/Judy            |             |                            |                      |                                  |             |
| 18-483-466-0000-6331       |             | 4.60                       |                      | Mileage                          | N           |
| 18-483-466-0000-6331       |             | 18.98                      |                      | Mileage                          | N           |
| 6321 Ophus/Judy            |             | 23.58                      |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 1741 Pemberton Law PLLP    |             |                            |                      |                                  |             |
| 01-061-000-0000-6272       |             | 1,005.20                   |                      | Professional Services            | Y           |
| 1741 Pemberton Law PLLP    |             | 1,005.20                   |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 9746 Perreault/Jennifer    |             |                            |                      |                                  |             |
| 01-044-000-0000-6331       |             | 16.51                      |                      | Mileage                          | N           |
| 01-044-519-5555-6331       |             | 29.15                      |                      | Mileage                          | N           |
| 9746 Perreault/Jennifer    |             | 45.66                      |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 25537 Perreault/Melissa    |             |                            |                      |                                  |             |
| 18-485-469-0000-6403       |             | 36.41                      |                      | Misc. Supplies                   | N           |
| 18-485-469-0000-6403       |             | 12.31                      |                      | Misc. Supplies                   | N           |
| 18-485-469-0000-6403       |             | 38.44                      |                      | Misc. Supplies                   | N           |
| 25537 Perreault/Melissa    |             | 87.16                      |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 6478 PetroChoice           |             |                            |                      |                                  |             |
| 65-392-000-0000-6562       |             | 109.34                     |                      | Lubricants                       | N           |
| 65-392-000-0000-6859       |             | 7.79                       |                      | Sales Tax                        | N           |
| 6478 PetroChoice           |             | 117.13                     |                      |                                  |             |
|                            |             |                            |                      |                                  |             |
| 999999900 Pfau/Mckenzie    |             |                            |                      |                                  |             |

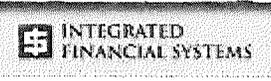
\*\*\* Polk County \*\*\*



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| 48- 524- 000- 0000- 6834                       |             | 25.00                      | - AIS Essay 3rd Place          | 3rd Place                        | Ed Supplies                         | N |
| 999999900 Pfau/Mckenzie                        |             | 25.00                      | 1 Transactions                 |                                  |                                     |   |
| <b>9172 Polk County</b>                        |             |                            |                                |                                  |                                     |   |
| 48- 396- 000- 0000- 6301                       |             | 158.29                     | - Loader Pars/Repairs          | 20- 4028                         | Machinery & Equipment               | N |
| 48- 396- 000- 0000- 6412                       |             | 32.34                      | - Cleaning Supplies            | 20- 4028                         | Custodial Supplies                  | N |
| 48- 396- 000- 0000- 6417                       |             | 67.96                      | - Ice Melt                     | 20- 4028                         | Safety Equipment & Supplies         | N |
| 48- 396- 000- 0000- 6561                       |             | 597.00                     | Fuel                           | 20- 4028                         | Fuels                               | N |
| 48- 396- 000- 0000- 6565                       |             | 120.00                     | - Imp Drive Kit                | 20- 4028                         | Other Repair & Maintenance Supplies | N |
| 48- 396- 000- 0000- 6859                       |             | 15.69                      | Tax                            | 20- 4028                         | Sales Tax                           | N |
| 48- 396- 000- 5555- 6417                       |             | 89.46                      | - Gloves/Resp Valves C- 19 PPE | 20- 4028                         | Safety Equipment & Supplies         | N |
| 48- 396- 000- 5555- 6859                       |             | 6.36                       | Tax C- 19                      | 20- 4028                         | Sales/Use Tax                       | N |
| <b>9172 Polk County</b>                        |             | <b>1,087.10</b>            | <b>8 Transactions</b>          |                                  |                                     |   |
| <b>571 Polk County Administrator</b>           |             |                            |                                |                                  |                                     |   |
| 03- 320- 000- 0000- 6825                       |             | 593.87                     | ROW SAP 620- 623- 019          | G- 3- 1- 2020                    | Other Right Of Way Costs            | N |
| <b>571 Polk County Administrator</b>           |             | <b>593.87</b>              | <b>1 Transactions</b>          |                                  |                                     |   |
| <b>4858 Polk County Administrator</b>          |             |                            |                                |                                  |                                     |   |
| 03- 310- 000- 0000- 6814                       |             | 5,693.21                   | Property Tax Special Assess    |                                  | Assessment                          | N |
| <b>4858 Polk County Administrator</b>          |             | <b>5,693.21</b>            | <b>1 Transactions</b>          |                                  |                                     |   |
| <b>7726 Polk County Environmental Services</b> |             |                            |                                |                                  |                                     |   |
| 64- 390- 000- 0000- 6331                       |             | 295.08                     | Mileage- Jon                   | Jon                              | Mileage                             | N |
| 65- 392- 000- 0000- 6331                       |             | 200.00                     | Mileage Reimburse              | Jon                              | Mileage                             | N |
| <b>7726 Polk County Environmental Services</b> |             | <b>495.08</b>              | <b>2 Transactions</b>          |                                  |                                     |   |
| <b>1606 Polk County Highway Department</b>     |             |                            |                                |                                  |                                     |   |
| 01- 065- 000- 0000- 6561                       |             | 30.19                      | PC IS Car Gas                  | 04/09/2020                       | Fuels                               | N |
| 01- 102- 000- 0000- 6303                       |             | 507.05                     | Services                       | 4- 14- 20                        | Other Repair, Maintenance & Operati | N |
| 01- 111- 000- 0000- 6561                       |             | 43.49                      | Unit 20202                     |                                  | Fuels                               | N |
|  |             |                            | 04/01/2020                     | 04/30/2020                       |                                     |   |
| 01- 111- 000- 0000- 6561                       |             | 29.51                      | Unit 20203                     |                                  | Fuels                               | N |
|  |             |                            | 04/01/2020                     | 04/30/2020                       |                                     |   |
| 01- 111- 000- 0000- 6561                       |             | 162.79                     | Unit 20204                     |                                  | Fuels                               | N |
|  |             |                            | 04/01/2020                     | 04/30/2020                       |                                     |   |
| 01- 111- 000- 0000- 6561                       |             | 138.66                     | Unit 20205                     |                                  | Fuels                               | N |
|  |             |                            | 04/01/2020                     | 04/30/2020                       |                                     |   |

