



MORRISON COUNTY BOARD OF COMMISSIONERS OFFICIAL MINUTES

SEPTEMBER 5, 2017

PAGE 1 of 4

The meeting was held in the County Board Room, Government Center, Little Falls MN, and was called to order at 9:00a.m. by Chairman Wilson.

Members present: Commissioners Randy Winscher, Duane Johnson, Mike Wilson, Jeff Jelinski, and Mike LeMieur.

Staff present: Deb Gruber, Tabitha Maher, Deb Lowe, Brad Vold, Jennifer Koenig, Steve Backowski, Shawn Larsen, Carmen Genske, Emily Senta, Amy Kowalzek, and Steve Messerschmidt.

Others present: Mark Slupe, Tyler Jensen, Helen McLennan, Richard and Shirley Japp, Glen Smith, Carol Meyer, Chad and Theresa Sweeney, and Don Tschida.

APPROVAL OF COUNTY BOARD MINUTES

A motion was made by Commissioner Johnson, seconded by Commissioner Jelinski and carried unanimously to approve the Morrison County Board of Commissioner Minutes for August 22, 2017.

AGENDA CHANGES

A motion was made by Commissioner LeMieur, seconded by Commissioner Winscher and carried unanimously to adopt the agenda as presented.

SHERIFFS REPORT

A motion was made by Commissioner Winscher, seconded by Commissioner Jelinski and carried unanimously to authorize the Towards Zero Death federally funded overtime grant.

SOCIAL SERVICES REPORT

Brad Vold, Social Services Director, and Jennifer Koenig, Social Worker, shared information on chemical dependency services to the County Board.

PUBLIC HEALTH REPORT

Brad Vold, Director, Emily Senta, Community Health Educator, and Carmen Genske, Public Health Educator/Environmental Health Specialist, presented a report on statistics from 2016 and 2017 responsible beverage server training and informed the board on future dates for 2018 trainings.

Emily Senta also shared information on the Tobacco Compliance Checks that were completed over the summer of 2017.

A motion was made by Commissioner Winscher, seconded by Commissioner Johnson and carried unanimously to appoint Eric Goodrich, District 3, as member to the Morrison County Public Health Advisory Committee.

A motion was made by Commissioner LeMieur, seconded by Commissioner Jelinski and carried unanimously to approve the contract between Morrison County Public Health and Pierz Schools for School Nursing. Contract is for \$55 per hour for up to 8 hours per month. This will help support the school while the nurse they hire received the necessary qualifications to work independently.



MORRISON COUNTY BOARD OF COMMISSIONERS OFFICIAL MINUTES

SEPTEMBER 5, 2017

PAGE 2 of 4

A motion was made by Commissioner Johnson, seconded by Commissioner LeMieur and carried unanimously to approve a One Day Temporary On-Sale Liquor License to Habitat for Humanity of Morrison County to hold an event at the Falls Ballroom located at 15879 Highway 27, Little Falls on October 20, 2017.

A motion was made by Commissioner Johnson, seconded by Commissioner Winscher and carried unanimously to approve the following Licenses:

1. Approve 2017 New Establishment License:

Dist. #5	Leaning Silo Folk & Homestead School, LLC,	Swanville	\$169.00
	Owner Timothy Poland		

2. Approve 2017 Annual License for Additional Services:

Dist. #3	Royalton High School,	Royalton	\$158.00
	(Additional Kitchen)		

LAND SERVICES REPORT

The County Board considered the Conditional Use Permit request for Chad & Theresa Sweeney to expand to a Tier II feedlot; including attached conditions; A motion was made by Commissioner Winscher, seconded by Commissioner LeMieur and carried unanimously to adopt the conditions, proposed findings of fact and to approve the Conditional Use Permit. A copy of the Findings of Fact and Decision are attached to these minutes.

The County Board considered the Conditional Use Permit request for Donald Tschida to expand to a Tier II feedlot; including attached conditions; A motion was made by Commissioner Johnson, seconded by Commissioner Jelinski and carried unanimously to adopt the conditions, proposed findings of fact and to approve the Conditional Use Permit. A copy of the Findings of Fact and Decision are attached to these minutes.

The County Board considered the Conditional Use Permit request for Galen & Karla Stumpf to expand to a Tier II feedlot; including attached conditions; A motion was made by Commissioner Jelinski, seconded by Commissioner LeMieur and carried unanimously adopt the conditions, proposed findings of fact and to approve the Conditional Use Permit. A copy of the Findings of Fact and Decision are attached to these minutes.

The County Board considered the Conditional Use Permit request for David & Marilyn Meyer to expand to a Tier II feedlot; including attached conditions; A motion was made by Commissioner Winscher, seconded by Commissioner LeMieur and carried unanimously adopt the conditions, proposed findings of fact and to approve the Conditional Use Permit. A copy of the Findings of Fact and Decision are attached to these minutes.

A motion was made by Commissioner LeMieur, seconded by Commissioner Johnson and carried unanimously to approve the Abstract of Tax Abatements dated September 5, 2017 as attached to these minutes.

The County Board recessed at 10:30am and reconvened at 10:40am.



MORRISON COUNTY BOARD OF COMMISSIONERS OFFICIAL MINUTES

SEPTEMBER 5, 2017

PAGE 3 of 4

AUDITOR/TREASURER REPORT

A motion was made by Commissioner Johnson, seconded by Commissioner Winscher and carried unanimously to approve the Annual Publication of the 2016 Financial Statement to be published September 17, 2017.

COUNTY BOARD WARRANTS

A motion was made by Commissioner Johnson, seconded by Commissioner LeMieur to approve the following Resolution:

WHEREAS, the Morrison County Board of Commissioners have reviewed the list of County Board Warrants;

NOW THEREFORE, BE IT RESOLVED, that the list of County Board Warrants on file in the Auditor/Treasurer's Office for September 5, 2017 be approved for payment:

REVENUE	\$	82,345.71
PUBLIC WORKS	\$	50,414.30
SOCIAL SERVICE	\$	83,467.45
SOLID WASTE	\$	8,477.27
PARKS FUND	\$	279.80
LOCAL COLLABORATIVE	\$	155.30
TOTAL	\$	225,139.83
MEALS	\$	229.11

Motion carried on a roll call vote with all Commissioners voting "aye".

A motion was made by Commissioner Johnson, seconded by Commissioner LeMieur to approve the Commissioners Expense Reports as presented. Motion carried on a roll call vote with all Commissioners voting "aye".

AUDITOR/TREASURER REPORT

A motion was made by Commissioner Jelinski, seconded by Commissioner Johnson and carried unanimously to approve an exempt permit to the Bethany Lutheran Church to hold a bingo on October 1, 2017 at their Church Hall and a gambling permit to the Duelm Area Lions club to hold a raffle on December 2, 2017 at the Grub & Pub.

PUBLIC WORKS REPORT

A motion was made by Commissioner Winscher, seconded by Commissioner LeMieur to approve a request for Environmental Grant funding from Employment Enterprises, Inc. (EEI), to purchase two (2) durable 8' Recycling Bins, at \$895.00 each, to support and enhance EEI's recycling operations. Motion carried on a roll call vote with all Commissioners voting 'aye'.



MORRISON COUNTY BOARD OF COMMISSIONERS OFFICIAL MINUTES

SEPTEMBER 5, 2017

PAGE 4 of 4

A motion was made by Commissioner Jelinski, seconded by Commissioner LeMieur and carried unanimously to approve Resolution#2017-066 to accept and support the recommendations and proposed improvements as presented within the Belle Prairie Park (BPP) Master Plan.

A motion was made by Commissioner Winscher, seconded by Commissioner LeMieur and carried unanimously to approve Resolution#2017-065 to accept and support the recommendations and proposed improvements as presented within the SOO Line Recreational Trail (SLRT) Master Plan.

ADMINISTRATOR'S REPORT

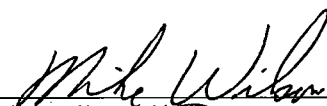
A motion was made by Commissioner Jelinski, seconded by Commissioner Johnson and carried unanimously to consider the agreement proposed by City Hall for holding after hour County meetings in the City Hall chambers.

COUNTY BOARD REPORTS AND SCHEDULE

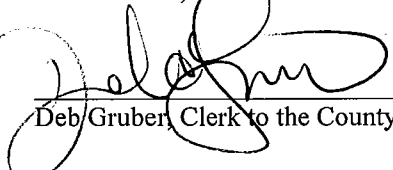
Members of the County Board reported on various meetings they have attended and on their upcoming schedule of meetings with various organizations.

ADJOURNMENT

A motion was made by Commissioner Johnson, seconded by Commissioner Winscher and carried unanimously to adjourn the meeting at 11:25am.



Mike Wilson, Chairman



Deb Gruber, Clerk to the County Board

DATE: 9/5/17

**MORRISON COUNTY BOARD OF COMMISSIONERS
COUNTY BOARD MEETING**

PLEASE SIGN IN

NAME

ADDRESS/REPRESENTING

Richard and Shirley Japp

5525 Bear Rd, Cushing 56443

Greg Smith

13601 123rd ST L.F. MN

Carol Meyer

1004 8th St. NE. L.F.

Chad & Theresa Sweeney

13775 210th Ave Little Falls

Dou Tschida

23647 118th St Pier 12

Mark Shpe

6RTV Channel 180

MORRISON COUNTY
RESOLUTION AUTHORIZING EXECUTION OF AGREEMENT

Be it resolved that the Morrison County Sheriff's Office enter into a grant
(Name of Your Agency)
agreement with the Minnesota Department of Public Safety, for traffic safety enforcement
projects during the period from October 1, 2017 through September 30, 2018.

Sheriff Shawn Larsen is hereby authorized to execute such agreements and amendments
(Title of Lead Agency Authorized Official)

as are necessary to implement the project on behalf of the Morrison County Sheriff's Office and
(Name of Lead Agency)

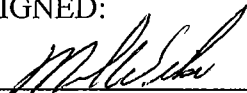
to be the fiscal agent and administer the grant.

(The following is an example of a signature block – other formats for certifying a resolution has been adopted are permitted. In addition, you could instead provide a copy of official minutes of council meeting at which the resolution was approved.)

I certify that the above resolution was adopted by the Morrison County Board
(Executive Body)

on 9/5/2017
(Date)

SIGNED:



(Signature)

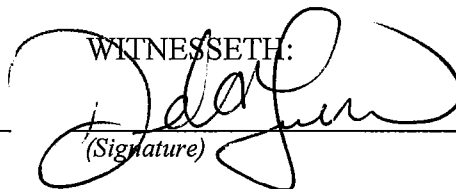
Board Chair*

(Title)

9/5/2017

(Date)

WITNESSETH:



(Signature)

County Administrator*

(Title)

9/5/2017

(Date)

*or individual(s) named in approved resolution.

PURCHASE OF SERVICE AGREEMENT

This Agreement, made and entered into by and between the Morrison County Public Health, 200 Broadway Ave East, Little Falls, MN 56345, acting through the Public Health Department, hereafter referred to as "County" and Pierz Public Schools, hereafter referred to as the "Contractor";

WITNESSETH

WHEREAS, School health services involves planning and implementing strategies and safeguards to protect, promote and manage the health and safety of the school population (students at all age/grade levels, staff, students volunteers and visitors) as well as preventing illness and injury throughout the school year.

WHEREAS, the County represents that it is duly qualified and willing to perform such services, Federal Tax ID# 41-6005846;

WHEREAS, the County has Staff eligible under MN Statutes 122A.15 and 122A.18 and MN Rules 8710.6100 to provide nursing services to schools.

WHEREAS, in consideration of the mutual understanding and agreements set forth, the County and the School agree as follows:

1. TERM
The term of this Agreement shall be from September 1, 2017 to June 30, 2018.
2. DESCRIPTION OF SERVICES
The primary purpose of this position is to provide clinical supervision to the school nurse until they have the proper licensure to work independently. Morrison County Public Health shall:
 - a. **Review special education plans including IEP health statements,**
 - b. **Complete health record reviews,**
 - c. **Provide consultation and guidance on health issues affecting students,**
 - d. **Co-sign all records necessary to ensure the school is in compliance with applicable school rules regarding student health.**

Purchased Services will be provided Pierz Schools.

Definitions

Scope of Practice: A school nurse is authorized to provide to prekindergarten through grade 12 students nursing services in a school setting.

Requirements for Licensure:

- a. Hold a baccalaureate degree in nursing from a regionally accredited college or university;
 - b. Be currently registered in Minnesota to practice as a licensed registered nurse under the Board of Nursing; and
 - c. Be currently registered in Minnesota as a public health nurse under the Board of Nursing.
3. PAYMENT FOR SERVICES
- a. County will be reimbursed at a rate of **\$55.00/hour** for up to 8 hours per month.
 - b. To receive payment for services provided, County will submit invoices documenting dates, times, and the services provided. Invoices (and any other required documentation) shall be submitted to Pierz School District and upon approval payment will be provided within thirty-five (35) days of payment authorization.
4. DELIVERY OF CARE SERVICES:
- a. County and School will work together to ensure that the methods, times, and means for providing Purchased Services meet the requirements of the Minnesota Department of Education.
5. STANDARDS AND LICENSES:
- a. The County agrees to comply with all federal, state, county and local laws, regulations, ordinances, rules and certifications as pertaining to the facilities, programs and staff for which the County in the performance of its obligations under the Agreement is responsible during the term of this Agreement. This will include, but not be limited to, current health, fire marshal, and program licenses, meeting zoning standards, certification of staff when required, insurance coverage, background check requirements, and all other applicable laws, regulations, ordinances, rules and certifications which are effective, or will become effective, during the period of this Agreement. Further, the County agrees to the following:
 - 1) During the term of this Agreement, the County agrees to comply with all applicable state licensing standards, all applicable accrediting standards, and any other standards or criteria, including insurance coverage, established by the County to assure quality service.
 - 2) Failure to meet such standards may be cause for cancellation of this Agreement. Notwithstanding any other provision of this Agreement, such cancellation may be effective as of the date of such failure.
 - b. The County shall supply copies of such licenses, certifications or registrations to the School upon request by the School.
 - c. The County agrees to inform the School, in writing, of the following related to it or its employees immediately upon:
 - 1) Any changes in licensure status and/or any reported warning to suspend or revoke licensure status.
 - 2) Any allegations and/or investigation by a governmental agency of fraud or criminal wrongdoing

3) Any federal exclusion of an individual or entity of this Agreement, or any conviction that could result in federal exclusion.

d. In the event that licensure or certification of any employee of the County requiring licensure, certifications, or registrations is suspended, revoked, or terminated, or expires, said employee shall cease the provision of services under this Agreement immediately.

6. COUNTY NOT AN EMPLOYEE

The parties agree that at all times and for all purposes herein, the County is an independent provider and not an employee of Pierz Schools. No statement contained in this Agreement shall be construed so as to find the staff providing the services as an employee of Schools and the County shall be entitled to none of the rights, privileges or benefits of Pierz School employees except as otherwise stated herein. County is solely responsible for any and all taxes (state, federal, local) worker's compensation insurance payments, disability payments, social security payments, unemployment insurance, other insurance payments, and any other similar type of payment for Provider or employee thereof.

7. INDEMNIFICATION

The School hereby agrees, to the extent permitted by law, to at all times indemnify County against any and all claims, suits, actions, debts, damages, costs, charges, and expenses, including court costs and attorney fees, and against all liability, losses, and damages of any nature whatever, that County shall or may at any time sustain or be put to by reason of the performance by County of its obligations under this agreement, with the exception of any claims, suits, actions, debts, damages, costs, charges, expenses, liability and/or losses arising out of or caused by the bad faith or misconduct, and/or negligence of the County, its officers, employees and agents.

8. RECORDS

- a. Individual school health records will be maintained by the School Health Nurse and kept on file in the School in accordance with school policy.
- b. Necessary health forms will be provided by the School.
- c. The School is responsible to comply with the Data Practices Act which includes notification of data collected, release of information and safeguarding the record.
- d. Personnel accountability reporting system (PARS) forms will be provided by the School.

9. DATA PRACTICES

- a. Morrison County and the School must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, as it applies to all data provided by the County under this agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the County under this agreement. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data by Morrison County. Morrison County will give the School a release to the requesting party before the data is released.

- b. The use or disclosure by any party of information concerning an eligible client in violation of any rule of confidentiality provided for in Minnesota Statutes, Chapter 13, or for any purpose not directly connected with the administration of Morrison County's with respect to the Purchased Services hereunder is prohibited except on written consent of such eligible client, the client's attorney or the client's responsible parent or guardian.
- c. The School agrees to defend, indemnify, and save and hold Morrison County, its agents, officers, and employees harmless from all claims arising out of, resulting from, or in any manner attributable to any violation or any provision of the Minnesota Government Data Practices Act, including any legal fees or disbursements paid or incurred to enforce the provisions of this article of the Agreement.
- d. The School agrees to comply with the requirements of The Family Education Rights and Privacy Act.

10. DEFAULT AND TERMINATION

If the County fails to perform any of the provisions of this Agreement or so fails to administer the work as to endanger the performance of the Agreement, this shall constitute default. Unless the County's default is excused, Pierz Schools, upon written notice, immediately cancel this Agreement in its entirety.

This Agreement may be terminated with or without cause by either party upon 30 days written notice.

11. STANDARDS

- a. The County shall maintain professional/liability insurance coverage for services provided under this Agreement. County shall comply with all applicable State statutes and regulations as well as local ordinances and rules now in effect or hereafter adopted.

12. AMENDMENTS

This Agreement may be supplemented, amended or revised only in writing by agreement of both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates written below.

AGENCY:

BY: Brad Voll
Director, Morrison County Social Services

DATED: 9/6/17

School: The person signing below represent and warrant that they are legally authorized to execute this Contract

BY: Denny Wilson Supt. of Schools
Name/Title

DATED: 8-30-17

BY: _____
Name/Title

DATED: _____

In the Matter of an Application

by Chad and Theresa Sweeney for a Conditional Use Permit: 16.0027.000, 16.0027.001 & 16.0027.002

The above application came on for consideration before the Morrison County Board of Commissioners on September 5, 2017. Based upon the application, information received at the public hearing held on August 28, 2017, the recommendations of staff and all files and records relating to the application, the Board makes the following:

FINDINGS OF FACT

1. The applicant currently owns and resides on three contiguous parcels totaling 79.5 acres. A Tier 1 poultry feedlot exists on the property, along with 17 head of cattle.
2. The applicant is proposing a Tier II (301 to 650 animal units) total confinement poultry feedlot through the construction of a second poultry barn.
3. One 60' x 624' barn is proposed. The barn will be oriented north and south. It will meet all required Tier II feedlot setbacks. The nearest residence is 1,200 feet from the barns. The nearest feedlot is approximately 1,150 feet away.
4. The OFFSET rating for this feedlot is 98%, including both barns. The required OFFSET annoyance-free rating feedlots must meet is 91%.
5. Approximately five to six flocks of chickens are expected to cycle through each barn each year.
6. The applicant has submitted the following plans:

Morrison County Good Neighbor Plan – The manure will be composted and reused as bedding within the barns. The plan identifies that manure will be stored on a cement pad at the ends of the barns, then a majority of it transferred within 24 hours to other property owners after a clean out event. Animal mortalities will be composted on site. A good faith effort will be made to maintain positive relationships with the neighbors and keep them aware of clean out activity.

Odor Minimization Plan – The plan identifies development of a neighbor relations plan, adequate separation distances, management of animal mortalities via composting in an enclosed structure and reduction of manure stockpile is maintained to reduce feedlot odors

Stormwater Plan for Feedlot Construction – The plan identifies erosion prevention and sediment control practices including vegetative buffers, minimized soil disturbance, and construction phasing

7. The applicant has been made aware that a water appropriation permit is needed from the DNR and has applied for necessary permitting. The DNR has indicated permitting will not be an issue.
8. Agriculture zoning is the only district where new feedlots are allowed. The Morrison County Land Use Ordinance states the purpose of the Agriculture zoning district is to promote and protect areas which have high quality agriculture lands and are essentially rural in nature. Within this district agriculture activities shall be given precedence over other uses.

9. Applicable Comprehensive Plan Goals and Objectives:

Agriculture

A1: Ensure that the County provides and protects areas most suitable for a strong and stable agricultural industry, including, but not limited to crop production, animal husbandry, dairy and meat production, pasturelands or other similar uses.

Objective 1: Ensure that County policies and ordinances do not restrict farming practices except as necessary to ensure compliance with law or to protect public health and safety.

Objective 4: Encourage the use of odor reducing technology to minimize the impacts of feedlots on the natural and human environment

Objective 8: Recognize efforts by local and regional organizations to support a local agricultural economy that is sustainable into the future and take action to implement their recommendations when deemed appropriate and consistent with the County's Comprehensive Plan.

Goal A2: Achieve an appropriate balance between the continued and growing desire of people and certain businesses to locate in rural settings and the need to accommodate agricultural and other rural land uses in these same areas.

Goal A3: Understand the positive and negative impacts of emerging agricultural practices and uses for agricultural products or lands.

Goal A4: Recognize the importance of agricultural practices, including manure management, tiling, application of fertilizers and pesticides, and clearing of new lands for agricultural uses being done in a responsible manner that protects the County's ground and surface waters, nearby property owners and important wildlife habitats.

Objective 1: Work with local farmers and other landowners, SWCD, state agencies and other interested parties to protect and enhance water quality in an orderly, effective and consistent manner while respecting private property rights. Prioritize the installation or enhancement of vegetative buffers or other best management practices in areas particularly susceptible to erosion or surface water pollution.

Objective 3: Recognize the issues of feedlots and animal confinement areas with other land uses such as residential and commercial development and utilize new and existing controls to minimize conflicts and issues.

10. Applicable Morrison County Comprehensive Water Plan Goals and Objectives:

Groundwater

Goal 1: Protect and provide high quality groundwater resources for the citizens and visitors of Morrison County.

Goal 2: Preserve and ensure adequate quantity of the groundwater resources for the citizens and visitors of Morrison County.

Surface Water

Goal: To protect, enhance, and maintain the quality of all surface waters in Morrison County (lakes, rivers, streams, and wetlands)

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices by implementing the MN Buffer law on all protected waters and public ditches.

Land Use and Development

Goal: To ensure that land use decisions are compatible with natural resource protection

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices

11. An Environmental Review was conducted by the SWCD. Comment and recommendations were:

- The site is adequate for a barn, although the soil type is prone to ponding due to poor drainage
- Applicants were advised to prepare a phosphorous based nutrient management plan to ensure adequate acres were identified to receive the manure
- Property owner has agreed to a wider buffer around the barns for erosion control
- Well maintained property with prompt manure removal after barn clean out

12. Land Services staff suggested the following conditions:

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management

13. A plat map, aerial photos and zoning map were presented.

14. 21 notices were sent out regarding this item.

15. Six people commented at the public hearing. They stated concern with the following:

- High nitrates within the County's water and in particular, Agram Township
- The need for reverse osmosis systems for safe drinking water
- Protection of groundwater from contributing sources of nitrates
- Stockpiling manure and the length of time the piles are on site
- Wait to permit barns until more is known about nitrate issue

16. The applicant stated they currently stockpile their manure, and that a majority of it is applied to acres within Little Falls Township. She also stated that the acres to which they apply manure is part of their manure management plan.

17. The Planning Commission had discussion with staff, each other and the applicant about the following:

- The State manure stockpiling standards and requirements
- The State feedlot program inspection requirements
- Method for tracking manure application
- Identification of adequate acreage for manure application
- Impacts of a total confinement barn versus the manure generated from the barn
- Nitrates in the groundwater and contributing factors to the nitrate levels
- Feedlot officer oversight of the clean out and stockpiling of manure

The Planning Commission found:

- 1. The use will not put an excessive burden on roadways, utilities and public facilities such as parks and schools.** There will be additional truck traffic, but it will not place an excessive burden on the road system.
- 2. The request will not be detrimental to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.** The OFFSET calculation for this operation is 98%. Conditions on this permit will ensure manure management oversight.
- 3. The use in the opinion of the Planning Commission is reasonably related to the existing land use and the environment. Groundwater, surface water and air quality in the surrounding area will not be adversely affected by the proposed use.** There will be buffering around the barns to control runoff and conditions are in place to monitor manure storage as well as conditions to abide by the submitted plans.
- 4. The use is consistent with the purposes of the Zoning Ordinance and the purposes of the zoning district in which the applicant intends to locate the proposed use.** This is an agriculture community within agriculture zoning.
- 5. The use is not in conflict with the Comprehensive Plan or Water Plan of the County.** With the conditions, nutrient management plan and oversight by the feedlot officer, this total confinement barn is in harmony.

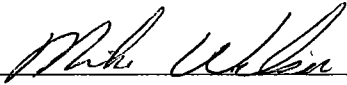
The following conditions were approved by the Planning Commission:

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management
5. The property owner shall notify the feedlot office of clean-out activity.

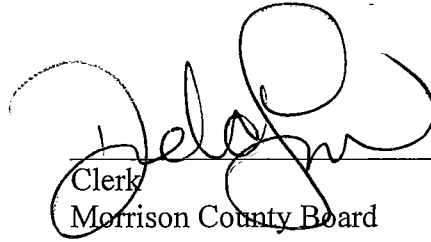
Motion was made by Robert Otremba and seconded by Francis Brisk to recommend approval of the application with above conditions. The vote was "5" in favor, "0" opposed.

DECISION

WHEREFORE, the Morrison County Board of Commissioners hereby approves these findings of fact for a Conditional Use Permit to Chad and Theresa Sweeney to establish a Tier II poultry feedlot located in Section 17, Township 40, Range 31, Little Falls Township and hereby moves to grant the Conditional Use permit with five (5) conditions.



Chairman
Morrison County Board



Clerk
Morrison County Board

Conditions

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management
5. The property owner shall notify the feedlot office of clean-out activity.

In the Matter of an Application
by Donald Tschida for a Conditional Use Permit: 01.0144.000

The above application came on for consideration before the Morrison County Board of Commissioners on September 5, 2017. Based upon the application, information received at the public hearing held on August 28, 2017, the recommendations of staff and all files and records relating to the application, the Board makes the following:

FINDINGS OF FACT

1. The applicant currently owns and resides on a 160 acre parcel. A Tier 1 poultry feedlot exists on the property, along with 25 head of cattle.
2. The applicant is proposing a Tier II (301 to 650 animal units) total confinement poultry feedlot through the construction of a second poultry barn.
3. One 60' x 624' barn is proposed. The barn will be oriented north and south. It will meet all required Tier II feedlot setbacks. The nearest residence is 1,450 feet from the barns. The nearest feedlot is approximately 2,500 feet away.
4. The applicant will utilize 210 acres of his own land within Agram Township for manure application, along with additional acres contracted for manure transfer. Those additional acres are located in Buckman Township.
5. The OFFSET rating for this feedlot is 97%, including both barns. The required OFFSET annoyance-free rating feedlots must meet is 91%.
6. Approximately five to six flocks of chickens are expected to cycle through each barn each year.
7. The applicant has submitted the following plans:
 - Morrison County Good Neighbor Plan – The manure will be composted and reused as bedding within the barns. The plan identifies that manure will be stored within a covered stacking slab and the dry litter will be incorporated within 24 hours of field application. A good faith effort will be made to contact neighbors to see if they would like notification of clean out activity.
 - Odor Minimization Plan – The plan identifies maintenance of clean, dry floors to eliminate manure buildup, prompt clean up of spilled feed, reduction of feed waste/water losses, maintenance of exhaust fans and avoidance of manure and dust accumulation, solid manure composting, covered composting and incorporation of manure within 24 hours to reduce feedlot odors
 - Stormwater Plan for Feedlot Construction – The plan identifies erosion prevention and sediment control practices minimized soil disturbance
8. The applicant has been made aware that a water appropriation permit is needed from the DNR and has applied for necessary permitting. The DNR has indicated permitting will not be an issue.
9. Agriculture zoning is the only district where new feedlots are allowed. The Morrison County Land Use Ordinance states the purpose of the Agriculture zoning district is to promote and protect areas which have high quality agriculture lands and are essentially rural in nature. Within this district agriculture activities shall be given precedence over other uses.

