TODD COUNTY FINANCIAL STATEMENT

For The Year Ended December 31, 2018

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, 2018, 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 $131 at December 31, 2018. 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 acquisition 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.

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. More detailed information about OPEB related deferred outflows of resources can be found in Note 7 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. More detailed information about pension related deferred inflows of resources can be found in Note 5 to the financial statements.

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. Other Postemployment Benefits Liability (OPEB Liability)

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

12. 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 $5,099,155 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.

13. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets 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.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

The following funds had deficit fund balance as of December 31, 2018:

County Ditch Fund	$ 181,364
Forfeited Tax Sale Fund	300

The Forfeited Tax Sale Fund's deficit will be eliminated with future tax revenues. The County Ditch Fund's deficit will be eliminated with future special assessment revenues.

B. Expenditures in Excess of Budget

The following funds had expenditures in excess of budget at the fund level for the year ended December 31, 2018:

	Expenditures	Final Budget	Excess
Social Services	$ 9,577,759	$ 8,052,701	$ 1,525,058
Community Health	3,417,033	2,896,212	520,821

The excess expenditures were funded with existing fund balance and greater than anticipated revenues.

STATEMENT OF NET POSITION
December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 18,739,805	$ 1,848,562	$ 20,588,367
Petty Cash and Change Funds	4,525	160	4,685
Taxes Receivable			
Delinquent	425,535	-	425,535
Special Assessments Receivable			
Delinquent	4,350	45,838	50,188
Noncurrent	221,791	-	221,791
Accounts Receivable - Net	215,846	96,108	311,954
Accrued Interest Receivable	59,625	-	59,625
Loans Receivable	90,000	-	90,000
Internal Balances	(1,844)	1,844	-
Due from Other Governments	4,229,641	207	4,229,848
Inventory	608,502	-	608,502
Prepaids	22,130	-	22,130
Investment in Joint Venture	2,410,289	-	2,410,289
Non-Depreciable Capital Assets			
Land	1,005,944	37,316	1,043,260
Construction-in-Progress	1,086,328	-	1,086,328
Depreciable Capital Assets			
Building (Net)	9,568,303	35,035	9,603,338
Machinery, Vehicles, Furniture, and Equipment (Net)	2,580,683	496,600	3,077,283
Infrastructure (Net)	69,125,075	-	69,125,075
Total Assets	110,396,528	2,561,670	112,958,198
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Refunding	88,629	-	88,629
Pension Related	2,810,446	18,170	2,828,616
OPEB Related	158,586	4,001	162,587
Total Deferred Outflows of Resources	3,057,661	22,171	3,079,832
LIABILITIES			
Accounts Payable	2,178,767	170,028	2,348,795
Salaries Payable	840,519	20,329	860,848
Contracts Payable	310,029	-	310,029
Due to Other Governments	98,956	7,121	106,077
Accrued Interest Payable	36,627	-	36,627
Unearned Revenue	43,800	-	43,800
Compensated Absences Payable - Due Within One Year	582,689	18,261	600,950
Capital Leases Payable - Due Within One Year	51,889	-	51,889
General Obligation Bonds Payable - Due Within One Year	490,000	-	490,000
Compensated Absences Payable - Due in More than One Year	1,550,745	30,846	1,581,591
General Obligation Bonds Payable - Due in More than One Year	3,018,897	-	3,018,897
Capital Leases Payable - Due in More than One Year	109,099	-	109,099
Other Postemployment Benefits Liability - Due in More than One Year	3,053,416	77,040	3,130,456
Net Pension Liability - Due in More than One Year	8,876,015	217,188	9,093,203
Total Liabilities	21,241,448	540,813	21,782,261
DEFERRED INFLOWS OF RESOURCES			
Pension Related	4,290,558	34,126	4,324,684
NET POSITION			
Net Investment in Capital Assets	79,898,093	568,591	80,466,684
Restricted For:			
Veterans Services Purchases	167,804	-	167,804
Law Library Purchases	97,054	-	97,054
Recorder's Technology/Compliance Purchases	683,156	-	683,156
E-911 and Sheriff Programs	394,632	-	394,632
Debt Service	666,276	-	666,276
Revolving Loans	90,000	-	90,000
Soil and Water Conservation Expenses	271,551	-	271,551
Aquatic Invasive Species Grant	66,162	-	66,162
Planning and Zoning Grants	154,529	-	154,529
Transportation	2,630,403	-	2,630,403
Unrestricted	2,802,523	1,440,311	4,242,834
Total Net Position	$ 87,922,183	$ 2,008,902	$ 89,931,085

