

FINANCIAL STATEMENT OF TODD COUNTY MINNESOTA



**For the Year Ending
December 31, 2017
Prepared by Denise Gaida
Todd County Auditor/Treasurer**

TODD COUNTY FINANCIAL STATEMENT

For The Year Ended December 31, 2017

TO: The Honorable Board of County Commissioners of Todd County, Minnesota.

The Comprehensive Annual Financial Statement of Todd County for the year ending December 31, 2017, and prepared in accordance U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States.

Minnesota state laws require an annual audit of the books of account, financial records and transactions of all Administrative Departments of the County by the Office of the State Auditor. This requirement has been fulfilled.

The Office of CliftonLarsonAllen LLP has issued an opinion on the financial statements and a management and compliance letter covering the review of Todd County's system of internal control and compliance with applicable legal provisions. The opinion and management letter are under separate cover.

Detailed analysis of items contained in this report, additional schedules and analysis of the various funds, account groups and disbursements not required to be published are on file and of record in the office of the County Auditor/Treasurer and are available for public inspection.

Respectfully submitted,

Denise Gaida
Todd County Auditor/Treasurer

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Todd County's (the County) financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

A. Financial Reporting Entity

Todd County was established February 20, 1855, as an organized county having the powers, duties, and privileges granted counties by Minnesota Statutes ch. 373. As required by accounting principles generally accepted in the United States of America, these financial statements present Todd County (primary government) and its component units for which the County is financially accountable. There is financial accountability if the primary government appoints a voting majority of an organization's governing body and had the ability to impose its will on that governing body; or there is the potential for the organization to provide specific financial benefits or to impose specific financial burden on the primary government. Based on the criteria for determining component units, the County is not required to include any component units. The County is governed by a 5-member Board of Commissioners elected from districts within the County. The Board is organized with a chair and vice-chair elected at the annual meeting in January of each year. The County Auditor-Treasurer serves as the clerk of the Board but does not vote in its decisions.

Joint Ventures

The County participates in joint ventures which are described in Note 9.C. The County also participates in jointly-governed organizations which are described in Note 9.D, and a related organization is described in Note 9.E.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the primary government. These statements include the financial activities of the overall County government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

In the government-wide statement of net position, both the governmental and business-type activities columns: (a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities and different business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category--governmental, proprietary, and fiduciary--are presented. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or incidental activities.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Public Works Special Revenue Fund is used to account for revenues and expenditures of the County Highway Department which is responsible for the construction and maintenance of roads, bridges, and other projects affecting County roadways. Property taxes and intergovernmental revenues are the primary funds committed for these projects.

The Social Services Special Revenue Fund is used to account for economic assistance and community social services programs which are funded primarily by property taxes and intergovernmental revenues.

The Community Health Special Revenue Fund is used to account for the financial activities of the Todd County Nursing Service. Financing is provided by grants for health purposes and charges for nursing care.

The County Ditch Special Revenue Fund is used to account for the repair, maintenance, and construction of ditches within the County. Special assessment revenues are the primary revenue source restricted for this purpose.

The Capital Projects Fund is used to account for the construction of major capital improvements within the County, which are not related to business-type activities.

The County reports the following major enterprise fund:

The Solid Waste Fund is used to account for the operation, maintenance, and development of the County solid waste transfer station.

Additionally, the County reports the following fund types:

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets that the County holds for others in an agency capacity.

C. Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Todd County considers all revenues to be available if they are collected within 60 days after the end of the current period. Property and other taxes, licenses, and interest are all considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

1. Cash and Cash Equivalents

Cash and cash equivalents are identified only for the purpose of the statement of cash flows reporting by the proprietary fund. The County has defined cash and cash equivalents to include cash on hand and demand deposits. Additionally, each fund's equity in the County's pooled cash is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

2. Deposits

The cash balances of substantially all funds are pooled by the County Auditor-Treasurer for the purpose of increased interest earnings. Pursuant to Minnesota Statutes §385.07, interest earnings on cash are credited to the General Fund. Other funds received interest earnings based on other state statutes, grant agreements, contracts, and bond covenants. During the current year, the County collected taxes prepaid for the subsequent year. The County's portion of these taxes will be recognized as revenue in the year for which they were levied and are presented as Undistributed Cash in Agency Fund on the fund level statements and offset with deferred inflows of resources.

3. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent maturities of interfund loans).

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are reflected in a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for spending.

Accounts receivable in the solid waste fund are offset by an allowance for doubtful accounts. The County estimated this balance to be \$381 at December 31, 2017. The County develops an estimate of this allowance based on specific identification. All other accounts receivable are considered to be collectible in full.

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due on May 15 and the second half payment due October 15.

Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as delinquent taxes receivable.

4. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories in governmental funds are recorded as expenditures when purchased rather than when consumed. Inventories at the government-wide level are recorded as expenses when consumed. The statement of revenues, expenditures, and changes in fund balances reports the change in inventory as a direct adjustment to fund balance in accordance with applicable accounting standards.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. In the case of the initial capitalization of infrastructure, the County retroactively implemented the reporting of this item when GASB #34 was implemented. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current period, the County did not have any capitalized interest.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20-40
Infrastructure	15-50
Machinery, Vehicles, Furniture, and Equipment	3-10

6. Compensated Absences

The liability for compensated absences reported in financial statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements.