10. Applicable Comprehensive Plan Goals and Objectives:

Agriculture

A1: Ensure that the County provides and protects areas most suitable for a strong and stable agricultural industry, including, but not limited to crop production, animal husbandry, dairy and meat production, pasturelands or other similar uses.

Objective 1: Ensure that County policies and ordinances do not restrict farming practices except as necessary to ensure compliance with law or to protect public health and safety.

Objective 4: Encourage the use of odor reducing technology to minimize the impacts of feedlots on the natural and human environment

Objective 8: Recognize efforts by local and regional organizations to support a local agricultural economy that is sustainable into the future and take action to implement their recommendations when deemed appropriate and consistent with the County's Comprehensive Plan.

Goal A2: Achieve an appropriate balance between the continued and growing desire of people and certain businesses to locate in rural settings and the need to accommodate agricultural and other rural land uses in these same areas.

Goal A3: Understand the positive and negative impacts of emerging agricultural practices and uses for agricultural products or lands.

Goal A4: Recognize the importance of agricultural practices, including manure management, tiling, application of fertilizers and pesticides, and clearing of new lands for agricultural uses being done in a responsible manner that protects the County's ground and surface waters, nearby property owners and important wildlife habitats.

Objective 1: Work with local farmers and other landowners, SWCD, state agencies and other interested parties to protect and enhance water quality in an orderly, effective and consistent manner while respecting private property rights. Prioritize the installation or enhancement of vegetative buffers or other best management practices in areas particularly susceptible to erosion or surface water pollution.

Objective 3: Recognize the issues of feedlots and animal confinement areas with other land uses such as residential and commercial development and utilize new and existing controls to minimize conflicts and issues.

11. Applicable Morrison County Comprehensive Water Plan Goals and Objectives:

Groundwater

Goal 1: Protect and provide high quality groundwater resources for the citizens and visitors of Morrison County.

Goal 2: Preserve and ensure adequate quantity of the groundwater resources for the citizens and visitors of Morrison County.

Surface Water

Goal: To protect, enhance, and maintain the quality of all surface waters in Morrison County (lakes, rivers, streams, and wetlands)

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices by implementing the MN Buffer law on all protected waters and public ditches.

Land Use and Development

Goal: To ensure that land use decisions are compatible with natural resource protection

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices

12. An Environmental Review was conducted by the SWCD. Comment and recommendations were:
 - The site is adequate for a barn, the soil has no water problems
 - A vegetative grass buffer surrounding the east side of the barn should be considered to prevent erosion from roof run-off (see feedlot compliance drawing)
 - Property owner has agreed to seal an abandoned dug well on the farmstead
 - A second compost facility should be planned for in the future
 - The applicant is aware of the nitrate issues within Agram Township and has provided mitigation of this issue on-site with manure storage area, regular soil testing and following their Conservation Stewardship Plan
 - Adequate acres are being soil tested to fully utilize the manure produced from this operation
13. Land Services staff suggested the following conditions:
 1. Abide by local and state law.
 2. Notify road authority when hauling manure during road restrictions.
 3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
 4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management, as shown within the Environmental Review.
14. A plat map and aerial photos were presented.
15. 21 notices were sent out regarding this item.
16. Five people commented at the public hearing. They stated concern with the following:
 - High nitrates within the County's water and in particular, Agram Township
 - The need for reverse osmosis systems for safe drinking water
 - Ability for the County to oversee the registered feedlots
 - Over application of manure
17. The applicant stated he utilizes a stacking slab for manure storage that is of engineered design and covered. He stated the amount of manure has decreased with the new barn management regime of recycling manure back into the barn as bedding. The applicant discussed farming practices and farmers' awareness of environmental issues and impacts. He discussed the sophisticated and technical way farmers apply nutrients to fields and the modern farming practices that are employed as a result of learning from the past.
18. The Planning Commission had discussion with staff, each other and the applicant about the following:
 - The Minnesota Department of Agriculture's proposed commercial fertilizer rule
 - The benefits and protection of stacking slabs for manure storage

The Planning Commission found:

- 1. The use will not put an excessive burden on roadways, utilities and public facilities such as parks and schools.** There are no parks or schools in the area. No comment was received from the road authority with concern about the road.
- 2. The request will not be detrimental to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.** The OFFSET calculation for this operation is 97%. The existing use is the same as what will be with this new barn. No comment was received from neighbors about future plans for their property.
- 3. The use in the opinion of the Planning Commission is reasonably related to the existing land use and the environment. Groundwater, surface water and air quality in the surrounding area will not be adversely affected by the proposed use.** The existing area is agricultural, and this applicant meets the requirements. No stockpiling of manure will occur, because the operation already has a stacking slab.
- 4. The use is consistent with the purposes of the Zoning Ordinance and the purposes of the zoning district in which the applicant intends to locate the proposed use.** This is an agriculture community within agriculture zoning. The Board is tasked with promoting agriculture.
- 5. The use is not in conflict with the Comprehensive Plan or Water Plan of the County.** With the conditions and existing stacking slab, this is in harmony with the plans of the county to promote agriculture and entrepreneurship.

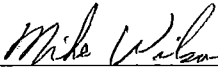
The following conditions were approved by the Planning Commission:

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management as shown within the Environmental Review.

Motion was made by Robert Otremba and seconded by Ross Wamre to recommend approval of the application with above conditions. The vote was "5" in favor, "0" opposed.

DECISION

WHEREFORE, the Morrison County Board of Commissioners hereby approves these findings of fact for a Conditional Use Permit to Donald Tschida to establish a Tier II poultry feedlot located in Section 26, Township 40, Range 31, Agram Township and hereby moves to grant the Conditional Use permit with four (4) conditions.



Chairman
Morrison County Board



Clerk
Morrison County Board

Conditions

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management, as shown within the Environmental Review

In the Matter of an Application

by Galen and Karla Stumpf for a Conditional Use Permit: 01.0131.004, 01.0134.000 & 01.0135.000

The above application came on for consideration before the Morrison County Board of Commissioners on September 5, 2017. Based upon the application, information received at the public hearing held on August 28, 2017, the recommendations of staff and all files and records relating to the application, the Board makes the following:

FINDINGS OF FACT

1. The applicant currently owns and resides on a 46.08 acre parcel. A Tier 1 poultry feedlot exists on the property. The applicant owns the adjacent 120 acre parcel to the east, for a total of 166.08 acres.
2. The applicant is proposing a Tier II (301 to 650 animal units) total confinement poultry feedlot through the construction of a second poultry barn.
3. One 60' x 624' barn is proposed. The barn will be oriented north and south. It will meet all required Tier II feedlot setbacks. The nearest residence is 1,100 feet from the barns. The nearest feedlot is approximately 2,600 feet away.
4. The applicant will utilize approximately 800 acres of his own land within Agram Township for manure application. A nutrient management plan is on file at the Land Services Department.
5. The OFFSET rating for this feedlot is 98%, including both barns. The required OFFSET annoyance-free rating feedlots must meet is 91%.
6. Approximately five to six flocks of chickens are expected to cycle through each barn each year.
7. The applicant has submitted the following plans:
 - Morrison County Good Neighbor Plan – The manure will be composted and reused as bedding within the barns. The plan identifies that manure will be incorporated within 24 hours of field application. A good faith effort will be made to incorporate manure immediately on the fields located within Pierz City limits. Composting is identified as the disposal method for mortalities.
 - Odor Minimization Plan – The plan identifies development of a neighbor relations plan, maintenance of exhaust fans and avoidance of manure and dust accumulation, management of mortalities via composting in an enclosed structure to reduce feedlot odors and addition of straw or other bedding material to reduce odor/emissions.
 - Stormwater Plan for Feedlot Construction – The plan does not identify any practices for erosion prevention and sediment control practices, indicating the site is very level.
8. The applicant has been made aware that a water appropriation permit may be needed from the DNR. The DNR has indicated permitting is not anticipated to be an issue.
9. Agriculture zoning is the only district where new feedlots are allowed. The Morrison County Land Use Ordinance states the purpose of the Agriculture zoning district is to promote and protect areas which have high quality agriculture lands and are essentially rural in nature. Within this district agriculture activities shall be given precedence over other uses.

10. Applicable Comprehensive Plan Goals and Objectives:

Agriculture

A1: Ensure that the County provides and protects areas most suitable for a strong and stable agricultural industry, including, but not limited to crop production, animal husbandry, dairy and meat production, pasturelands or other similar uses.

Objective 1: Ensure that County policies and ordinances do not restrict farming practices except as necessary to ensure compliance with law or to protect public health and safety.

Objective 4: Encourage the use of odor reducing technology to minimize the impacts of feedlots on the natural and human environment

Objective 8: Recognize efforts by local and regional organizations to support a local agricultural economy that is sustainable into the future and take action to implement their recommendations when deemed appropriate and consistent with the County's Comprehensive Plan.

Goal A2: Achieve an appropriate balance between the continued and growing desire of people and certain businesses to locate in rural settings and the need to accommodate agricultural and other rural land uses in these same areas.

Goal A3: Understand the positive and negative impacts of emerging agricultural practices and uses for agricultural products or lands.

Goal A4: Recognize the importance of agricultural practices, including manure management, tiling, application of fertilizers and pesticides, and clearing of new lands for agricultural uses being done in a responsible manner that protects the County's ground and surface waters, nearby property owners and important wildlife habitats.

Objective 1: Work with local farmers and other landowners, SWCD, state agencies and other interested parties to protect and enhance water quality in an orderly, effective and consistent manner while respecting private property rights. Prioritize the installation or enhancement of vegetative buffers or other best management practices in areas particularly susceptible to erosion or surface water pollution.

Objective 3: Recognize the issues of feedlots and animal confinement areas with other land uses such as residential and commercial development and utilize new and existing controls to minimize conflicts and issues.

11. Applicable Morrison County Comprehensive Water Plan Goals and Objectives:

Groundwater

Goal 1: Protect and provide high quality groundwater resources for the citizens and visitors of Morrison County.

Goal 2: Preserve and ensure adequate quantity of the groundwater resources for the citizens and visitors of Morrison County.

Surface Water

Goal: To protect, enhance, and maintain the quality of all surface waters in Morrison County (lakes, rivers, streams, and wetlands)

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices by implementing the MN Buffer law on all protected waters and public ditches.

Land Use and Development

Goal: To ensure that land use decisions are compatible with natural resource protection

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices

12. An Environmental Review was conducted by the SWCD. Comment and recommendations were:
 - The site is adequate for a barn
 - The nearest non-feedlot residence is owned by the applicant and rented out
 - The Agram Town Hall is 640 feet from the barns
 - In winter months, manure is occasionally stockpiled on the south side of the existing barn for a maximum of four months. The soils are suitable for stockpiling, although the coarse subsoil can contribute to leaching; a cement stacking slab should be encouraged for manure storage.
 - A vegetative grass buffer surrounding the east side of the barn should be considered to prevent erosion from roof run-off (see feedlot compliance drawing)
 - The applicant is aware of the nitrate issue within the township.
13. Land Services staff suggested the following conditions:
 1. Abide by local and state law.
 2. Notify road authority when hauling manure during road restrictions.
 3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
 4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management, as shown within the Environmental Review.
 5. A stacking slab shall be constructed for manure storage needs.
14. A plat map and aerial photos were presented.
15. 21 notices were sent out regarding this item; the County Engineer submitted an email stating no concern with the impact on the County road with this proposal.
16. One person commented at the public hearing. They questioned whether different soil could be laid for stockpiling of manure.
17. The applicant stated he stockpiles manure now, and that he meets all of the requirements for stockpiling. He said he actively manages the manure so that stockpiling of manure can be avoided. A future stacking slab for manure storage would be considered. He stated the proximity of the barns to the Agram Town Hall does not appear to be an issue, since it is not a residence.
18. The Planning Commission had discussion with staff, each other and the applicant about the following:
 - The cost of a stacking slab
 - Adequate soils for stockpiling manure
 - The Soil and Water Conservation District's recommendation with the Environmental Review for the construction of a stacking slab

- Additional concrete aprons at the ends of the barn for manure storage

The Planning Commission found:

- 1. The use will not put an excessive burden on roadways, utilities and public facilities such as parks and schools.** There is no extra burden, this farm is not close to public facilities. The County Engineer commented that there is no issue with the capability of the road to handle the traffic from this operation.
- 2. The request will not be detrimental to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.** This proposal should not impede other development. Careful manure application and timing in areas where residents live is observed.
- 3. The use in the opinion of the Planning Commission is reasonably related to the existing land use and the environment. Groundwater, surface water and air quality in the surrounding area will not be adversely affected by the proposed use.** The existing use is agriculture with an existing barn on site. The applicant will abide by the odor minimization, stormwater and good neighbor plans submitted with the application.
- 4. The use is consistent with the purposes of the Zoning Ordinance and the purposes of the zoning district in which the applicant intends to locate the proposed use.** This is an agriculture area, and agriculture operations should not be restricted so as to be detrimental to agriculture production.
- 5. The use is not in conflict with the Comprehensive Plan or Water Plan of the County.** There is no conflict with the plans, the soils are suitable for stockpiling.

The following conditions were approved by the Planning Commission:

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management as shown within the Environmental Review.
5. The property owner shall contact the feedlot officer of all clean-out events.

Motion was made by Robert Otremba and seconded by Ross Wamre to recommend approval of the application with above conditions. The vote was "5" in favor, "0" opposed.

DECISION

WHEREFORE, the Morrison County Board of Commissioners hereby approves these findings of fact for a Conditional Use Permit to Galen and Karla Stumpf to establish a Tier II poultry feedlot located in Section 24, Township 40, Range 31, Agram Township and hereby moves to grant the Conditional Use permit with five (5) conditions.



Chairman
Morrison County Board



Clerk
Morrison County Board

Conditions

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management as shown within the Environmental Review.
5. The property owner shall contact the feedlot officer of all clean-out events.

In the Matter of an Application

by David and Marilyn Meyer for a Conditional Use Permit: 01.0123.000

The above application came on for consideration before the Morrison County Board of Commissioners on September 5, 2017. Based upon the application, information received at the public hearing held on August 28, 2017, the recommendations of staff and all files and records relating to the application, the Board makes the following:

FINDINGS OF FACT

1. The applicant currently owns and resides on a 157.1 acre parcel. A Tier 1 poultry feedlot exists on the property.
2. The applicant is proposing a Tier II (301 to 650 animal units) total confinement poultry feedlot through the construction of a second poultry barn.
3. One 60' x 624' barn is proposed. The barn will be oriented north and south. It will meet all required Tier II feedlot setbacks. The nearest residence is 1,340 feet from the barns. The nearest feedlot is approximately 4,500 feet away.
4. The applicant will utilize 471 acres of his own land within Agram Township for manure application, along with additional acres contracted for manure transfer. Those additional acres are located in Agram Township.
5. The OFFSET rating for this feedlot is 98%, including both barns. The required OFFSET annoyance-free rating feedlots must meet is 91%.
6. Approximately five to six flocks of chickens are expected to cycle through each barn each year.
7. The applicant has submitted the following plans:
 - Morrison County Good Neighbor Plan – The manure will be composted and reused as bedding within the barns. The plan identifies that manure will be incorporated within two days of field application. A good faith effort will be made to avoid manure application on holidays and special events. Composting is identified as the disposal method for mortalities, with rendering as a back up plan.
 - Odor Minimization Plan – The plan identifies establishment of adequate separation distances, maintenance of clean, dry floors to eliminate manure buildup, prompt clean up of spilled feed, reduction of feed waste/water losses, maintenance of exhaust fans and avoidance of manure and dust accumulation and management of mortalities via composting in an enclosed structure to reduce feedlot odors
 - Stormwater Plan for Feedlot Construction – The plan identifies check dams, erosion blankets, minimized soil disturbance, vegetative buffers and silt fencing for erosion prevention and sediment control practices.
8. The applicant has been made aware that a water appropriation permit is needed from the DNR and has applied for necessary permitting. The DNR has indicated permitting will not be an issue.
9. Agriculture zoning is the only district where new feedlots are allowed. The Morrison County Land Use Ordinance states the purpose of the Agriculture zoning district is to promote and protect areas

which have high quality agriculture lands and are essentially rural in nature. Within this district agriculture activities shall be given precedence over other uses.

10. Applicable Comprehensive Plan Goals and Objectives:

Agriculture

A1: Ensure that the County provides and protects areas most suitable for a strong and stable agricultural industry, including, but not limited to crop production, animal husbandry, dairy and meat production, pasturelands or other similar uses.

Objective 1: Ensure that County policies and ordinances do not restrict farming practices except as necessary to ensure compliance with law or to protect public health and safety.

Objective 4: Encourage the use of odor reducing technology to minimize the impacts of feedlots on the natural and human environment

Objective 8: Recognize efforts by local and regional organizations to support a local agricultural economy that is sustainable into the future and take action to implement their recommendations when deemed appropriate and consistent with the County's Comprehensive Plan.

Goal A2: Achieve an appropriate balance between the continued and growing desire of people and certain businesses to locate in rural settings and the need to accommodate agricultural and other rural land uses in these same areas.

Goal A3: Understand the positive and negative impacts of emerging agricultural practices and uses for agricultural products or lands.

Goal A4: Recognize the importance of agricultural practices, including manure management, tiling, application of fertilizers and pesticides, and clearing of new lands for agricultural uses being done in a responsible manner that protects the County's ground and surface waters, nearby property owners and important wildlife habitats.

Objective 1: Work with local farmers and other landowners, SWCD, state agencies and other interested parties to protect and enhance water quality in an orderly, effective and consistent manner while respecting private property rights. Prioritize the installation or enhancement of vegetative buffers or other best management practices in areas particularly susceptible to erosion or surface water pollution.

Objective 3: Recognize the issues of feedlots and animal confinement areas with other land uses such as residential and commercial development and utilize new and existing controls to minimize conflicts and issues.

11. Applicable Morrison County Comprehensive Water Plan Goals and Objectives:

Groundwater

Goal 1: Protect and provide high quality groundwater resources for the citizens and visitors of Morrison County.

Goal 2: Preserve and ensure adequate quantity of the groundwater resources for the citizens and visitors of Morrison County.

Surface Water

Goal: To protect, enhance, and maintain the quality of all surface waters in Morrison County (lakes, rivers, streams, and wetlands)

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices by implementing the MN Buffer law on all protected waters and public ditches.

Land Use and Development

Goal: To ensure that land use decisions are compatible with natural resource protection

Objective A: Reduce impacts of agricultural run-off from feedlots and farming practices

12. An Environmental Review was conducted by the SWCD. Comment and recommendations were:
 - The site is adequate for a barn
 - Due to the numerous poultry barns in the area, it is imperative that adequate crop land is available for manure application
 - A vegetative grass buffer surrounding the east side of the barn should be considered to prevent erosion from roof run-off (see feedlot compliance drawing)
 - Pierz Fish Lake is approximately ½ mile to the north of the proposed and existing barn.
13. Land Services staff suggested the following conditions:
 1. Abide by local and state law.
 2. Notify road authority when hauling manure during road restrictions.
 3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
 4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management, as shown within the Environmental Review.
14. A plat map and aerial photos were presented.
15. 39 notices were sent out regarding this item; the County Engineer submitted an email stating no concern with the impact on the County road with this proposal.
16. Three people commented at the public hearing. They stated concern with the following:
 - Who to talk with to stop the permitting of barns
 - There is a known problem with the water and stacking slabs should be constructed on these farms
 - Concern about health and drinking water
17. The applicant stated he stockpiles manure now, but his current barn management has not required stockpiling. A future stacking slab for manure storage is planned and an application for funding has been submitted. He stated he utilizes a custom applicator, and the barns are not cleaned out until the applicator is ready to spread manure on the field.
18. The Planning Commission had discussion with staff, each other and the applicant about the following:
 - The cost of a stacking slab
 - Adequate soils for stockpiling manure

The Planning Commission found:

- 1. The use will not put an excessive burden on roadways, utilities and public facilities such as parks and schools.** There are no parks or schools in the area. The County Engineer commented that there is no issue with the capability of the road to handle the traffic from this operation.
- 2. The request will not be detrimental to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.** The OFFSET calculation for this operation is 98%. No comment was received from neighbors about future plans for their property.
- 3. The use in the opinion of the Planning Commission is reasonably related to the existing land use and the environment. Groundwater, surface water and air quality in the surrounding area will not be adversely affected by the proposed use.** This barn should not have an impact. The soil conditions are suitable for stockpiling and a nutrient management plan is in place.
- 4. The use is consistent with the purposes of the Zoning Ordinance and the purposes of the zoning district in which the applicant intends to locate the proposed use.** This is an agriculture community, and agriculture is given precedence over other uses in this area.
- 5. The use is not in conflict with the Comprehensive Plan or Water Plan of the County.** With the conditions, this is in harmony.

The following conditions were approved by the Planning Commission:

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management as shown within the Environmental Review.
5. The property owner shall contact the feedlot officer of all clean-out event.

Motion was made by Tom Crawford and seconded by Francis Brisk to recommend approval of the application with above conditions. The vote was "5" in favor, "0" opposed.

DECISION

WHEREFORE, the Morrison County Board of Commissioners hereby approves these findings of fact for a Conditional Use Permit to David and Marilyn Meyer to establish a Tier II poultry feedlot located in Section 23, Township 40, Range 31, Agram Township and hereby moves to grant the Conditional Use permit with five (5) conditions.



Chairman
Morrison County Board



Clerk
Morrison County Board

Conditions

1. Abide by local and state law.
2. Notify road authority when hauling manure during road restrictions.
3. Abide by the good neighbor, stormwater plan and feedlot odor minimization plans.
4. Plant and maintain a 50' wide grass buffer around the perimeter of the barns after construction for ongoing stormwater management as shown within the Environmental Review.
5. The property owner shall contact the feedlot officer of all clean-out event.

ABSTRACT OF TAX ABATEMENTS

September 5, 2017

1. **JOHN BAILEY, Parcel Number 49.5103.050, Little Falls City**

The homestead on this parcel was removed in error. It should have been classified as Residential Homestead for taxes payable in 2017. Correcting the taxes payable in **2017**, would decrease the taxes from \$40.00 to \$26.00, a decrease of \$14.00. This will be corrected for the 2018 assessment, taxes payable 2018. **Total Amount of Credit: \$14.00.**
Recommend Approval.

Abstract of Tax Abatements (Continued)

Page 2


September 5, 2017

NOTE: Minnesota Statutes 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both"

Tax is Paid
 Tax is Not Paid

REPORT OF INVESTIGATION

After examining the applicants' claims, I have carefully investigated these applications and find the facts as stated above.



Signature of Investigator

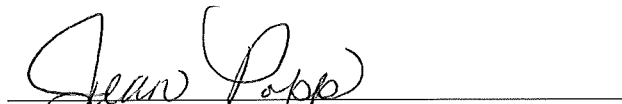
September 5, 2017
Date

CERTIFICATIONS OF APPROVAL

NOTE: For these abatements to be approved, the assessor, county auditor and the county board of commissioners must all favorably recommend their adoption.

ASSESSOR'S RECOMMENDATION (County Assessor or City Assessor in certain cities)


Approved Denied



Assessor's Signature

COUNTY AUDITOR'S RECOMMENDATION

Approved Denied



Auditor's Signature

Abstract of Tax Abatements (Continued)

Page 3

September 5, 2017

COUNTY BOARD OF COMMISSIONER'S ACTION (To be completed by county auditor)

XX Approved _____ Denied

I certify that at a meeting held September 5, 2017 the County Board, took the above official action on these abatements. This action was duly adopted and entered upon the minutes of its proceedings as a public record, showing the names of taxpayers, other concerned persons and the amounts involved.

Debs Lowe 9/5/17
Signature of County Auditor Date

MORRISON COUNTY

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2016

REPORT GUIDE INDEX

1. Morrison County Organization	Page	1
2. Morrison County Management Discussion & Analysis	Pages	2-12
3. Financial Statements, Notes and Supplementary Information December 31, 2015	Pages	13-98
4. Minnesota State Law Chapter 156--Three Highest Paid County Employees as of July 1, 2016	Page	99
5. Paid Invoice by Fund / Vendor	Pages	100-149

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

ORGANIZATION SCHEDULE
MORRISON COUNTY
2016

Office	Name	Term of Office	
		From	To
Commissioners			
1st District	Kevin Maurer	January 2013	January 2017
2nd District	Jeff Jelinski ¹	January 2013	January 2017
3rd District	Randy Winscher	January 2013	January 2017
4th District	Mike Wilson	January 2015	January 2019
5th District	Duane Johnson	January 2015	January 2019
Officers			
Elected			
Attorney	Brian Middendorf	January 2015	January 2019
Auditor/Treasurer	Deb Lowe	January 2015	January 2019
Recorder	Eileen Holtberg	January 2015	January 2019
Sheriff	Shawn Larsen	January 2015	January 2019
Appointed			
Assessor	Glen Erickson	January 2013	December 2016
Corrections	Nicole Kern		Indefinite
County Administrator	Deb Gruber		Indefinite
Court Administrator	Rhonda Bot		Indefinite
Extension	Susanne Hinrichs		Indefinite
Information Systems	Joe Byrne		Indefinite
Planning and Zoning Director	Amy Kowalzek		Indefinite
Public Health Director ²	Katy Kirchner		Indefinite
Public Works Director	Steven Backowski	May 2016	May 2020
Social Services Director	Brad Vold		Indefinite
Veterans Service Officer	Kathy Marshik	May 2014	May 2018

¹Chair

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2016
(Unaudited)**

This section of Morrison County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended on December 31, 2016. The Management's Discussion and Analysis (MD&A) is required supplementary information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*, issued in June 1999. Certain comparative information between the current year, 2016, and the prior year, 2015, is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2016 fiscal year include the following:

- County-wide net position increased 2.4 percent over the prior year.
- Overall fund level revenues totaled \$43,091,108 and were \$1,481,474 more than expenditures.
- The General Fund's fund balance increased \$734,829 from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditor's Report; required supplementary information, which includes the MD&A (this section), certain budgetary comparison schedules, and information on the County's other postemployment benefits (OPEB) and net pension liability; the basic financial statements; and supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are county-wide financial statements which provide both short-term and long-term information about the County's overall financial status.
- The remaining statements are fund financial statements which focus on individual parts of the County, reporting the County's operations in more detail than the county-wide statements.