STATEMENT OF ACTIVITIES
December 31, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Fees, Charges, Fines, and Other	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
GOVERNMENTAL ACTIVITIES							
General Government	$ 6,183,012	$ 877,694	$ 520,151	$ -	$ (4,785,167)	$ -	$ (4,785,167)
Public Safety	3,615,970	615,486	202,773	100,387	(2,697,324)	-	(2,697,324)
Highways and Streets	6,452,620	247,963	1,992,764	4,080,143	(131,750)	-	(131,750)
Human Services	9,877,037	1,433,911	4,038,287	-	(4,404,839)	-	(4,404,839)
Health	3,389,908	1,068,354	1,317,222	-	(1,004,332)	-	(1,004,332)
Culture and Recreation	403,789	9,000	-	-	(394,789)	-	(394,789)
Conservation of Natural Resources	1,163,098	8,793	250,217	86,916	(817,172)	-	(817,172)
Economic Development	68,477	-	-	-	(68,477)	-	(68,477)
Interest	97,265	-	-	-	(97,265)	-	(97,265)
Total Governmental Activities	31,251,176	4,261,201	8,321,414	4,267,446	(14,401,115)	-	(14,401,115)
BUSINESS-TYPE ACTIVITIES							
Solid Waste	1,922,252	2,098,898	72,325	-	-	248,971	248,971
Total Primary Government	$ 33,173,428	$ 6,360,099	$ 8,393,739	$ 4,267,446	(14,401,115)	248,971	(14,152,144)
GENERAL REVENUES							
Property Taxes					15,319,529	-	15,319,529
Mortgage Registry and Deed Tax					16,956	-	16,956
Payments in Lieu of Tax					119,684	-	119,684
Transit Sales and Use Tax					815,612	-	815,612
Insurance Dividends					108,378	6,539	114,917
Grants and Contributions not Restricted for a Particular Purpose					2,182,809	-	2,182,809
Investment Earnings					193,801	-	193,801
Miscellaneous					441,696	-	441,696
Gain on Sale of Capital Assets					28,150	9,833	37,983
Total General Revenues and Transfers					19,226,615	16,372	19,242,987
CHANGE IN NET POSITION					4,825,500	265,343	5,090,843
Net Position - Beginning of Year					84,771,938	1,781,865	86,553,803
Restatement (See Note 10)					(1,675,255)	(38,306)	(1,713,561)
Net Position - Beginning of Year, as Restated					83,096,683	1,743,559	84,840,242
NET POSITION - END OF YEAR					$ 87,922,183	$ 2,008,902	$ 89,931,085

BALANCE SHEET—GOVERNMENTAL FUNDS
December 31, 2018

	Major Funds						Other Governmental Funds	Total Governmental Funds
	General	Public Works	Social Services	Community Health	County Ditch	Capital Projects		
ASSETS								
Cash and Cash Equivalents	$ 9,851,778	$ 2,962,465	$ 3,303,902	$ 1,535,169	$ 118,776	$ 32,562	$ 935,153	$ 18,739,805
Petty Cash and Change Funds	3,880	475	100	70	-	-	-	4,525
Taxes Receivable								
Delinquent	226,456	67,678	101,862	12,762	-	-	16,777	425,535
Special Assessments Receivable								
Delinquent	-	-	-	-	4,350	-	-	4,350
Noncurrent	-	-	-	-	221,791	-	-	221,791
Accounts Receivable	21,067	186	78,538	116,055	-	-	-	215,846
Accrued Interest Receivable	59,625	-	-	-	-	-	-	59,625
Loans Receivable	-	-	-	-	-	-	90,000	90,000
Due from Other Funds	14,296	-	40,930	-	-	-	-	55,226
Due from Other Governments	153,516	3,057,744	618,841	350,283	-	-	49,257	4,229,641
Prepaid Assets	5,586	-	3,898	12,646	-	-	-	22,130
Inventories	-	608,502	-	-	-	-	-	608,502
Advances to Other Funds	300,000	-	-	-	-	-	-	300,000
Total Assets	$ 10,636,204	$ 6,697,050	$ 4,148,071	$ 2,026,985	$ 344,917	$ 32,562	$ 1,091,187	$ 24,976,976
LIABILITIES								
Accounts Payable	$ 196,742	$ 59,437	$ 1,280,784	$ 632,127	$ 300	$ -	$ 9,377	$ 2,178,767
Salaries Payable	398,260	101,922	208,294	132,043	-	-	-	840,519
Contracts Payable	-	310,029	-	-	-	-	-	310,029
Due to Other Funds	-	-	-	-	-	-	57,070	57,070
Due to Other Governments	852	-	49,141	1,704	-	-	47,259	98,956
Unearned Revenue	100	-	-	43,700	-	-	-	43,800
Advance from Other Funds	-	-	-	-	300,000	-	-	300,000
Total Liabilities	595,954	471,388	1,538,219	809,574	300,300	-	113,706	3,829,141
DEFERRED INFLOWS OF RESOURCES								
Unavailable Taxes	143,405	47,011	71,345	8,791	-	-	11,873	282,425
Unavailable Special Assessments	-	-	-	-	225,981	-	-	225,981
Unavailable Grants	-	2,939,874	148,988	171,484	-	-	-	3,260,346
Total Deferred Inflows of Resources	143,405	2,986,885	220,333	180,275	225,981	-	11,873	3,768,752
FUND BALANCES								
Nonspendable								
Advances to Other Funds	300,000	-	-	-	-	-	-	300,000
Prepaids	5,586	-	3,898	12,646	-	-	-	22,130
Inventories	-	608,502	-	-	-	-	-	608,502
Restricted								
Veterans Services Purchases	167,804	-	-	-	-	-	-	167,804
Law Library Purchases	97,054	-	-	-	-	-	-	97,054
Recorder Technology/Compliance Purchases	683,156	-	-	-	-	-	-	683,156
Aquatic Invasive Species Grant	66,162	-	-	-	-	-	-	66,162
Planning and Zoning Department Grants	154,529	-	-	-	-	-	-	154,529
E-911 Equipment	283,764	-	-	-	-	-	-	283,764
Sheriff Contingency	6,720	-	-	-	-	-	-	6,720
Sheriff Canteen	6,987	-	-	-	-	-	-	6,987
Gun Permits	97,161	-	-	-	-	-	-	97,161
Debt Service	-	-	-	-	-	-	691,256	691,256
Revolving Loans	-	-	-	-	-	-	90,000	90,000
Minnesota Housing Finance Program	-	-	-	-	-	-	138,046	138,046
Soil and Conservation District	271,551	-	-	-	-	-	-	271,551
Committed								
Future Public Works Building	715,000	-	-	-	-	-	-	715,000
Road Projects	-	2,505,171	-	-	-	-	-	2,505,171
Vehicle Purchases	10,000	-	-	-	-	-	-	10,000
Equipment Purchases	-	125,104	-	-	-	-	-	125,104
Social Services Operations	-	-	2,385,621	-	-	-	-	2,385,621
Community Health Operations	-	-	-	1,024,490	-	-	-	1,024,490
Buildings and Grounds	236,666	-	-	-	-	-	-	236,666
Capital Improvements	-	-	-	-	-	32,562	-	32,562
Parks and Trails Operations	-	-	-	-	-	-	46,606	46,606
Assigned								
Disaster Contingency	12,000	-	-	-	-	-	-	12,000
Unassigned	6,782,705	-	-	-	(181,364)	-	(300)	6,601,041
Total Fund Balances	9,896,845	3,238,777	2,389,519	1,037,136	(181,364)	32,562	965,608	17,379,083
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 10,636,204	$ 6,697,050	$ 4,148,071	$ 2,026,985	$ 344,917	$ 32,562	$ 1,091,187	$ 24,976,976