STATEMENT OF NET POSITION December 31, 2017

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of bond issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Deferred Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate section represents a consumption of net position that applies to a future period. The County will not recognize the related outflow until a future event occurs. More detailed information about pension related deferred outflows of resources can be found in Note 5 to the financial statements.

9. Deferred Inflows of Resources

The County's governmental fund financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has three types of items which occur relating to revenue recognition. The first type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the County's year) under the modified accrual basis of accounting. The second type relates to pension liabilities as described in Note 5 to the financial statements. The final type occurs because the County collected property taxes prior to the year they were levied for and, therefore, the County will report deferred inflows for these items.

10. Net Pension Liability

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

11. Fund Balance

In the fund financial statements, governmental funds report nonspendable, restricted, committed, and unassigned fund balances. Nonspendable portions of fund balance relate to prepaids, inventories, and long term receivables, as applicable. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Commissioners. The County reports \$3,450,756 of net position restricted by enabling legislation on the Statement of Net Position for governmental activities. The Board passed a resolution authorizing the County Auditor-Treasurer to assign fund balances and their intended uses. Unassigned fund balance is the residual classification for the County's General Fund and includes all spendable amounts not contained in other classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the County's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the County's policy to use committed first, then assigned, and finally unassigned amounts.

12. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 16,256,860	\$ 1,601,365	\$ 17,858,225
Petty Cash and Change Funds	4,525	160	4,685
Undistributed Cash in Agency Funds	639,423	-	639,423
Taxes Receivable			
Delinquent	417,797	-	417,797
Special Assessments Receivable			
Delinquent	4,033	43,830	47,863
Noncurrent	49,777	-	49,777
Accounts Receivable - Net	190,269	89,079	279,348
Accrued Interest Receivable	28,535	-	28,535
Loans Receivable	90,000	-	90,000
Internal Balances	(5,021)	5,021	-
Due from Other Governments	3,542,344	190	3,542,534
Inventory	644,727	-	644,727
Prepays	26,691	-	26,691
Investment in Joint Venture	2,525,525	-	2,525,525
Non-Depreciable Capital Assets			
Land	1,005,944	37,316	1,043,260
Construction-in-Progress	896,916	-	896,916
Depreciable Capital Assets			
Building (Net)	9,756,106	38,408	9,794,514
Machinery, Vehicles, Furniture and Equipment (Net)	2,853,380	364,822	3,218,202
Infrastructure (Net)	66,887,158	-	66,887,158
Total Assets	105,814,989	2,180,191	107,995,180
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Refunding	101,599	-	101,599
Pension Related	4,757,339	61,712	4,819,051
Total Deferred Outflows of Resources	4,858,938	61,712	4,920,650
LIABILITIES			
Accounts Payable	523,692	16,881	540,573
Salaries Payable	783,599	18,287	801,886
Contracts Payable	60,548	-	60,548
Due to Other Governments	250,365	25,418	275,783
Accrued Interest Payable	39,411	-	39,411
Unearned Revenue	43,808	510	44,318
Compensated Absences Payable - Due Within One Year	597,684	17,089	614,773
Capital Leases Payable - Due Within One Year	78,438	-	78,438
General Obligation Bonds Payable - Due Within One Year	480,000	-	480,000
Compensated Absences Payable - Due in More than One Year	1,573,358	26,751	1,600,109
General Obligation Bonds Payable - Due in More than One Year	3,522,397	-	3,522,397
Capital Leases Payable - Due in More than One Year	160,988	-	160,988
Other Postemployment Benefits Payable - Due in More than One Year	1,180,530	33,747	1,214,277
Net Pension Liability - Due in More than One Year	10,926,393	255,447	11,181,840
Total Liabilities	20,221,211	394,130	20,615,341
DEFERRED INFLOWS OF RESOURCES			
Pension Related	5,041,355	65,908	5,107,263
Property Taxes Collected for Subsequent Period	639,423	-	639,423
Total Deferred Inflows of Resources	5,680,778	65,908	5,746,686
NET POSITION			
Net Investment in Capital Assets	77,097,133	440,546	77,537,679
Restricted For:			
Veterans Services Purchases	167,206	-	167,206
Law Library Purchases	87,841	-	87,841
Recorder's Technology/Compliance Purchases	805,569	-	805,569
E-911 and Sheriff Programs	369,594	-	369,594
Debt Service	648,951	-	648,951
Revolving Loans	90,000	-	90,000
Soil and Water Conservation Expenses	270,798	-	270,798
Aquatic Invasive Species Grant	55,328	-	55,328
Planning and Zoning Grants	90,644	-	90,644
Transportation	2,187,752	-	2,187,752
Unrestricted	2,901,122	1,341,319	4,242,441
Total Net Position	\$ 84,771,938	\$ 1,781,865	\$ 86,553,803