- The governmental funds statements tell how basic services such as general government, human services, and highways and streets, were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1
Annual Report Format**

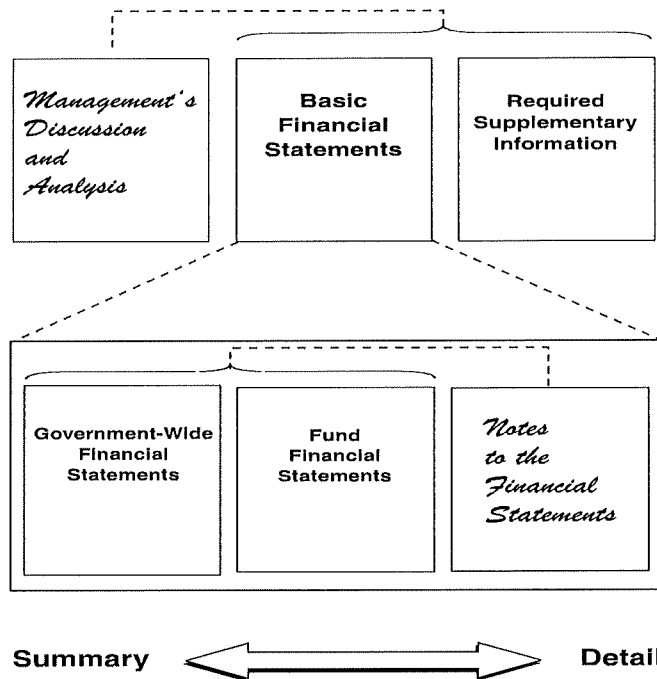


Figure A-2 summarizes the major features of the County’s financial statements, including the portion of the County’s activities they cover and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and contents of each of the statements.

Figure A-2. Major Features of the County’s Government-Wide and Fund Financial Statements			
Type of Statements	Government-Wide	Governmental Funds	Fiduciary Funds
Scope	Entire County’s funds (except fiduciary funds) and the County’s component units	The activities of the County that are not proprietary or fiduciary	Instances in which the County is the trustee or agent for someone else’s resources
Required financial statements	Statement of net position	Balance sheet	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balances	Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both short-term and long-term; agency funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All additions and deductions during the year, regardless of when cash is received or paid

County-Wide Statements

The county-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two county-wide statements report the County's net position and how it has changed. Net position--the sum of the County's assets and deferred outflows of resources, less the sum of its liabilities and deferred inflows of resources--is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's property tax base and the condition of County buildings and other facilities.

In the county-wide financial statements, the County's activities are shown in one category:

- Governmental activities - The County's basic services are included here. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's funds--focusing on its most significant or "major" funds--not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes (for example, repaying its long-term debts) or to show that it is properly using certain revenues (for example, federal grants).

The County has two kinds of funds:

- Governmental funds - The County's basic services are included in governmental funds, which generally focus on: (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the county-wide statements, both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to explain the relationship (or differences) between them.

- Fiduciary funds - The County is the fiscal agent, or fiduciary, for assets that belong to others. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the county-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

The County's net position was \$120,980,755 on December 31, 2016. (See Table A-1.)

Table A-1
Net Position

	Governmental Activities	
	2016	2015
Assets		
Current and other assets	\$ 36,262,424	\$ 33,585,373
Capital and noncurrent assets	111,650,047	110,059,121
Total Assets	<u>\$ 147,912,471</u>	<u>\$ 143,644,494</u>
Deferred pension outflows	<u>\$ 11,352,493</u>	<u>\$ 1,748,241</u>
Liabilities		
Current liabilities	\$ 2,001,776	\$ 2,060,817
Long-term liabilities	33,915,905	23,825,330
Total Liabilities	<u>\$ 35,917,681</u>	<u>\$ 25,886,147</u>
Deferred pension inflows	<u>\$ 2,366,528</u>	<u>\$ 1,392,471</u>
Net Position		
Net investment in capital assets	\$ 109,453,779	\$ 107,024,719
Restricted	1,822,748	2,038,029
Unrestricted	9,704,228	9,051,369
Total Net Position, as reported	<u>\$ 120,980,755</u>	<u>\$ 118,114,117</u>

Change in Net Position

The total County-wide revenues on a full accrual basis were \$44,091,100 for the year ended December 31, 2016. Property taxes and intergovernmental revenues accounted for 82.8 percent of total revenue for the year. (See Table A-2.)

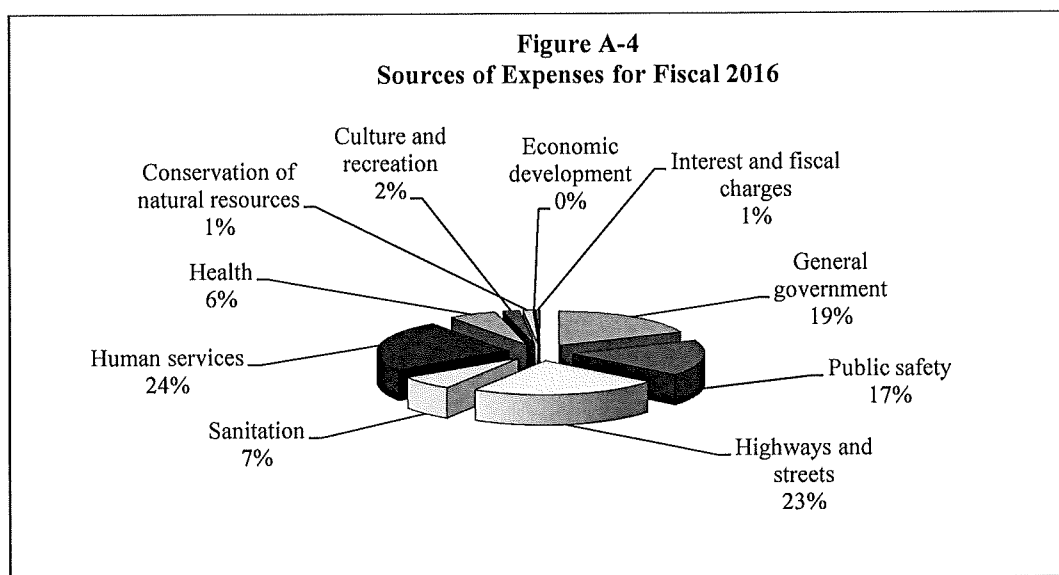
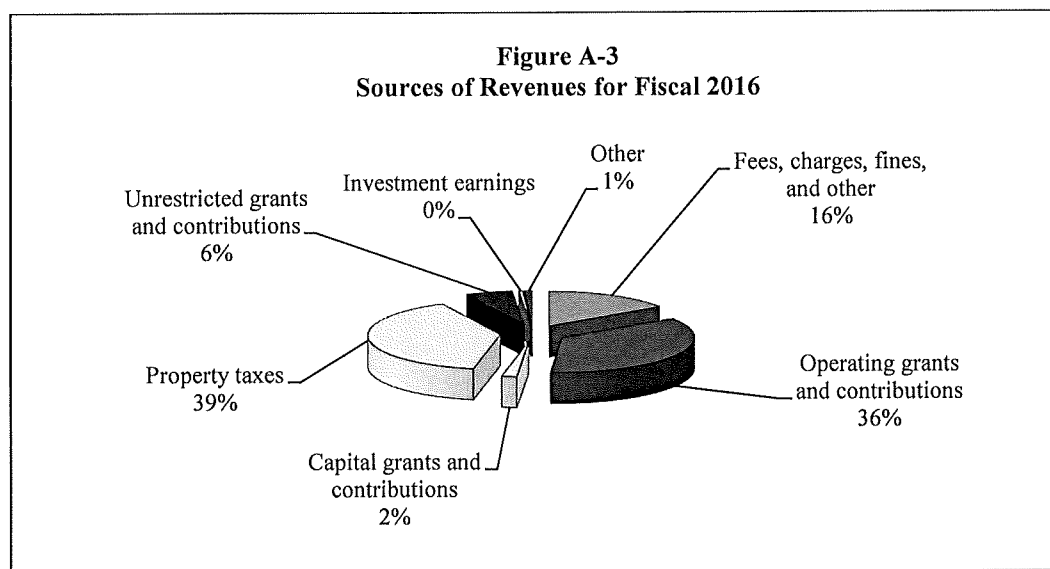
Table A-2
Change in Net Position

	Governmental Activities	
	2016	2015
Revenues		
Program revenues		
Fees, charges, fines, and other	\$ 6,934,651	\$ 6,740,273
Operating grants and contributions	15,728,790	14,138,273
Capital grants and contributions	804,606	1,013,894
General revenues		
Property taxes	17,454,913	16,964,199
Unrestricted grants and contributions	2,532,736	2,456,357
Investment earnings	204,381	51,017
Other	431,023	398,404
Total Revenues	<u>\$ 44,091,100</u>	<u>\$ 41,762,417</u>
Expenses		
General government	\$ 7,777,302	\$ 6,862,576
Public safety	7,037,611	5,733,847
Highways and streets	9,529,528	9,705,647
Sanitation	2,734,340	2,267,044
Human services	10,108,978	9,048,244
Health	2,418,462	2,289,556
Culture and recreation	860,079	858,465
Conservation of natural resources	491,057	390,529
Economic development	47,500	246,248
Interest	219,605	243,205
Total Expenses	<u>\$ 41,224,462</u>	<u>\$ 37,645,361</u>
Increase in Net Position	\$ 2,866,638	\$ 4,117,056
Net Position - January 1, as restated (Note 1.E.)		
Net Position - Ending	<u>\$ 120,980,755</u>	<u>\$ 118,114,117</u>

Total revenues were more than expenses, increasing net position \$2,866,638 over the prior year.

The County-wide cost of all governmental activities this year was \$41,224,462.

- Some of the cost was paid by the users of the County’s programs (\$6,934,651).
- The federal and state governments subsidized certain programs with grants and contributions (\$16,533,396).
- The remaining County costs (\$17,756,415), however, were paid for by County taxpayers and the taxpayers of our state. This portion of governmental activities was paid for with \$17,454,913 in property taxes, \$2,532,736 of state aid, and \$635,404 with investment earnings and other general revenues.



**Table A-3
Cost of Services**

	Total Cost of Services		Percent (%) Change	Net Cost of (Revenue from) Services		Percent (%) Change
	2016	2015		2016	2015	
General Government	\$ 7,777,302	\$ 6,862,576	13.3 %	\$ 5,986,321	\$ 5,247,449	14.1 %
Public Safety	7,037,611	5,733,847	22.7	5,500,856	4,911,203	12.0
Highways and Streets	9,529,528	9,705,647	(1.8)	441,772	1,322,266	(66.6)
Sanitation	2,734,340	2,267,044	20.6	282,824	(106,914)	(364.5)
Human Services	10,108,978	9,048,244	11.7	3,691,255	2,808,686	31.4
Health	2,418,462	2,289,556	5.6	430,979	304,750	41.4
Culture and Recreation	860,079	858,465	0.2	715,761	705,551	1.4
Conservation of Natural Resources	491,057	390,529	25.7	439,542	270,477	62.5
Economic Development	47,500	246,248	(80.7)	47,500	46,248	2.7
Interest	219,605	243,205	(9.7)	219,605	243,205	(9.7)
Total	\$ 41,224,462	\$ 37,645,361	9.5	\$ 17,756,415	\$ 15,752,921	12.7

FINANCIAL ANALYSIS OF THE COUNTY AT THE FUND LEVEL

The financial performance of the County as a whole is reflected in its governmental funds as well. As the County completed the year, its governmental funds reported a combined fund balance of \$27,719,543.

Revenues for the County's governmental funds were \$43,091,108, while total expenditures were \$41,609,634.

GENERAL FUND

The General Fund includes the primary operations of the County in providing services to citizens and some capital outlay projects. The following schedule presents a summary of General Fund revenues.

**Table A-4
General Fund Revenues**

	Year Ended December 31		Change	
	2016	2015	Increase (Decrease)	Percent (%)
Taxes	\$ 9,855,412	\$ 9,443,965	\$ 411,447	4.4
Intergovernmental	3,884,445	3,739,533	144,912	3.9
Charges for services	2,242,936	2,019,966	222,970	11.0
Investment income	131,380	33,256	98,124	295.1
Miscellaneous and other	1,025,974	751,590	274,384	36.5
Total General Fund Revenues	\$ 17,140,147	\$ 15,988,310	\$ 1,151,837	7.2

Total General Fund revenues increased by \$1,151,837, or 7.2 percent, from the previous year. The mix of property tax and state aid can change significantly from year to year without any net change in revenue. Charges for services increased by \$222,970 in 2016, mainly due to the economy improving and increase in other counties using Morrison County's jail to house their prisoners. Interest on investments was up in 2016 also contributing to the increase. Also, during 2016 we had Corrections come into the county as a total budget which had previously been a joint powers.

The following schedule presents a summary of General Fund expenditures.

**Table A-5
General Fund Expenditures**

	Year Ended December 31		Amount of Increase (Decrease)	Percent (%) Increase (Decrease)
	2016	2015		
General government	\$ 6,882,055	\$ 6,233,017	\$ 649,038	10.4
Public safety	6,149,530	5,525,885	623,646	11.3
Health	2,227,598	2,228,794	(1,196)	(0.1)
Culture and recreation	219,054	231,714	(12,660)	(5.5)
Conservation of natural resources	475,442	381,427	94,015	24.6
Economic development	47,500	246,248	(198,748)	(80.7)
Intergovernmental	490,855	478,330	12,525	2.6
Total Expenditures	\$ 16,492,034	\$ 15,325,415	\$ 1,166,619	7.6

General Fund Budgetary Highlights

- Actual revenues were \$1,156,881 more than expected, which is mostly due to an increase in pass-through revenue and other grants. Charges for services also came in more than budgeted due to the economy improving, renting out more jail beds and having corrections come on as a department contributed to this.
- The actual expenditures were \$94,782 more than budget. This is mainly due to staffing changes and retirements, with numerous staff retiring and staff leaving for other positions.

DEBT SERVICE

An annual levy is made to fund the bond payments for all previous bond issues.

CAPITAL ASSETS

By the end of 2016, the County had invested over \$190.6 million in a broad range of capital assets, including buildings, computers, equipment, and infrastructure. (See Table A-6.) More detailed information about capital assets can be found in Note 2.A.2. to the financial statements. Total depreciation expense for the year was \$4,855,916.

**Table A-6
Capital Assets**

	2016	2015	Percent (%) Change
Land	\$ 4,151,400	\$ 4,145,920	0.1
Buildings	24,100,576	24,149,608	(0.2)
Machinery, furniture, and equipment	10,368,388	9,421,065	10.1
Infrastructure	152,003,834	146,717,291	3.6
Less: accumulated depreciation	<u>(78,974,151)</u>	<u>(74,374,763)</u>	6.2
Total	<u>\$ 111,650,047</u>	<u>\$ 110,059,121</u>	1.4

LONG-TERM LIABILITIES

At year-end, the County had \$12,418,442 in long-term liabilities outstanding. The County's bonded debt decreased \$1,000,000 in 2016.

**Table A-7
Long-Term Liabilities**

	2016	2015	Percent (%) Change
General obligation bonds	\$ 5,975,000	\$ 6,975,000	(14.3)
Bond premiums	47,642	57,677	(17.4)
Compensated absences	1,841,238	1,725,933	6.7
Net OPEB obligation	900,974	774,290	16.4
Estimated liability for landfill closure/postclosure care	<u>3,653,588</u>	<u>3,525,889</u>	3.6
Total	<u>\$ 12,418,442</u>	<u>\$ 13,058,789</u>	(4.9)

FACTORS BEARING ON THE COUNTY'S FUTURE

The County is dependent on the State of Minnesota for a significant portion of its revenue and, as such, the health of the state is of utmost importance. It seems the worst of the economic downturn is behind us, but the County continues to fall behind pre-2008 revenues in Land Services and County Recorder's Office. Interest rates continue to be low, hurting interest revenue, but this has been a benefit in regards to refinancing County debt. In 2016, we again started renting out jail beds to other counties with an increase in revenue, but this continues to be hit or miss for the County. It should also be noted that unfunded mandates continue to have an impact on County costs. With some of the 2017 legislative changes, along with the Affordable Care Act law, our Social Services Department is in need of space for new employees as programs are expanded. Along with Social Services, there are other space needs throughout the County that also need to be addressed as the buildings get older. The County during 2017-2019 will be having a major remodel project of around 13 million taking place. One other factor that took place in 2016 is that Community Corrections

came on as a full budget and not part of a joint powers which will add about a million to the budget for 2017. As the State of Minnesota pushes more costs down to the County, the property tax continues to be used to fund these programs that have not been funded with property tax dollars before. Maintaining current aid will hopefully slow down these unfunded mandates.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Steve Messerschmidt, Finance Director, at (320) 632-0131.

CONTACTING THE COUNTY'S DISCRETELY PRESENTED COMPONENT UNITS

The Morrison County Rural Development Finance Authority (RDFA) and the Housing and Redevelopment Authority (HRA) of Morrison County are component units of Morrison County and are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from Morrison County. Complete financial statements of the Morrison County RDFA can be obtained at 213 First Avenue S.E., Little Falls, Minnesota 56345-3196. Complete financial statements of the HRA of Morrison County can be obtained by writing to the HRA of Morrison County, 304 - 2nd Street S.E., Little Falls, Minnesota 56345.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT 1
(Continued)**

**STATEMENT OF NET POSITION
DECEMBER 31, 2016**

	Primary Government Governmental Activities	Component Units	
		Housing and Redevelopment Authority	Rural Development Finance Authority
<u>Assets</u>			
Cash and pooled investments	\$ 27,492,880	\$ -	\$ 472,214
Restricted cash	-	14,333	-
Petty cash and change funds	5,975	-	-
Departmental cash	12,596	-	-
Taxes receivable			
Delinquent	558,361	-	-
Special assessments receivable			
Delinquent	4,850	-	-
Accounts receivable	384,889	7,078	-
Accrued interest receivable	76,504	-	-
Due from other governments	2,370,732	-	-
Loans receivable	-	-	449,449
Inventories	802,930	-	-
Investment in joint venture	4,345,600	-	-
Prepaid items	-	7,502	-
Capital assets			
Non-depreciable	4,145,920	23,500	-
Depreciable - net of accumulated depreciation	105,913,201	217,906	-
Total Assets	\$ 146,114,438	\$ 270,319	\$ 921,663
<u>Deferred Outflows of Resources</u>			
Deferred pension outflows	\$ 1,748,241	\$ -	\$ -
<u>Liabilities</u>			
Bank overdraft	\$ -	\$ 1,143	\$ -
Accounts payable	539,472	1,959	-
Salaries payable	997,330	4,816	-
Contracts payable	34,829	-	-
Due to other governments	200,103	-	-
Accrued interest payable	32,890	436	-
Unearned revenue	206,914	-	-
Noncurrent liabilities			
Due within one year	1,129,356	17,189	-
Due in more than one year	11,155,143	90,462	-
Other postemployment benefits obligation	774,290	-	-
Net pension liability	10,766,541	-	-
Total Liabilities	\$ 25,836,868	\$ 116,005	\$ -

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT 1
(Continued)**

**STATEMENT OF NET POSITION
DECEMBER 31, 2016**

	Primary Government Governmental Activities	Component Units	
		Housing and Redevelopment Authority	Rural Development Finance Authority
<u>Deferred Inflows of Resources</u>			
Deferred pension inflows	\$ 1,392,471	\$ -	\$ -
<u>Net Position</u>			
Net investment in capital assets	\$ 107,024,719	\$ 138,278	\$ -
Restricted for			
General government	568,577	-	-
Public safety	298,459	-	-
Sanitation	129,657	-	-
Economic development	-	-	921,663
Debt service	1,041,336	-	-
Section 8 housing	-	38,702	-
Unrestricted	9,051,369	(22,666)	-
Total Net Position	\$ 118,114,117	\$ 154,314	\$ 921,663

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Expenses	Fees, Charges, Fines, and Other
<u>Functions/Programs</u>		
Primary government		
Governmental activities		
General government	\$ 7,343,088	\$ 1,516,895
Public safety	6,357,492	618,439
Highways and streets	9,084,075	259,308
Sanitation	2,542,293	2,351,557
Human services	9,515,706	1,075,880
Health	2,288,360	901,121
Culture and recreation	880,377	3,945
Conservation of natural resources	484,561	-
Economic development	47,500	-
Interest	235,589	-
	\$ 38,779,041	\$ 6,727,145
Component units		
Housing and Redevelopment Authority	\$ 644,352	\$ 81,151
Rural Development Finance Authority	\$ 59,121	\$ -
General Revenues		
Property taxes		
Payments in lieu of tax		
Grants and contributions not restricted to specific programs		
Unrestricted investment earnings		
Miscellaneous		
Gain on sale of capital assets		
	Total general revenues	
	Change in net position	
		Net Position - Beginning, as restated (Note 1.E.)
		Net Position - Ending

EXHIBIT 2

Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Primary Governmental Activities	Component Units	
Operating Grants and Contributions	Capital Grants and Contributions		Housing and Redevelopment Authority	Rural Development Finance Authority
\$ 143,149	\$ -	\$ (5,683,044)		
665,107	-	(5,073,946)		
6,575,123	819,413	(1,430,231)		
100,784	-	(89,952)		
5,341,843	-	(3,097,983)		
1,083,184	-	(304,055)		
160,671	-	(715,761)		
92,653	-	(391,908)		
-	-	(47,500)		
-	-	(235,589)		
<u>\$ 14,162,514</u>	<u>\$ 819,413</u>	<u>\$ (17,069,969)</u>		
<u>\$ 568,850</u>	<u>\$ -</u>		<u>\$ 5,649</u>	
<u>\$ -</u>	<u>\$ -</u>			<u>\$ (59,121)</u>
		\$ 17,433,748	\$ -	\$ 85,974
		189,427	-	-
		2,532,736	-	2,774
		204,381	-	14,732
		191,286	-	346
		44,395	-	-
		<u>\$ 20,595,973</u>	<u>\$ -</u>	<u>\$ 103,826</u>
		\$ 3,526,004	\$ 5,649	\$ 44,705
		<u>115,697,849</u>	<u>148,665</u>	<u>876,958</u>
		<u>\$ 119,223,853</u>	<u>\$ 154,314</u>	<u>\$ 921,663</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	General	Road and Bridge
<u>Assets</u>		
Cash and pooled investments	\$ 10,707,851	\$ 5,116,567
Petty cash and change funds	5,750	175
Departmental cash	10,790	-
Delinquent taxes receivable	313,790	96,959
Special assessments receivable		
Delinquent	-	-
Accounts receivable	149,083	38,598
Accrued interest receivable	56,657	-
Due from other funds	2,276	-
Due from other governments	241,639	1,601,893
Inventories	-	802,930
	\$ 11,487,836	\$ 7,657,122
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>		
Liabilities		
Accounts payable	\$ 114,338	\$ 21,543
Salaries payable	605,456	124,265
Contracts payable	-	34,829
Due to other funds	-	-
Due to other governments	51,528	2,060
Unearned revenue	206,914	-
	\$ 978,236	\$ 182,697
Deferred Inflows of Resources		
Unavailable revenue	\$ 313,790	\$ 1,531,238
Fund Balances (Note 2.D.)		
Nonspendable	\$ -	\$ -
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned	5,396,401	-
	\$ 5,396,401	\$ -
Total Fund Balances	\$ 5,396,401	\$ -
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,688,427	\$ 1,713,935

EXHIBIT 3

<u>Social Services</u>	<u>Solid Waste</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
\$ 4,305,521	\$ 5,771,775	\$ 1,077,895	\$ 513,271	\$ 27,492,880
50	-	-	-	5,975
-	1,054	752	-	12,596
105,781	7,166	27,291	7,374	558,361
-	4,850	-	-	4,850
62,333	133,766	-	1,109	384,889
-	19,847	-	-	76,504
-	-	-	-	2,276
498,801	25,073	-	3,326	2,370,732
-	-	-	-	802,930
<u>\$ 4,972,486</u>	<u>\$ 5,963,531</u>	<u>\$ 1,105,938</u>	<u>\$ 525,080</u>	<u>\$ 31,711,993</u>
\$ 273,445	\$ 130,105	\$ -	\$ 41	\$ 539,472
264,905	2,704	-	-	997,330
-	-	-	-	34,829
2,276	-	-	-	2,276
140,435	6,080	-	-	200,103
-	-	-	-	206,914
<u>\$ 681,061</u>	<u>\$ 138,889</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 1,980,924</u>
<u>\$ 105,781</u>	<u>\$ 12,016</u>	<u>\$ 27,291</u>	<u>\$ 7,374</u>	<u>\$ 1,997,490</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	5,396,401
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,396,401</u>
<u>\$ 786,842</u>	<u>\$ 150,905</u>	<u>\$ 27,291</u>	<u>\$ 7,415</u>	<u>\$ 9,374,815</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT 4

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION--GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016**

Fund balances - total governmental funds (Exhibit 3)	\$	5,396,401
Amounts reported for governmental activities in the statement of net position are different because:		
Investments in joint ventures are reported in governmental activities and are not financial resources. Therefore, they are not reported in the governmental funds.		4,345,600
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		110,059,121
Deferred outflows of resources resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds.		1,748,241
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds.		1,997,490
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
General obligation bonds, net of premium and discount	\$ (7,032,677)	
Accrued interest payable	(32,890)	
Compensated absences	(1,725,933)	
Estimated liability for landfill closure/postclosure care	(3,525,889)	
Other postemployment benefits obligation	(774,290)	
Net pension liability	<u>(10,766,541)</u>	(23,858,220)
Deferred inflows of resources resulting from pension obligations are not due and payable in the current period, and, therefore, are not reported in the governmental funds.		<u>(1,392,471)</u>
Net Position of Governmental Activities (Exhibit 1)	\$	<u>98,296,162</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	Road and Bridge
Revenues		
Taxes	\$ 9,855,112	\$ 3,191,170
Licenses and permits	356,603	-
Intergovernmental	3,875,051	8,210,060
Charges for services	2,237,198	235,019
Fines and forfeits	15,417	-
Investment income	131,380	-
Miscellaneous	440,699	40,739
	\$ 16,911,460	\$ 11,676,988
Expenditures		
Current		
General government	\$ 6,851,757	\$ -
Public safety	6,149,530	-
Highways and streets	-	10,625,022
Sanitation	-	-
Human services	-	-
Health	2,227,598	-
Culture and recreation	239,352	-
Conservation of natural resources	475,442	10,295
Economic development	47,500	-
Intergovernmental		
Highways and streets	-	541,753
Culture and recreation	490,855	-
Debt service		
Principal	-	-
Interest	-	-
Administrative (fiscal) charges	-	-
	\$ 16,482,034	\$ 11,177,070
Net Change in Fund Balances	\$ 429,426	\$ 499,918
Fund Balances - January 1	9,463,076	5,518,146
Increase (decrease) in inventories	-	(74,877)
Fund Balances - December 31	\$ 9,892,502	\$ 5,943,187

EXHIBIT 5

<u>Social Services</u>	<u>Solid Waste</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
\$ 3,138,868	\$ 225,115	\$ 791,656	\$ 248,581	\$ 17,450,502
-	18,600	-	-	375,203
5,780,860	132,483	110,576	37,434	18,146,464
598,633	2,311,941	-	-	5,382,791
-	-	-	-	15,417
-	60,108	2,858	-	194,346
477,247	24,243	326,903	3,998	1,313,829
<u>\$ 9,995,608</u>	<u>\$ 2,772,490</u>	<u>\$ 1,231,993</u>	<u>\$ 290,013</u>	<u>\$ 42,878,552</u>
\$ -	\$ -	\$ -	\$ 115,661	\$ 6,967,418
-	-	-	-	6,149,530
-	-	-	-	10,625,022
-	2,570,638	-	-	2,570,638
10,022,161	-	-	-	10,022,161
-	-	-	-	2,227,598
-	-	-	91,214	330,566
-	-	-	-	485,737
-	-	-	-	47,500
-	-	-	-	541,753
-	-	-	-	490,855
-	-	1,000,000	-	1,000,000
-	-	225,782	-	225,782
-	-	1,790	-	1,790
<u>\$ 10,022,161</u>	<u>\$ 2,570,638</u>	<u>\$ 1,227,572</u>	<u>\$ 206,875</u>	<u>\$ 41,686,350</u>
\$ (26,553)	\$ 201,852	\$ 4,421	\$ 83,138	\$ 1,192,202
4,212,197	5,610,774	1,074,226	434,527	26,312,946
-	-	-	-	(74,877)
<u>\$ 4,185,644</u>	<u>\$ 5,812,626</u>	<u>\$ 1,078,647</u>	<u>\$ 517,665</u>	<u>\$ 27,430,271</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT 6
(Continued)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES--GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

Net change in fund balances - total governmental funds (Exhibit 5) \$ 1,192,202

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

In the funds, under the modified accrual basis, receivables not available for expenditure are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase or decrease in unavailable revenue.