\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>              |             |
| 01-111-000-0000-6561                       |             | 96.37 Unit 20206                      |                      | Fuels                                 | N           |
|  |             | 04/01/2020 04/30/2020                 |                      |                                       |             |
| 01-111-000-0000-6561                       |             | 13.82 Unit 17 PC 2017 Explorer        |                      | Fuels                                 | N           |
|  |             | 04/01/2020 04/30/2020                 |                      |                                       |             |
| 01-111-000-0000-6561                       |             | 73.87 Unit 105                        |                      | Fuels                                 | N           |
|  |             | 04/01/2020 04/30/2020                 |                      |                                       |             |
| 01-122-000-0000-6561                       |             | 65.16 MM Fuel                         |                      | Fuels                                 | N           |
| 01-140-000-0000-6303                       |             | 261.66 Fuel                           | 4-8-20               | Other Repair, Maintenance & Operatio  | N           |
| 16-200-000-0000-6205                       |             | 1,030.82 Transport Fuel               |                      | Prisoner Conveyance - Mileage & Airfa | N           |
| 16-200-000-0000-6561                       |             | 2,938.75 SO - Diesel                  |                      | Fuels                                 | N           |
| 16-200-000-0000-6561                       |             | 156.00 Security Fuel                  |                      | Fuels                                 | N           |
| 16-211-000-0000-6561                       |             | 9.57 Fosston Fuel                     |                      | Fuels                                 | N           |
| 48-398-000-0000-6561                       |             | 625.93 Mar Fuel                       | 3-7-2020             | Fuels                                 | N           |
| 48-398-000-0000-6561                       |             | 446.18 Apr Fuel                       | 4-12-2020            | Fuels                                 | N           |
| 65-392-000-0000-6561                       |             | 179.01 Gasoline- LF                   | 4-10-2020            | Fuels                                 | N           |
| <b>1606 Polk County Highway Department</b> |             | <b>6,808.83 18 Transactions</b>       |                      |                                       |             |
| <b>6416 Polk County IS Department</b>      |             |                                       |                      |                                       |             |
| 01-120-000-0000-6607                       |             | 681.96 Desktop computer               | IS20065              | Equipment                             | N           |
| <b>6416 Polk County IS Department</b>      |             | <b>681.96 1 Transactions</b>          |                      |                                       |             |
| <b>565 Polk County Recorder</b>            |             |                                       |                      |                                       |             |
| 48-123-000-0000-6882                       |             | 46.00 SSTS Satisfaction - Escue       | 148852               | Mpca Loan Program                     | N           |
| <b>565 Polk County Recorder</b>            |             | <b>46.00 1 Transactions</b>           |                      |                                       |             |
| <b>25337 Polk County Social Services</b>   |             |                                       |                      |                                       |             |
| 18-481-000-0000-6272                       |             | 1,819.96 EGF 1st Qtr 2020-91          |                      | Services                              | N           |
| <b>25337 Polk County Social Services</b>   |             | <b>1,819.96 1 Transactions</b>        |                      |                                       |             |
| <b>3234 Polk County Solid Waste</b>        |             |                                       |                      |                                       |             |
| 01-065-000-0000-6202                       |             | 109.00 April 2020 Incinerator Circuit | 100987328            | Communications, Phone & Data          | N           |
| <b>3234 Polk County Solid Waste</b>        |             | <b>109.00 1 Transactions</b>          |                      |                                       |             |
| <b>25531 Polk County Transfer Station</b>  |             |                                       |                      |                                       |             |
| 01-111-190-0000-6254                       |             | 1.45 Bypass                           | 15008                | Other Utilities                       | N           |
| 01-111-190-0000-6859                       |             | 0.25 Tax                              | 15008                | Sales/Use Tax                         | N           |
| 03-330-000-0000-6303                       |             | 3.00 Services                         | 15579                | Other Repair, Maintenance & Operatio  | N           |