STATEMENT OF ACTIVITIES December 31, 2017

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES							
General Government	\$ 5,788,665	\$ 772,339	\$ 372,559	\$ -	\$ (4,643,767)	\$ -	\$ (4,643,767)
Public Safety	5,889,047	649,309	179,937	100,387	(4,959,414)	-	(4,959,414)
Highways and Streets	6,210,573	844,057	1,684,215	3,674,700	(7,601)	-	(7,601)
Human Services	8,526,339	1,145,270	4,268,148	-	(3,112,921)	-	(3,112,921)
Health	2,862,525	1,051,056	1,418,042	-	(393,427)	-	(393,427)
Culture and Recreation	399,843	9,750	-	-	(390,093)	-	(390,093)
Conservation of Natural Resources	1,154,445	6,985	236,242	77,127	(834,091)	-	(834,091)
Economic Development	71,711	-	-	-	(71,711)	-	(71,711)
Interest	107,319	-	-	-	(107,319)	-	(107,319)
Total Governmental Activities	31,010,467	4,478,766	8,159,143	3,852,214	(14,520,344)	-	(14,520,344)
BUSINESS-TYPE ACTIVITIES							
Solid Waste	1,977,659	2,060,734	72,057	-	-	155,132	155,132
Total Primary Government	\$ 32,988,126	\$ 6,539,500	\$ 8,231,200	\$ 3,852,214	(14,520,344)	155,132	(14,365,212)
GENERAL REVENUES							
Property Taxes					14,845,436	-	14,845,436
Mortgage Registry and Deed Tax					17,108	-	17,108
Payments in Lieu of Tax					117,177	-	117,177
Transit Sales and Use Tax					774,348	-	774,348
Insurance Dividends					107,248	-	107,248
Grants and Contributions not Restricted for a Particular Purpose					2,053,240	-	2,053,240
Investment Earnings					85,913	-	85,913
Miscellaneous					438,070	-	438,070
Gain on Sale of Capital Assets					221,761	20,666	242,427
Total General Revenues and Transfers					18,660,301	20,666	18,680,967
CHANGE IN NET POSITION					4,139,957	175,798	4,315,755
Net Position - Beginning of Year					80,631,981	1,606,067	82,238,048
NET POSITION - END OF YEAR					\$ 84,771,938	\$ 1,781,865	\$ 86,553,803

BALANCE SHEET—GOVERNMENTAL FUNDS December 31, 2017

	Major Funds					Other Governmental Funds	Total Governmental Funds	
	General	Public Works	Social Services	Community Health	County Ditch			Capital Projects
ASSETS								
Cash and Cash Equivalents	\$ 8,381,908	\$ 2,348,257	\$ 2,942,607	\$ 1,316,256	\$ 192,535	\$ 35,799	\$ 1,039,498	\$ 16,256,860
Petty Cash and Change Funds	3,880	475	100	70	-	-	-	4,525
Undistributed Cash in Agency Funds	338,659	102,400	153,120	20,220	1,089	-	23,935	639,423
Taxes Receivable								
Delinquent	224,061	65,597	99,632	11,030	-	-	17,477	417,797
Special Assessments Receivable								
Delinquent	-	-	-	-	4,033	-	-	4,033
Noncurrent	14,287	-	79,852	96,119	49,777	-	11	190,269
Accounts Receivable	28,535	-	-	-	-	-	-	28,535
Accrued Interest Receivable	-	-	-	-	-	-	90,000	90,000
Loans Receivable	70,371	-	37,848	-	204	-	-	108,423
Due from Other Funds	100,182	2,472,709	539,152	372,005	-	-	58,296	3,542,344
Due from Other Governments	3,280	-	23,411	-	-	-	-	26,691
Prepaid Assets	-	644,727	-	-	-	-	-	644,727
Inventories	300,000	-	-	-	-	-	-	300,000
Advances to Other Funds	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 9,465,163</u>	<u>\$ 5,634,165</u>	<u>\$ 3,875,722</u>	<u>\$ 1,815,700</u>	<u>\$ 247,638</u>	<u>\$ 35,799</u>	<u>\$ 1,229,217</u>	<u>\$ 22,303,404</u>
LIABILITIES								
Accounts Payable	\$ 174,710	\$ 50,747	\$ 261,246	\$ 13,216	\$ 800	\$ -	\$ 22,973	\$ 523,692
Salaries Payable	359,157	109,610	192,738	122,094	-	-	-	783,599
Contracts Payable	-	60,548	-	-	-	-	-	60,548
Due to Other Funds	-	-	-	-	-	-	113,444	113,444
Due to Other Governments	4,271	-	126,043	2,738	-	-	117,313	250,365
Unearned Revenue	100	-	1,200	42,508	-	-	-	43,808
Advance from Other Funds	-	-	-	-	300,000	-	-	300,000
Total Liabilities	<u>538,238</u>	<u>220,905</u>	<u>581,227</u>	<u>180,556</u>	<u>300,800</u>	<u>-</u>	<u>253,730</u>	<u>2,075,456</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable Taxes	149,593	48,725	74,823	8,209	-	-	13,092	294,442
Unavailable Special Assessments	-	-	-	-	53,552	-	-	53,552
Unavailable Grants	17,285	2,290,839	200,978	115,689	-	-	-	2,624,791
Property Taxes Collected for Subsequent Period	338,659	102,400	153,120	20,220	1,089	-	23,935	639,423
Total Deferred Inflows of Resources	<u>505,537</u>	<u>2,441,964</u>	<u>428,921</u>	<u>144,118</u>	<u>54,641</u>	<u>-</u>	<u>37,027</u>	<u>3,612,208</u>
FUND BALANCES								
Nonspendable								
Advances to Other Funds	300,000	-	-	-	-	-	-	300,000
Prepays	3,280	-	23,411	-	-	-	-	26,691
Inventories	-	644,727	-	-	-	-	-	644,727
Restricted								
Veterans Services Purchases	167,206	-	-	-	-	-	-	167,206
Law Library Purchases	87,841	-	-	-	-	-	-	87,841
Recorder Technology/Compliance Purchases	805,569	-	-	-	-	-	-	805,569
Aquatic Invasive Species Grant	55,328	-	-	-	-	-	-	55,328
Planning and Zoning Department Grants	90,644	-	-	-	-	-	-	90,644
E-911 Equipment	288,502	-	-	-	-	-	-	288,502
Sheriff Contingency	6,034	-	-	-	-	-	-	6,034
Sheriff Canteen	12,923	-	-	-	-	-	-	12,923
Gun Permits	62,135	-	-	-	-	-	-	62,135
Debt Service	-	-	-	-	-	-	675,504	675,504
Revolving Loans	-	-	-	-	-	-	90,000	90,000
Minnesota Housing Finance Program	-	-	-	-	-	-	137,976	137,976
Soil and Conservation District	270,798	-	-	-	-	-	-	270,798
Committed								
Elections	22,000	-	-	-	-	-	-	22,000
Future Public Works Building	665,000	-	-	-	-	-	-	665,000
Road Projects	-	2,326,569	-	-	-	-	-	2,326,569
Social Services Operations	-	-	2,842,163	-	-	-	-	2,842,163
Community Health Operations	-	-	-	1,491,026	-	-	-	1,491,026
Buildings and Grounds	127,078	-	-	-	-	-	-	127,078
Capital Improvements	-	-	-	-	-	35,799	-	35,799
Parks and Trails Operations	-	-	-	-	-	-	42,287	42,287
Assigned								
Disaster Contingency	12,000	-	-	-	-	-	-	12,000
Unassigned	5,445,050	-	-	-	(107,803)	-	(7,307)	5,329,940
Total Fund Balances	<u>8,421,388</u>	<u>2,971,296</u>	<u>2,865,574</u>	<u>1,491,026</u>	<u>(107,803)</u>	<u>35,799</u>	<u>938,460</u>	<u>16,615,740</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,465,163</u>	<u>\$ 5,634,165</u>	<u>\$ 3,875,722</u>	<u>\$ 1,815,700</u>	<u>\$ 247,638</u>	<u>\$ 35,799</u>	<u>\$ 1,229,217</u>	<u>\$ 22,303,404</u>