MANAGEMENT'S DISCUSSION AND ANALYSIS — DECEMBER 31, 2018

CHANGE IN NET POSITION

The County-wide total revenues were $38,264,271 for the year ended December 31, 2018 (an increase of $960,390). This increase is primarily attributable to increases in various charges for services revenues. Property taxes and intergovernmental revenues accounted for 79% of total revenue for the year (see Table A-2).

Table A-2
Change in Net Position

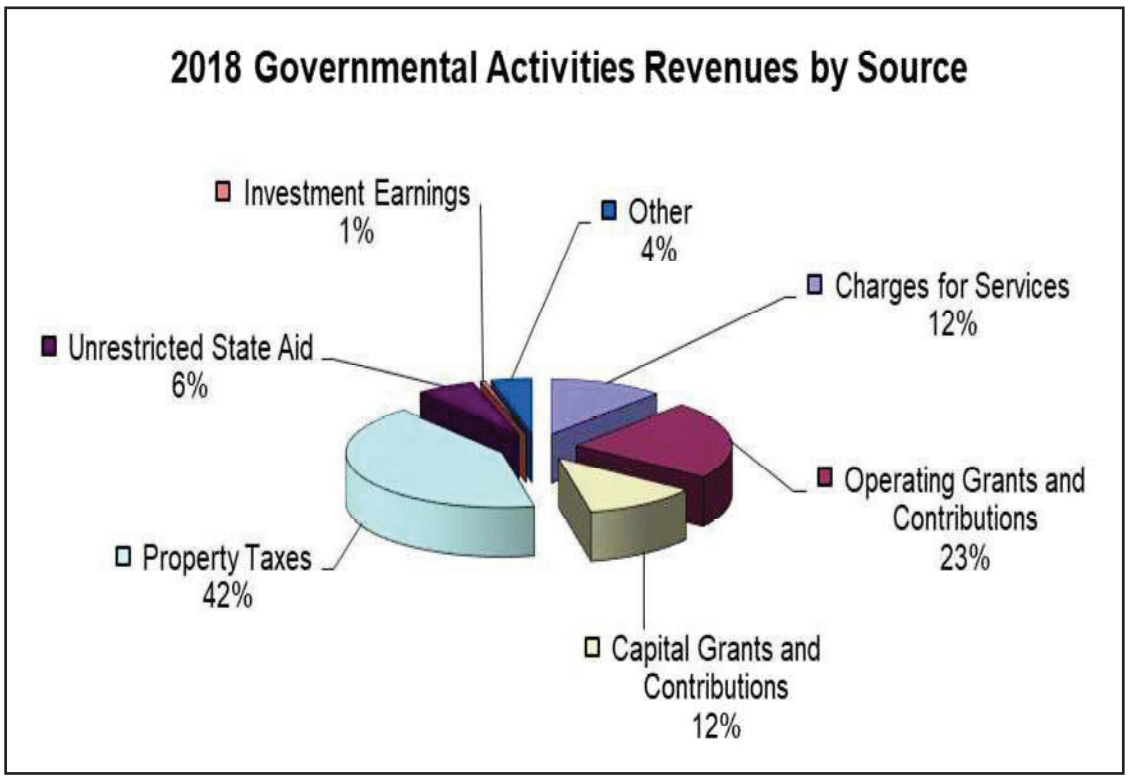
	Governmental Activities		Total %	Business-Type Activities		Total %	Total		Total %
	2018	2017	Change	2018	2017	Change	2018	2017	Change
REVENUES									
Program Revenues									
Charges for Services	$ 4,261,201	$ 4,478,766	(4.9)%	$ 2,098,898	$ 2,060,734	1.9 %	$ 6,360,099	$ 6,539,500	(2.7)%
Operating Grants and Contributions	8,321,414	8,159,143	2.0	72,325	72,057	0.4	8,393,739	8,231,200	2.0
Capital Grants and Contributions	4,267,446	3,852,214	10.8	-	-	-	4,267,446	3,852,214	10.8
General Revenues									
Property Taxes	15,319,529	14,845,436	3.2	-	-	-	15,319,529	14,845,436	3.2
Unrestricted State Aid	2,182,809	2,053,240	6.3	-	-	-	2,182,809	2,053,240	6.3
Investment Earnings	193,801	85,913	125.6	-	-	-	193,801	85,913	125.6
Other	1,530,476	1,675,712	(8.7)	16,372	20,666	(20.8)	1,546,848	1,696,378	(8.8)
Total Revenues	36,076,676	35,150,424	2.6	2,187,595	2,153,457	1.6	38,264,271	37,303,881	2.6
EXPENSES									
General Government	6,183,012	5,788,665	6.8	-	-	-	6,183,012	5,788,665	6.8
Public Safety	3,615,970	5,889,047	(38.6)	-	-	-	3,615,970	5,889,047	(38.6)
Highways and Streets	6,452,620	6,210,573	3.9	-	-	-	6,452,620	6,210,573	3.9
Sanitation	-	-	-	1,922,252	1,977,659	(2.8)	1,922,252	1,977,659	(2.8)
Human Services	9,877,037	8,526,339	15.8	-	-	-	9,877,037	8,526,339	15.8
Health	3,389,908	2,862,525	18.4	-	-	-	3,389,908	2,862,525	18.4
Culture and Recreation	403,789	399,843	1.0	-	-	-	403,789	399,843	1.0
Conservation of Natural Resources	1,163,098	1,154,445	0.7	-	-	-	1,163,098	1,154,445	0.7
Economic Development	68,477	71,711	(4.5)	-	-	-	68,477	71,711	(4.5)
Interest	97,265	107,319	(9.4)	-	-	-	97,265	107,319	(9.4)
Total Expenses	31,251,176	31,010,467	0.8	1,922,252	1,977,659	(2.8)	33,173,428	32,988,126	0.6
CHANGE IN NET POSITION	4,825,500	4,139,957	16.6	265,343	175,798	50.9	5,090,843	4,315,755	18.0
Net Position - Beginning of Year	84,771,938	80,631,981	5.1	1,781,865	1,606,067	10.9	86,553,803	82,238,048	5.2
Change in Accounting Principle	(1,675,255)	-	(100.0)	(38,306)	-	(100.0)	(1,713,561)	-	(100.0)
Net Position - Beginning of Year, as Restated	83,096,683	80,631,981	3.1	1,743,559	1,606,067	8.6	84,840,242	82,238,048	3.2
NET POSITION - END OF YEAR	$ 87,922,183	$ 84,771,938	3.7	$ 2,008,902	$ 1,781,865	12.7	$ 89,931,085	$ 86,553,803	3.9