Unavailable revenue - December 31	\$ 1,997,490	
Unavailable revenue - January 1	<u>(1,337,803)</u>	659,687

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the statement of activities, only the gain or loss on the disposal of capital assets is reported; whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in the fund balance by the net book value of the assets disposed of.

Expenditures for general capital assets and infrastructure	\$ 6,094,872	
Net book value of capital asset disposals	(14,271)	
Current year depreciation	<u>(4,540,711)</u>	1,539,890

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, the governmental funds report the effect of premiums and discounts when debt is first issued; whereas, these amounts are deferred and amortized in the statement of activities.

Principal repayments		
General obligation bonds	\$ 1,000,000	
Current year amortization of premiums	<u>10,035</u>	1,010,035

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT 6
(Continued)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES--GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable	\$	6,983	
Change in compensated absences		30,316	
Change in estimated liability for landfill closure/postclosure care		151,748	
Change in OPEB liability		(103,425)	
Change in net pension liability, as restated		(112,323)	
Change in deferred outflows of resources, as restated		1,239,236	
Change in deferred inflows of resources		(1,392,471)	
Change in inventories		<u>(46,684)</u>	(226,620)
Transactions to record investment in joint venture			
Change in investment in joint venture			<u>500,182</u>
Change in Net Position of Governmental Activities (Exhibit 2)			<u>\$ 4,675,376</u>

MORRISON COUNTY
LITTLE FALLS, MINNESOTA

EXHIBIT 7

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and pooled investments	\$ 1,077,956
Departmental cash	21
Accrued interest receivable	<u>1,033</u>
Total Assets	<u>\$ 1,079,010</u>
<u>Liabilities</u>	
Due to other governments	<u>\$ 1,079,010</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

1. Summary of Significant Accounting Policies

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as of and for the year ended December 31, 2016. 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

Morrison County was established February 23, 1855, and is an organized county having the powers, duties, and privileges granted counties by Minn. Stat. ch. 373. As required by accounting principles generally accepted in the United States of America, these financial statements present Morrison County (the primary government) and its component units for which the County is financially accountable. The County is governed by a five-member Board of Commissioners elected from districts within the County. The Board is organized with a chair and vice chair elected at the annual meeting in January of each year. The County Administrator, who is appointed by the County Board, serves as its clerk.

Discretely Presented Component Units

The Morrison County Rural Development Finance Authority (RDFA) is a component unit of Morrison County and is reported in a separate column in the government-wide financial statements to emphasize that the RDFA is legally separate from Morrison County. The RDFA was established to promote economic development in rural areas in Morrison County. The RDFA's Board of Commissioners consists of seven members: two are Morrison County Commissioners, two are City of Little Falls Council members, two are appointed by the County Board of Commissioners, and one is appointed by the Little Falls City Council. The RDFA is reported as a component unit of the County because the County can significantly influence the operations of the RDFA.

The Housing and Redevelopment Authority (HRA) of Morrison County is a component unit of Morrison County and is reported in a separate column in the County's government-wide financial statements to emphasize that the HRA is legally separate

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

Discretely Presented Component Units (Continued)

from Morrison County. The HRA operates as a local government unit for the purpose of providing housing and redevelopment services to Morrison County. The governing board consists of a five-member board appointed by the Morrison County Commissioners. The financial statements included are as of and for the year ended December 31, 2016.

Complete financial statements of the HRA of Morrison County can be obtained by writing to the Housing and Redevelopment Authority of Morrison County, 304 - 2nd Street S.E., Little Falls, Minnesota 56345.

Joint Ventures and Jointly-Governed Organizations

The County participates in several joint ventures which are described in Note 4.B. The County also participates in jointly-governed organizations which are described in Note 4.C.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (the statement of net position and the statement of activities) display information about the primary government and its component units. 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 revenue, are reported in a single column.

In the government-wide statement of net position, the governmental activities column: (a) is presented on a consolidated basis; and (b) is 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.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

B. Basic Financial Statements

1. Government-Wide Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities are offset by program revenues. Direct expenses are those 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 restricted to meeting the operational or capital requirements of a particular function or activity. Revenues 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 and fiduciary--are presented. The emphasis of governmental fund financial statements is on major individual governmental funds, with each displayed as separate columns in the fund financial statements.

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 accounted for in another fund.

The Road and Bridge 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.

The Social Services Special Revenue Fund is used to account for economic assistance and community social services programs.

The Solid Waste Special Revenue Fund is used to account for all funds to be used for solid waste. Financing comes primarily from fees.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

B. Basic Financial Statements

2. Fund Financial Statements (Continued)

The Debt Service Fund is used to account for the accumulation of resources for, and the payments of, principal, interest, and related costs of the County's long-term bonds.

Additionally, the County reports the following funds:

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 agent capacity. Since, by definition, these assets are being held for the benefit of a third party and cannot be used for activities or obligations of the County, these funds are not incorporated into the government-wide statements.

C. Measurement Focus and Basis of Accounting

The government-wide 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. Morrison County considers all revenues as available if collected within 60 days after the end of the current period. Property and other taxes, licenses, and interest are all considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of 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 and then unrestricted resources as needed.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies (Continued)

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

1. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Auditor-Treasurer for the purpose of increasing earnings through investment activities. Pooled and fund investments are reported at their fair value at December 31, 2016, based on market prices. Pursuant to Minn. Stat. § 385.07, investment earnings on cash and pooled investments of governmental and fiduciary funds are credited to the General Fund. Other funds received investment earnings based on other state statutes, grant agreements, contracts, and bond covenants. Pooled investment earnings for 2016 were \$131,380.

Morrison County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which is created under a joint powers agreement pursuant to Minn. Stat. § 471.59. The investment in the pool is measured at the net asset value per share provided by the pool.

2. Receivables and Payables

Activity between funds representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (the current portion of interfund loans) or “advances to/from other funds” (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due May 15 and the second half payment due October 15. Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as delinquent taxes receivable.

Taxes receivable consist of uncollected taxes payable in the years 2010 through 2016. Taxes receivable are offset by deferred revenue for the amount not collectible within 60 days of December 31 to indicate they are not available to pay current expenditures. No provision has been made for an estimated uncollectible amount.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

2. Receivables and Payables (Continued)

Special assessments receivable consist of delinquent special assessments payable in the years 2010 through 2016 and deferred special assessments payable in 2017 and after. No provision has been made for an estimated uncollectible amount.

3. Inventories

All inventories are valued at cost using the first-in/first-out method. The inventories in governmental funds are recorded as expenditures when purchased rather than when consumed. Reported inventories are equally offset by nonspendable fund balance to indicate that they do not constitute available spendable resources.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for example, roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair 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 assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	25 - 50
Building improvements	40
Public domain infrastructure	50 - 75
Furniture, equipment, and vehicles	5 - 25

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

5. Compensated Absences

The liability for compensated absences reported in the financial statements consists of unpaid, accumulated annual 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 financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The government-wide statement of net position reports both current and noncurrent portions of compensated absences. The current portion consists of an amount based on a trend analysis of current usage of vacation and sick leave. The noncurrent portion consists of the remaining amount of vacation and sick leave.

6. Deferred Outflows/Inflows of Resources and Unearned Revenue

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the County has one item, deferred pension outflows that qualifies for reporting in this category. These outflows arise only under the full accrual basis of accounting and consist of pension plan contributions paid subsequent to the measurement date and also the differences between projected and actual earnings on pension plan investments and, accordingly, are reported only in the statement of net position.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

6. Deferred Outflows/Inflows of Resources and Unearned Revenue

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of deferred inflows. The governmental funds report unavailable revenue from delinquent taxes receivable, delinquent and deferred special assessments receivable, and grants receivable, for amounts that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue arises only under the modified accrual basis of accounting and, accordingly, is reported only in the governmental funds balance sheet. The unavailable revenue amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The County also has deferred pension inflows. These inflows arise only under the full accrual basis of accounting and consist of differences between expected and actual pension plan economic experience and also pension plan changes in proportionate share and, accordingly, are reported only in the statement of net position.

Governmental funds and government-wide financial statements report unearned revenue in connection with resources that have been received, but not yet earned.

7. Pension Plan

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

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed entirely in the year the debt was issued.

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 another financing source. 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.

9. Classification of Net Position

Net position in the government-wide financial statements is classified in the following categories:

Net investment in capital assets - the amount of net position representing capital assets, net of accumulated depreciation, and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted net position - the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - the amount of net position that does not meet the definition of restricted or net investment in capital assets.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

10. Classification of Fund Balances

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are as follows:

Nonspendable is the amount of fund balance that cannot be spent because it is either not in spendable form or is legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted is the amount of fund balance subject to external constraints imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments or constraints imposed by law through constitutional provisions and enabling legislation.

Committed is the amount of fund balance that can only be used for the specific purposes imposed by formal action (resolution) of the County Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

Assigned is the amount of fund balance the County intends to use for specific purposes that does not meet the criteria to be classified as “restricted” or “committed.” In governmental funds other than the General Fund, assigned fund balance represents the remaining amount not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Board. The County Board has also adopted a fund balance policy that delegates authority to assign fund balance to the County Administrator and the Accounting and Finance Manager.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

10. Classification of Fund Balances (Continued)

Unassigned is the residual classification for the General Fund and includes all spendable amounts not contained in the other fund balance classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Further detail on fund balance classifications is available in Note 2.D.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance amounts, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The County has adopted a minimum fund balance policy for the General Fund, the Road and Bridge and Social Services Special Revenue Funds, and the Debt Service Fund, as follows:

General Fund - the County is to maintain a spendable, unassigned portion of fund balance in a range equal to 20 to 50 percent of the current year's General Fund operating expenditures.

Road and Bridge and Social Services Special Revenue Funds - the County is to maintain spendable, assigned portions of fund balance in a range equal to 20 to 50 percent of the subsequent year's budgeted expenditures.

Debt Service Fund - the County is to maintain a spendable, restricted portion of fund balance equal to the subsequent year's debt service payments.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

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

11. Use of Estimates

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

E. Change in Accounting Principles

During the year ended December 31, 2016, the County adopted new accounting guidance by implementing the provisions of GASB Statements 68, 71, and 82. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, requires governments providing defined benefit pensions to employees through pension plans administered through trusts to record their proportionate share of the net pension obligation as a liability on their financial statements along with related deferred outflows of resources, deferred inflows of resources, and pension expense. This statement also requires additional note disclosures and schedules in the required supplementary information.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, addresses an issue regarding amounts associated with contributions made to a pension plan after the measurement date of the net pension liability.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*, modifies the measure of payroll that is presented in the required supplementary information schedules.

GASB Statements 68 and 71 require the County to report its proportionate share of the PERA total employers' unfunded pension liability. As a result, beginning net position has been restated to record the County's net pension liability and related deferred outflows of resources.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

1. Summary of Significant Accounting Policies

E. Change in Accounting Principles (Continued)

	Governmental Activities
Net Position, January 1, 2015, as previously reported	\$ 124,142,274
Change in accounting principles	(10,145,213)
Net Position, January 1, 2015, as restated	\$ 113,997,061

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

Reconciliation of Morrison County's total cash and investments to the basic financial statements follows:

Government-wide statement of net position	
Governmental activities	
Cash and pooled investments	\$ 27,492,880
Petty cash and change funds	5,975
Departmental cash	12,596
Discretely presented component units	
Cash and pooled investments	472,214
Restricted cash	14,333
Statement of fiduciary net position	
Cash and pooled investments	1,077,956
Departmental cash	21
Total Cash and Investments	\$ 27,485,417

a. Deposits

The County is authorized by Minn. Stat. §§ 118A.02 and 118A.04 to designate a depository for public funds and to invest in certificates of deposit. The County is required by Minn. Stat. § 118A.03 to protect deposits with insurance, surety bond, or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit at the close of the financial institution's banking day, not covered by insurance or bonds.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

a. Deposits (Continued)

Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better and revenue obligations rated “AA” or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the County’s deposits may not be returned to it. It is the County’s policy to minimize custodial credit risk by obtaining collateral or bond for all uninsured amounts on deposit and obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law. At December 31, 2016, none of the County’s deposits were exposed to custodial credit risk.

b. Investments

The County may invest in the following types of investments as authorized by Minn. Stat. §§ 118A.04 and 118A.05:

- (1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as “high risk” by Minn. Stat. § 118A.04, subd. 6;
- (2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

b. Investments (Continued)

- (3) general obligations of the State of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
- (4) bankers' acceptances of United States banks;
- (5) commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and
- (6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities in the possession of an outside party. It is the County's policy to minimize investment custodial credit risk by permitting brokers that obtained investments for Morrison County to hold them only to the extent there is Securities Investor Protection Corporation (SIPC) coverage and excess SIPC coverage available. Securities purchased that exceed available SIPC coverage shall be transferred to Morrison County's custodian. At December 31, 2016, the County's investment in negotiable certificates of deposit was subject to custodial credit risk in the amount of \$0.00.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

b. Investments (Continued)

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. The County does not have a policy on concentration of credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The County minimizes its exposure to interest rate risk by investing in both short-term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the County's policy to invest only in securities that meet the ratings requirements set by state statute. At December 31, 2016, the County had no investments requiring a credit rating.

The County does not have additional investment risk policies beyond complying with the requirements of Minnesota statutes.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments (Continued)

The following table presents the County's deposit and investment balances at December 31, 2016, and information relating to potential investment risk:

<u>Investment Type</u>	<u>Concentration Risk Over 5 Percent of Portfolio</u>	<u>Interest Rate Risk Maturity Date</u>	<u>Carrying (Fair) Value</u>
Primary government			
Negotiable certificates of deposit	40.11%	<1yr - 3yrs	\$ 7,845,725
MAGIC Fund	59.86	N/A	11,709,750
Money market account with broker	0.03	N/A	5,226
Total investments			\$ 19,560,701
Deposits			8,868,373
Petty cash and change funds			5,975
Departmental cash			12,596
Cash on hand			195,416
Total cash and investments - primary government			\$ 28,643,061
Component units			
Deposits			486,547
Total Cash and Investments			\$ 27,485,417

N/A - Not Applicable

2. Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not depreciated				
Land - infrastructure right-of-way	\$ 2,000,355	\$ 5,480	\$ -	\$ 2,005,835
Land	2,145,565	-	-	2,145,565
Total capital assets not depreciated	\$ 4,145,920	\$ 5,480	\$ -	\$ 4,151,400
Capital assets depreciated				
Buildings	\$ 24,149,608	\$ 150,337	\$ 199,371	\$ 24,100,574
Machinery, furniture, and equipment	9,421,065	1,170,291	222,968	10,368,388
Infrastructure	146,717,291	5,286,543	-	152,003,834
Total capital assets depreciated	\$ 180,287,964	\$ 6,607,171	\$ 422,339	\$ 186,472,796

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

A. Assets

2. Capital Assets (Continued)

	Beginning Balance	Increase	Decrease	Ending Balance
Less: accumulated depreciation for				
Buildings	\$ 10,299,498	\$ 536,476	\$ 33,561	\$ 10,802,413
Machinery, furniture, and equipment	6,589,882	733,154	222,967	7,100,069
Infrastructure	57,485,383	3,586,286	-	61,071,669
Total accumulated depreciation	\$ 74,374,763	\$ 4,855,916	\$ 256,528	\$ 78,974,151
Total capital assets depreciated, net	\$ 105,913,201	\$ 1,751,255	\$ 165,811	\$ 107,498,645
Governmental Activities Capital Assets, Net	\$ 110,059,121	\$ 1,756,735	\$ 165,811	\$ 111,650,045

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

Governmental activities	
General government	\$ 330,877
Public safety	252,250
Highway and streets, including infrastructure assets	4,034,617
Sanitation	126,980
Human services	15,616
Health	36,620
Culture and recreation	58,956
Total Depreciation Expense - Governmental Activities	<u>\$ 4,855,916</u>

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2016, was as follows:

Due To/From Other Funds

The Social Services Special Revenue Fund owed the General Fund for miscellaneous costs in the amount of \$2,276.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds (Continued)

C. Liabilities

1. Payables

Payables at December 31, 2016, were as follows:

	Governmental Activities
Accounts	\$ 539,472
Salaries	997,330
Contracts	34,829
Due to other governments	200,103
Accrued interest	24,923
Total Payables	\$ 1,796,657

2. Unearned Revenues/Deferred Inflows of Resources

Unearned revenues and deferred inflows of resources consist of taxes and special assessments receivable, state grants not collected soon enough after year-end to pay liabilities of the current period, and state and federal grants received but not yet earned. Unearned revenues and deferred inflows of resources at December 31, 2016, are summarized below by fund:

	Special Assessments	Taxes	Grants	Total
Major governmental funds				
General	\$ -	\$ 313,790	\$ 206,914	\$ 520,704
Road and Bridge	-	96,959	1,434,279	1,531,238
Social Services	-	105,781	-	105,781
Solid Waste	4,450	7,166	-	11,616
Debt Service	-	27,291	-	27,291
Nonmajor governmental funds				
County Building	-	4,991	-	4,991
County Parks	-	2,383	-	2,383
Total	\$ 4,450	\$ 558,361	\$ 1,641,193	\$ 2,204,004
Liability				
Unearned revenue	\$ -	\$ -	\$ 206,914	\$ 206,914
Deferred Inflows of Resources				
Unavailable revenue	4,450	558,361	1,434,279	1,997,090
Total	\$ 4,450	\$ 558,361	\$ 1,641,193	\$ 2,204,004

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities (Continued)

3. Vacation and Sick Leave

County employees are granted paid time off, in varying amounts, depending on union/non-union status and length of service.

The County pays unused accumulated paid time off to employees upon termination based on two different severance plans. Unvested paid time off valued at \$263,808 at December 31, 2016, is available to employees in the event of an absence but is not paid to them at termination.

4. Retired Employee Health Insurance Benefits

Pursuant to Minn. Stat. § 471.61, subd. 2a, the County pays \$175 per month towards the health insurance for retired union and non-union employees. Retired Sheriff deputies who are union members receive \$170 per month towards health insurance, and non-union deputies receive \$175 per month. Insurance for retired persons is applied from the date of retirement until age 65. The rates are based on the County's group health policy rates.

The County recognizes the cost of providing health insurance for postemployment benefits on a pay-as-you-go basis. The County contribution for this benefit, paid by the General Fund for the year ended December 31, 2016, was \$35,832 for eligible employees.

5. Long-Term Debt - Bonds

Bond payments are typically made from the debt service funds. Information on individual bonds payable was as follows:

<u>Type of Indebtedness</u>	<u>Final Maturity</u>	<u>Installment Amounts</u>	<u>Interest Rate (%)</u>	<u>Original Issue Amount</u>	<u>Outstanding Balance December 31, 2015</u>
2009A G.O. Capital Improvement Plan Crossover Refunding Bonds	2018	\$395,000 - \$500,000	2.25 - 3.50	\$ 3,190,000	\$ 985,000
2010A G.O. Utility Improvement Plan Bonds	2033	\$155,000 - \$315,000	2.00 - 4.45	4,930,000	3,795,000

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities

5. Long-Term Debt - Bonds (Continued)

Type of Indebtedness	Final Maturity	Installment Amounts	Interest Rate (%)	Original Issue Amount	Outstanding Balance December 31, 2015
2011A G.O. Capital Equipment Notes	2021	\$135,000 - \$225,000	0.50 - 3.00	1,540,000	760,000
2011B G.O. Capital Improvement Plan Refunding Bonds	2018	\$210,000 - \$220,000	1.00 - 1.70	1,290,000	435,000
Total General Obligation Bonds				<u>\$ 10,950,000</u>	<u>\$ 5,975,000</u>

6. Debt Service Requirements

Debt service requirements at December 31, 2016, were as follows:

Year Ending December 31	General Obligation Bonds	
	Principal	Interest
2017	\$ 1,020,000	\$ 200,233
2018	1,055,000	169,960
2019	340,000	148,190
2020	355,000	137,780
2021	365,000	126,333
2022 – 2026	1,140,000	501,267
2027 - 2031	1,385,000	252,415
2032 - 2033	315,000	14,017
Total	<u>\$ 5,975,000</u>	<u>\$ 1,550,195</u>

7. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General obligation bonds	\$ 6,975,000	\$ -	\$ 1,000,000	\$ 5,975,000	\$ 1,020,000
Bond premiums	57,677	-	10,035	47,642	-
Compensated absences	1,725,933	115,305	-	1,841,238	134,060
Estimated liability for closure/postclosure	3,525,889	127,699	-	3,653,588	-
Total Long-Term Liabilities	<u>\$ 12,284,499</u>	<u>\$ 243,004</u>	<u>\$ 1,010,035</u>	<u>\$ 11,517,468</u>	<u>\$ 1,154,060</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities

7. Changes in Long-Term Liabilities (Continued)

The compensated absences liability is primarily liquidated by the General Fund and the Road and Bridge and Social Services Special Revenue Funds.

8. Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place the final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,653,588 landfill closure and postclosure care liability at December 31, 2016, represents the cumulative amount reported to date based on the use of 52.89 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,721,205 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2016. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements and is currently making monthly payments for financial assurance to the Solid Waste Special Revenue Fund under financial hardship status. Hardship was granted based on the current Solid Waste Management Plan, which is based on a five-year planning period. In the spring of 1994, Morrison County received approval of its Solid Waste Management Plan, which granted Morrison County ten years of Certificate of Need for solid waste management. At December 31, 2016, the County has restricted net position of \$3,652,395 to finance closure and postclosure care. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenues.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities (Continued)

9. Other Postemployment Benefits (OPEB)

Plan Description

Morrison County provides a single-employer defined benefit health care plan to eligible retirees and their spouses. The plan offers medical and dental insurance benefits. The County provides benefits for retirees as required by Minn. Stat. § 471.61, subd. 2b.

Participants

Participants of the plan consisted of the following at January 1, 2016, the most recent actuarial valuation date:

Active employees	240
Retired employees	<u>9</u>
Total Plan Participants	<u>249</u>

Funding Policy

The contribution requirements of the plan members and the County are established and may be amended by the Morrison County Board of Commissioners. The required contribution is based on projected pay-as-you-go financing requirements. Retirees and their spouses contribute to the health care plan at the same rate as County employees. This results in the retirees receiving an implicit rate subsidy.

For fiscal year 2016, the County contributed \$30,121 to the plan; there were 249 participants in the plan.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial accrued liabilities (or funding excess) over a period not to exceed 30 years.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities

9. Other Postemployment Benefits (OPEB)

Annual OPEB Cost and Net OPEB Obligation (Continued)

The following table shows the components of the County's annual OPEB cost for 2016, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

ARC	\$	152,009
Interest on net OPEB obligation		34,843
Adjustment to ARC		<u>(30,227)</u>
Annual OPEB cost	\$	156,625
Contributions during the year		<u>(30,121)</u>
Increase in net OPEB obligation	\$	126,504
Net OPEB Obligation - Beginning of Year		<u>774,290</u>
Net OPEB Obligation - End of Year	\$	<u><u>900,974</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Contribution</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2013	\$ 200,881	\$ 86,192	42.91%	\$ 552,460
December 31, 2014	195,382	76,977	39.39	670,865
December 31, 2015	201,159	97,734	48.59	774,290
December 31, 2016	156,625	30,121	19.23	900,974

The net OPEB obligation is primarily liquidated by the General Fund and the Road and Bridge and Social Services Special Revenue Funds.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities

9. Other Postemployment Benefits (OPEB) (Continued)

Funded Status and Funding Progress

As of January 1, 2016, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$1,453,131, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,453,131. The covered payroll (annual payroll of active employees covered by the plan) was \$12,787,000, and the ratio of the UAAL to the covered payroll was 11 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress - Other Postemployment Benefits, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the January 1, 2016, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions include a 4.50 percent investment rate of return (net of administrative expenses) and an annual health care cost trend rate of 9.00 percent,

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

C. Liabilities

9. Other Postemployment Benefits (OPEB)

Actuarial Methods and Assumptions (Continued)

reduced by the decrements to an ultimate rate of 5.00 percent after 11 years. The actuarial value of assets was set to equal to the market value of assets. The UAAL is being amortized over 30 years on a closed basis. As of December 31, 2016, the remaining amortization period is 22 years.