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS

	Major Funds					Other Governmental Funds	Total Governmental Funds	
	General	Public Works	Social Services	Community Health	County Ditch			Capital Projects
REVENUES								
Taxes	\$ 8,071,941	\$ 2,297,097	\$ 3,319,895	\$ 377,982	\$ -	\$ -	\$ 798,382	\$ 14,865,297
Transit Sales and Use Tax	-	774,348	-	-	-	-	-	774,348
Special Assessments	-	-	-	-	45,534	-	-	45,534
Licenses and Permits	174,257	-	-	-	-	-	-	174,257
Intergovernmental	2,710,402	5,943,900	3,753,214	1,310,391	-	-	250,406	13,968,313
Charges for Services	1,026,263	140,674	268,036	1,189,405	-	-	-	2,624,378
Fines and Forfeits	3,793	-	-	-	-	-	-	3,793
Gifts and Contributions	12,883	-	-	-	-	-	-	12,883
Interest on Investments	85,845	291	-	-	-	-	68	86,204
Insurance Dividend	106,957	-	-	-	-	-	-	106,957
Miscellaneous	518,836	703,383	681,975	68,449	-	-	28,024	2,000,667
Total Revenues	<u>12,711,177</u>	<u>9,859,693</u>	<u>8,023,120</u>	<u>2,946,227</u>	<u>45,534</u>	<u>-</u>	<u>1,076,880</u>	<u>34,662,631</u>
EXPENDITURES								
CURRENT								
General Government	5,369,308	-	-	-	-	223,313	209,309	5,801,930
Public Safety	4,279,451	-	-	-	-	-	-	4,279,451
Highways and Streets	-	9,516,159	-	-	-	-	-	9,516,159
Human Services	-	-	8,230,440	-	-	-	221,653	8,452,093
Health	-	-	-	2,848,737	-	-	-	2,848,737
Culture and Recreation	388,282	-	-	-	-	-	11,561	399,843
Conservation of Natural Resources	998,592	-	-	-	171,164	-	-	1,169,756
Economic Development	71,711	-	-	-	-	-	-	71,711
DEBT SERVICE								
Principal	103,906	-	-	-	-	-	485,000	588,906
Interest	14,177	-	-	-	-	-	79,888	94,065
Administrative (Fiscal) Charges	-	-	-	-	-	-	2,175	2,175
Total Expenditures	<u>11,225,427</u>	<u>9,516,159</u>	<u>8,2</u>					

**STATEMENT OF NET POSITION
SOLID WASTE ENTERPRISE FUND
December 31, 2017**

SUMMARIZED PAID INVOICE BY VENDOR

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,601,365
Petty Cash and Change Funds	160
Special Assessments Receivable	
Delinquent	43,830
Accounts Receivable (Net)	89,079
Due from Other Funds	5,021
Due from Other Governments	190
Total Current Assets	<u>1,739,645</u>

NONCURRENT ASSETS

CAPITAL ASSETS

Land	37,316
Building (Net)	38,408
Machinery, Vehicles, Furniture and Equipment (Net)	364,822
Total Noncurrent Assets	<u>440,546</u>
Total Assets	2,180,191

DEFERRED OUTFLOWS OF RESOURCES

Pension Related	61,712
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LIABILITIES

CURRENT LIABILITIES

Accounts Payable	16,881
Salaries Payable	18,287
Due to Other Governments	25,418
Unearned Revenue	510
Compensated Absences Payable - Due Within One Year	17,089
Total Current Liabilities	<u>78,185</u>