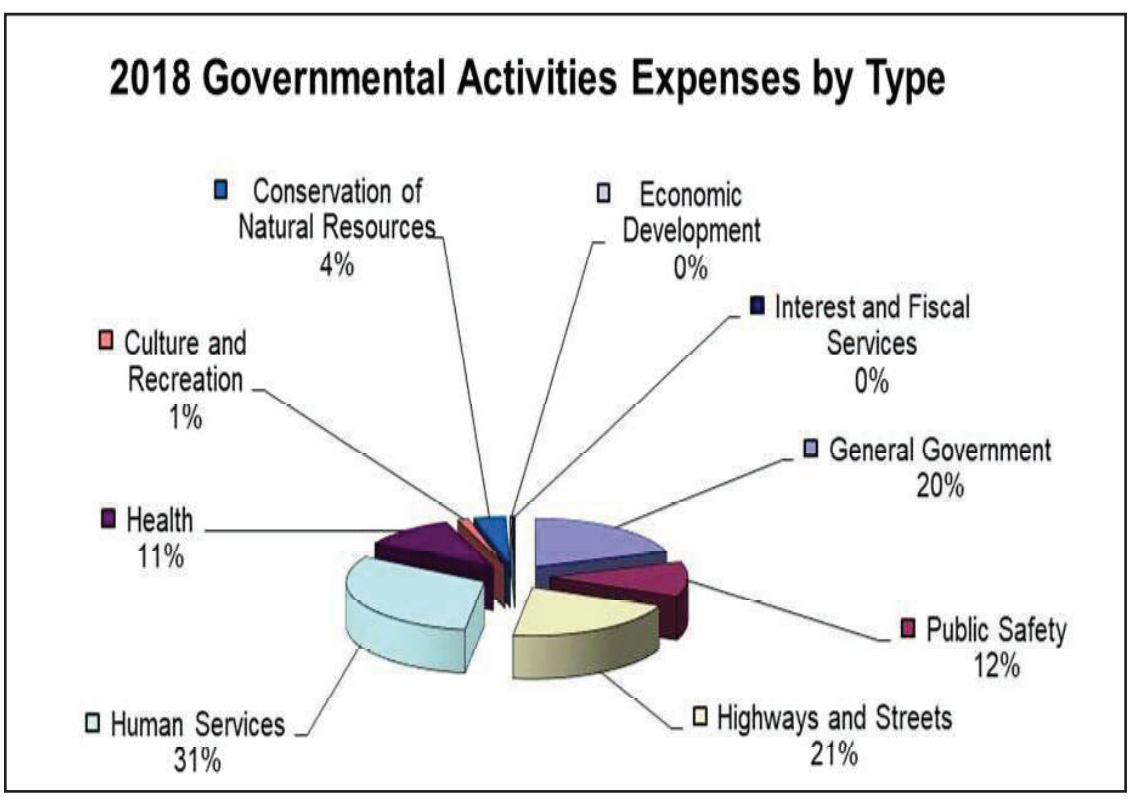
Total revenues surpassed expenses, increasing net position approximately $5,090,843 over last year. This increase takes into account a decrease in net position of $1,713,561 as a result of a restatement to beginning net position, see Note 10.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County-wide cost of all governmental activities this year was approximately $31,251,176.