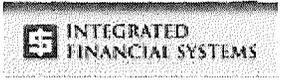
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>Service Dates</u>       | <u>Paid On Bhf #</u>       | <u>On Behalf of Name</u>         |  |
| 25531 Polk County Transfer Station |             | 4.70                       | 3 Transactions             |                                  |  |
| 6980 POMPS Tire                    |             |                            |                            |                                  |  |
| 03-330-000-0000-6563               |             | 5,195.92                   | Tires                      | 1133/919                         | Tires, Tubes, Batteries & M.V. Parts N |
| 16-200-000-0000-6303               |             | 130.77                     | Dueler Tire Unit 255       | 1550001525                       | Other Repair & Maintenance N           |
| 16-200-000-0000-6303               |             | 505.20                     | 4 245/55ZR18 Firehawk GTZ  | 1550001965                       | Other Repair & Maintenance N           |
| 6980 POMPS Tire                    |             | 5,831.89                   | 3 Transactions             |                                  |  |
| 5875 Porter/Austin                 |             |                            |                            |                                  |  |
| 16-200-000-0000-6207               |             | 38.26                      | Meal Reimb Transports      |                                  | Prisoner Conveyance - Meals N          |
| 16-200-000-0000-6207               |             | 107.63                     | Meal Reimb Transports      |                                  | Prisoner Conveyance - Meals N          |
| 5875 Porter/Austin                 |             | 145.89                     | 2 Transactions             |                                  |  |
| 3699 Post Board                    |             |                            |                            |                                  |  |
| 16-200-000-0000-6367               |             | 900.00                     | 10 - Post License Renewals |                                  | Misc. License's & Permits N            |
| 3699 Post Board                    |             | 900.00                     | 1 Transactions             |                                  |  |
| 1351 Potters Industries Inc        |             |                            |                            |                                  |  |
| 03-310-000-0000-6530               |             | 30,448.00                  | Glass Beads                | 91273792/793                     | Traffic Paint & Beads N                |
| 1351 Potters Industries Inc        |             | 30,448.00                  | 1 Transactions             |                                  |  |
| 9765 Powerplan OIB                 |             |                            |                            |                                  |  |
| 03-330-000-0000-6564               |             | 785.23                     | Parts                      | A# 3952006                       | Machinery Parts N                      |
| 03-330-000-0000-6565               |             | 738.39                     | Labor & Hauling            | A# 3952006                       | Other Repair & Maintenance Supplies N  |
| 9765 Powerplan OIB                 |             | 1,523.62                   | 2 Transactions             |                                  |  |
| 7072 Ppc Industries                |             |                            |                            |                                  |  |
| 64-390-000-0000-6301               |             | 276.34                     | Preceipitator Parts        | 20246                            | Machinery & Equip. Repairs N           |
| 7072 Ppc Industries                |             | 276.34                     | 1 Transactions             |                                  |  |
| 3990 Praxair Distribution Inc      |             |                            |                            |                                  |  |
| 65-393-000-0000-6565               |             | 51.82                      | Shop Supplies              | 96203683                         | Other Repair & Maintenance Supplies N  |
| 65-393-000-0000-6859               |             | 3.70                       | Sales tax                  | 96203683                         | Sales Tax N                            |
| 3990 Praxair Distribution Inc      |             | 55.52                      | 2 Transactions             |                                  |  |
| 5236 PRECISE MRM LLC               |             |                            |                            |                                  |  |
| 03-330-000-0000-6265               |             | 473.75                     | Service - GPS Software     | 200-1025780                      | Data Processing (Software) N           |

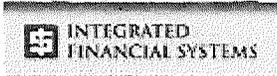
\*\*\* Polk County \*\*\*



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|--------------------------------|-------------|----------------------------|--------------------------------|----------------------------------|---|
| <u>No. Account/Formula</u>     | <u>Accr</u> | <u>Service Dates</u>       | <u>Paid On Bhf #</u>           | <u>On Behalf of Name</u>         |   |
| 5236 PRECISE MRM LLC           |             | 473.75                     |                                |                                  |   |
|                                |             | 1 Transactions             |                                |                                  |   |
| 4476 Premier Signs             |             |                            |                                |                                  |   |
| 48- 524- 000- 0000- 6241       |             | 1,650.00                   | 10x48 vinyl billboard installd | 7116                             | Publishing - Advertising N              |
| 48- 524- 000- 0000- 6241       |             | 300.00                     | old billboard remvld/dispsd    | 7116                             | Publishing - Advertising N              |
| 4476 Premier Signs             |             | 1,950.00                   |                                |                                  |   |
|                                |             | 2 Transactions             |                                |                                  |   |
| 5799 Productivity Plus Account |             |                            |                                |                                  |   |
| 03- 330- 000- 0000- 6303       |             | 8.70                       | Supplies                       | A# 3367094                       | Other Repair, Maintenance & Operatio N  |
| 03- 330- 000- 0000- 6564       |             | 1,016.69                   | Parts                          | A# 3367094                       | Machinery Parts N                       |
| 03- 330- 000- 0000- 6565       |             | 859.35                     | Labor                          | A# 3367094                       | Other Repair & Maintenance Supplies N   |
| 5799 Productivity Plus Account |             | 1,884.74                   |                                |                                  |   |
|                                |             | 3 Transactions             |                                |                                  |   |
| 1626 Proulx Refrigeration      |             |                            |                                |                                  |   |
| 01- 111- 198- 0000- 6565       |             | 15.60                      | FNW20 fuses                    | 11492                            | other repair/mmtc County N              |
| 01- 111- 198- 0000- 6304       |             | 376.00                     | Labor/Jail Kitchen             | 11523                            | Labor Charges N                         |
| 01- 111- 190- 0000- 6303       |             | 48.00                      | Materials LEC Breakroom        | 11525                            | other repair/maintenance non- county N  |
| 01- 111- 190- 0000- 6304       |             | 235.00                     | Labor LEC Breakroom            | 11525                            | Labor Charges N                         |
| 01- 111- 198- 0000- 6303       |             | 190.59                     | Materials/Jail Kitchen         | 11556                            | other repair & maintenance non- count N |
| 01- 111- 198- 0000- 6304       |             | 188.00                     | Labor                          | 11556                            | Labor Charges N                         |
| 1626 Proulx Refrigeration      |             | 1,053.19                   |                                |                                  |   |
|                                |             | 6 Transactions             |                                |                                  |   |
| 5326 PSI Engineering LLC       |             |                            |                                |                                  |   |
| 64- 390- 000- 0000- 6301       |             | 810.40                     | Chemical Pump supplies         | 28001405- 00                     | Machinery & Equip. Repairs N            |
| 5326 PSI Engineering LLC       |             | 810.40                     |                                |                                  |   |
|                                |             | 1 Transactions             |                                |                                  |   |
| 4746 Public Safety Group       |             |                            |                                |                                  |   |
| 16- 222- 000- 0000- 6816       |             | 499.00                     | Training for Dispatch          | 5418                             | Training N                              |
| 4746 Public Safety Group       |             | 499.00                     |                                |                                  |   |
|                                |             | 1 Transactions             |                                |                                  |   |
| 4993 Quill Corporation         |             |                            |                                |                                  |   |
| 64- 390- 000- 0000- 6403       |             | 80.57                      | Misc Office Supplies           | 3189600                          | Misc. Supplies N                        |
| 64- 390- 000- 0000- 6859       |             | 5.74                       | Sales Tax                      | 3189600                          | Sales Tax N                             |
| 64- 391- 000- 0000- 6409       |             | 89.99                      | HP Printer- Todd               | 3189600                          | Office Furniture & Equipment N          |
| 64- 391- 000- 0000- 6412       |             | 156.87                     | Custodial Supplies             | 3189600                          | Custodial Supplies N                    |
| 64- 391- 000- 0000- 6859       |             | 17.59                      | Sales Tax                      | 3189600                          | Sales Tax N                             |