D. Fund Balance

1. Nonspendable Fund Balance

The detail of nonspendable fund balance at December 31, 2016, is as follows:

Road and Bridge Special Revenue Fund inventory	<u>\$ 802,930</u>
--	-------------------

2. Restricted Fund Balance

The detail of restricted fund balance at December 31, 2016, is as follows:

	General	Solid Waste	Debt Service
Recorder's technology	\$ 431,417	\$ -	\$ -
Landfill closure and postclosure care	-	3,652,395	-
Law library	36,710	-	-
Attorney forfeitures	51,346	-	-
Sheriff forfeitures	38,280	-	-
911 programs	211,271	-	-
Debt service	-	-	1,078,647
Total Restricted	<u>\$ 769,024</u>	<u>\$ 3,652,395</u>	<u>\$ 1,078,647</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

2. Detailed Notes on All Funds

D. Fund Balance (Continued)

3. Committed Fund Balance

The detail of committed fund balance at December 31, 2016, is as follows:

	<u>General</u>	<u>County Building</u>	<u>County Parks</u>
Park projects	\$ -	\$ -	\$ 212,144
County building projects	-	305,521	-
Insurance	385,887	-	-
Total Committed	\$ 385,887	\$ 305,521	\$ 212,144

4. Assigned Fund Balance

The detail of assigned fund balance at December 31, 2016, is as follows:

	<u>General</u>	<u>Road and Bridge</u>	<u>Social Services</u>	<u>Solid Waste</u>
800 MHZ	\$ 37,282	\$ -	\$ -	\$ -
Aquatic invasive species	247,607	-	-	-
General government	623,343	-	-	-
Revolving loan	114,525	-	-	-
Septic program	8,900	-	-	-
Jail inmate programs	105,841	-	-	-
Jail upgrades	1,031,611	-	-	-
STS programs	2,727	-	-	-
Sheriff programs	54,069	-	-	-
Technology upgrades	136,840	-	-	-
Veterans programs	39,314	-	-	-
Jail PX	107,999	-	-	-
Human services	-	-	4,185,644	-
Attorney's contingency	12,962	-	-	-
Solid waste	-	-	-	2,160,231
Boat and water	39,426	-	-	-
Capital equipment	507,095	-	-	-
DARE	27,435	-	-	-
Election programs	275,688	-	-	-
Highways and streets	-	5,140,257	-	-
Total Assigned	\$ 3,372,644	\$ 5,140,257	\$ 4,185,644	\$ 2,160,231

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

1. Plan Description

All full-time and certain part-time employees of Morrison are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Plan, the Public Employees Police and Fire Plan, and the Local Government Correctional Service Retirement Plan (the Public Employees Correctional Plan), which are cost-sharing, multiple-employer retirement plans. These plans are established and administered in accordance with Minn. Stat. chs. 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (accounted for in the General Employees Fund) has multiple benefit structures with members belonging to the Coordinated Plan, the Basic Plan, or the Minneapolis Employees Retirement Fund. Coordinated Plan members are covered by Social Security and Basic Plan and Minneapolis Employees Retirement Fund members are not. The Basic Plan was closed to new members in 1967. The Minneapolis Employees Retirement Fund was closed to new members during 1978 and merged into the General Employees Retirement Plan in 2015. All new members must participate in the Coordinated Plan, for which benefits vest after five years of credited service.

Police officers, firefighters, and peace officers who qualify for membership by statute are covered by the Public Employees Police and Fire Plan (accounted for in the Police and Fire Fund). For members first hired after June 30, 2010, but before July 1, 2014, benefits vest on a graduated schedule starting with 50 percent after 5 years and increasing 10 percent for each year of service until fully vested after 10 years. Benefits for members first hired after June 30, 2014, vest on a prorated basis from 50 percent after 10 years and increasing 5 percent for each year of service until fully vested after 20 years.

Local government employees of a county-administered facility who are responsible for the direct security, custody, and control of the county correctional facility and its inmates are covered by the Public Employees Correctional Plan (accounted for in the Correctional Fund). For members hired after June 30, 2010, benefits vest on a graduated schedule starting with 50 percent after 5 years and increasing 10 percent for each year of service until fully vested after 10 years.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans (Continued)

2. Benefits Provided

PERA provides retirement benefits as well as disability benefits to members and benefits to survivors upon death of eligible members. Benefit provisions are established by state statute and can be modified only by the state legislature. Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Benefit recipients receive a future annual 1.0 percent post-retirement benefit increase. If the funding ratio reaches 90 percent for two consecutive years, the benefit increase will revert to 2.5 percent. If, after reverting to a 2.5 percent benefit increase, the funding ratio declines to less than 80 percent for one year or less than 85 percent for two consecutive years, the benefit increase will decrease to 1.0 percent.

The benefit provisions stated in the following paragraph of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not yet receiving them are bound by the provisions in effect at the time they last terminated their public service.

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Employees Retirement Plan Coordinated and Basic Plan members. Members hired prior to July 1, 1989, receive the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first ten years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first ten years of service and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. Only Method 2 is used for members hired after June 30, 1989. Minneapolis Employees Retirement Fund members have an annuity accrual rate of 2.0 percent of average salary for each of the first ten years of service and 2.5 percent for each remaining year. For Public Employees Police and Fire Plan members, the annuity accrual rate is 3.0 percent of average salary for each year of service. For Public Employees Correctional Plan members, the annuity accrual rate is 1.9 percent of average salary for each year of service.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

2. Benefits Provided (Continued)

For General Employees Retirement Plan members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90, and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66. For Public Employees Police and Fire Plan and Public Employees Correctional Plan members, normal retirement age is 55, and for members who were hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90. Disability benefits are available for vested members and are based on years of service and average high-five salary.

3. Contributions

Pension benefits are funded from member and employer contributions and income from the investment of fund assets. Rates for employer and employee contributions are set by Minn. Stat. ch. 353. These statutes are established and amended by the state legislature. General Employees Retirement Plan Basic members, Coordinated members, and Minneapolis Employees Retirement Fund members were required to contribute 9.10 percent, 6.50 percent, and 9.75 percent, respectively, of their annual covered salary in 2016. Public Employees Police and Fire Plan members were required to contribute 10.80 percent of their annual covered salary in 2016. Public Employees Correctional Plan members were required to contribute 5.83 percent of their annual covered salary in 2016.

In 2016, the County was required to contribute the following percentages of annual covered salary:

General Employees Retirement Plan	
Basic Plan members	11.78%
Coordinated Plan members	7.50
Minneapolis Employees Retirement Fund members	9.75
Public Employees Police and Fire Plan	16.20
Public Employees Correctional Plan	8.75

The employee and employer contribution rates did not change from the previous year.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

3. Contributions (Continued)

The County's contributions for the year ended December 31, 2016, to the pension plans were:

General Employees Retirement Plan	\$	835,107
Public Employees Police and Fire Plan		221,832
Public Employees Correctional Plan		90,808

The contributions are equal to the contractually required contributions as set by state statute.

4. Pension Costs

4

General Employees Retirement Plan

At December 31, 2016, the County reported a liability of \$14,030,503 for its proportionate share of the General Employees Retirement Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the County's proportion was .17284 percent. It was .1761 percent measured as of June 30, 2015. The County recognized pension expense of \$1,809,003 for its proportionate share of the General Employees Retirement Plan's pension expense.

The County also recognized \$54,621 as revenue, which results in a reduction of the net pension liability, for its proportionate share of the State of Minnesota's contribution to the General Employees Retirement Plan, which qualifies as a special funding situation. Legislation requires the State of Minnesota to contribute \$6 million to the General Employees Retirement Plan each year, starting September 15, 2015, through September 15, 2031.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

4. Pension Costs

General Employees Retirement Plan (Continued)

County's proportionate share of the net pension liability	\$	14,030,503
State of Minnesota's proportionate share of the net pension liability associated with the County		183,184
Total	\$	14,213,687

The County reported its proportionate share of the General Employees Retirement Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 1,145,519
Changes in actuarial assumptions	2,747,185	-
Difference between projected and actual investment earnings	2,675,192	-
Changes in proportion	-	546,344
Contributions paid to PERA subsequent to the measurement date	426,159	-
Total	\$ 5,848,536	\$ 1,691,863

The \$426,159 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

4. Pension Costs

General Employees Retirement Plan (Continued)

Year Ended December 31	Pension Expense Amount
2017	\$ 953,765
2018	953,765
2019	1,316,179
2020	506,807

Public Employees Police and Fire Plan

At December 31, 2016, the County reported a liability of \$5,457,917 for its proportionate share of the Public Employees Police and Fire Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the County's proportion was .1364 percent. It was .137 percent measured as of June 30, 2015. The County recognized pension expense of \$939,704 for its proportionate share of the Public Employees Police and Fire Plan's pension expense.

The County also recognized \$12,240 as revenue, which results in a reduction of the net pension liability, for its proportionate share of the State of Minnesota's on-behalf contribution to the Public Employees Police and Fire Plan. Legislation requires the State of Minnesota to contribute \$9 million to the Police and Fire Plan each year, starting in fiscal year 2014, until the plan is 90 percent funded.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

4. Pension Costs

Public Employees Police and Fire Plan (Continued)

The County's reported its proportionate share of the Public Employees Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 627,600
Changes in actuarial assumptions	3,003,730	-
Difference between projected and actual investment earnings	834,401	-
Changes in proportion	-	23,870
Contributions paid to PERA subsequent to the measurement date	113,544	-
	\$ 3,951,675	\$ 651,470
Total		

The \$113,544 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2017	\$ 685,186
2018	685,186
2019	685,186
2020	617,381
2021	513,722

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

4. Pension Costs (Continued)

Public Employees Correctional Plan

At December 31, 2016, the County reported a liability of \$2,009,227 for its proportionate share of the Public Employees Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the County's proportion was .554percent. It was .54 percent measured as of June 30, 2015. The County recognized pension expense of \$566,812 for its proportionate share of the Public Employees Correctional Plan's pension expense.

The County reported its proportionate share of the Public Employees Correctional Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,573	\$ 21,309
Changes in actuarial assumptions	1,280,120	-
Difference between projected and actual investment earnings	224,778	
Changes in proportion	1,159	1,886
Contributions paid to PERA subsequent to the measurement date	44,652	-
Total	\$ 1,552,282	\$ 23,195

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

4. Pension Costs

Public Employees Correctional Plan (Continued)

The \$44,652 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense Amount</u>
2017	\$ 476,564
2018	476,564
2019	488,161
2020	43,146

Total Pension Expense

The total pension expense for all plans recognized by the County for the year ended December 31, 2016, was \$3,315,519.

5. Actuarial Assumptions

The total pension liability in the June 30, 2016, actuarial valuation was determined using the individual entry-age normal actuarial cost method and the following additional actuarial assumptions:

Inflation	2.50 percent per year
Active member payroll growth	3.25 percent per year
Investment rate of return	7.50 percent

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

5. Actuarial Assumptions (Continued)

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants in the General Employees Retirement Plan were based on RP-2014 tables, while mortality rates for Public Employees Police and Fire Plan and Public Employees Correctional Plan were based on RP-2000 tables for males or females, as appropriate, with slight adjustments. For the General Employees Retirement Plan and the Public Employees Police and Fire Plan, cost of living benefit increases for retirees are assumed to be 1.0 percent. Cost of living benefit increases for retirees are assumed to be 2.5 percent for the Public Employees Correctional Plan.

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of actuarial experience studies. The experience study in the General Employees Retirement Plan was for the period 2008 through 2015. The experience study for the Public Employees Police and Fire Plan was for the period 2004 through 2009. The experience study for the Public Employees Correctional Plan was for the period 2006 through 2011.

On August 16, 2016, an updated experience study was done for PERA's Public Employees Police and Fire Plan for the period 2011 through 2015, which would result in a larger pension liability. However, PERA will implement the changes in assumptions for its June 30, 2017, estimate of pension liability.

The long-term expected rate of return on pension plan investments is 7.5 percent. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

5. Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic stocks	45%	5.50%
International stocks	15	6.00
Bonds	18	1.45
Alternative assets	20	6.40
Cash	2	0.50

6. Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent in 2016, a reduction of the 7.90 percent used in 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the fiduciary net position of the General Employees Retirement Plan was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. In the Public Employees Police and Fire Plan and the Public Employees Correctional Plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2056, and June 30, 2058, respectively. Beginning in fiscal years ended June 30, 2057, for the Police and Fire Plan and June 30, 2059, for the Public Employees Correctional Plan, when projected benefit payments exceed the Plans' projected fiduciary net position, benefit payments were discounted at the municipal bond rate of 2.85 percent based on an index of 20-year general obligation bonds with an average AA credit rating at the measurement date. An equivalent single discount rate of 5.60 percent for the Public Employees Police and Fire Plan and 5.31 percent for the Public Employees Correctional Plan was determined that produced approximately the same present value of the projected benefits when applied to all years of projected benefits as the present value of projected benefits using 7.50 percent applied to all years of projected benefits through the point of asset depletion and 2.85 percent thereafter.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

Pension Plans

A. Defined Benefit Pension Plans (Continued)

7. Changes in Actuarial Assumptions

The following changes in actuarial assumptions occurred in 2016:

General Employees Retirement Plan

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter, to 1.00 percent for all future years.
- The assumed investment rate was changed from 7.90 percent to 7.50 percent. The single discount rate was also changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed payroll growth and inflation were decreased by 0.25 percent. Payroll growth was reduced from 3.50 percent to 3.25 percent. Inflation was reduced from 2.75 percent to 2.50 percent.

Public Employees Police and Fire Plan

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2037 and 2.50 percent per year thereafter, to 1.00 percent for all future years.
- The assumed investment rate was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 5.60 percent.
- The assumed payroll growth and inflation were decreased by 0.25 percent. Payroll growth was reduced from 3.50 percent to 3.25 percent. Inflation was reduced from 2.75 percent to 2.50 percent.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans

A. Defined Benefit Pension Plans

7. Changes in Actuarial Assumptions (Continued)

Public Employees Correctional Plan

- The assumed investment rate was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 5.31 percent.
- The assumed payroll growth and inflation were decreased by 0.25 percent. Payroll growth was reduced from 3.50 percent to 3.25 percent. Inflation was reduced from 2.75 percent to 2.50 percent.

8. Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1.0 percentage point lower or 1.0 percentage point higher than the current discount rate:

	Proportionate Share of the					
	General Employees Retirement Plan		Public Employees Police and Fire Plan		Public Employees Correctional Plan	
	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability
1% Decrease	6.50%	\$ 19,927,472	4.60%	\$ 7,640,359	4.31%	\$ 3,025,275
Current	7.50	14,030,503	5.60	5,457,917	5.31	2,009,227
1% Increase	8.50	9,173,005	6.60	3,674,696	6.31	1,216,006

9. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org; by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088; or by calling 651-296-7460 or 1-800-652-9026.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

3. Pension Plans (Continued)

B. Defined Contribution Plan

Five employees of Morrison County are covered by the Public Employees Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The plan is established and administered in accordance with Minn. Stat. ch. 353D, which may be amended by the state legislature. The plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code, and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. For those qualified personnel who elect to participate, Minn. Stat. § 353D.03 specifies plan provisions, including the employee and employer contribution rates. An eligible elected official who decides to participate contributes 5.00 percent of salary, which is matched by the employer. Employee and employer contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2.00 percent of employer contributions and 0.25 percent of the assets in each member account annually.

Total contributions by dollar amount and percentage of covered payroll made by Morrison County during the year ended December 31, 2016, were:

	<u>Employee</u>	<u>Employer</u>
Contribution amount	\$ 7,640	\$ 7,640
Percentage of covered payroll	5%	5%

4. Summary of Significant Contingencies and Other Items

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. To manage these risks, the County has entered into a joint powers agreement with other Minnesota counties to form the Minnesota Counties Intergovernmental Trust (MCIT). MCIT is a public entity risk pool currently operated as a common risk management and insurance program for its members. The County is a member of both the MCIT Workers' Compensation and Property and Casualty Divisions. For other risk, the County carries

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

commercial insurance. There were no significant reductions in insurance from the prior year. The amount of settlements did not exceed insurance coverage for the past three fiscal years.

The Workers' Compensation Division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance Association with coverage at \$490,000 per claim in 2016 and \$500,000 per claim in 2017. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

4. Summary of Significant Contingencies and Other Items

A. Risk Management (Continued)

The Property and Casualty Division of MCIT is self-sustaining, and the County pays an annual premium to cover current and future losses. MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the MCIT Property and Casualty Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

B. Joint Ventures

1. Central Minnesota Community Corrections Agency

A joint community corrections agency was established in 1974, pursuant to Minn. Stat. § 471.59, between Crow Wing and Morrison Counties. Aitkin County joined the Agency on January 1, 1992, to form the Central Minnesota Community Corrections Agency. The Agency provides detention and correction services to adults and juveniles under the jurisdiction of the counties which are parties to the agreement, any other Minnesota county that requests these services, and the Minnesota Department of Corrections.

The governing board is composed of five County Commissioners from each of the participating counties. Crow Wing County maintains the accounting records of the Agency.

The Central Minnesota Community Corrections Agency is funded through state grants and contributions from its member counties. Morrison County provided \$97,139 to the Agency in 2016.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

In the event of dissolution of the Agency, the unexpended balance of monies and assets held by the Agency will be divided between the counties in proportion to their contributions.

Complete financial information can be obtained from:

Central Minnesota Community Corrections Agency
c/o Tom Rosenthal, Director
322 Laurel Street, Suite 32
Brainerd, Minnesota 56401

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures (Continued)

2. Little Falls-Morrison County Airport Commission

The Little Falls-Morrison County Airport Commission was established in 1965, under the authority of Minn. Stat. § 360.042, for the purpose of constructing, operating, and maintaining an airport facility. The City of Little Falls maintains the accounting records of the Commission. The financial activity of the Commission is reported as the Airport Special Revenue Fund, a blended component unit, in the City of Little Falls' annual financial report.

The governing board is composed of six members: three members appointed by the City of Little Falls and three members appointed by Morrison County. The Commission is financed through federal and state grants, earnings from concessions, leases, and charges made for the use of airport facilities. The City and the County share the remainder of the costs equally.

In the event of dissolution of the Commission, all property acquired, including surplus funds, will be divided between the City and the County as follows:

- a. All assets, other than capital improvement assets, will be disposed of in any manner agreed upon by the City of Little Falls and Morrison County. If no agreement is reached within three months after termination, the County Board will appoint an individual as its representative, and the City Council will appoint an individual, who may be a City official, as its representative. The Minnesota Commissioner of Aeronautics will appoint a third person who, together with the City and County appointees, will constitute an advisory board on disposition of the airport property. This board will, as soon as possible, prepare and recommend to the City Council and County Board a complete plan for the disposition of the property. The plan will provide for the continuation of the use of the property as a public airport, if practicable.
- b. If the agreement is terminated by action of Morrison County, all capital improvement assets will belong to the City of Little Falls free and clear of any claim by the County.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures

2. Little Falls-Morrison County Airport Commission (Continued)

- c. If the agreement is terminated by action of the City of Little Falls, all capital improvement assets jointly owned by the City and County will belong to the City of Little Falls, provided the City pays the County 50 percent of the depreciated value of the capital improvement assets.

Morrison County provided \$30,753 in funding to the Commission during 2016. Financial information for the Commission can be obtained from:

Little Falls-Morrison County Airport Commission
Little Falls City Hall
100 N.E. 7th Avenue
Little Falls, Minnesota 56345

3. Morrison-Todd-Wadena Community Health Services Board

The County Boards of Cass, Morrison, Todd, and Wadena Counties formed a Board of Health in 1977, via a joint powers agreement, for the purpose of maintaining an integrated system of community health services under Minn. Stat. ch. 145. On January 1, 2006, Cass County withdrew from the Board of Health, and Morrison County became the new fiscal agent. The full Board of Health is composed of five County Commissioners from each of the three counties. The Board appoints an executive committee of two County Commissioners from each of the three counties. An advisory committee composed of three representatives from each of the single county advisory committees makes recommendations to the Board of Health throughout the year. An administrative task force of the three public health directors meets on a monthly basis.

The three counties share responsibility to provide secretarial and financial services and to carry out the administrative requirements of the Board of Health. The three public health directors rotate the administrator position each year. Separate financial information is not available.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures (Continued)

4. Morrison County Interagency Coordinating Council

The Morrison County Interagency Coordinating Council (MCICC) was established pursuant to Minn. Stat. § 124D.23. Participants include Mid-State Education District 6979; Tri-County Community Action; Morrison County Public Health; Morrison County Social Services; Morrison County Corrections; and Independent School Districts 482, 484, 485, 486, and 487.

The purpose of the MCICC is to strengthen the network of prevention, early identification, and intervention services for children, youth, and families in Morrison County.

Control of the MCICC is vested in a governing board composed of the Morrison County Social Services Director, the Morrison County Public Health Director, a Morrison County Corrections representative, and the Mid-State Education District Director. Morrison County Social Services is the fiscal agent for the MCICC. Financial information for the MCICC is accounted for in the Local Collaborative Agency Fund of Morrison County.

5. Central Minnesota Emergency Medical Services Region

The Central Minnesota Emergency Medical Services Region was established in 2001, under Minn. Stat. § 471.59, to improve access, delivery, and effectiveness of the emergency medical services system; promote systematic and cost-effective delivery of services; and identify and address system needs within the member counties. The member Counties include Benton, Cass, Crow Wing, Chisago, Isanti, Kanabec, Mille Lacs, Morrison, Pine, Sherburne, Stearns, Todd, Wadena, and Wright. In 2013, Chisago and Isanti Counties withdrew from the Region. The Region established a Board comprising one Commissioner from each member county. The Region's Board has financial responsibility, and Stearns County is the fiscal agent.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures

5. Central Minnesota Emergency Medical Services Region (Continued)

Complete financial information can be obtained from:

Ms. Marion Larson
Regional EMS Coordinator
Central Minnesota Emergency Medical Services Region
Stearns County Administration Center
P. O. Box 1107
St. Cloud, Minnesota 56302

6. South Country Health Alliance

The South Country Health Alliance (SCHA) was created by a Joint Powers Agreement between Brown, Dodge, Freeborn, Goodhue, Kanabec, Mower, Sibley, Steele, Wabasha, and Waseca Counties on July 24, 1998, under Minn. Stat. § 471.59. Mower County has since withdrawn. In 2007, Cass, Crow Wing, Morrison, Todd, and Wadena Counties joined in the joint venture. As of December 31, 2010, Cass, Freeborn, and Crow Wing Counties withdrew from the joint powers. The agreement was in accordance with Minn. Stat. § 256B.692, which allows the formation of a Board of Directors to operate, control, and manage all matters concerning the participating member counties' health care functions, referred to as county-based purchasing.

The purpose of the SCHA is to improve the social and health outcomes of its clients and all citizens of its member counties by better coordinating social service, public health, and medical services, and promoting the achievement of public health goals. The SCHA is authorized to provide prepaid comprehensive health maintenance services to persons enrolled under Medicaid and General Assistance Medical Care in each of the above-listed member counties.

Each member county has an explicit and measurable right to its share of the total capital surplus of the SCHA. Gains and losses are allocated annually to all members based on the percentage of their utilization. Morrison County's equity interest in the SCHA at December 31, 2016, was \$2,580,388. The equity interest is reported

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures

6. South Country Health Alliance (Continued)

as an investment in joint venture on the government-wide statement of net position. Changes in equity are included in the government-wide statement of activities as Human Services expenses or revenues.

Complete financial information can be obtained from:

Mr. Brian V. Hicks
Chief Fiscal Officer
South Country Health Alliance
2300 Park Drive, Suite 100
Owatonna, Minnesota 55060

7. Central Minnesota Violent Offender Task Force

Benton, Morrison, Sherburne, Stearns, and Todd Counties, and the Cities of Little Falls, Sartell, Sauk Rapids, St. Cloud, St. Joseph, and Waite Park, have entered into a joint powers agreement to investigate, identify, and disrupt illegal drug and gang activity through multi-jurisdictional investigations in Central Minnesota.

The Stearns County Sheriff's Office is the fiscal agent for the Central Minnesota Violent Offender Task Force. Members provide officers to the Task Force in lieu of appropriations; Morrison County provided no cash funding to this organization during 2016.

Control of the Task Force is vested in a Board of Directors. The members of the board comprise the Sheriff of each member county, a County Attorney from a member party as the legal advisor to the Task Force, the Chief of Police for the Little Falls Police Department, the Chief of Police for the City of St. Cloud, and one representative from among the Chiefs of Police of Sartell, Sauk Rapids, St. Joseph, and Waite Park, selected annually by a majority vote of the Chiefs of Police.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures

7. Central Minnesota Violent Offender Task Force (Continued)

Complete financial information can be obtained from:

City of St. Cloud Police Department
101 - 11th Avenue North
P. O. Box 1616
St. Cloud, Minnesota 56303

8. Central Minnesota Emergency Services Board

The Central Minnesota Regional Radio Board was established in 2007, under the authority conferred upon the member parties by Minn. Stat. §§ 471.59 and 403.39. As of June 1, 2011, the Central Minnesota Regional Radio Board changed its name to the Central Minnesota Emergency Services Board. Members include the City of St. Cloud and the Counties of Benton, Big Stone, Douglas, Grant, Kandiyohi, Meeker, Mille Lacs, Morrison, Otter Tail, Pope, Sherburne, Stearns, Stevens, Swift, Todd, Traverse, Wadena, Wilkin, and Wright.

The purpose of the Central Minnesota Emergency Services Board is to provide for regional administration of enhancements to the Statewide Public Safety Radio and Communication System (ARMER) owned and operated by the State of Minnesota.

The Central Minnesota Emergency Services Board is composed of one Commissioner of each county appointed by their respective County Board and one City Council member from the city appointed by the City Council, as provided in the Central Minnesota Emergency Services Board's by-laws.

In the event of dissolution of the Central Minnesota Emergency Services Board, all property, assets, and funds of the Board shall be distributed to the parties of the agreement upon termination in direct proportion to their participation and contribution. Any city or county that has withdrawn from the agreement prior to termination of the Board shall share in the distribution of property, assets, and funds of the Board only to the extent they shared in the original expense.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures

8. Central Minnesota Emergency Services Board (Continued)

The Central Minnesota Emergency Services Board has no long-term debt. Financing is provided by the appropriations from member parties and by state and federal grants.

Complete financial information can be obtained from:

Central Minnesota Emergency Services Board
City of St. Cloud
Office of the Mayor
City Hall
400 Second Street South
St. Cloud, Minnesota 56303

9. Great River Regional Library

On September 25, 1969, the Great River Regional Library was formed under a joint powers agreement, creating a regional public library system with Benton, Morrison, Stearns, and Wright Counties. It has expanded to include library services in Sherburne and Todd Counties.

The Board of Directors consists of 15 members, representing all six of the member counties. Morrison County provided \$490,855 to this organization during 2016.

Separate financial information can be obtained from:

Great River Regional Library
1300 W. St. Germain Street
St. Cloud, Minnesota 56301

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

B. Joint Ventures (Continued)

10. Mississippi Headwaters Board

The Mississippi Headwaters Board was established on February 22, 1980, by Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, and Morrison Counties, pursuant to the provisions of Minn. Stat. § 471.59. The purpose of the Board is to prepare, adopt, and implement a comprehensive land use plan designed to protect and enhance the Mississippi River and related shore land areas within the counties.

The Mississippi Headwaters Board consists of eight members, one appointed from each participating county. Funding is obtained through federal, state, local, and private sources. Crow Wing County maintains the accounting records of the Board. Morrison County provided \$1,500 to this organization during 2016.

Complete financial information can be obtained from:

Mississippi Headwaters Board
Land Services Building
322 Laurel Street
Brainerd, Minnesota 56401

Email: timt@mississippiheadwaters.org

11. Rural Minnesota Concentrated Employment Programs, Inc., (Workforce Investment Act - Rural Minnesota Workforce Service Area 2)

Rural Minnesota Concentrated Employment Programs, Inc., was established to create job training and employment opportunities for economically disadvantaged, under-employed, and unemployed persons, and youthful persons in both the private and the public sector.