NONCURRENT LIABILITIES

Net Pension Liability	255,447
Compensated Absences - Due in More than One Year	26,751
Other Postemployment Benefits - Due in More than One Year	33,747
Total Noncurrent Liabilities	<u>315,945</u>
Total Liabilities	<u>394,130</u>

DEFERRED INFLOWS OF RESOURCES

Pension Related	65,908
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NET POSITION

Net Investment in Capital Assets	440,546
Unrestricted	1,341,319
Total Net Position	<u>\$ 1,781,865</u>

**STATEMENT OF REVENUES, EXPENSES
& CHANGE IN NET POSITION
SOLID WASTE ENTERPRISE FUND
December 31, 2017**

OPERATING REVENUES

Sales and Charges for Services	\$ 1,455,386
Operating Special Assessments	600,327
Total Operating Revenues	<u>2,055,713</u>

OPERATING EXPENSES

Sanitation	1,907,645
Depreciation	70,014
Total Operating Expenses	<u>1,977,659</u>

OPERATING INCOME

78,054

NONOPERATING REVENUES (EXPENSES)

Intergovernmental	72,057
Forfeit Land Sale Proceeds	5,021
Gain on Sale of Capital Assets	20,666
Total Nonoperating Revenues (Expenses)	<u>97,744</u>

CHANGE IN NET POSITION

175,798

Net Position - Beginning of Year

1,606,067

NET POSITION - END OF YEAR

\$ 1,781,865

VENDOR NAME	AMOUNT
ABC CONTSTRUCTION OF CENTRAL MN LLC	7,429.56
ACCURATE CONTROL, INC	12,755.79
ACE HARDWARE	7,884.86
ALEX AND BRANDON CHILD SAFETY CTR	5,470.00
ALEX PRO FIREARMS, LLC	12,225.00
ALEXANDRIA OPPORTUNITY CENTER	10,266.72
ALLIANCE BUILDING CORPORATION	153,133.05
AMERICAN DOOR WORKS	14,086.00
AMERICAN HERITAGE	122,990.65
AMERICAN HERITAGE BANK	2,275,575.59
AMERICAN SOLUTIONS FOR BUSINESS	17,660.25
ANOKA CO GOVERNMENT CENTER	59,827.00
ANU FAMILY SERVICES INC	40,293.74
APPLIED CONCEPTS INC	5,053.80
ASSOC OF MN COUNTIES	18,107.00
BENNING PRINTING & PUBLISHING	11,071.59
BIG BIRCH LAKE ASSOCIATION	33,733.02
BIG SWAN LAKE IMPROVEMENT DIST.	24,314.94
BITZ PLUMBING HEATING SVC INC	7,441.62
BLUETARP FINANCIAL INC	6,611.97
BRAATEN SAND & GRAVEL	28,279.68
BRAINERD FUNERAL HOME INC	7,000.00
BRAUN INTERTEC CORPORATION INC	5,870.00
BRENNY FUNERAL CHAPEL	15,400.00
BRITZ STORE EQUIPMENT INC	9,832.50
BROCK/JERRY	8,777.47
BROWERVILLE TRUCKWASH/BIG BOYZ	8,388.40
BROWN/DENISE	5,870.10
BUSKER CONCRETE	50,100.00
CARD SERVICES COBORNS	35,545.96
CARDMEMBER SERVICE	15,580.83
CARGILL SALT DIVISION	123,093.77
CARING PLACE INC/THE	13,062.36
CARLSON/BARBARA J	27,300.00
CARRIGAN/GEORGIA	6,897.71
CDW GOVERNMENT INC	10,382.00
CEBULLA/PAUL	60,168.84
CENTERPOINT ENERGY	67,571.39
CENTRACARE CLINIC-LONG PRAIRIE	33,058.09
CENTRACARE HEALTH LONG PRAIRIE	13,993.07
CENTRACARE HEALTH SERVICES	10,567.46
CENTRAL APPLICATORS INC	47,580.07
CENTRAL ELECTRIC	16,699.13
CENTRAL LAKES RESTAURANT SUPPLY	88,848.00
CENTRAL MN MENTAL HEALTH CTR	12,860.50
CENTRAL SPECIALTIES INC	81,091.84
CENTRAL TODD COUNTY CARE CENTER	23,187.23
CENTURY FENCE COMPANY	97,247.05
CENTURY LINK AZ	18,125.29
CHAMBERLAIN OIL COMPANY	6,828.74
CITY OF BERTHA	202,704.94
CITY OF BROWERVILLE	257,122.59
CITY OF BURTRUM	20,289.79
CITY OF CLARISSA	207,253.94
CITY OF EAGLE BEND	293,682.46

Detailed analysis of items contained in this report that are not required to be published are on file in the office of the County Auditor/Treasurer and are available for public inspection.