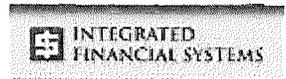
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <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>               |
| 4993 Quill Corporation                |             | 350.76                     | 5 Transactions                  |                                  |  |
| 6171 R & S Northeast LLC              |             |                            |                                 |                                  |  |
| 18- 483- 464- 5122- 6456              |             | 214.00                     | FP contraceptive/cyred,ella- 17 | 240197                           | Miscellaneous Operating Supplies N     |
| 6171 R & S Northeast LLC              |             | 214.00                     | 1 Transactions                  |                                  |  |
| 94 Rasch/Nathan                       |             |                            |                                 |                                  |  |
| 03- 310- 000- 0000- 6303              |             | 75.00                      | Misc Expense                    |                                  | Other Repair, Maintenance & Operator Y |
| 40- 711- 000- 0000- 6357              |             | 75.00                      | Ditch Work CD 111               |                                  | Ditch Services Y                       |
| 40- 798- 000- 0000- 6357              |             | 75.00                      | Ditch Work JD 60                |                                  | Ditch Services Y                       |
| 94 Rasch/Nathan                       |             | 225.00                     | 3 Transactions                  |                                  |  |
| 3880 RDO Truck Centers                |             |                            |                                 |                                  |  |
| 03- 330- 000- 0000- 6564              |             | 36.32                      | Parts                           | A# G112000                       | Machinery Parts N                      |
| 3880 RDO Truck Centers                |             | 36.32                      | 1 Transactions                  |                                  |  |
| 7102 Red Lake County Co Op            |             |                            |                                 |                                  |  |
| 65- 392- 000- 0000- 6253              |             | 77.53                      | Propane for Heat                | 105750                           | Gas N                                  |
| 65- 393- 000- 0000- 6253              |             | 77.52                      | Propane for Heat                | 105750                           | Natural Gas & Heating Fuel N           |
| 7102 Red Lake County Co Op            |             | 155.05                     | 2 Transactions                  |                                  |  |
| 2163 Regents Of The Univ Of Mn        |             |                            |                                 |                                  |  |
| 01- 551- 000- 0000- 6104              |             | 835.13                     | Temp support staff Reimb        | 300025033                        | Other Salaries N                       |
| 2163 Regents Of The Univ Of Mn        |             | 835.13                     | 1 Transactions                  |                                  |  |
| 27202 Regional Sanitation Service Inc |             |                            |                                 |                                  |  |
| 48- 396- 000- 0000- 6371              |             | 50.20                      | - Mar Rec Haul Euclid           | 7001                             | Hauling Charges N                      |
| 48- 396- 000- 0000- 6371              |             | 70.00                      | - Apr Iron Haul                 | 7001                             | Hauling Charges N                      |
| 48- 396- 000- 0000- 6371              |             | 70.00                      | - Apr Rec Haul HES              | 7001                             | Hauling Charges N                      |
| 27202 Regional Sanitation Service Inc |             | 190.20                     | 3 Transactions                  |                                  |  |
| 27317 Richards Publishing             |             |                            |                                 |                                  |  |
| 01- 001- 000- 0000- 6241              |             | 157.50                     | Minutes 3/17/2020               | 00536110                         | Publishing - Advertising N             |
| 01- 001- 000- 0000- 6241              |             | 155.00                     | Minutes 3/24/2020               | 00536176                         | Publishing - Advertising N             |
| 01- 001- 000- 0000- 6241              |             | 230.00                     | Board Minutes 4/7 & 4/15        | 00536286                         | Publishing - Advertising N             |
| 01- 041- 000- 0000- 6241              |             | 47.25                      | Property Tax Abatement Ad       | 00536175                         | Publishing - Advertising N             |
| 01- 041- 000- 0000- 6241              |             | 51.60                      | Delinquent List Insert          | 00536337                         | Publishing - Advertising N             |