- Some of the cost was paid by the users of the County's programs ($4,261,201).
- The federal and state governments subsidized certain programs with grants and contributions ($12,588,860).
- The remainder of the County's governmental activities costs of $14,401,115, however, was paid for by County taxpayers and the taxpayers of our state. This portion of governmental activities and the increase in net position was covered by $15,319,529 in property taxes, $2,182,809 of state aid, $815,612 in transit sales tax, and with investment earnings and other general revenues.





SUMMARIZED PAID INVOICE BY VENDOR

VENDOR NAME	AMOUNT
ACCURATE CONTROL, INC	5,229.15
ACE HARDWARE	8,724.50
ALEX AND BRANDON CHILD SAFETY CTR	5,075.00
ALEX POWER EQUIPMENT	22,000.00
ALEXANDER/HARRY	5,979.08
ALEXANDRIA OPPORTUNITY CENTER	8,719.68
AMAZON CAPITAL SERVICES	14,714.09
AMERICAN HERITAGE	2,238,626.95
AMERICAN SOLUTIONS FOR BUSINESS	11,557.63
ANOKA CO GOVERNMENT CENTER	59,682.00
ANU FAMILY SERVICES INC	35,771.81
APPLIED CONCEPTS INC	5,471.00
ARC ELECTRIC SERVICE	5,157.41
ASSOC OF MN COUNTIES	18,840.00
ASTECH	9,618.28

SUMMARIZED PAID INVOICE BY VENDOR

BAKKE/JOHN	43,583.00
BAXTER/SUSAN	16,502.50
BENNING PRINTING & PUBLISHING	6,757.04
BIG STONE THERAPIES, INC.	32,196.08
BIG SWAN LAKE IMPROVEMENT ASSOCIATION	6,912.20
BIG SWAN LAKE IMPROVEMENT DIST.	16,037.91
BOARD OF WATER AND SOIL RESOURCES	18,276.29
BRAATEN SAND & GRAVEL	85,172.69
BROWERVILLE TRUCKWASH/BIG BOYZ	16,096.27
CARD SERVICES COBORNS	35,488.37
CARDMEMBER SERVICE	12,518.78
CARGILL SALT DIVISION	174,470.11
CARLSON/BARBARA J	14,800.00
CDW GOVERNMENT INC	11,751.79
CENTERPOINT ENERGY	55,368.60
CENTRACARE HEALTH LONG PRAIRIE	15,854.47
CENTRAL APPLICATORS INC	65,027.57
CENTRAL MN MENTAL HEALTH CTR	11,470.00
CENTRAL SPECIALTIES INC	45,090.12
CENTURY LINK AZ	16,229.41
CHAMBERLAIN OIL COMPANY	17,247.70
CITY OF BERTHA	219,218.11
CITY OF BROWERVILLE	270,822.45
CITY OF BURTRUM	20,691.70
CITY OF CLARISSA	205,266.01
CITY OF EAGLE BEND	1,136,717.70
CITY OF GREY EAGLE	102,541.00
CITY OF HEWITT	69,095.89
CITY OF LONG PRAIRIE	1,132,483.65
CITY OF OSAKIS	189,420.47
CITY OF ST CLOUD	7,345.75
CITY OF STAPLES	815,314.22
CITY OF WEST UNION	11,856.28
CLIFTON LARSONALLEN, LLP	73,600.00
COBORNS PHARMACY 2016	7,860.57
COMMISSIONER OF TRANSPORTATION	17,082.67
COMMUNITY AND FAMILY SRVS LLC	11,879.22
COMPUTER PROFESSIONALS UNLIMITED INC	52,831.00
CONTECH ENGINEERED SOLUTIONS, LLC	84,342.36
CORBIN PICKAR EXC INC	137,885.00
COUNTIES PROVIDING TECHNOLOGY	201,907.00
COUNTRY ROADS CONSTRUCTION	9,197.80
COUNTRYSIDE PLUMBING & HTG OF LP LLC	10,826.68
COUNTRYSIDE RESTAURANT	71,630.05
CPS TECHNOLOGY SOLUTIONS	9,487.99
CROWN GAS	7,465.68
CUMMINS NPOWER LCC	5,415.31
D & D AUTO REPAIR	9,696.96
DAVID DROWN ASSOCIATES, INC.	9,500.00
DE JOSE/MARIA THERESA	5,811.00
DEPUTY REGISTRAR	6,600.30
DHS - CBHH - BEMIDJI - 491	130,385.00
DHS - MSOP-MN SEX OFFENDER PROGRAM-462	73,546.50
DHS - ST PETER RTC - 472	102,186.50
DHS - SWIFT	696,245.21
DIAMOND MOWERS INC	27,644.30
DRAKE/LINDA	7,180.21
DRAKE/RICHARD	12,340.72
ELECTION SYSTEMS & SOFTWARE INC	210,086.25
EMERGENCY AUTOMOTIVE TECH	11,978.15
ESRI	11,800.00
FARMERS STATE BANK	6,518.50
FEDA/DENNIS	10,379.47
FLEET SERVICES/WEX BANK	74,942.71