Morrison County provided \$272,656 to this organization in 2016.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items (Continued)

C. Jointly-Governed Organizations

1. Community Health Information Collaborative

The Community Health Information Collaborative (CHIC) Joint Powers Board promotes an implementation and maintenance of a regional immunization information system to ensure age-appropriate immunizations through complete and accurate records. The County did not contribute to the CHIC during 2016.

2. Region Four - West Central Minnesota Homeland Security Emergency Management Organization

The Region Four - West Central Minnesota Homeland Security Emergency Management Organization was established to provide for regional coordination of planning, training, purchase of equipment, and allocating emergency services and staff in order to better respond to emergencies and natural or other disasters within the region. Control is vested in the Board, which is composed of representatives appointed by each Board of County Commissioners. Morrison County's responsibility does not extend beyond making this appointment.

3. Minnesota Counties Computer Cooperative

Under Minnesota Joint Powers Law, Minn. Stat. § 471.59, Minnesota counties have created Minnesota Counties Computer Cooperative (MCCC) to jointly provide for the establishment, operation, and maintenance of data processing systems, facilities, and management information systems. During the year, Morrison County paid MCCC \$123,268 for services provided.

4. Minnesota Criminal Justice Data Communications Network

The Minnesota Criminal Justice Data Communications Network Joint Powers Agreement exists to create access for the County Sheriff and County Attorney to systems and tools available from the State of Minnesota, Department of Public Safety, and the Bureau of Criminal Apprehension to carry out criminal justice. During the year, Morrison County made no payments to the joint powers.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

4. Summary of Significant Contingencies and Other Items

C. Jointly-Governed Organizations (Continued)

5. Sentence to Serve

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

The STS Program is a joint effort of Morrison County and the Minnesota Departments of Corrections and Natural Resources. It is designed to have a positive effect by helping inmates meet their court orders and by providing work projects, which improve the management of the state's natural resources. The Morrison County STS Program will enter into agreements with entities qualified as Non-Profit 501(c)(3) to provide labor for projects.

5. Housing and Redevelopment Authority of Morrison County

A. Summary of Significant Accounting Policies

1. Financial Reporting Entity

The Housing and Redevelopment Authority (HRA) of Morrison County is a component unit of Morrison County and is reported in a separate column in the County's financial statements to emphasize that the HRA is a legally separate entity from Morrison County. The HRA of Morrison County operates as a local government unit for the purpose of providing housing and redevelopment services to the local area. The governing body consists of a five-member board appointed by the County. The financial statements included are as of and for the year ended December 31, 2016.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

5. Housing and Redevelopment Authority of Morrison County

A. Summary of Significant Accounting Policies (Continued)

2. Budget Information

The HRA adopts an estimated revenue and expense budget for each fund. Comparisons of estimated revenues and budgeted expenses to actual are not presented in the financial statements. Amendments to the original budget require Board approval. Appropriations lapse at year-end. The HRA does not use encumbrance accounting.

3. Assets, Liabilities, and Fund Equity Accounts

Cash and Cash Equivalents

Investments are stated at fair value, except for non-negotiable certificates of deposit, which are on a cost basis, and short-term money market investments, which are stated at amortized cost. All checking, savings, certificates of deposit, and cash on hand are included in cash for the cash flow statement.

Prepaid Items

Prepaid expenses present the unexpired premium on insurance policies.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of each fund involved.

Capital Assets

Capital assets, including property, buildings, and furniture and equipment, are reported in the applicable business-type activities columns in the government-wide financial statements, and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

5. Housing and Redevelopment Authority of Morrison County

A. Summary of Significant Accounting Policies

3. Assets, Liabilities, and Fund Equity Accounts

Capital Assets (Continued)

Depreciation is recorded using the straight-line method over the various lives of the assets, which range from 3 to 40 years.

Liabilities

All liabilities are recorded as incurred in the appropriate enterprise fund.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the HRA or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Vacation and Sick Leave

Under the HRA's personnel policies, employees are granted vacation and sick leave in varying amounts based on status and length of service. Vacation amounts range from one day to two days per month. Unpaid vacation pay is generally paid at the time of separation from employment. Sick leave is earned at a rate of up to one and one-half days per month with a maximum accumulation of 100 days. Maximum accumulation for vacation is 24 days.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

5. Housing and Redevelopment Authority of Morrison County (Continued)

B. Detailed Notes

1. Deposits and Investments

Custodial credit risk for deposits and investments is the risk that, in the event of a bank failure, the HRA's deposits and investments may not be returned or the HRA will not be able to recover collateral securities in the possession of an outside party. The HRA does not include a disclosure concerning deposit policies for custodial credit risk in its financial statements. As of December 31, 2016, the book balance of the HRA's deposits totaled \$123,858, and the bank balance totaled \$132,327.

2. Capital Assets

A summary of the HRA's capital assets at December 31, 2016, follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not depreciated				
Land and improvements	\$ 23,500	\$ -	\$ (23,500)	\$ -
Capital assets depreciated				
Buildings	\$ 328,608	\$ -	\$ (328,608)	\$ -
Equipment and other	12,802	-	(1,443)	11,359
Total capital assets depreciated	\$ 341,410	\$ -	\$ (330,051)	\$ 11,359
Less: accumulated depreciation	(123,504)	(14,153)	126,373	(11,284)
Total capital assets depreciated, net	\$ 217,906	\$ (14,153)	\$ (203,678)	\$ 75
Business-Type Activities Capital Assets, Net	<u>\$ 241,406</u>	<u>\$ (14,153)</u>	<u>\$ (227,178)</u>	<u>\$ 75</u>

Depreciation expense was charged to the following funds:

Business-type activities	
Housing Choice Vouchers	\$ 29
State/Local	<u>14,124</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 14,153</u>

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

5. Housing and Redevelopment Authority of Morrison County

B. Detailed Notes (Continued)

3. Liabilities

Liabilities at December 31, 2016, consisted of the following:

Unearned Revenue	\$	5,664
Accounts payable (less than 90 days)		4,599
Salaries payable		981
Accrued liabilities - other		936
Accrued compensated absences - current portion		1,089
Accrued compensated absences - noncurrent		4,356
Accrued interest payable		-
Current portion of long-term debt		-
Long-term debt, net of current		-
		-
Total Liabilities	\$	17,625

Long-term debt includes: (1) a mortgage note payable to US Bank secured by the building owned by the HRA, with an interest rate of 4.64 percent and monthly payments of \$1,506; and (2) a \$25,711 loan from Pine Country Bank, with an interest rate of 5.50 percent, due on July 1, 2018.

In 2016 the mortgage with us bank and the Pine Country loan were paid off.

Changes in compensated absences for the period ended December 31, 2016, are as follows:

Balance - January 1, 2016	\$	4,268
Net change in compensated absences		1,177
Balance - December 31, 2015	\$	5,445
Due Within One Year	\$	1,089

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

5. Housing and Redevelopment Authority of Morrison County

C. Pension Plan

Eligible employees participate in a defined benefit pension plan with the Principal Mutual Insurance Company. The plan provides for coverage as follows:

Total Wages	<u>\$ 53,977</u>	
Covered Wages	<u>\$ 51,324</u>	
Employer contribution	<u>\$ 4,106</u>	<u>8.0%</u>
Employee contribution	<u>2,566</u>	<u>5.0</u>
Total	<u>\$ 6,672</u>	<u>13.0%</u>

D. Summary of Significant Contingencies and Other Items

Risk Management

The HRA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; workers' compensation claims; and natural disasters. Property and casualty and workers' compensation liabilities are insured. The HRA retains risk for the deductible portions of the insurance. The amounts of these deductibles are considered immaterial to the basic financial statements.

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT A-1
(Continued)**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 9,827,691	\$ 9,827,691	\$ 9,855,112	\$ 27,421
Licenses and permits	291,900	291,900	356,603	64,703
Intergovernmental	3,660,774	3,660,774	3,875,051	214,277
Charges for services	1,614,901	1,614,901	2,237,198	622,297
Fines and forfeits	2,000	2,000	15,417	13,417
Investment income	156,000	156,000	131,380	(24,620)
Miscellaneous	445,000	445,000	440,699	(4,301)
Total Revenues	\$ 15,998,266	\$ 15,998,266	\$ 16,911,460	\$ 913,194
Expenditures				
Current				
General government				
Commissioners	\$ 303,991	\$ 303,991	\$ 290,629	\$ 13,362
Courts	98,200	98,200	101,414	(3,214)
Law library	35,000	35,000	25,192	9,808
Administrator	520,877	520,877	516,717	4,160
Risk management administration	218,931	218,931	236,204	(17,273)
Auditor/treasurer	874,657	874,657	784,171	90,486
Motor vehicle/license bureau	350,090	350,090	348,793	1,297
Assessor	887,593	887,593	818,629	68,964
Information services	592,346	592,346	602,165	(9,819)
Attorney	898,725	898,725	885,815	12,910
Recorder	392,222	392,222	427,885	(35,663)
Surveyor	2,400	2,400	150	2,250
Planning and zoning	393,960	393,960	440,033	(46,073)
Buildings and plant	828,119	828,119	753,925	74,194
Veterans service officer	205,762	205,762	216,357	(10,595)
Appropriations - airport	30,000	30,000	30,753	(753)
Other general government	60,000	60,000	372,925	(312,925)
Total general government	\$ 6,692,873	\$ 6,692,873	\$ 6,851,757	\$ (158,884)
Public safety				
Sheriff	\$ 3,526,155	\$ 3,526,155	\$ 3,140,935	\$ 385,220
Boat and water safety	15,768	15,768	35,365	(19,597)
Coroner	74,000	74,000	47,113	26,887
E-911 system	112,000	112,000	171,528	(59,528)
County jail	1,964,768	1,964,768	2,093,791	(129,023)
Civil defense	71,999	71,999	76,923	(4,924)
Community corrections	571,121	571,121	511,387	59,734
Other public safety	94,280	94,280	72,488	21,792
Total public safety	\$ 6,430,091	\$ 6,430,091	\$ 6,149,530	\$ 280,561

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

**EXHIBIT A-1
(Continued)**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures				
Current (Continued)				
Health				
Nursing service	\$ 2,278,449	\$ 2,278,449	\$ 2,227,598	\$ 50,851
Culture and recreation				
Historical society	\$ 42,000	\$ 42,000	\$ 41,732	\$ 268
Other	40,300	40,300	197,620	(157,320)
Total culture and recreation	\$ 82,300	\$ 82,300	\$ 239,352	\$ (157,052)
Conservation of natural resources				
County extension	\$ 179,788	\$ 179,788	\$ 178,011	\$ 1,777
Soil and water conservation	95,000	95,000	95,000	-
Agricultural society	35,000	35,000	34,840	160
Water planning	20,627	20,627	20,627	-
Other	234,333	234,333	146,964	87,369
Total conservation of natural resources	\$ 564,748	\$ 564,748	\$ 475,442	\$ 89,306
Economic development				
Community development	\$ 47,500	\$ 47,500	\$ 47,500	\$ -
Intergovernmental				
Culture and recreation				
Library	\$ 490,855	\$ 490,855	\$ 490,855	\$ -
Total Expenditures	\$ 16,586,816	\$ 16,586,816	\$ 16,482,034	\$ 104,782
Excess of Revenues Over (Under) Expenditures	\$ (588,550)	\$ (588,550)	\$ 429,426	\$ 1,017,976
Other Financing Sources (Uses)				
Transfers in	\$ -	\$ -	\$ 303,308	\$ 303,308
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 303,308	\$ 303,308
Net Change in Fund Balance	\$ (588,550)	\$ (588,550)	\$ 732,734	\$ 1,321,284
Fund Balance - January 1	9,463,076	9,463,076	9,463,076	-
Fund Balance - December 31	\$ 8,874,526	\$ 8,874,526	\$ 10,195,810	\$ 1,321,284

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

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT A-2

**BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,183,349	\$ 3,183,349	\$ 3,191,170	\$ 7,821
Intergovernmental	7,289,621	7,289,621	8,210,060	920,439
Charges for services	-	-	235,019	235,019
Miscellaneous	-	-	40,739	40,739
Total Revenues	\$ 10,472,970	\$ 10,472,970	\$ 11,676,988	\$ 1,204,018
Expenditures				
Current				
Highways and streets				
Administration	\$ 437,301	\$ 437,301	\$ 459,536	\$ (22,235)
Maintenance	2,860,309	2,860,309	2,569,077	291,232
Construction	5,774,164	5,774,164	6,191,609	(417,445)
Equipment maintenance and shop	1,389,030	1,389,030	1,384,884	4,146
Other	-	-	19,916	(19,916)
Total highways and streets	\$ 10,460,804	\$ 10,460,804	\$ 10,625,022	\$ (164,218)
Conservation of natural resources				
Agricultural inspector	12,166	12,166	10,295	1,871
Intergovernmental				
Highways and streets	-	-	541,753	(541,753)
Total Expenditures	\$ 10,472,970	\$ 10,472,970	\$ 11,177,070	\$ (704,100)
Net Change in Fund Balance	\$ -	\$ -	\$ 499,918	\$ 499,918
Fund Balance - January 1	5,518,146	5,518,146	5,518,146	-
Increase (decrease) in inventories	-	-	(74,877)	(74,877)
Fund Balance - December 31	\$ 5,518,146	\$ 5,518,146	\$ 5,943,187	\$ 425,041

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT A-3

**BUDGETARY COMPARISON SCHEDULE
SOCIAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,138,583	\$ 3,138,583	\$ 3,138,868	\$ 285
Intergovernmental	5,378,117	5,378,117	5,780,860	402,743
Charges for services	632,900	632,900	598,633	(34,267)
Miscellaneous	487,600	487,600	477,247	(10,353)
Total Revenues	\$ 9,637,200	\$ 9,637,200	\$ 9,995,608	\$ 358,408
Expenditures				
Current				
Human services				
Income maintenance	\$ 3,509,300	\$ 3,509,300	\$ 3,515,951	\$ (6,651)
Social services	6,127,900	6,127,900	6,506,210	(378,310)
Total Expenditures	\$ 9,637,200	\$ 9,637,200	\$ 10,022,161	\$ (384,961)
Net Change in Fund Balance	\$ -	\$ -	\$ (26,553)	\$ (26,553)
Fund Balance - January 1	4,212,197	4,212,197	4,212,197	-
Fund Balance - December 31	\$ 4,212,197	\$ 4,212,197	\$ 4,185,644	\$ (26,553)

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT A-4

**BUDGETARY COMPARISON SCHEDULE
SOLID WASTE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 223,788	\$ 223,788	\$ 225,115	\$ 1,327
Licenses and permits	16,000	16,000	18,600	2,600
Intergovernmental	136,803	136,803	132,483	(4,320)
Charges for services	2,213,601	2,213,601	2,311,941	98,340
Investment income	-	-	60,108	60,108
Miscellaneous	71,500	71,500	24,243	(47,257)
Total Revenues	\$ 2,661,692	\$ 2,661,692	\$ 2,772,490	\$ 110,798
Expenditures				
Current				
Sanitation				
Solid waste	2,661,692	2,661,692	2,570,638	91,054
Net Change in Fund Balance	\$ -	\$ -	\$ 201,852	\$ 201,852
Fund Balance - January 1	5,610,774	5,610,774	5,610,774	-
Fund Balance - December 31	\$ 5,610,774	\$ 5,610,774	\$ 5,812,626	\$ 201,852

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT B-1

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	Special Revenue Funds		
	County Building	County Parks	Total
<u>Assets</u>			
Cash and pooled investments	\$ 305,521	\$ 207,750	\$ 513,271
Delinquent taxes receivable	4,991	2,383	7,374
Accounts receivable	-	1,109	1,109
Due from other governments	-	3,326	3,326
Accrued interest receivable	-	-	-
Advance to other funds	-	-	-
Total Assets	\$ 310,512	\$ 214,568	\$ 525,080
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>			
Liabilities			
Accounts payable	\$ -	\$ 41	\$ 41
 Deferred Inflows of Resources			
Unavailable revenue	\$ 4,991	\$ 2,383	\$ 7,374
 Fund Balances			
Committed			
Park projects	\$ -	\$ 212,144	\$ 212,144
County building projects	305,521	-	305,521
Total Fund Balances	\$ 305,521	\$ 212,144	\$ 517,665
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 310,512	\$ 214,568	\$ 525,080

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT B-2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Special Revenue Funds		
	County Building	County Parks	Total
Revenues			
Taxes	\$ 170,701	\$ 77,880	\$ 248,581
Intergovernmental	23,929	13,505	37,434
Miscellaneous	53	3,945	3,998
Total Revenues	\$ 194,683	\$ 95,330	\$ 290,013
Expenditures			
Current			
General government	\$ 115,661	\$ -	\$ 115,661
Culture and recreation	-	91,214	91,214
Total Expenditures	\$ 115,661	\$ 91,214	\$ 206,875
Net Change in Fund Balance	\$ 79,022	\$ 4,116	\$ 83,138
Fund Balance - January 1	226,499	208,028	434,527
Fund Balance - December 31	\$ 305,521	\$ 212,144	\$ 517,665

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT B-3

**BUDGETARY COMPARISON SCHEDULE
COUNTY BUILDING SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 171,071	\$ 171,071	\$ 170,701	\$ (370)
Intergovernmental	23,929	23,929	23,929	-
Miscellaneous	-	-	53	53
Total Revenues	\$ 195,000	\$ 195,000	\$ 194,683	\$ (317)
Expenditures				
Current				
General government	195,000	195,000	115,661	79,339
Net Change in Fund Balance	\$ -	\$ -	\$ 79,022	\$ 79,022
Fund Balance - January 1	226,499	226,499	226,499	-
Fund Balance - December 31	\$ 226,499	\$ 226,499	\$ 305,521	\$ 79,022

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

EXHIBIT B-4

**BUDGETARY COMPARISON SCHEDULE
COUNTY PARKS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 72,769	\$ 72,769	\$ 77,880	\$ 5,111
Intergovernmental	10,179	10,179	13,505	3,326
Miscellaneous	-	-	3,945	3,945
Total Revenues	\$ 82,948	\$ 82,948	\$ 95,330	\$ 12,382
Expenditures				
Current				
Culture and recreation				
Parks	82,948	82,948	91,214	(8,266)
Net Change in Fund Balance	\$ -	\$ -	\$ 4,116	\$ 4,116
Fund Balance - January 1	208,028	208,028	208,028	-
Fund Balance - December 31	\$ 208,028	\$ 208,028	\$ 212,144	\$ 4,116

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

*EXHIBIT C-1
(Continued)*

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance January 1	Additions	Deductions	Balance December 31
<u>LOCAL COLLABORATIVE</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 360,015	\$ 145,473	\$ 197,266	\$ 308,222
Departmental cash	17	21	17	21
Accrued interest receivable	2,065	1,033	2,065	1,033
Total Assets	\$ 362,097	\$ 146,527	\$ 199,348	\$ 309,276
<u>Liabilities</u>				
Due to other governments	\$ 362,097	\$ 146,527	\$ 199,348	\$ 309,276
 <u>MOTOR VEHICLE</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 22,817	\$ 328,506	\$ 335,497	\$ 15,826
<u>Liabilities</u>				
Due to other governments	\$ 22,817	\$ 328,506	\$ 335,497	\$ 15,826
 <u>SPECIAL DISTRICTS</u>				
<u>Assets</u>				
Cash and pooled investments	\$ -	\$ 164,824	\$ 164,824	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 164,824	\$ 164,824	\$ -

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

*EXHIBIT C-1
(Continued)*

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance January 1	Additions	Deductions	Balance December 31
<u>SCHOOL DISTRICTS</u>				
<u>Assets</u>				
Cash and pooled investments	\$ -	\$ 9,161,336	\$ 9,161,336	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 9,161,336	\$ 9,161,336	\$ -
 <u>STATE REVENUE</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 44,355	\$ 803,525	\$ 764,330	\$ 83,550
<u>Liabilities</u>				
Due to other governments	\$ 44,355	\$ 803,525	\$ 764,330	\$ 83,550
 <u>TOWNS AND CITIES</u>				
<u>Assets</u>				
Cash and pooled investments	\$ -	\$ 10,100,675	\$ 10,100,675	\$ -
<u>Liabilities</u>				
Due to other governments	\$ -	\$ 10,100,675	\$ 10,100,675	\$ -

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

*EXHIBIT C-1
(Continued)*

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance January 1	Additions	Deductions	Balance December 31
<u>MORRISON, TODD, AND WADENA BOARD OF HEALTH</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 50,937	\$ 1,119,518	\$ 1,007,811	\$ 162,644
<u>Liabilities</u>				
Due to other governments	\$ 50,937	\$ 1,119,518	\$ 1,007,811	\$ 162,644
 <u>FORFEITED LAND</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 48,704	\$ 30,843	\$ 63,119	\$ 16,428
<u>Liabilities</u>				
Due to other governments	\$ 48,704	\$ 30,843	\$ 63,119	\$ 16,428
 <u>TAXES AND PENALTIES</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 348,254	\$ 42,348,323	\$ 42,205,291	\$ 491,286
<u>Liabilities</u>				
Due to other governments	\$ 348,254	\$ 42,348,323	\$ 42,205,291	\$ 491,286

**MORRISON COUNTY
LITTLE FALLS, MINNESOTA**

***EXHIBIT C-1
(Continued)***

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance January 1	Additions	Deductions	Balance December 31
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash and pooled investments	\$ 875,082	\$ 64,203,023	\$ 64,000,149	\$ 1,077,956
Departmental cash	17	21	17	21
Accrued interest receivable	2,065	1,033	2,065	1,033
Total Assets	\$ 877,164	\$ 64,204,077	\$ 64,002,231	\$ 1,079,010
<u>Liabilities</u>				
Due to other governments	\$ 877,164	\$ 64,204,077	\$ 64,002,231	\$ 1,079,010

Minnesota State Law – Chapter 156 of the Session Laws of 2005 – Requires that “a city or county with a population of more than 15,000 must annually notify its residents of the positions and base salaries of its three highest paid employees.” For Morrison County, titles and salaries as of July 1, 2016 are as follows:

County Attorney	\$116,979
Public Works Director	\$112,486
Social Services Director	\$110,490

Date of Publication: September 17, 2017

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
SALARIES	8,792,332.04
TRI - CITY PAVING INC	4,235,798.87
LITTLE FALLS CITY	4,145,522.49
SCHOOL DISTRICT - 482	3,333,262.66
MN STATE TREASURER	3,178,583.79
BLUE CROSS-BLUE SHIELD OF MN	2,103,787.28
US BANK	1,776,830.96
LITTLE FALLS WASTE INC	1,741,473.84
SCHOOL DISTRICT - 485	1,620,542.62
PUBLIC EMPLOYEE RETIREMENT ASN	1,325,037.19
SCHOOL DISTRICT - 484	1,160,564.26
US BANK	910,357.23
SCHOOL DISTRICT - 487	862,967.42
BLUE CROSS-BLUE SHIELD OF MN	854,930.10
TRETTER, INC /MARVIN	804,968.14
ANDERSON BROS CONSTRUCTION	759,745.82
MN DEPARTMENT OF REVENUE	740,130.00
MOTLEY CITY	702,004.84
SCANDIA VALLEY TOWNSHIP	621,732.68
SCHOOL DISTRICT - 2170	556,130.49
NORTHLAND TRUST SERVICES INC	555,575.00
TODD COUNTY PUBLIC HEALTH	541,869.50
PUBLIC EMPLOYEE RETIREMENT ASN	526,471.45
WELLS FARGO BANK, NA	510,662.50
BLUE CROSS-BLUE SHIELD OF MN	496,050.38
GREAT RIVER REGIONAL LIBRARY	490,891.00
DHS - MAPS	473,313.02
WADENA COUNTY PUBLIC HEALTH	449,304.31
PIERZ CITY	446,949.19
SCHOOL DISTRICT - 486	419,901.44
US BANK	416,714.78
SCHOOL DISTRICT - 116	393,561.48
NACO - MIDWEST	370,022.04
CONSOLIDATED COMMUNICATIONS	369,232.39
DEPARTMENT OF NATURAL RESOURCES	335,497.50
ROYALTON CITY	326,597.89
LITTLE FALLS TOWNSHIP	322,650.58
SCHOOL DISTRICT - 480	321,168.59
COMMISSIONER OF REVENUE	308,910.82
RURAL MN-CEP INC	272,656.32
COMPASS MINERALS	250,112.30
BELLEVUE TOWNSHIP	248,270.61
PUBLIC EMPLOYEE RETIREMENT ASN	244,066.65
MN COUNTIES INTERGOVTAL TRST	236,544.00
SCHOOL DISTRICT - 51	234,320.35
ALL THINGS ASPHALT	221,367.00
NUSS TRUCK & EQUIPMENT	213,406.89
BROCK WHITE COMPANY	211,711.30
WOODLAND HILLS	209,142.12
RANDALL CITY	192,591.67
UPSALA CITY	191,713.40

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
SCHOOL DISTRICT - 912	183,189.75
NELSON AUTO CENTER INC	176,018.80
MN CHILD SUPPORT PAYMENT CTR	172,441.96
ELMDALE TOWNSHIP	162,274.00
TRI-COUNTY ACTION PRGM INC	161,750.79
US BANK NA	161,335.00
PINEHAVEN YOUTH-FAMILY SRVS	158,045.19
MII LIFE - HRA	156,774.42
MN COUNTIES INTERGOVTAL TRST	153,837.00
NACO - MIDWEST	148,510.40
COMMISSIONER OF REVENUE	146,584.82
MORRISON COUNTY SOIL & WATER DISTRICT	145,925.00
MN POWER & LIGHT	140,852.76
RICHARDSON TOWNSHIP	139,117.71
UNITY BANK	135,586.64
DHS-MN SEX OFFENDER 462	135,077.40
RIPLEY TOWNSHIP	132,891.27
MORRISON COUNTY RECREATION TRAILS	127,047.30
BELLE PRAIRIE TOWNSHIP	126,771.00
PIKE CREEK TOWNSHIP	123,860.80
MN COUNTIES COMPUTER COOP	118,439.64
CROW WING COUNTY TREASURER	116,556.66
STATE TREASURER	114,250.50
CROW WING POWER & LIGHT	113,906.69
CUSHING TOWNSHIP	113,647.84
TOWMASTER	112,653.47
SWANVILLE CITY	112,381.83
SWAN RIVER TOWNSHIP	110,595.83
REGENTS OF UNIVERSITY OF MN	102,440.90
APPLE TREE DENTAL	100,000.00
SYSCO WESTERN MN	99,956.45
LAKIN TOWNSHIP	99,234.84
EMPLOYMENT ENTERPRISES INC	98,599.36
RURAL DEV FINANCE AUTHORITY	98,019.67
BRANDL MOTORS	95,787.61
TWO RIVERS TOWNSHIP	95,693.45
BUCKMAN TOWNSHIP	93,970.92
CULDRUM TOWNSHIP	93,795.88
LAKE ALEXANDER IMP DISTRICT	92,930.62
HSBC BANK USA, NA	92,816.70
SWANVILLE TOWNSHIP	92,728.24
TRUE NORTH STEEL	89,614.66
HYDRO-ENGINEERING	89,585.62
DARLING TOWNSHIP	88,714.40
MII LIFE - HRA	84,115.00
BMO (P CARD)	82,983.12
NACO - MIDWEST	79,407.80
BUH TOWNSHIP	79,166.27
MII LIFE - SELECT ACCOUNT	78,853.38
JOHNSON CONTROLS INC	77,397.02
GREEN PRAIRIE TOWNSHIP	76,641.99