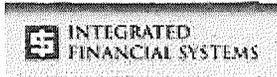
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| <u>Vendor Name</u>                          | <u>Rpt</u>  | <u>Warrant Description</u>              | <u>Invoice #</u>     | <u>Account/Formula Descripti</u>     | <u>1099</u> |
|---|-------------|---|----------------------|--------------------------------------|-------------|
| <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>             |             |
| 01-061-000-0000-6241                        |             | 186.00 Personnel Ads                    | 00536014             | Publishing - Advertising             | N           |
| 01-061-000-0000-6241                        |             | 172.80 Personnel Ads                    | 00536086             | Publishing - Advertising             | N           |
| 01-061-000-0000-6241                        |             | 66.00 Personnel Ads                     | 00536213             | Publishing - Advertising             | N           |
| 01-061-000-0000-6241                        |             | 60.00 Personnel Ads                     | 00536266             | Publishing - Advertising             | N           |
| 01-061-000-0000-6241                        |             | 33.00 Personnel Ads                     | 00536334             | Publishing - Advertising             | N           |
| 03-300-000-0000-6241                        |             | 229.50 Advertising                      | C# 6332              | Publishing - Advertising             | N           |
| 48-123-000-0000-6232                        |             | 101.25 WEBEX mtgs x 5 May               | Cust 6227            | Publishing                           | N           |
| <b>27317 Richards Publishing</b>            |             | <b>1,489.90 12 Transactions</b>         |                      |                                      |             |
| <b>1084 Riverview Healthcare Assoc</b>      |             |   |                      |                                      |             |
| 03-300-000-0000-6272                        |             | 62.00 Prof Services                     | G#30013128           | Services                             | Y           |
| <b>1084 Riverview Healthcare Assoc</b>      |             | <b>62.00 1 Transactions</b>             |                      |                                      |             |
| <b>2346 RJ Zavoral &amp; Sons Inc</b>       |             |   |                      |                                      |             |
| 03-340-000-0000-6303                        |             | 477.10 Hot Mix - Parking Lot            | 2845                 | Other Repair, Maintenance & Operatio | N           |
| <b>2346 RJ Zavoral &amp; Sons Inc</b>       |             | <b>477.10 1 Transactions</b>            |                      |                                      |             |
| <b>6529 Road Machinery and Supplies Co.</b> |             |   |                      |                                      |             |
| 48-398-000-0000-6301                        |             | 2,682.77 - T603 Throttle Rpr/Air Filter | POLKCO10             | Machinery & Equipment                | N           |
| 65-393-000-0000-6301                        |             | 115.84 Senebagen Parts                  | POLKCO09             | Machinery & Equipment                | N           |
| <b>6529 Road Machinery and Supplies Co.</b> |             | <b>2,798.61 2 Transactions</b>          |                      |                                      |             |
| <b>6824 Rood/Barbara</b>                    |             |   |                      |                                      |             |
| 01-111-000-0000-6331                        |             | 124.81 Mllege                           |                      | Mileage                              | N           |
|   |             |   | 03/23/2020           | 03/31/2020                           |             |
| 01-111-000-0000-6331                        |             | 199.48 Mllege                           |                      | Mileage                              | N           |
|   |             |   | 03/04/2020           | 03/20/2020                           |             |
| <b>6824 Rood/Barbara</b>                    |             | <b>324.29 2 Transactions</b>            |                      |                                      |             |
| <b>999999900 Roth/Christian</b>             |             |   |                      |                                      |             |
| 01-520-000-0000-6802                        |             | 64.28 Return Camping Fee                |                      | Refunds And Reimbursements           | N           |
| <b>999999900 Roth/Christian</b>             |             | <b>64.28 1 Transactions</b>             |                      |                                      |             |
| <b>27350 Roto- Rooter</b>                   |             |   |                      |                                      |             |
| 16-200-000-0000-6272                        |             | 275.00 Pumped shop pit                  | 75742                | Services                             | N           |
| <b>27350 Roto- Rooter</b>                   |             | <b>275.00 1 Transactions</b>            |                      |                                      |             |

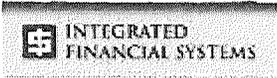
\*\*\* Polk County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

| <u>Vendor Name</u>                  | <u>Rpt</u>  | <u>Warrant Description</u> | <u>Invoice #</u>               | <u>Account/Formulari 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>              |
| 3907 RTVision Inc                   |             |                            |                                |                                    |                                       |
| 03- 300- 000- 0000- 6265            |             | 6,180.00                   | Software Support EPermit       | 2020- 101066                       | Data Processing (Software) N          |
| 3907 RTVision Inc                   |             | 6,180.00                   | 1 Transactions                 |                                    |                                       |
| 4431 Safety Kleen Systems Inc       |             |                            |                                |                                    |                                       |
| 64- 390- 000- 0000- 6565            |             | 199.88                     | Shop Supplies                  | PO18374                            | Other Repair & Maintenance Supplies N |
| 64- 390- 000- 0000- 6859            |             | 14.24                      | Sales Tax                      | PO18374                            | Sales Tax N                           |
| 4431 Safety Kleen Systems Inc       |             | 214.12                     | 2 Transactions                 |                                    |                                       |
| 4883 Schumacher/Kayla               |             |                            |                                |                                    |                                       |
| 01- 101- 519- 5555- 6331            |             | 59.28                      | Bank,Mail Gov Ctr COVID19      |                                    | Mileage N                             |
| 01- 101- 519- 5555- 6403            |             | 24.99                      | Ink                            |                                    | Misc. Supplies N                      |
| 01- 101- 519- 5555- 6859            |             | 1.78                       | Ink Sales Tax                  |                                    | Sales/Use Tax N                       |
| 4883 Schumacher/Kayla               |             | 86.05                      | 3 Transactions                 |                                    |                                       |
| 5647 SeaChange Printing & Marketing |             |                            |                                |                                    |                                       |
| 01- 064- 000- 0000- 6402            |             | 1,849.74                   | 2020 PNP MB Services Bal due   | 32683R                             | Stationery & Forms N                  |
| 5647 SeaChange Printing & Marketing |             | 1,849.74                   | 1 Transactions                 |                                    |                                       |
| 28732 Service Pro Parts Inc.        |             |                            |                                |                                    |                                       |
| 48- 398- 000- 0000- 6301            |             | 14.05                      | - Snowblower Shear Pins        | 133945                             | Machinery & Equipment N               |
| 48- 398- 000- 0000- 6859            |             | 1.00                       | Tax                            | 133945                             | Sales Tax N                           |
| 28732 Service Pro Parts Inc.        |             | 15.05                      | 2 Transactions                 |                                    |                                       |
| 6046 Sonstelie/Jill                 |             |                            |                                |                                    |                                       |
| 18- 493- 000- 0000- 6331            |             | 24.15                      | Care Coordination Mileage- 33  |                                    | Mileage N                             |
| 6046 Sonstelie/Jill                 |             | 24.15                      | 1 Transactions                 |                                    |                                       |
| 2306 Steiner/Jon                    |             |                            |                                |                                    |                                       |
| 48- 395- 000- 0000- 6851            |             | 323.15                     | Mileage RRF/LF meetings        | MAR- APR                           | Remittance Of Revenue N               |
| 48- 395- 000- 0000- 6851            |             | 165.03                     | COVID- 19 Mileage bill out     | MAR- APR                           | Remittance Of Revenue N               |
| 2306 Steiner/Jon                    |             | 488.18                     | 2 Transactions                 |                                    |                                       |
| 4786 Stericycle Inc                 |             |                            |                                |                                    |                                       |
| 01- 111- 000- 0000- 6805            |             | 77.44                      | PCPH Facilities Trng Agreement | 4009321440                         | Staff Education N                     |
| 4786 Stericycle Inc                 |             | 77.44                      | 1 Transactions                 |                                    |                                       |