STATEMENT OF NET POSITION
SOLID WASTE ENTERPRISE FUND
December 31, 2018

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	$ 1,848,562
Petty Cash and Change Funds	160
Special Assessments Receivable	
Delinquent	45,838
Accounts Receivable (Net)	96,108
Due from Other Funds	1,844
Due from Other Governments	207
Total Current Assets	1,992,719
NONCURRENT ASSETS	
CAPITAL ASSETS	
Land	37,316
Building (Net)	35,035
Machinery, Vehicles, Furniture and Equipment (Net)	496,600
Total Noncurrent Assets	568,951
Total Assets	2,561,670
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	18,170
OPEB Related	4,001
Total Deferred Outflows of Resources	22,171
LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	170,028
Salaries Payable	20,329
Due to Other Governments	7,121
Compensated Absences Payable - Due Within One Year	18,261
Total Current Liabilities	215,739
NONCURRENT LIABILITIES	
Net Pension Liability	217,188
Compensated Absences - Due in More than One Year	30,846
Other Postemployment Benefits Liability - Due in More than One Year	77,040
Total Noncurrent Liabilities	325,074
Total Liabilities	540,813
DEFERRED INFLOWS OF RESOURCES	
Pension Related	34,126
NET POSITION	
Net Investment in Capital Assets	568,591
Unrestricted	1,440,311
Total Net Position	$ 2,008,902

STATEMENT OF REVENUES, EXPENSES & CHANGE IN NET POSITION
SOLID WASTE ENTERPRISE FUND
December 31, 2018

OPERATING REVENUES	
Sales and Charges for Services	$ 1,456,626
Operating Special Assessments	640,428
Total Operating Revenues	2,097,054
OPERATING EXPENSES	
Sanitation	1,857,025
Depreciation	65,227
Total Operating Expenses	1,922,252
OPERATING INCOME	174,802
NONOPERATING REVENUES (EXPENSES)	
Intergovernmental	72,325
Forfeit Land Sale Proceeds	1,844
Insurance Dividend	6,539
Gain on Sale of Capital Assets	9,833
Total Nonoperating Revenues (Expenses)	90,541
CHANGE IN NET POSITION	265,343
Net Position - Beginning of Year	1,781,865
Restatement (See Note 10)	(38,306)
Net Position - Beginning, as Restated	1,743,559
NET POSITION - END OF YEAR	$ 2,008,902

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

FLEETMATICS USA LLC	6,216.00
FORD OF HIBBING	87,652.35
FRESHWATER EDUCATION DISTRICT 6004	66,640.21
FRIEDRICH'S TIRE & OIL CO	9,868.30
GALLAGHER BENEFIT SERVICES INC	24,400.00
GOLDEN SHOVEL AGENCY	5,700.00
GOODIN COMPANY	14,671.97
GOULD/RHONDA M	6,670.74
GOVERNMENT MANAGEMENT GROUP	5,000.00
GRANITE ELECTRONICS INC	35,662.33
GREAT RIVER REGIONAL LIBRARY	344,405.00
GRENVIK/JEANNE	5,125.00
GUSTAFSON/JEAN M	10,455.40
H & L MESABI	20,787.78
H & R CONSTRUCTION COMPANY	6,312.08
HAIRGROVE/JEANNE M	9,902.13
HALVERSON/DEL	8,184.27
HANCOCK CONCRETE PRODUCTS CO	7,239.14
HEALTH PARTNERS DENTAL	26,875.20
HEARTLAND GIRLS RANCH	54,001.69
HEARTLAND TIRE INC.	5,084.00
HELLE/ROBERT	7,669.71
HERDERING INC	6,705.00
HILLIG AUTO CENTER	6,093.69
HILLYARD	39,131.94
HOFFMAN LAW, PLLC	5,094.80
HOLIDAY FLEET	11,508.39
HOLISTIC FAMILY EDUCATION SRVS	67,289.99
HOULE EXCAVATING LLC	163,504.51
INDEPENDENT EMERGENCY SERVICES	10,960.12
INFORMATION SYSTEM CORP	75,513.00
INITIATIVE FOUNDATION	7,500.00
ITEN FUNERAL HOME	11,085.00
IVERSON REUVERS LLC	6,785.58
JL TRUCKING	5,058.77
JOHN WIESE FORD INC	12,405.01
JOHNSON/DOROTHY	16,091.77
JOHNSON/RICHARD	5,416.00
JONES LAW OFFICE	5,498.34
KEITH WALN HEATING AND AIR, LLC	13,485.25
KILLIAN/SANDRA	11,056.11
KINDRED FAMILY FOCUS	90,246.00
KLEIN/SHEILA	7,265.35
KNIFE RIVER CORP	23,400.00
KNOW iNK	16,893.50
KORTAN/CECILIA	11,050.98
KRIS ENGINEERING	33,332.50
LAKES AREA COOP	5,285.78
LALIBERTE/DANNA	8,755.79
LAMB LABOR SERVICES INC	106,431.00
LIBERTY TIRE SERVICES LLC	39,220.02
LITTLE FALLS MACHINE INC	11,831.07
LITTLE SAND GROUP HOME	64,721.55
LONG PRAIRIE GREY EAGLE SCHOOLS	8,959.25
LONG PRAIRIE LEADER	14,628.13
LONG PRAIRIE LUMBER, LLC	13,243.41
LONG PRAIRIE MACHINERY CO INC	31,606.03
LONG PRAIRIE OIL COMPANY	183,672.87
LONG PRAIRIE PLUMBING & HTG INC	12,065.66
LONG PRAIRIE SANITATION INC	54,631.38
LUEBESMIER/HEATHER	17,310.00
LUNSER/ROBERT	23,198.10
LUTHERAN SOCIAL SERVICE OF MN-ST PAUL	46,528.89
M & I LOCKBOX MCCC	8,210.32