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
PRODUCTIVE ALTERNATIVES INC	76,590.76
BANK OF NEW YORK MELLON	75,284.43
NORTHERN PINES MENTAL HLTH,INC	75,000.00
BRIGGS & MORGAN	74,090.24
OAKRIDGE HOMES, INC	73,503.21
LITTLE FALLS HRA	72,257.81
EN POINTE TECHNOLOGIES	71,279.68
MEND CORRECTIONAL CARE LLC	70,464.18
UNITED STATES POSTAL SERVICE	70,000.00
PIERZ TOWNSHIP	68,651.08
MII LIFE - SELECT ACCOUNT	68,600.21
AGRAM TOWNSHIP	67,970.40
LUTHERAN SOCIAL SERVICE-ST CLOUD	67,897.83
COMMISSIONER OF REVENUE	66,838.10
GRANITE TOWNSHIP	66,596.45
US IMAGING	66,416.25
FAMILIES IN TRANS SERVICES, INC	65,144.86
AETNA	65,025.74
MORRILL TOWNSHIP	64,221.20
[REDACTED]	63,538.30
SANDERS CONSTRUCTION	62,840.70
PULASKI TOWNSHIP	62,733.72
WEX BANK	62,586.67
NORTHERN PINES MENTAL HLTH,INC	61,617.02
MOTOROLA	60,914.62
TRAFFIC MARKING SERVICE INC	60,748.11
DHS - ANOKA 412	59,237.20
BUCKMAN CITY	58,544.51
PARKER TOWNSHIP	58,255.01
LITTLE FALLS CITY	57,910.29
ANOKA COUNTY JC-CORRECTIONS	55,965.00
SOBIESKI CITY	54,107.34
WONDERLICH /SCOTT A	53,950.00
NORTHWOOD CHILDREN'S SERVICES	53,825.85
WIDSETH,SMITH,NOLTING & ASSOC, INC	53,546.57
LUTHERAN SOCIAL SERVICE-SILS	52,979.13
MN STATE AUDITOR	52,853.74
MACQUEEN EQUIPMENT INC	52,393.56
PLATTE TOWNSHIP	52,326.65
BOWLUS CITY	51,999.12
SCHOOL DISTRICT - 738	50,127.18
CENTRAL MN MENTAL HEALTH CTR	49,880.26
EN POINTE TECHNOLOGIES	48,756.96
REM-CENTRAL LAKES, INC	48,170.99
ROISING TOWNSHIP	47,594.93
MN VALLEY TESTING LAB INC	47,413.80
REDSTONE CONSTRUCTION CO	47,015.82
RICH PRAIRIE SEWER & WATER DISTRICT	46,062.24
ZIEGLER INC	45,676.15
VOLUNTEERS OF AMERICA OF MN	45,178.28
INFORMATION SYSTEMS CORPORATION	44,497.76

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
METRO SALES INC	44,121.52
VERNON COMPANY /THE	43,522.79
MN STATE RETIREMENT SYSTEM	43,348.21
DANDAMAR LLC	43,065.70
MACTEK SYSTEMS INC	42,704.00
ELECTION SYSTEMS & SOFTWARE	42,652.46
LAW ENFORCEMENT TECH GROUP LLC	42,634.45
MORRISON CO HISTORICAL SOCIETY	41,731.60
WELLS FARGO BANK NA	41,374.42
LIBERTY TIRE SERVICES LLC	40,989.50
ECM PUBLISHERS INC	40,866.18
KEITH /MARILYN	40,492.56
MN COUNCIL 65 AFSCME	40,365.99
GRUBER CUSTOM PAINTING LLC	40,100.00
COMMUNITY DEVELOPMENT OF LF INC	40,000.00
FLENSBURG CITY	39,685.64
LEIGH TOWNSHIP	39,199.56
MID MN DRUG TESTING	39,050.00
CENTERPOINT ENERGY	38,348.76
LITTLE FALLS TOWNSHIP	38,219.13
RDO EQUIPMENT CO	37,941.64
EMERGENCY AUTOMOTIVE TECHNOLOGIES II	37,880.76
MN DEPARTMENT OF REVENUE	37,876.22
DEUTSCHE BANK NATIONAL TRUST	37,550.84
REGION 5 DEVELOPMENT COMM	36,966.80
WORKS COMPUTING INC	36,771.97
KINDRED FAMILY FOCUS	36,099.86
ANU FAMILY SERVICES INC	36,000.00
MII LIFE - HRA	35,208.00
CLIMATE MAKERS INC	34,750.00
SCANDIA VALLEY TOWNSHIP	34,240.70
WATERSTOP CORP	34,175.00
PETERS & CHURCHWELL, PA	33,985.75
VETTER JOHNSON ARCHITECTS INC	33,950.65
RAMSEY COUNTY MEDICAL EXAMINER	33,600.00
GROOVE TECH OF MN INC	33,500.00
PIERZ SANITATION INC	33,010.00
	32,770.40
MOTLEY TOWNSHIP	32,697.01
INNOVATIVE OFFICE SOLUTIONS LLC	32,409.08
TEAM LABORATORY CHEMICAL CORP	31,925.00
BMO (P CARD)	31,923.78
COMMISSIONER OF TRANSPORTATION	31,732.35
MORRISON COUNTY AG SOCIETY	31,499.68
ELMDALE TOWNSHIP	31,302.09
BELLEVUE TOWNSHIP	30,958.19
AETNA	30,791.34
PIKE CREEK TOWNSHIP	30,342.80
MORRISON COUNTY HUMANE SOCIETY	30,000.00
MORRISON COUNTY HRA	29,837.36
	29,036.77

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
SW INC	28,960.00
CDW GOVERNMENT	28,864.37
KIMMAN DIRT DIGGERS	28,750.00
MOUNT MORRIS TOWNSHIP	28,674.49
SEACHANGE PRINTING & MKTNG LLC	28,186.83
HILLMAN TOWNSHIP	27,708.21
CZECH AUTO BODY, INC	27,508.44
RELIANCE TELEPHONE	27,500.00
MORRISON COUNTY PUBLIC HEALTH	27,210.26
MN STATE RETIREMENT SYSTEM	27,165.89
CROWDER'S STATION	26,190.80
MN MUTUAL LIFE INSURANCE CO	26,114.55
THOMSON REUTERS - WEST	25,874.25
LASTRUP CITY	25,801.17
BUCKMAN TOWNSHIP	25,748.63
CROOKNECK LAKE IMP DISTRICT	25,700.00
[REDACTED]	25,588.68
PUBLIC EMPLOYEE RETIREMENT ASN	25,532.53
SWAN RIVER TOWNSHIP	25,446.15
MIDWAY FORD	25,305.70
RAHN'S OIL & PROPANE INC	25,205.28
COBORN'S PHARMACY	24,315.32
JD SERVICES	24,200.00
TERRACON CONSULTANTS INC	24,040.00
SCHOOL DISTRICT - 2753	23,445.00
BRANDL MOTORS	23,297.60
MOLO OIL COMPANY	23,185.30
CONSOLIDATED COMMUNICATIONS	22,744.80
CRYSTEEL TRUCK EQUIPMENT	22,676.36
KEEFE SUPPLY CO	22,455.34
COMMUNITY & FAMILY SERVICES	22,309.62
CONSOLIDATED TELEPHONE CO	22,228.98
GRANITE ELECTRONIC INC	22,039.34
RIPLEY TOWNSHIP	22,027.30
DODGE OF BURNSVILLE	21,771.00
RT VISION INC	21,432.49
KRIS ENGINEERING INC	21,385.59
ROSENMEIER LAW OFFICE	21,380.76
SAEHR BACKHOE & GRAVEL INC	20,845.00
CENTRAL APPLICATORS INC	20,613.04
FORT DEARBORN LIFE INSURANCE CO	20,515.80
[REDACTED]	20,496.00
MN OFFICE OF ENTERPRISE TECH	20,400.00
INFORMATION SYSTEMS CORPORATION	19,965.28
[REDACTED]	19,875.77
MN POWER & LIGHT	19,865.67
TRI MIN SYSTEMS INC	19,845.00
TWO RIVERS TOWNSHIP	19,706.79
CENTURYLINK	19,555.72
[REDACTED]	19,482.22
HILLYARD INC	19,475.29

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
INNOVATIVE OFFICE SOLUTIONS LLC	19,456.60
MORRILL TOWNSHIP	19,403.33
VERIZON WIRELESS	19,287.26
SHELLEY FUNERAL CHAPELS INC	19,209.47
CUSHING TOWNSHIP	19,085.78
SWANVILLE TOWNSHIP	18,652.53
WICZEK'S FLOORS & MORE	18,539.15
NORTH HOMES, INC	18,452.24
	18,398.82
RTX SOLUTIONS LLC	18,266.00
PORT GIRLS GROUP HOME	18,258.60
BELLE PRAIRIE TOWNSHIP	18,035.06
APPLIED CONCEPTS INC	17,789.20
MN BENEFIT ASSOCIATION	17,690.01
MN COUNCIL 65 AFSCME	17,667.22
BUH TOWNSHIP	17,599.61
SOLUTIONS BEHAVIORAL HEALTHCARE	17,593.62
	17,550.00
LITTLE FALLS CITY	17,436.00
DARLING TOWNSHIP	17,230.14
MII LIFE - SELECT ACCOUNT	17,174.92
NATIONAL BUSINESS SYSTEMS	17,146.58
CULDRUM TOWNSHIP	17,016.70
HEARTLAND TIRE SERVICE INC	16,922.82
RICHARDSON TOWNSHIP	16,912.06
ST GABRIEL'S HOSPITAL	16,887.86
THOMAS ALLEN, INC	16,675.67
PARKER TOWNSHIP	16,657.73
CASS COUNTY PUBLIC HEALTH	16,637.38
BRAUN INTERTEC CORPORATION	16,622.75
MISSISSIPPI HEADWATERS BOARD	16,500.00
RAMY TURF PRODUCTS	16,176.60
PIERZ TOWNSHIP	16,133.32
GRANITE TOWNSHIP	16,115.41
LUTHERAN SOCIAL SERVICES-MANKATO	15,941.21
L-3 COM MOBILE-VISION INC	15,812.70
MN MUTUAL LIFE INSURANCE CO	15,706.30
DACOTAH PAPER COMPANY	15,651.94
LITTLE FALLS TOWNSHIP	15,597.41
	15,545.78
SCHNEIDER CORPORATION	15,460.00
ELMDALE CITY	15,447.83
VIRNIG /JAMES	15,064.29
MCGEE MD /MICHAEL B	15,000.00
SUPERIOR JETTING	14,996.25
LINA	14,808.55
GREATER MN FAMILY SERVICES	14,789.63
STAR SQUADS LLC	14,753.00
LAKIN TOWNSHIP	14,569.50
CARRINGTON MORTGAGE SERVICE LLC	14,562.08
GREEN PRAIRIE TOWNSHIP	14,529.59

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
AGRAM TOWNSHIP	14,496.38
VCI ENVIRONMENTAL INC	14,487.00
RT VISION INC	14,105.74
HONER EXCAVATING INC	14,068.18
FRANKLIN INVESTMENT CORP	14,020.83
DIVINE HOME CARE INC	13,985.70
PORT BOYS GROUP HOME	13,963.60
ABM EQUIPMENT & SUPPLY LLC	13,936.00
MN TEAMSTERS #320	13,830.56
ASSOCIATION OF MN COUNTIES	13,768.50
[REDACTED]	13,483.44
BMO (P CARD)	13,430.72
SAFE ASSURE CONSULTANTS INC	13,390.58
[REDACTED]	13,368.16
AMERICAN SOLUTIONS FOR BUSINESS	13,317.89
MERIDIAN SERVICES, INC	13,124.40
GENOLA CITY	13,027.48
SULLIVAN LAKE IMP DISTRICT	12,995.45
LIESCH ASSOCIATES INC	12,977.50
HARDING CITY	12,908.72
FRITZ /JEANNE MARIE	12,815.00
Eagle Ridge Boys Ranch	12,750.00
NATIONAL JOINT POWERS ALLIANCE	12,748.32
HEWLETT-PACKARD INC	12,728.06
[REDACTED]	12,537.21
TETREAUPT PSYCHOLOGICAL SERVICES	12,482.24
M & R SIGN CO INC	12,439.76
BUREAU OF CRIMINAL APPREHENSION	12,410.00
HOHEISEL & SCHERLING, LLC	11,820.00
PLATTE TOWNSHIP	11,800.73
HEWLETT-PACKARD INC	11,780.60
[REDACTED]	11,763.53
VILLAGE RANCH INC	11,708.65
OK TIRE & BAIT	11,604.42
CPS TECHNOLOGY SOLUTIONS	11,556.00
MANEY INTERNATIONAL INC	11,529.24
MN DEPT OF REVENUE	11,446.69
STEARNS COUNTY DISTRICT COURT	11,428.00
[REDACTED]	11,353.62
[REDACTED]	11,346.48
MN STATE RETIREMENT SYSTEM	11,315.44
[REDACTED]	11,192.18
NORTH HOMES,INC - FOSTER CARE	11,143.34
SPECTRUM MARKETING SERVICES	10,918.98
[REDACTED]	10,898.82
MENTAL HEALTH ASSOC OF MN	10,797.70
POLKA DOT DAIRY	10,778.74
[REDACTED]	10,778.00
PULASKI TOWNSHIP	10,726.09
[REDACTED]	10,720.56
CENTERPOINT ENERGY	10,676.41

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
HENGEL CONSTRUCTION	10,600.00
ROYAL TIRE INC	10,559.47
GEO COMM CORP	10,505.00
IT OUTLET INC	10,491.00
MN DEPT OF TRANSPORTATION	10,432.09
MN COUNTIES INTERGOVTAL TRST	10,428.00
LAKE SHAMINEAU LAKE IMP DISTRICT	10,371.37
RUM RIVER ELECTRIC INC	10,290.00
[REDACTED]	10,228.68
[REDACTED]	10,218.53
MIDWEST MACHINERY COMPANY	10,061.89
AMERIPRIDE SERVICES INC	9,953.69
[REDACTED]	9,906.33
ERICKSON ENGINEERING LLC	9,886.78
CRAFTMASTER HARDWARE	9,824.89
MN SHERIFF'S ASSOCIATION	9,810.40
LAW ENFORCEMENT LABOR SERVICES INC	9,736.79
ESSENTIAL KARE INC	9,699.90
STANLEY SECURITY SOLUTIONS	9,625.76
[REDACTED]	9,596.16
BRINKS WETLANDS SERVICES LLC	9,500.00
MEISTER ENVIRONMENTAL LLC	9,500.00
LAMAR COMPANIES	9,490.00
CARD SERVICES (COMDATA)	9,474.05
FORT DEARBORN LIFE INSURANCE CO	9,470.80
ULTRAMAX	9,460.00
MN DEPARTMENT OF HEALTH	9,435.00
SCHAEFER SEALCOATING LLC /MIKE	9,325.00
TODD COUNTY PUBLIC HEALTH	9,252.30
VEOLIA ENVIRONMENTAL SERVICES	9,137.33
ST CLOUD TIMES	9,132.91
NAPA CENTRAL MN	9,121.23
EVERBRIDGE INC	9,100.00
[REDACTED]	9,049.15
MILLS MOTOR INC	9,005.35
METRO SALES INC	9,002.41
NYSTROM & ASSOCIATES LTD	8,982.58
CONSOLIDATED TELEPHONE CO	8,937.53
[REDACTED]	8,744.45
MORRISON COUNTY PUBLIC HEALTH	8,694.56
CROWDER'S STATION	8,689.20
NOW MICRO INC	8,632.12
ASSOCIATION OF MN COUNTIES	8,595.50
LITTLE FALLS RADIO INC	8,595.20
HARDRIVES, INC	8,561.40
PHALANX DEFENSE SYSTEMS LLC	8,548.00
HANDS OF HOPE RESOURCE CENTER	8,500.00
[REDACTED]	8,451.35
MN COUNTIES INTERGOVTAL TRST	8,316.00
[REDACTED]	8,275.68
NASLUND /TAMI	8,261.19

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
BUSHINGER /DARREN	8,219.00
HILMERSON SPORTS CENTER	8,100.84
NOTERMANN /ANTHONY L	8,095.45
ZIX CORP	8,034.00
EMPLOYMENT ENTERPRISES INC	8,000.00
[REDACTED]	7,974.55
MIELKE OIL COMPANY	7,949.95
TODD COUNTY PUBLIC WORKS	7,946.63
[REDACTED]	7,927.14
DOUCETTE'S LANDSCAPING & CONTRACTING	7,850.20
[REDACTED]	7,770.76
SCHOOL DISTRICT - 482	7,749.55
STREICHER'S INC	7,737.33
[REDACTED]	7,700.22
THOMPSON /SARA	7,675.00
NORTHERN BUSINESS PRODUCTS INC	7,635.59
[REDACTED]	7,614.66
KASELLA CONCRETE INC	7,560.00
LINA	7,507.80
OK DEPARTMENT OF HUMAN SERVICES	7,506.73
INITIATIVE FOUNDATION	7,500.00
SCHMIT /JOE	7,500.00
LEIGH TOWNSHIP	7,481.23
TASER INTERNATIONAL	7,462.93
MN INDEPENDENT PETROLEUM INC	7,448.32
NATIONAL JOINT POWERS ALLIANCE	7,447.50
[REDACTED]	7,444.82
CROW WING COUNTY HIGHWAY DEPT	7,423.97
BENTON COUNTY COURTS	7,403.00
KNIFE RIVER CORPORATION	7,356.35
OK TIRE & BAIT	7,330.20
[REDACTED]	7,321.06
EMBLON-BRENNY FUNERAL SERVICE	7,278.01
HILLMAN TOWNSHIP	7,262.82
BECKER SCREEN PRINTING-DESIGN	7,214.00
[REDACTED]	7,100.08
MN CHILD SUPPORT PAYMENT CTR	7,081.20
PEMBERTON SORLIE RUFER & KERSHNER	7,059.40
[REDACTED]	7,007.28
PETERSEN BODY SHOP	6,999.85
[REDACTED]	6,991.82
COVERT LAW ENFORCEMENT	6,975.00
[REDACTED]	6,959.60
UNITRENDS	6,899.00
CHADER BUSINESS EQUIPMENT	6,873.00
AUTO-MAX SALES & SERVICE	6,868.99
[REDACTED]	6,769.35
CONTECH ENGINEERED SOLUTIONS LLC	6,694.99
JOSH'S PLACE	6,671.58
PIERZ TOWNSHIP	6,612.00
WEX BANK	6,579.18

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
	6,577.86
MN BENEFIT ASSOCIATION	6,577.34
NEO GOV	6,500.00
ROAD RECLAIMERS INC	6,500.00
CONTEGRITY GROUP, INC	6,500.00
MATTHEW BENDER & CO INC	6,445.53
WORKMED MIDWEST, PA	6,431.50
	6,409.46
MORRISON COUNTY SOCIAL SERVICE	6,346.16
FASTENAL COMPANY	6,324.74
BACKOWSKI /COLLIN	6,308.62
WAL-MART COMMUNITY	6,260.41
BJERGA FEED STORES INC	6,242.99
MORRISON COUNTY UNITED WAY	6,218.00
NCPERS MINNESOTA-999999	6,064.00
CAMP SHAMINEAU	6,055.00
DARLING TOWNSHIP	6,005.00
BARRIER GROUP	6,000.00
	5,988.08
FROGGY'S SIGNS & GRAPHICS	5,969.00
FLEET REFINISHING SYSTEMS	5,935.00
PUBLIC EMPLOYMENT HR CONSULTING	5,919.00
	5,913.93
	5,870.27
	5,850.78
PITNEY BOWES GLOBAL FINANCIAL SERVICES	5,802.84
HENNEPIN CO MEDICAL CENTER	5,790.00
KIMMAN DIRT DIGGERS	5,762.50
BELTRAMI COUNTY COURTS	5,760.00
	5,725.94
	5,633.13
XEROX BUSINESS SERVICES LLC	5,614.93
	5,603.60
KASEYA US SALES LLC	5,582.85
AETNA	5,551.20
ZIMMERMAN /DEAN	5,528.00
KEEPRS INC	5,493.93
EN POINTE TECHNOLOGIES	5,465.26
	5,382.42
MN STATE AUDITOR	5,365.96
SHORT ELLIOTT HENDRICKSON INC	5,350.00
WEISZ /JULIA	5,309.34
HOMETOWN PLANNING	5,300.00
BERMEL'S STORE	5,294.00
AUTO VALUE LITTLE FALLS	5,291.65
MINNESOTA MONITORING INC	5,278.75
	5,271.94
T & M SHOOTING SPORTS INC	5,267.61
PRO TINT WINDOW FILMS	5,250.00
	5,235.11
	5,231.71

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
VERIZON WIRELESS	5,201.07
NORTHERN SAFETY TECHNOLOGY INC	5,200.70
GOVERNMENT FORMS & SUPPLIES	5,104.21
[REDACTED]	5,098.58
CENTRAL MCGOWAN INC	5,033.00
SELECT ACCOUNT	5,007.50
BOYS & GIRLS CLUB	5,000.00
CROSBY & SONS	5,000.00
STEVE'S BACKHOE INC	5,000.00
[REDACTED]	4,945.22
[REDACTED]	4,911.11
HILLMAN CITY	4,909.97
EVANS IMPLEMENT	4,904.08
MILLER /GAIL	4,896.04
CHARPENTIER & LANGE	4,883.28
ST CLOUD CITY	4,855.88
MN COUNTIES COMPUTER COOP	4,828.00
MN ELEVATOR INC	4,815.00
NURSE-FAMILY PARTNERSHIP	4,815.00
EAGLE CONSTRUCTION, INC	4,815.00
[REDACTED]	4,801.80
TRI - CITY PAVING INC	4,784.00
JOBSHQ	4,769.07
[REDACTED]	4,753.28
[REDACTED]	4,735.91
[REDACTED]	4,718.77
[REDACTED]	4,708.18
MN NATIVE LANDSCAPES	4,700.00
EPIPHANY COMMUNITY SERVICES	4,630.53
[REDACTED]	4,605.93
PEOPLES EXPRESS	4,604.56
[REDACTED]	4,602.98
BOYER FORD - ROGERS	4,602.89
[REDACTED]	4,596.90
[REDACTED]	4,581.42
[REDACTED]	4,580.28
CENTRAL MN DOOR SERVICE	4,569.00
[REDACTED]	4,541.34
SULLIVAN LAKE IMP DISTRICT	4,500.00
WEST BUCKMAN ELECTRIC	4,496.47
MN ASSN OF COUNTY OFFICERS	4,480.00
AP TECHNOLOGY	4,465.00
FIDELITY SECURITY LIFE	4,464.04
WALKER DAC	4,421.04
LITTLE FALLS MACHINE INC	4,391.17
SCHOOL DISTRICT - 484	4,351.07
LOCATORS & SUPPLIES INC	4,346.85
MN DEPARTMENT OF REVENUE	4,322.00
MN COUNTY ATTORNEY'S ASSN	4,311.00
BOLTON & MENK INC	4,300.00
E & J PRESS	4,277.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
OTTER TAIL CO HUMAN SERVICES	4,276.00
GOVERNMENT MANAGEMENT GROUP	4,275.00
[REDACTED]	4,262.04
GRANITE CITY JOBBING CO INC	4,173.71
[REDACTED]	4,166.03
[REDACTED]	4,140.00
[REDACTED]	4,130.39
AUTOMOTIVE PARTS HEADQUARTERS	4,128.60
SYNTAX, INC	4,070.00
ANU FAMILY SERVICES INC	4,049.26
[REDACTED]	4,028.44
Prairie Community Services	4,017.40
MILLE LACS COUNTY COURTS	4,000.00
INFOSEC INSTITUTE	3,998.00
MN MUTUAL LIFE INSURANCE CO	3,985.50
ELMDALE TOWNSHIP	3,982.00
[REDACTED]	3,963.00
CW TECHNOLOGY	3,957.81
MCKESSON MEDICAL SURGICAL	3,922.76
[REDACTED]	3,920.38
RANDALL CITY	3,911.57
[REDACTED]	3,883.00
SUNBURST CHEMICALS INC	3,877.99
RMB ENVIRONMENTAL LABORATORIES INC	3,850.00
ROISING TOWNSHIP	3,834.53
JOHNSON /DUANE L	3,833.33
RAGINIAK /CHEZ	3,830.00
HILMERSON COLLISION CENTER INC	3,796.38
EMERGENT SYSTEMS EXCHANGE	3,790.00
[REDACTED]	3,784.58
RED'S AUTO & BAIT	3,783.43
SIEMENS INDUSTRY INC	3,772.50
JELINSKI /JEFFREY J	3,753.14
BOWMAN /JEFF	3,753.04
LUBERTS AUTO PARTS & MACHINE	3,744.00
[REDACTED]	3,744.00
[REDACTED]	3,731.42
[REDACTED]	3,718.00
HOHEISEL /ALAN	3,718.00
CENTRAL MN COMMUNITY CORRECTIONS	3,698.67
[REDACTED]	3,661.32
[REDACTED]	3,653.45
MOTLEY TOWNSHIP	3,640.94
[REDACTED]	3,619.75
MAURER /KEVIN	3,619.04
BOB BARKER COMPANY, INC	3,610.11
[REDACTED]	3,600.00
Dhs - Cbhh 491	3,588.00
[REDACTED]	3,581.27
INFO-TECH RESEARCH GROUP INC	3,575.00
PIERZ CITY	3,563.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
FIALA, PE /ERNEST G.	3,560.00
REPUBLIC SERVICES	3,552.12
[REDACTED]	3,546.20
[REDACTED]	3,527.19
KIDS KORNER-KIDS HIDE OUT	3,523.42
JOHNSON CONTROLS INC	3,504.61
[REDACTED]	3,493.70
FISH TRAP LAKE IMP DISTRICT	3,493.61
PINE MANORS, INC	3,478.80
SHARROW LIFTING PRODUCTS	3,470.41
DELL MARKETING LP	3,458.55
[REDACTED]	3,450.00
RUPP ANDERSON SQUIRES & WALDSPURGE	3,442.90
BRIGGS & MORGAN	3,442.50
MN UNEMPLOYMENT COMP FUND	3,432.51
[REDACTED]	3,416.66
[REDACTED]	3,379.84
MORRISON COUNTY AG ASSOCIATION	3,375.12
MAPPING SOLUTIONS	3,368.00
KIRCHNER /KATY	3,346.48
BURNS & MCDONNELL	3,327.50
NORNBERG LLC /KARLA	3,316.88
MN TRANSPORTATION ALLIANCE INC	3,305.00
[REDACTED]	3,296.52
LITTLE FALLS GLASS, INC	3,275.32
MICK /MELANIE	3,269.39
WINSCHER /RANDY	3,261.18
[REDACTED]	3,250.00
LITTLE FALLS CITY	3,241.44
ESRI	3,240.73
CENTRAL MN ELECTRIC INC	3,240.29
CONSOLIDATED COMMUNICATIONS	3,237.90
BRINKS /JULIE	3,228.98
[REDACTED]	3,223.49
MORRISON COUNTY REVENUE	3,215.00
[REDACTED]	3,212.28
LINA	3,182.00
[REDACTED]	3,161.50
ROYALTON CITY	3,147.00
BOYER FORD TRUCKS INC	3,144.25
[REDACTED]	3,141.44
SPECTRUM MARKETING SERVICES	3,132.46
TRAUT WELLS, INC /MARK	3,122.88
FROGGY'S SIGNS & GRAPHICS	3,120.00
LOCAL 2564 TREASURER	3,090.00
NOLAN THOMPSON & LEIGHTON PLC	3,075.00
[REDACTED]	3,074.72
LASTRUP IMPLEMENT	3,072.49
[REDACTED]	3,070.86
PRAIRIE LAND MANAGEMENT INC	3,051.60
STEARNS ELECTRIC ASSN	3,036.43