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| <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>             |             |
| 6934 Stone's Security Systems Inc |             | 25.00 50MB Data Plan               | 407873               | Telephone & Data                     | N           |
| 6934 Stone's Security Systems Inc |             | 25.00 1 Transactions               |                      |                                      |             |
| 28463 Strandell/Warren            |             | 336.20 Medical Reimbursement       | April 2020           | Insurance                            | N           |
| 28463 Strandell/Warren            |             | 336.20 1 Transactions              |                      |                                      |             |
| 6358 Strezishar/Michelle          |             | 12.10 Reimburse For Postage        |                      | Postage & Box Rent                   | N           |
| 6358 Strezishar/Michelle          |             | 12.10 1 Transactions               |                      |                                      |             |
| 6623 Strutz/Sabrina               |             | 49.31 Meal Reimb Transport         |                      | Prisoner Conveyance - Meals          | N           |
| 6623 Strutz/Sabrina               |             | 49.31 1 Transactions               |                      |                                      |             |
| 1923 Stuhaug Sanitation           |             | 30.42 Service                      | 110938               | Other Repair, Maintenance & Operator | N           |
| 1923 Stuhaug Sanitation           |             | 30.42 1 Transactions               |                      |                                      |             |
| 5224 Sylvester/Kathy              |             | 5.75 F/P Mileage- 17               |                      | Mileage                              | N           |
| 5224 Sylvester/Kathy              |             | 87.40 Fam Hlth Mileage- 11         |                      | Mileage                              | N           |
| 5224 Sylvester/Kathy              |             | 29.90 TANF Mileage- 22             |                      | Mileage                              | N           |
| 5224 Sylvester/Kathy              |             | 123.05 3 Transactions              |                      |                                      |             |
| 3361 SYNCB AMAZON                 |             | 21.37 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 29.60 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 63.20 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 65.35 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 27.97 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 94.20 Office Supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 196.97 Office supplies             |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 46.88 Office supplies              |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 235.68 Office supplies             |                      | Law Enforcement Supplies             | N           |
| 3361 SYNCB AMAZON                 |             | 128.44 Office supplies             |                      | Law Enforcement Supplies             | N           |

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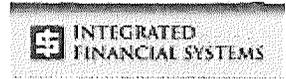


Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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|---|-------------|----------------------------|-------------------------------|--|-------------|
| <u>No. Account/Formula</u>                    | <u>Accr</u> | <u>Amount</u>              | <u>Service Dates</u>          | <u>Paid On Bhf # On Behalf of Name</u> |             |
| 16- 200- 000- 0000- 6454                      |             | 146.57                     | Office supplies               | Law Enforcement Supplies               | N           |
| 16- 280- 000- 0000- 6454                      |             | 58.56                      | Office Supplies               | Law Enforcement Supplies               | N           |
| <b>3361 SYNCB AMAZON</b>                      |             | <b>1,114.79</b>            | <b>12 Transactions</b>        |  |             |
| <b>3355 Tailoredwear Inc</b>                  |             |                            |                               |  |             |
| 16- 280- 000- 5555- 6403                      |             | 750.00                     | Face Masks                    | Misc. Supplies                         | N           |
| 48- 395- 000- 0000- 6851                      |             | 168.75                     | Face Masks - bill Incin/LF    | Remittance Of Revenue                  | N           |
| 48- 395- 000- 5555- 6417                      |             | 56.25                      | Face Masks C- 19 PPE          | Safety Equipment & Supplies            | N           |
| <b>3355 Tailoredwear Inc</b>                  |             | <b>975.00</b>              | <b>3 Transactions</b>         |  |             |
| <b>14071 The Exponent</b>                     |             |                            |                               |  |             |
| 01- 041- 000- 0000- 6241                      |             | 2,478.54                   | Delinquent Tax List 2nd print | Publishing - Advertising               | N           |
| 01- 061- 000- 0000- 6241                      |             | 112.00                     | Personnel Ads                 | Publishing - Advertising               | N           |
| 01- 061- 000- 0000- 6241                      |             | 56.00                      | Personnel Ads                 | Publishing - Advertising               | N           |
| 01- 061- 000- 0000- 6241                      |             | 112.00                     | Personnel Ads                 | Publishing - Advertising               | N           |
| <b>14071 The Exponent</b>                     |             | <b>2,758.54</b>            | <b>4 Transactions</b>         |  |             |
| <b>29026 The Thirteen Towns</b>               |             |                            |                               |  |             |
| 01- 041- 000- 0000- 6241                      |             | 525.00                     | Delinquent Tax List Insert    | Publishing - Advertising               | N           |
| 01- 061- 000- 0000- 6241                      |             | 774.40                     | Personnel Ads                 | Publishing - Advertising               | N           |
| 01- 091- 000- 0000- 6242                      |             | 35.00                      | 1 year subscription           | Publications                           | N           |
| <b>29026 The Thirteen Towns</b>               |             | <b>1,334.40</b>            | <b>3 Transactions</b>         |  |             |
| <b>7346 Thygeson Construction Co</b>          |             |                            |                               |  |             |
| 03- 310- 000- 0000- 6505                      |             | 2,963.10                   | Aggregate                     | Aggregates,Sand,Patching Material      | N           |
| <b>7346 Thygeson Construction Co</b>          |             | <b>2,963.10</b>            | <b>1 Transactions</b>         |  |             |
| <b>10522 Todd's Tire Service Inc</b>          |             |                            |                               |  |             |
| 03- 330- 000- 0000- 6563                      |             | 1,315.83                   | Tire                          | Tires, Tubes, Batteries & M.V. Parts   | N           |
| 16- 200- 000- 0000- 6303                      |             | 136.00                     | Tire Mount & Bal Unit 235,255 | Other Repair & Maintenance             | N           |
| <b>10522 Todd's Tire Service Inc</b>          |             | <b>1,451.83</b>            | <b>2 Transactions</b>         |  |             |
| <b>9096 Todd's Trailer Sales &amp; Rental</b> |             |                            |                               |  |             |
| 01- 111- 188- 1212- 6344                      |             | 1,600.00                   | Trailer Rent/EGF Project      | Rentals                                | N           |
|   |             |                            | 04/15/2020 01/15/2021         |  |             |
| <b>9096 Todd's Trailer Sales &amp; Rental</b> |             | <b>1,600.00</b>            | <b>1 Transactions</b>         |  |             |

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Landfill Fund

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|---|-------------|---------------------------------------|----------------------|---------------------------------------|-------------|
| <u>No. Account/Formula</u>                                    | <u>Accr</u> | <u>Service Dates</u>                  | <u>Paid On Bhf #</u> | <u>On Behalf of Name</u>              |             |
| 5735 Tofstad/Jeremy<br>65-392-000-0000-6425                   |             | 49.76 Boot Allowance                  | 2.1.20               | Clothing                              | N           |
| 5735 Tofstad/Jeremy   |             | 49.76 1 Transactions                  |                      |                                       |             |
| 19398 Total Lawn Care<br>18-493-000-0000-6272                 |             | 60.16 SnowRemoval/Luckow-33           |                      | Services                              | Y           |
| 19398 Total Lawn Care   |             | 60.16 1 Transactions                  |                      |                                       |             |
| 12216 True Value Hardware<br>01-111-187-0000-6414             |             | 43.16 Bulbs/GC Board Room             | A185973              | Maintenance Supplies                  | N           |
| 12216 True Value Hardware                                     |             | 43.16 1 Transactions                  |                      |                                       |             |
| .2194 U S Water Services<br>64-390-000-0000-6416              |             | 9,952.11 Boiler Chemicals             | 10842-000            | Boiler Chemicals/Salt                 | N           |
| 2194 U S Water Services                                       |             | 9,952.11 1 Transactions               |                      |                                       |             |
| 5480 Uline<br>01-111-187-0000-6204                            |             | 140.58 Freight                        | 119737498            | Freight Charges                       | N           |
| 01-111-187-0000-6414  |             | 3,000.00 Carpet Chair mats 46X60      | 119737498            | Maintenance Supplies                  | N           |
| 01-111-187-0000-6414  |             | 69.00 4" Floor Scrapers               | 119737498            | Maintenance Supplies                  | N           |
| 01-111-187-0000-6414  |             | 441.00 hard surface chair matts 46X60 | 119737498            | Maintenance Supplies                  | N           |
| 5480 Uline  |             | 3,650.58 4 Transactions               |                      |                                       |             |
| 60 UPS<br>64-390-000-0000-6301                                |             | 29.83 Shipping Parts                  | 40TT30               | Machinery & Equip. Repairs            | N           |
| 60 UPS  |             | 29.83 1 Transactions                  |                      |                                       |             |
| 4244 US Bank Voyager Fleet Sys<br>16-200-000-0000-6205        |             | 433.25 Transport /Security fuel       |                      | Prisoner Conveyance - Mileage & Airfa | N           |
| 16-200-000-0000-6561  |             | 2,571.18 SO - Fuel                    | 86908-8468           | Fuels                                 | N           |
| 16-211-000-0000-6561  |             | 199.20 Fosston - Fuel                 |                      | Fuels                                 | N           |
| 4244 US Bank Voyager Fleet Sys                                |             | 3,203.63 3 Transactions               |                      |                                       |             |
| 5020 Valley Electric Of Crookston LLC<br>01-041-000-0000-6304 |             | 659.80 Electrical Work TPSC Counter   | 5295                 | Labor Charges                         | N           |
| 01-111-187-0000-6303  |             | 100.20 LED Replacement Lamp           | 5253                 | other repair & maintenance non- count | N           |
| 01-111-187-0000-6304  |             | 102.00 Labor                          | 5253                 | Labor Charges                         | N           |