SUMMARIZED PAID INVOICE BY VENDOR

MACKOVE/DONNA	5,194.31
MADDEN GALANTER HANSEN, LLP	7,595.92
MAILFINANCE	5,894.25
MASWCD	5,067.82
MCCC, MI33	51,734.01
MCIT	319,935.88
MCKESSON MEDICAL-SURGICAL	7,092.46
MELROSE ONE STOP	11,615.13
MENCH/JAMES	13,457.00
MERIDIAN SERVICES INC	19,051.24
METRO SALES INC	41,237.87
MID MINNESOTA DRUG TESTING INC	56,025.00
MIDDENDORF/DENISE	111,132.12
MILLER BROTHER'S CONSTRUCTION	92,387.40
MINNESOTA ENERGY RESOURCES CORP	22,790.10
MINNESOTA POWER & LIGHT	190,501.16
MITCH'S FUEL SERVICE	54,600.00
MN DEPT OF FINANCE	87,593.48
MN DEPT OF HEALTH	7,862.50
MN STATE AUDITOR	11,530.36
MN STATE SHERIFFS ASSOC	7,849.00
MORRIS ELECTRONICS	17,242.88
MORRISON CO DEPT OF PUB WORKS	17,407.15
MORRISON CO PUBLIC HEALTH SERV	38,907.06
MORRISON COUNTY	218,766.50
MOTOROLA SOLUTIONS CREDIT CO LLC	57,330.30
M-R SIGN COMPANY INC	24,005.12
NAPA CENTRAL MN	15,109.86
NATIONAL JOINT POWERS ALLIANCE	1,174,252.15
NORTH HOMES CHILDREN & FAMILY SERVICES	99,331.39
NORTHERN BUSINESS PRODUCTS	7,691.78
NORTHERN PINES MENTAL HLTH CTR INC	178,430.38
NORTHERN SALT INC.	107,371.71
NORTHERN STAR COOP	29,940.03
NORTHSTAR MEDICAL SERVICES INC	5,551.00
NORTHSTAR PLUMBING, HEATING AND AIR LLC	8,834.10
NORTHWOOD CHILDRENS SERVICES	63,641.78
NOSKA PLUMBING & HEATING INC	16,525.00
NOTERMANN/ANTHONY L.	9,779.73
NOW MICRO INC	20,707.81
NURSE-FAMILY PARTNERSHIP	5,108.00
NUSS TRUCK & EQUIP	122,445.47
NYHUS CHEVROLET BUICK INC	24,038.64
OAKRIDGE HOMES INC - CLARISSA	11,447.71
OFFICE OF ENTERPRISE TECHNOLOGY	15,600.00
OLSON'S TRUCK & TRACTOR SER	5,629.61
ONSOLVE, LLC	8,450.00
O'REILY AUTO PARTS	10,582.52
OTTERTAIL COUNTY TREASURER	23,867.00
OYSTER/KALOB J & BRITTANI A	8,956.42
PAYEE CENTRAL DIVERSIFIED INC	8,755.13
PERISH/ALAN	32,921.61
PERISH/ROY	5,999.98
PETERS LAW OFFICE, P.A.	69,159.00
PETRANGELO MS Ed.D/GEORGE J	10,220.00
PFB LAW PROFESSIONAL ASSOCIATION	81,162.17
PHEASANTS FOREVER	18,397.36
PICTOMETRY	34,330.17
PINE MANORS INC	10,725.00
PORT OF CROW WING BOYS HOME	10,445.54
POWERPHONE	7,355.00
POWERPLAN BF	14,879.80
Prairie Lakes Municipal Solid Waste Auth	743,400.00
PRAIRIE'S EDGE PLUMBING & HEATING LLC	6,280.00
PRODUCTIVE ALTERNATIVES INC - FERGUS	18,384.10
PSJ ACQUISITION LLC	5,975.06
RAHN'S OIL & PROPANE	18,790.78
RAINBOW RIDER	33,793.81
RAMPS AND MORE	8,465.03
RANGER CHEVROLET	80,390.84
REGENTS OF THE UNIV OF MN	142,530.55
REGION V DEVELOPMT COMMISSION	27,065.81
RELIANCE TELEPHONE INC	13,507.85
REVERENCE FOR LIFE AND CONCERN	5,625.00
RINDE FARMS	23,310.29
RJ CONTRACTING & REMODELING LLC	17,564.79
ROYAL TIRE	25,388.80
ROYALTON PUBLIC SCHOOLS	7,802.90
RUEHLE/PAM	7,359.43
RURAL MN CEP INC	180,997.51
SATELLITE TRACKING OF PEOPLE (STOP)	5,780.00
SAUK RIVER WATER SHED DISTRICT	64,469.55
SCHOOL DISTRICT 213	775,823.28
SCHOOL DISTRICT 2170	745,011.20
SCHOOL DISTRICT 2753	1,969,277.15
SCHOOL DISTRICT 2759	13,731.80
SCHOOL DISTRICT 486	366,997.15
SCHOOL DISTRICT 487	5,893.43
SCHOOL DISTRICT 740	102,858.14
SCHOOL DISTRICT 743	754,547.79
SCHOOL DISTRICT 786	544,036.63
SCHOOL DISTRICT 786-DEBT DIST 86	73,956.66
SCHOOL DISTRICT 787	731,703.30
SCHOOL DISTRICT 787- DEBT DIST 87	99,207.26
SCHOOL DISTRICT 818	43,598.21
SCHULLER FAMILY FUNERAL HOMES	11,743.58
SCHUMACHER'S NURSERY & BERRY FARM INC	15,729.75
SEACHANGE PRINT INNOVATIONS	26,401.98
SEARCH INSTITUTE	8,519.00
SELECT ACCOUNT	7,846.13
SERVICEMASTER OF THE LAKES AREA	9,116.13
SHI CORP	12,348.50
SHIRLEY'S GAS & GROCERIES	37,449.01
SMITH/JEFFREY A	7,925.00
SOURCEWELL	1,192,445.96
SOUTH SIDE MINI MART	5,724.80
SPECTRUM DESIGN AND MARKETING	5,000.00
STAPLES ADVANTAGE	37,998.87
STAPLES WORLD	50,715.28
STAR BANK OF BERTHA	282,709.64
STATE OF MINN	5,480.00
STATEMA'S BACKHOE SERVICE LLC	35,299.36
STEP	130,064.58
STEPP MANUFACTURING	29,127.12
STOECKEL JAHNER INC	20,000.00
STREAMWORKS	17,100.00
STREICHER'S	6,739.67
STRUCTURAL SPECIALTIES INC	33,026.06
SUMMIT COMPANIES	22,883.30
THOMAS ALLEN INC	8,694.43
THOMSON REUTERS - WEST	21,863.91
TODD CO AGRICULTURAL SOC.	20,024.54
TODD CO AUDITOR-TREASURER	1,338,059.86
TODD CO HISTORICAL SOCIETY	8,500.00
TODD COUNTY ATTORNEY'S OFFICE	7,017.00