SUMMARIZED PAID INVOICE BY VENDOR

CITY OF GREY EAGLE	110,337.50	GUSTAFSON/JEAN M	56,337.95
CITY OF HEWITT	64,143.57	H & L MESABI	7,063.40
CITY OF LONG PRAIRIE	978,938.66	HALVERSON/DEL	11,592.69
CITY OF OSAKIS	186,681.40	HANSON/DELORES	5,602.00
CITY OF ST CLOUD	7,396.53	HARDRIVES INC	158,473.16
CITY OF STAPLES	767,996.73	HEARTLAND GIRLS RANCH	20,285.26
CITY OF SWANVILLE	10,892.98	HEGG, PC/LAW OFFICES OF DOUGLAS R.	8,067.00
CITY OF WEST UNION	10,189.63	HERDERING INC	13,007.51
Clark Equipment Co. dba Bobcat Company	20,758.40	HILDI INC	7,170.00
CLIFTON LARSONALLEN, LLP	61,300.00	HILLIG AUTO CENTER	9,368.20
COMMISSIONER OF TRANSPORTATION	63,788.96	HILLYARD	17,558.34
COMMUNITY AND FAMILY SRVS LLC	36,209.23	HILLYARD/HUTCHINSON	13,172.37
COMPASS MINERALS AMERICA	70,072.46	HOFFMAN LAW, PLLC	8,765.66
COMPUTER PROFESSIONALS	75,409.32	HOLIDAY CREDIT OFFICE	6,332.44
CORBIN PICKAR EXC INC	134,600.00	HOLIDAY FLEET	6,357.52
COUNTRY ROADS CONSTRUCTION	6,436.48	HOLISTIC FAMILY EDUCATION SRVS	75,713.78
COUNTRY SIDE PLUMBING & HTG LLC	18,464.81	HOST EXTERIOR INC	8,475.00
COUNTRYSIDE PLUMBING & HTG OF LP LLC	6,343.21	IMPACT TECHNOLOGY	15,106.00
CROWN GAS	10,376.40	INDEPENDENT EMERGENCY SERVICES	9,870.82
D & D AUTO REPAIR	10,145.65	INFORMATION SYSTEM CORP	48,119.00
DAKOTA WHOLESALE TIRE	6,489.24	INITIATIVE FOUNDATION	5,500.00
DANIEL FUNERAL HOME	7,400.00	ITEN FUNERAL HOME	19,804.28
DE JOSE/MARIA THERESA	5,421.00	IVERSON REUVERS LLC	5,500.00
DELL MARKETING L.P.	5,480.56	JOHN DEERE FINANCIAL	5,450.34
DHS - ANOKA METRO RTC - 412	200,196.00	JOHNSON CONTROLS	9,474.38
DHS - MSOP-MN SEX OFFENDER PROGRAM-462	67,648.00	JOHNSON/DOROTHY	18,053.08
DHS - ST PETER RTC - 472	21,069.60	KATTERHAGEN/STEVE AND STELLA	11,073.75
DHS - SWIFT	576,116.39	KEITH WALN HEATING AND AIR, LLC	7,298.00
DIAMOND MOWERS INC	8,264.47	KILLIAN/SANDRA	8,139.87
DITTBERNER/REBECCA & JUSTIN	6,020.00	KINDRED FAMILY FOCUS	33,494.63
DRAKE/RICHARD	17,245.24	KLEIN/SHEILA	6,655.76
DVS RENEWAL	6,546.75	KNUTSON, FLYNN & DEANS, P.A.	9,560.00
EAGLE RIDGE BOYS RANCH	25,030.00	KRIS ENGINEERING	43,754.10
ELECTION SYSTEMS & SOFTWARE INC	20,033.00	LALIBERTE/DANNA	10,429.42
ELLINGSON PLUMBING & HEATING INC	20,846.48	LIBERTY TIRE SERVICES LLC	17,326.93
EMERGENCY AUTOMOTIVE TECH	10,981.34	LITTLE FALLS MACHINE INC	17,315.45
EMERGENCY COMMUNICATIONS NETWORK, LLC	7,950.00	LONG PRAIRIE GREY EAGLE SCHOOLS	7,309.98
EPIPHANY COMMUNITY SERVICES	10,491.33	LONG PRAIRIE LEADER	19,029.84
ESRI	11,800.00	LONG PRAIRIE MACHINERY CO INC	17,477.81
FARMERS STATE BANK	60,753.00	LONG PRAIRIE OIL COMPANY	152,864.85
FEDA/DENNIS	11,012.94	LONG PRAIRIE PLUMBING & HTG INC	23,895.88
FIELD/DAN & JANE	7,204.00	LONG PRAIRIE SANITATION INC	42,801.60
FLEET SERVICES/WEX BANK	59,802.90	LUEBESMIER/HEATHER	17,810.00
FLEETMATICS USA LLC	6,216.00	LUNSER/ROBERT	28,883.61
FLETCHER/DYLAN & SARA	14,801.50	LUTHERAN SOCIAL SERVICE OF MN-ST PAUL	45,971.67
FORD OF HIBBING	85,486.00	M & I LOCKBOX MCCC	7,816.88
FRESHWATER EDUCATION DISTRICT 6004	62,831.00	MADDEN GALANTER HANSEN, LLP	8,484.66
FRIEDRICH'S TIRE & OIL CO	5,167.65	MARCYES EXCAVATING INC	5,625.78
G & K SERVICES	5,911.29	MASWCD	5,662.06
GALLAGHER BENEFIT SERVICES INC	14,450.00	MCCC, MI33	41,422.18
GENE-O'S COUNTRYSIDE REST LLC	73,987.65	MCIT	353,035.61
GERARD TREATMENT PROGRAMS	44,387.77	MCKESSON MEDICAL-SURGICAL	5,485.82
GESSELL AUTO SALES, INC	9,908.00	MCMAHON/DEENA M	13,653.75
GIZA PLUMBING & HEATING INC	7,160.66	MEINERS/MARCUS	74,012.88
GOLDEN SHOVEL AGENCY	5,700.00	MERIDIAN SERVICES INC	18,863.59
GOULD/RHONDA M	32,947.50	METRO SALES INC	41,010.85
GRANITE ELECTRONICS INC	36,403.52	MID MINNESOTA DRUG TESTING INC	42,815.00
GREAT RIVER REGIONAL LIBRARY	337,393.00	MIDSTATES EQUIP AND SUPPLY	14,647.60
GREATER MN FAMILY SRVS INC	29,065.73	MINNESOTA POWER & LIGHT	177,237.43