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| <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> |
| 5020 Valley Electric Of Crookston LLC |             | 1,058.50                   | Electric Repairs- Fire Damage<br>4 Transactions | 5268 Services                    | N                        |
| 5889 Van Den Einde/Amy                |             |                            |   |                                  |                          |
| 18- 483- 464- 0000- 6331              |             | 66.13                      | F/P Mileage- 17                                 | Mileage                          | N                        |
| 18- 483- 467- 0000- 6331              |             | 32.20                      | School Hlth Mileage- 12                         | Mileage                          | N                        |
| 5889 Van Den Einde/Amy                |             | 98.33                      | 2 Transactions                                  |                                  |                          |
| 345 Warren Sheaf                      |             |                            |   |                                  |                          |
| 03- 310- 000- 0000- 6241              |             | 108.00                     | Publishing                                      | 6265 Publishing - Advertising    | N                        |
| 345 Warren Sheaf                      |             | 108.00                     | 1 Transactions                                  |                                  |                          |
| 3722 Wenck Associates Inc             |             |                            |   |                                  |                          |
| 38- 385- 381- 0000- 6851              |             | 750.20                     | Hubbard CAP II Grant Mtgs                       | 12001890 Remittance Of Revenue   | N                        |
| 38- 385- 383- 0000- 6272              |             | 475.00                     | TS- C CAP II Mtgs/Design/Admin                  | 12001890 Professional Services   | N                        |
| 65- 392- 000- 0000- 6272              |             | 2,220.12                   | Services/Reporting/Monitoring                   | 12001886 Services                | N                        |
| 65- 393- 000- 0000- 6272              |             | 2,220.13                   | Services/Reporting/Wetland                      | 12001886 Services                | N                        |
| 3722 Wenck Associates Inc             |             | 5,665.45                   | 4 Transactions                                  |                                  |                          |
| 5073 Whiting/Chuck                    |             |                            |   |                                  |                          |
| 01- 031- 000- 0000- 6331              |             | 110.40                     | Mileage April 2020                              | Mileage                          | N                        |
| 5073 Whiting/Chuck                    |             | 110.40                     | 1 Transactions                                  |                                  |                          |
| 2226 Widseth Smith Nolting & Assoc    |             |                            |   |                                  |                          |
| 03- 320- 000- 0000- 6269              |             | 13,365.00                  | Prof Services                                   | 203670/204235 Surveying          | N                        |
| 03- 320- 000- 0000- 6269              |             | 3,180.00                   | Prof Services                                   | 204309 Surveying                 | N                        |
| 03- 320- 000- 0000- 6269              |             | 4,168.50                   | Prof Services                                   | 204310 Surveying                 | N                        |
| 2226 Widseth Smith Nolting & Assoc    |             | 20,713.50                  | 3 Transactions                                  |                                  |                          |
| 5768 Widseth/Nan                      |             |                            |   |                                  |                          |
| 18- 481- 519- 5110- 6331              |             | 29.21                      | COVID- 19 Mileage- 122                          | Mileage                          | N                        |
| 18- 482- 000- 0000- 6331              |             | 43.13                      | DP&C Mileage- 52                                | Mileage                          | N                        |
| 5768 Widseth/Nan                      |             | 72.34                      | 2 Transactions                                  |                                  |                          |
| 6371 Willhite/Gary                    |             |                            |   |                                  |                          |
| 01- 001- 000- 0000- 6331              |             | 27.60                      | Mileage April 2020                              | Mileage                          | N                        |

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| 6371 Willhite/Gary                |             | 27.60                      | 1 Transactions               |                                  |                               |
| 734 Win- E- Mac Travel Center Inc |             |                            |                              |                                  |                               |
| 16- 200- 000- 0000- 6272          |             | 45.00                      | Car Washes                   | PCSO                             | Services N                    |
| 734 Win- E- Mac Travel Center Inc |             | 45.00                      | 1 Transactions               |                                  |                               |
| 6159 Winter Truck Line Inc        |             |                            |                              |                                  |                               |
| 64- 391- 000- 0000- 6371          |             | 2,011.75                   | Hauling Scrap Metal          | 439293- 439444                   | Hauling Charges N             |
| 6159 Winter Truck Line Inc        |             | 2,011.75                   | 1 Transactions               |                                  |                               |
| 128 Winzer Corporation            |             |                            |                              |                                  |                               |
| 64- 390- 000- 0000- 6417          |             | 746.98                     | Covid- 19 Masks/Gloves       | 208069                           | Safety Equipment & Supplies N |
| 128 Winzer Corporation            |             | 746.98                     | 1 Transactions               |                                  |                               |
| 4246 Ye Ole Print Shoppe          |             |                            |                              |                                  |                               |
| 16- 202- 000- 0000- 6454          |             | 277.00                     | Boat & Water Permit Stickers | 3622                             | Law Enforcement Supplies N    |
| 4246 Ye Ole Print Shoppe          |             | 277.00                     | 1 Transactions               |                                  |                               |
| 2311 Ziegler Inc                  |             |                            |                              |                                  |                               |
| 01- 111- 190- 0100- 6303          |             | 1,083.02                   | Annual Service Agreement     | SW050340438                      | other repair & maintenance N  |
| 01- 111- 198- 0100- 6303          |             | 1,640.85                   | Annual Service Agreement     | SW050340440                      | other repair & maintenance N  |
| 64- 390- 000- 7393- 6301          |             | 267.99                     | Repairs to 2018 938M CAT Ldr | 7162300                          | Machinery & Equip. Repairs N  |
| 2311 Ziegler Inc                  |             | 2,991.86                   | 3 Transactions               |                                  |                               |
| <b>Final Total .....</b>          |             | <b>373,651.46</b>          | <b>231 Vendors</b>           | <b>492 Transactions</b>          |                               |