SUMMARIZED PAID INVOICE BY VENDOR

TODD COUNTY MIS DEPT	65,359.82
TODD COUNTY SOCIAL SERVICES	93,122.33
TODD SOIL & WATER CONS DIST	299,146.81
TODD TRAILS ASSOCIATION	130,762.41
TOWN OF BARTLETT	97,976.83
TOWN OF BERTHA	107,631.31
TOWN OF BIRCHDALE	180,915.43
TOWN OF BRUCE	162,310.29
TOWN OF BURLEENE	97,308.34
TOWN OF BURNHAMVILLE	190,861.69
TOWN OF EAGLE VALLEY	131,923.77
TOWN OF FAWN LAKE	179,419.76
TOWN OF GERMANIA	93,707.71
TOWN OF GORDON	294,527.33
TOWN OF GREY EAGLE	243,123.50
TOWN OF HARTFORD	206,175.82
TOWN OF IONA	114,954.15
TOWN OF KANDOTA	121,762.51
TOWN OF LESLIE	208,468.92
TOWN OF LITTLE ELK	99,238.64
TOWN OF LITTLE SAUK	160,077.67
TOWN OF LONG PRAIRIE	165,309.98
TOWN OF MORAN	144,392.47
TOWN OF REYNOLDS	118,384.07
TOWN OF ROUND PRAIRIE	208,480.82
TOWN OF STAPLES	225,223.24
TOWN OF STOWE PRAIRIE	135,092.32
TOWN OF TURTLE CREEK	98,791.57
TOWN OF VILLARD	267,811.97
TOWN OF WARD	141,503.07
TOWN OF WEST UNION	120,723.34
TOWN OF WYKEHAM	121,394.09
TRAFFIC MARKING SERVICE INC	403,277.47
TRI CITY PAVING INC	3,336,841.99
TRIMIN SYSTEMS INC	13,188.00
TRISKO HEATING AND PLUMBING INC	15,886.59
TRUENORTH STEEL	36,367.86
TURNKEY/THREE SQUARE MARKET	47,085.53
ULTRA MAX	5,903.00
US BANK	569,521.25
US POSTAL SERVICE	52,657.28
VALLEY LAKE BOYS HOME INC	12,920.00
VEOLIA ENVIRONMENTAL SERVICES LLC	7,525.45
VERIZON	46,570.89
VILLAGE RANCH INC	127,711.91
VOYANT COMMUNICATIONS, LLC	50,801.88
WACOSA	11,094.46
WAGE WORKS INC	12,520.48
WATCHGUARD VIDEO	31,395.00
WELLS FARGO MORTGAGE	69,658.37
WEST CENTRAL REG JUVENILE CTR	41,750.04
WEST CENTRAL TECH SERVICE AREA	8,100.00
WHEELCO TRUCK AND TRAILER PARTS	5,441.92
WIDSETH SMITH NOLTING INC	97,539.26
WILLIAMS DINGMANN FAMILY FUNERAL HOMES	21,725.00
WIPPER LAW AND CUSTODY EVALUATION CENTER	7,981.50
WOLTERS BODY SHOP	10,121.19
WONDERLICH/SCOTT A	38,988.35
YOUR HOME IMPROVEMENT CO, LLC	7,597.65
ZIEGLER INC	188,529.13
ZUERCHER TECHNOLOGIES LLC	38,731.16

~ County Offices ~

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