SUMMARIZED PAID INVOICE BY VENDOR

MINNESOTA UI	11,159.21	RELIANCE TELEPHONE INC	10,703.42
MITCH'S FUEL SERVICE	27,300.00	RESOURCE TRAINING AND SOLUTIONS	2,869,551.50
MN DEPT OF FINANCE	80,364.23	RIEDEL/AUGUST & MARSHA	7,200.00
MN DEPT OF HEALTH	7,862.50	RINKE-NOONAN CORP LTD	6,097.00
MN INDEPENDENT PETROLEUM SERVICE	5,673.50	RJ CONTRACTING & REMODELING LLC	5,729.80
MN STATE AUDITOR	5,102.00	RMB ENVIRONMENTAL LAB	6,369.00
MORRIS ELECTRONICS	13,014.00	ROBERT R. SCHROEDER CONST. INC.	31,828.65
MORRISON CO DEPT OF PUB WORKS	86,635.67	ROSKOP/JUDITH	5,000.00
MORRISON CO PUBLIC HEALTH SERV	40,350.28	ROYAL TIRE	22,146.02
MORRISON COUNTY	290,967.00	RUEHLE/PAM	5,720.23
MOTOROLA	9,948.36	RURAL MN CEP INC	190,712.59
MOTOROLA SOLUTIONS CREDIT CO LLC	57,330.30	SAND CREEK GROUP LTD	10,633.65
M-R SIGN COMPANY INC	18,190.08	SATELLITE TRACKING OF PEOPLE (STOP)	7,100.00
NAPA CENTRAL MN	15,475.82	SAUK RIVER WATER SHED DISTRICT	83,476.35
NATIONAL JOINT POWERS ALLIANCE	11,801.24	SCEPANIAC INC/WILLIAM D	235,446.69
NELSON AUTO CENTER INC	25,080.89	SCHOOL DISTRICT 213	810,578.25
NEOGOV	10,000.00	SCHOOL DISTRICT 2170	705,520.45
NEXUS INC-MILLE LACS ACADEMY	25,487.31	SCHOOL DISTRICT 2753	1,868,173.73
NO NAME CONSTRUCTION	29,464.22	SCHOOL DISTRICT 2759	164,084.39
NORTH HOMES CHILDREN & FAMILY SERVICES	45,517.65	SCHOOL DISTRICT 486	365,900.78
NORTHERN BUSINESS PRODUCTS	5,559.07	SCHOOL DISTRICT 487	8,795.84
NORTHERN PINES MENTAL HLTH CTR INC	174,538.57	SCHOOL DISTRICT 740	93,300.49
NORTHERN SALT INC.	58,065.00	SCHOOL DISTRICT 743	681,084.96
NORTHERN STAR COOP	26,996.51	SCHOOL DISTRICT 786	477,956.07
NORTHLAND TRUCK SALES, INC	119,780.00	SCHOOL DISTRICT 787	479,268.75
NORTHWOOD CHILDRENS SERVICES	68,122.15	SCHOOL DISTRICT 818	45,632.77
NOSKA PLUMBING & HEATING INC	21,120.88	SCHULLER FAMILY FUNERAL HOMES	8,500.00
NOTERMANN/ANTHONY L.	8,421.35	SCHUMACHER'S NURSERY & BERRY FARM INC	9,815.25
NOW MICRO INC	31,150.36	SELLNOW LAW OFFICE PA	5,991.12
NUSS TRUCK & EQUIP	152,622.46	SELLNOW TRUST ACCOUNT	40,046.00
OAKRIDGE HOMES INC - CLARISSA	8,127.51	SHI CORP	16,820.00
OFFICE OF ENTERPRISE TECHNOLOGY	15,600.00	SHIRLEY'S GAS & GROCERIES	33,008.05
OLSON'S TRUCK & TRACTOR SER	12,591.76	SMITH/JEFFREY A	5,110.00
O'REILY AUTO PARTS	7,231.49	SOLDO CONSULTING PC	7,293.20
Otter Tail County Treasurer	24,193.40	SPECTRUM DESIGN AND MARKETING	10,000.00
PEOPLES EXPRESS INC	5,994.52	SPORTSMAN'S PLUMBING HEATING AND	10,260.00
PERISH/ALAN	33,372.48	ST CLOUD HOSPITAL	49,223.24
PETERS & CHURCHWELL	11,390.50	STAPLES ADVANTAGE	37,898.57
PETERS LAW OFFICE, P.A.	53,191.00	STAPLES WORLD	59,663.19
PETRANGELO MS Ed.D/GEORGE J	5,787.50	STATE OF MINN	5,890.00
PFB LAW PROFESSIONAL ASSOCIATION	46,401.00	STEP	135,055.45
PHEASANTS FOREVER	33,480.24	STOECKEL JAHNER INC	20,000.00
PHILIP'S REPAIRABLES & COLLISION CENTER	10,610.93	STREAMWORKS	15,436.00
PHOENIX SUPPLY	5,088.00	STREICHER'S	6,002.33
PICTOMETRY	34,330.17	STRUCTURAL SPECIALTIES INC	584,682.58
PINE MANORS INC	13,325.00	SUMMIT COMPANIES	5,705.50
PINEHAVEN YOUTH AND FAMILY SRVS INC	7,370.09	TENVOORDE FORD	33,222.00
POGREBA/STEPHEN	10,125.39	THOMAS ALLEN INC	7,202.58
POOLER/KATHLEEN K	7,911.51	THOMSON REUTERS - WEST	20,477.87
PORT OF CROW WING BOYS HOME	53,688.36	TODD CO AGRICULTURAL SOC.	20,275.62
PORT OF CROW WING GIRLS HOME	9,852.30	TODD CO AUDITOR-TREASURER	166,902.95
PRAIRIE COMMUNITY SERVICES	5,914.45	TODD CO HISTORICAL SOCIETY	8,500.00
Prairie Lakes Municipal Solid Waste Auth	934,696.22	TODD CO MIS DEPT	7,523.52
PRAIRIE SANITARY SERVICE	8,395.25	TODD COUNTY ATTORNEY'S OFFICE	7,663.00
PRODUCTIVE ALTERNATIVES INC - FERGUS	19,761.61	TODD COUNTY AUDITOR/TREASURER	78,710.05
RAINBOW RIDER	43,690.64	TODD COUNTY HEALTH AND HUMAN SERVICES	17,396.16
RANGER CHEVROLET	95,087.06	TODD COUNTY MIS DEPT	52,845.72
REGENTS OF THE UNIV OF MN	130,822.03	TODD COUNTY SOCIAL SERVICES	92,305.25
REGION V DEVELOPMT COMMISSION	26,528.80	TODD SOIL & WATER CONS DIST	182,286.12

TODD TRAILS ASSOCIATION	169,606.45
TOWMASTER	97,139.90
TOWN OF BARTLETT	97,595.48
TOWN OF BERTHA	110,314.21
TOWN OF BIRCHDALE	175,402.11
TOWN OF BRUCE	147,753.53
TOWN OF BURLEENE	100,523.90
TOWN OF BURNHAMVILLE	180,388.65
TOWN OF EAGLE VALLEY	126,304.83
TOWN OF FAWN LAKE	165,183.25
TOWN OF GERMANIA	88,943.75
TOWN OF GORDON	270,111.03
TOWN OF GREY EAGLE	244,657.21
TOWN OF HARTFORD	198,494.38
TOWN OF IONA	112,600.85
TOWN OF KANDOTA	112,844.12
TOWN OF LESLIE	209,739.97
TOWN OF LITTLE ELK	97,209.58
TOWN OF LITTLE SAUK	150,584.06
TOWN OF LONG PRAIRIE	151,812.23
TOWN OF MORAN	133,220.20
TOWN OF REYNOLDS	109,194.92
TOWN OF ROUND PRAIRIE	210,735.40
TOWN OF STAPLES	221,081.61
TOWN OF STOWE PRAIRIE	132,719.60
TOWN OF TURTLE CREEK	93,048.26
TOWN OF VILLARD	213,635.68
TOWN OF WARD	132,331.53
TOWN OF WEST UNION	116,531.99
TOWN OF WYKEHAM	118,654.15
TRAFFIC MARKING SERVICE INC	73,004.28
TRI CITY PAVING INC	4,532,589.47
TRIMIN SYSTEMS INC	13,230.00
TRISKO HEATING AND PLUMBING INC	24,452.46
TRUCK UTILITIES MFG. CO	133,089.42
TRUENORTH STEEL	109,184.06
TURNKEY/THREE SQUARE MARKET	47,051.83
ULINE	7,837.01
UPDATE BUILDING SUPPLIES LLC	80,476.09
US BANK	564,888.19
US BANK NATIONAL ASSOCIATION	15,500.00
US POSTAL SERVICE	48,252.58
VARIDSK,LLC	6,004.00
VEOLIA ENVIRONMENTAL SERVICES LLC	7,888.00
VERIZON	43,592.55
VILLAGE RANCH INC	206,309.20
VOYANT COMMUNICATIONS, LLC	50,002.44
WACOSA	13,622.98
WADENA ASPHALT CO	7,948.00
WADENA SWCD	5,000.00
WATCHGUARD VIDEO	43,075.00
WATERGUARDS, LLC	69,646.00
WEST CENTRAL REG JUVENILE CTR	53,977.37
WEST CENTRAL TECH SERVICE AREA	10,000.00
WIDSETH SMITH NOLTING INC	77,788.23
WOLTERS BODY SHOP	12,662.69
WONDERLICH/SCOTT A	34,936.00
ZIEGLER INC	182,866.64
ZUERCHER TECHNOLOGIES LLC	23,184.00

~ County Offices ~

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	E-mail: rick.utech@co.todd.mn.us	
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G.I.S.		320-732-4248
Health & Human		
Services	Jackie Och	320-732-4440
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Human		
Resources	Sara Ogren	320-732-6447
	E-mail: sara.ogren@co.todd.mn.us	
MIS	Chris Pelzer	320-732-1984
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Recorder/Registrar		
of Titles	Cheryl Perish	320-732-4428
	E-mail: cheryl.perish@co.todd.mn.us	
Sheriff	Don Asmus	320-732-2157
		800-794-5733
	E-mail: don.asmus@co.todd.mn.us	
Soil & Water Conservation		
District	Tim Stieber	320-732-2644
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