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
JIM'S SNOWMOBILE & MARINE INC	3,006.94
H & R CONSTRUCTION	3,000.00
TRI MIN SYSTEMS INC	3,000.00
[REDACTED]	2,996.23
[REDACTED]	2,978.40
VANGUARD UTILITY PARTNERS	2,965.80
PIERZ CITY	2,964.02
[REDACTED]	2,948.00
[REDACTED]	2,908.07
MN NATIVE LANDSCAPES	2,900.00
SUN SOURCE	2,896.21
WORKMED MIDWEST, PA	2,874.00
[REDACTED]	2,866.54
COMMUNITY PARTNERSHIP	2,850.00
MN COUNTIES INTERGOVTAL TRST	2,847.00
[REDACTED]	2,832.20
CUSTOM PRINTING OF LF, INC	2,819.50
AMERIPRIDE SERVICES INC	2,818.46
JMJ TRANSMISSION INC	2,812.74
TWIN CITY SWEEPING	2,800.00
FIDELITY SECURITY LIFE	2,776.32
[REDACTED]	2,775.95
[REDACTED]	2,766.04
SPECTRUM MARKETING SERVICES	2,755.71
LABORATORY CORP OF AMERICA	2,752.00
WILSON /MICHAEL	2,744.10
FORCE AMERICA	2,736.08
[REDACTED]	2,733.43
[REDACTED]	2,723.18
MOTOROLA	2,713.00
HOLDEN ELECTRIC INC	2,708.82
DEPUTY REGISTRAR 13	2,706.87
SYTEK COMMUNICATIONS	2,700.00
RONALD MCDONALD HOUSE	2,700.00
ZARNS OIL COMPANY	2,689.20
[REDACTED]	2,688.00
TRI COMM SECURITY	2,673.30
DAKOTA MAILING & SHIPPING EQUIP INC	2,668.75
FREIGHTLINER OF ST CLOUD	2,657.12
CONSTRUCTION SERV DIVERSIFIED INC	2,637.50
MORRISON CO CHILD PROTECT TEAM	2,633.75
[REDACTED]	2,629.40
RT VISION INC	2,620.00
[REDACTED]	2,618.90
CENTRAL MCGOWAN INC	2,618.01
METRO SALES INC	2,616.94
LITTLE FALLS HARDWARE HANK	2,608.77
[REDACTED]	2,598.01
HEMOCUE AMERICA-RADIOMETER AMERICA	2,585.00
MOUNT MORRIS TOWNSHIP	2,577.74
NOLAN /LISA	2,568.27

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
CONSOLIDATED TELEPHONE CO	2,568.10
PAKOR, INC	2,565.12
LEHRKE /MIKE	2,565.12
LOFFLER COMPANIES INC	2,547.11
[REDACTED]	2,544.84
Central Mn Council On Aging	2,534.00
DIAMOND VOGEL PAINTS	2,520.00
KAHL /SARAH	2,518.02
[REDACTED]	2,507.75
SUPERFANU INC	2,500.00
FESTLER LAND SURVEYING	2,500.00
[REDACTED]	2,497.88
[REDACTED]	2,488.94
[REDACTED]	2,488.60
[REDACTED]	2,473.47
[REDACTED]	2,461.20
WORKMED MIDWEST, PA	2,448.00
MN DEPARTMENT OF REVENUE	2,424.50
MN CHILD SUPPORT PAYMENT CTR	2,416.10
[REDACTED]	2,374.40
SPECTRUM MARKETING SERVICES	2,351.40
KEYSTONE INTERPRETING SOLUTIONS INC	2,343.87
SCOTT /JILL	2,309.40
LASH'S AUTO REPAIR	2,304.94
[REDACTED]	2,301.35
CARR'S TREE SERVICE	2,300.00
CRAWFORD SUPPLY COMPANY	2,299.42
PULASKI TOWNSHIP	2,292.00
ROY C, INC	2,290.00
CARVER COUNTY CLIENT SERVICES	2,284.00
CULDRUM TOWNSHIP	2,278.00
BROTHERS FIRE & SECURITY	2,275.00
FORTMANN'S LOCK & KEY /CRAIG	2,267.61
GRANITE PEST CONTROL	2,265.12
MEDICA	2,265.00
MOTLEY CITY	2,264.00
LITTLE FALLS FLEET SUPPLY	2,261.10
WASHBURN-MCREAVY FUNERAL CHAPELS IN	2,250.00
ALL THINGS ASPHALT	2,250.00
JMR2 INVESTMENTS INC	2,243.33
MRCI	2,242.61
LITTLE FALLS TAEKWONDO LLC	2,240.00
[REDACTED]	2,215.72
WEX BANK	2,212.70
BRAINERD DAILY DISPATCH	2,198.68
MN STATE TREASURER	2,197.53
RANDALL CITY	2,178.00
1ST AVE AUTO REPAIR, INC	2,171.76
INTERSTATE BATTERY SYSTEM-TWIN PORTS	2,166.10
NATURE CONSERVANCY	2,162.00
[REDACTED]	2,161.66

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
VERIZON WIRELESS	2,159.54
US BANK HOME MORTGAGE	2,158.00
MATTSON, MACDONALD, YOUNG, INC	2,144.00
MIDWAY IRON & METAL INC	2,138.07
[REDACTED]	2,124.00
LITTLE FALLS COMM SERVICES	2,110.78
PETERSEN'S MODERN BLACKSMITH	2,108.80
[REDACTED]	2,106.40
FEDERATED CO-OPS INC	2,102.16
MN RURAL COUNTIES CAUCUS	2,100.00
SYNTAX, INC	2,100.00
MAINTENANCE ENGINEERING LTD	2,087.52
MORRISON COUNTY UNITED WAY	2,084.00
PATH	2,078.00
PUBLIC EMPLOYMENT HR CONSULTING	2,077.00
DOMINO'S PIZZA	2,076.43
CHARTER COMMUNICATIONS	2,072.56
GRUBER /DEB	2,071.39
DATAWORKS PLUS LLC	2,059.86
HOLIDAY INN - ST PAUL	2,047.54
SAEHR BACKHOE & GRAVEL INC	2,040.00
MCNAMARA /GREGORY	2,025.00
MORRISON COUNTY SOCIAL SERVICE	2,020.00
[REDACTED]	2,019.20
VOLD /BRAD	2,014.35
CROTEAU PLUMBING	2,006.55
[REDACTED]	2,004.39
MORRISON COUNTY CHAPLAINCY	2,000.00
LANNERS /ROGER	2,000.00
MN DEPARTMENT OF HEALTH	2,000.00
MORRISON COUNTY SOCIAL SERVICE	2,000.00
MARSHIK /KATHY L	1,992.20
FLEET PRIDE	1,983.13
WAGNER /ERICA	1,975.10
[REDACTED]	1,967.57
TRETTEL /MICHAEL L	1,960.20
MARCO	1,960.00
[REDACTED]	1,959.56
[REDACTED]	1,951.90
HOLZHEIMER /MEGAN	1,951.76
ST CLOUD TECHNICAL COLLEGE	1,950.00
GOLD /STACY	1,950.00
SWISHER /REBEKAH	1,950.00
[REDACTED]	1,944.00
[REDACTED]	1,944.00
HOHEISEL'S SEPTIC SERVICE	1,940.00
CROW WING POWER & LIGHT	1,938.00
CITRIX SYSTEMS INC	1,935.59
RUBY /NANCY	1,935.29
MESSERLI & KRAMER PA	1,934.11
[REDACTED]	1,924.40

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
PESTA /PENNY	1,908.93
[REDACTED]	1,903.29
MN UNEMPLOYMENT COMP FUND	1,902.69
MN BENEFIT ASSOCIATION	1,901.51
CROOKNECK LAKE IMP DISTRICT	1,900.53
CARR'S TREE SERVICE	1,900.00
INTOXIMETERS INC	1,891.25
[REDACTED]	1,890.00
RINKE NOONAN	1,879.05
CHRISTEN /SASHA	1,877.71
[REDACTED]	1,873.84
CENTURYLINK	1,865.48
BARNA, GUZY & STEFFEN LTD	1,859.00
BACKOWSKI /STEVE	1,856.48
GRANITE ELECTRONIC INC	1,855.79
MDI INC	1,850.00
[REDACTED]	1,844.66
[REDACTED]	1,843.68
[REDACTED]	1,836.00
GRANITE CITY ARMORED CAR INC	1,834.56
DS SOLUTIONS INC	1,812.00
BROTHERS FIRE & SECURITY	1,811.00
HOVLAND /KARENA	1,803.19
UPSALA CITY	1,803.00
ANOKA COUNTY COURTS	1,800.00
ADVANCED WEIGHING SYSTEMS INC	1,795.00
FORT DEARBORN LIFE INSURANCE CO	1,780.80
ZARNOTH BRUSH WORK INC	1,776.00
FRANK /KENNETH	1,770.00
GESSELL /LYNETTE	1,766.56
HAYNES WINDOW CLEANING	1,750.00
SMART DEPLOY	1,750.00
LOVE & LOGIC INSTITUTE	1,743.00
[REDACTED]	1,741.80
ST CLOUD TIMES	1,741.23
REPUBLIC SERVICES	1,738.88
CITI LITES, INC	1,738.00
[REDACTED]	1,736.04
CIRCUITWORKS POWER PROTECTION LLC	1,735.30
DYNA SYSTEMS	1,730.42
[REDACTED]	1,724.58
SWANVILLE CITY	1,723.00
AMERICAN DOOR WORKS	1,722.40
WETZEL JR /MIC	1,710.34
HANFLER /SCOTT	1,703.34
SCHOOL DISTRICT - 181	1,699.78
[REDACTED]	1,697.84
INFORMATION SYSTEMS CORPORATION	1,696.62
NCPERS MINNESOTA-999999	1,680.00
[REDACTED]	1,678.40
BELLEVUE TOWNSHIP	1,678.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
JENSEN /ERIC & JULIE	1,670.00
3D SPECIALTIES INC	1,665.93
[REDACTED]	1,664.00
AVENET LLC	1,650.00
BUCKMAN CITY	1,645.00
[REDACTED]	1,644.51
THEISEN /KRISTA	1,638.27
SAVANCE	1,637.50
LITTLE FALLS AREA CHAMBER OF COMMERCIAL	1,635.00
[REDACTED]	1,629.69
[REDACTED]	1,628.40
[REDACTED]	1,620.00
ALEX-BRANDON CHILD SAFETY CTR INC	1,615.00
[REDACTED]	1,613.10
LOCAL 2564 TREASURER	1,610.00
PRO-BUILD	1,604.41
NET BRAIN TECHNOLOGIES INC	1,600.00
FLENSBURG CITY	1,600.00
[REDACTED]	1,597.50
PEARSON EDUCATION INC	1,594.65
CZECH /LORI ANN	1,590.00
[REDACTED]	1,589.24
CUMMINGS /MEGAN	1,588.41
FRANCISCAN SISTERS OF LF	1,588.00
[REDACTED]	1,573.00
SOBIESKI CITY	1,570.00
CDW GOVERNMENT	1,565.06
[REDACTED]	1,556.94
MN STATE TREASURER	1,550.55
CROW WING COUNTY COURTS	1,550.00
BUREAU OF CRIMINAL APPREHENSION	1,540.00
[REDACTED]	1,529.86
VERNON COMPANY /THE	1,517.00
MORRISON COUNTY UNITED WAY	1,508.00
LEXIS NEXIS RISK SOLUTIONS	1,508.00
NORTHWOODS DIRT WORKS LLC	1,500.00
SCANDIA VALLEY FIRE & RESUCE	1,500.00
CARR'S TREE SERVICE	1,500.00
HARDING CITY	1,500.00
YAGER'S FIRE PROTECTION	1,494.50
[REDACTED]	1,491.42
ELMDALE CITY	1,491.00
SELECT ACCOUNT	1,490.50
[REDACTED]	1,490.35
WILLIAMS DINGMANN FUNERAL HOME	1,490.00
INNOVATIVE OFFICE SOLUTIONS LLC	1,487.96
[REDACTED]	1,486.38
M & R SIGN CO INC	1,482.36
WEST CENTRAL JAIL ADM ASSN	1,480.00
LASTRUP CITY	1,479.00
[REDACTED]	1,475.26

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
MN FINANCIAL WKR-CASE AIDE ASSN	1,470.00
R J MECHANICAL INC	1,464.50
DEADRICK /CHARLOTTE	1,460.12
MID-AMERICAN RESEARCH CHEMICAL	1,457.69
CORELOGIC	1,454.00
GENOLA CITY	1,450.00
MIDWEST MACHINERY COMPANY	1,447.78
COBORN'S INC	1,445.00
[REDACTED]	1,438.16
[REDACTED]	1,435.80
SHRED-IT USA LLC	1,429.33
[REDACTED]	1,426.18
[REDACTED]	1,413.96
[REDACTED]	1,403.83
AHLQUIST POLYGRAPH SERVICES LLC	1,400.00
[REDACTED]	1,387.59
SCHOOL DISTRICT - 482	1,376.69
SPEE DEE DELIVERY SERV INC	1,375.19
[REDACTED]	1,367.94
[REDACTED]	1,365.80
[REDACTED]	1,365.00
[REDACTED]	1,363.70
[REDACTED]	1,363.70
[REDACTED]	1,363.70
BENSON LAW OFFICE LLC	1,360.00
LITTLE FALLS HARDWARE HANK	1,355.97
INDEPENDENT LIFESTYLES INC	1,348.19
ST CLOUD NEUROBEHAVIORAL ASSOCIATES	1,347.50
[REDACTED]	1,336.30
FALLS BALLROOM INC	1,333.37
[REDACTED]	1,329.46
NATIONAL ASSN OF COUNTIES	1,328.00
[REDACTED]	1,327.18
[REDACTED]	1,326.48
AMERIGAS	1,325.16
DEX MEDIA EAST LLC	1,325.00
GOLD CROSS AMBULANCE SERVICE	1,324.98
FRONTIER PRECISION INC	1,323.45
[REDACTED]	1,304.91
SOCIAL SECURITY ADMINISTRATION	1,298.00
HOME FURNACE COMPANY INC	1,297.29
[REDACTED]	1,296.00
R & H DRYWALL, INC	1,296.00
[REDACTED]	1,295.52
[REDACTED]	1,294.02
EMPLOYMENT ENTERPRISES INC	1,290.25
MN SUPREME COURT	1,290.00
ERICKSON /GLEN	1,286.41
[REDACTED]	1,286.14
FASTENAL COMPANY	1,282.93
MILLER-FELKER /ASHLEY	1,281.45

MORRISON COUNTY
2016 VENDOR PAYMENT LISTING

VENDOR NAME	AMOUNT
[REDACTED]	1,269.60
[REDACTED]	1,267.89
[REDACTED]	1,264.43
[REDACTED]	1,263.34
[REDACTED]	1,262.40
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
MEDICARE PREM COLLECTION CENTER	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
[REDACTED]	1,258.80
JORGENSEN /JASON	1,253.90
HENNEPIN COUNTY COURTS	1,248.00
HEYING /JOE	1,244.69
[REDACTED]	1,241.61
[REDACTED]	1,235.00
[REDACTED]	1,232.28
REIMER /MARK	1,230.00
STELLMACH /KIRBY	1,230.00
WISE /JACQUELINE	1,227.46
LOWE /DEBORA L	1,225.60
NORTHERN STAR THERAPY LTD	1,219.00
BARTA /RACHEL	1,204.86
ST CLOUD HOSPITAL	1,200.00
[REDACTED]	1,200.00
ST FRANCIS MUSIC CENTER	1,198.43
MINNCOR INDUSTRIES	1,196.00
1ST CLASS AUTO GLASS	1,189.79
[REDACTED]	1,188.00
KUSTOM SIGNALS INC	1,187.46
PIETZ /ROBERT	1,180.00
JESSEN CONCRETE PUMPING LLC	1,176.75
[REDACTED]	1,175.00
[REDACTED]	1,171.65
GUIETH /JEFF	1,165.32
EAST CENTRAL ENERGY	1,164.42
[REDACTED]	1,161.19
HOLDEN ELECTRIC INC	1,160.45

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
RAY'S BODY SHOP INC	1,156.00
[REDACTED]	1,153.90
[REDACTED]	1,153.90
[REDACTED]	1,153.90
[REDACTED]	1,152.00
PETERSEN BODY SHOP	1,151.97
ECM PUBLISHERS INC	1,151.05
AUTO-MAX SALES & SERVICE	1,143.89
MN FAMILY SUPPORT (MFSRC)	1,140.00
RIPLEY TOWNSHIP	1,140.00
BRENNY FUNERAL HOME-STAPLES	1,135.00
WATERSTOP CORP	1,130.00
[REDACTED]	1,124.71
DIAMOND IND CLEANING EQUIPMENT	1,123.12
REPUBLIC SERVICES	1,121.90
CENTRAL MN ELECTRIC INC	1,119.64
SEWARD /TODD & COLLEEN	1,113.00
RICH PRAIRIE SEWER & WATER DISTRICT	1,108.90
[REDACTED]	1,103.04
CORE PROFESSIONAL SERVICES, PA	1,100.00
[REDACTED]	1,100.00
STROIA BALLET STUDIO	1,090.00
GOODIN COMPANY	1,084.67
[REDACTED]	1,083.43
HOME FURNACE COMPANY INC	1,082.46
[REDACTED]	1,067.88
WADENA COUNTY PUBLIC HEALTH	1,065.17
POSER /MELISSA	1,062.50
[REDACTED]	1,058.00
LANO EQUIPMENT INC	1,056.32
STAPLES ADVANTAGE	1,051.61
[REDACTED]	1,051.52
SHELSTAD /JULIE	1,051.38
ROCHELEAU /DAN	1,050.00
[REDACTED]	1,050.00
FERGUSON /MICHELLE	1,050.00
SCHAEFER /MARY JO	1,050.00
[REDACTED]	1,049.00
[REDACTED]	1,049.00
LARSON /BETH	1,048.38
MN SOCIAL SERVICE ASSN	1,045.00
KLIBER /MICHAEL	1,042.00
STOP STICK LTD	1,040.00
WALDOCH /VANCE & RENEE	1,040.00
BROWN /JASON & MELANIE	1,035.00
RAY ALLEN MANUFACTURING LLC	1,028.99
HEROLD /AMY	1,020.48
BUDGET LIGHTING INC	1,015.63
YODER /HOPE	1,014.12
IT OUTLET INC	1,011.30
[REDACTED]	1,008.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
BROUNS /BETH	1,003.22
MORRILL TOWNSHIP	1,003.00
DROWN ASSOCIATES INC /DAVID	1,000.00
SAEHR BACKHOE & GRAVEL INC	1,000.00
SCHERPING /DAVID	1,000.00
ST LOUIS COUNTY COURTS	1,000.00
BRUTSCHER /DAVID	1,000.00
ENCHANTED DAIRY LLP	1,000.00
GOLDEN OAK DAIRY	1,000.00
KASELLA /KEVIN	1,000.00
SCHERPING /BRIAN	1,000.00
VANHEEL /DAVE	1,000.00
[REDACTED]	1,000.00
MID-STATE EDUCATION DISTRICT	1,000.00
SCHOOL DISTRICT - 484	1,000.00
SCHOOL DISTRICT - 485	1,000.00
SCHOOL DISTRICT - 486	1,000.00
SCHOOL DISTRICT - 487	1,000.00
TCC	1,000.00
CLEAR LAKE CITY	1,000.00
GENERAL SECURITY SERVICES CORP	996.70
[REDACTED]	989.40
MORTENSON /TANYA	986.51
BMO (P CARD)	985.53
LONG DRIVE-IN THEATER	984.00
KEY ROW OF LITTLE FALLS	983.16
[REDACTED]	975.00
MN POWER & LIGHT	966.91
IDENTISYS	960.86
[REDACTED]	960.40
POPP /JEAN	960.14
[REDACTED]	960.00
HOHEISEL /JILL	950.00
YOU ARE THERE SPORTS	950.00
BOYS & GIRLS CLUB	945.00
[REDACTED]	944.10
[REDACTED]	944.10
PUBLIC EMPLOYMENT HR CONSULTING	944.00
LACAL EQUIPMENT INC	936.78
R J MECHANICAL INC	936.46
[REDACTED]	933.13
EMPLOYEE RELATIONS	931.75
PIERZ COMMUNITY EDUCATION	930.10
PRODOCON INC	928.71
GROW /ROXANNE	928.62
CNA GROUP LONG TERM CARE	928.02
METROPOLITAN CNCL ENV SERVICES	925.00
NORNBERG STEEL & TRAILER INC	921.76
TRITECH FORENSICS	921.65
1ST AVE AUTO REPAIR, INC	921.08
CAMP OLSON YMCA	913.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
[REDACTED]	913.00
[REDACTED]	912.00
MACIEJ /DANIEL & JANELLE	908.00
PIERZ DC - NY TRIP	900.00
St Cloud Metro Transit Commiss	900.00
POSTMASTER	898.90
[REDACTED]	898.26
Beltrami County Treasurer	896.00
[REDACTED]	896.00
W W THOMPSON	895.00
GUILD MORTGAGE COMPANY	895.00
[REDACTED]	893.52
LOFSTROM LAW FIRM LLC	892.68
HAUER BROS ELECTRIC INC	888.41
KINGSWAY CONSTRUCTION INC	887.80
[REDACTED]	881.90
[REDACTED]	881.70
TRI-DIM FILTER CORPORATION	880.49
DMS MACHINE INC	880.10
NATIONAL MEDICAL SERVICES	873.00
JOBSHQ	872.83
[REDACTED]	870.03
LAKIN TOWNSHIP	868.00
DEPUTY REGISTRAR 13	867.00
YMCA - ALEXANDRIA	858.00
ELLIS JOSEPH	856.80
BENSON RADIATOR	856.50
[REDACTED]	852.04
BROOKES PUBLISHING /PAUL H	849.90
MEETINGS NORTHWEST LLC	848.00
BILL'S STANDARD SERVICE	847.29
SCR - CENTRAL	845.23
WELLS FARGO BUSINESS CREDIT	843.00
[REDACTED]	840.55
SCOTT COUNTY COURTS	840.00
DEMBOUSKI /GRACE	840.00
[REDACTED]	839.20
[REDACTED]	837.14
GROSS /NICOLE	831.25
[REDACTED]	829.00
JENSEN /ROBERT & SHIRLEY	829.00
MARKETWARE TECHNOLOGIES INC	828.28
COMMISSIONER OF FINANCE-TREASURY DIV	828.00
HELLO WORLD LLC	825.00
GILSON COMPANY INC	822.00
REVERENCE FOR LIFE & CONCERN FOR PEOP	820.50
GRANITE CITY TOOL COMPANY	820.25
SWEENEY /THERESA	807.76
REPUBLIC SERVICES	804.03
[REDACTED]	802.44
PRIMROSE OIL COMPANY INC	798.68

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
BORST /COURTNEY	797.25
MID MN DRUG TESTING	795.00
MORRISON COUNTY RECORDER	793.00
HINES /ROBERT	785.00
EMPLOYEE RELATIONS	781.10
[REDACTED]	781.00
[REDACTED]	780.30
RTX SOLUTIONS LLC	780.00
DISHER /MICHAEL	778.02
DIEBOLD INC	777.89
[REDACTED]	773.50
DHS - MAPS	772.00
INGRAM /VICTORIA	770.98
LITTLE FALLS RADIO INC	768.00
[REDACTED]	766.63
[REDACTED]	766.09
AG STAR FINANCIAL SERVICES	762.00
KERN /NICOLE E	761.40
[REDACTED]	759.09
MUELLER /ADAM & KATELYN	758.00
KASPER /ROBER & CAROL	752.00
BISEK /THERESA	750.00
HANNAH /TRACY L	750.00
HOCHSPRUNG /JULIE	750.00
JOHNSON /COLLEEN MARIE	750.00
PETERSON /COLLEEN	750.00
REE /ROXANN	750.00
SETERUS	747.00
JOHNSON PLMB & HEATING /CARL E	743.93
VENTURE BANK	743.05
HOLDEN ELECTRIC INC	742.95
ERDRICH /SHELBY	740.74
[REDACTED]	740.32
[REDACTED]	739.12
FESTLER LAND SURVEYING	738.75
JANSKI /JEREMY OR JESSICA	736.07
BSN SPORTS	735.47
[REDACTED]	734.30
[REDACTED]	732.89
KREISERS LLC	730.32
[REDACTED]	730.25
TACTICAL SOLUTIONS	730.00
SCHLICHTING /KRIS	724.46
ST FRANCIS CONVENT-REC CENTER	720.00
[REDACTED]	720.00
HY-TECH CONSTRUCTION	716.00
FALLS AUTO GLASS	715.00
MCNEIL /MARY PAT	714.00
[REDACTED]	709.26
[REDACTED]	708.90
DHS	708.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
LINK /SHANNON	706.05
GOTVALD IMPLEMENT	705.00
KNETTEL /KATIE	704.02
BREMER BANK	702.00
[REDACTED]	701.73
MN PUBLIC EMP LABOR REL ASSN	700.00
REGENTS OF UNIV OF COLORADO	700.00
STERLING SOLUTIONS INC	700.00
WITTMER /DEBBIE	700.00
WATERSTOP CORP	699.25
ECM PUBLISHERS INC	695.50
USIMPRINTS LLC	695.12
[REDACTED]	689.76
BEIERMAN /DALE	688.44
LARSON ABSTRACT COMPANY INC	686.69
ZARNS OIL COMPANY	685.81
HEWLETT-PACKARD INC	684.23
CUSTOM PRINTING OF LF, INC	683.72
TRI-COUNTY ACTION PRGM INC	682.00
[REDACTED]	679.99
SALSBURY INDUSTRIES	679.00
CONSOLIDATED TELEPHONE CO	678.72
[REDACTED]	677.67
ALWAYS AVAILABLE TOWING & SALES INC	676.88
ST GABRIELS OCCUPATIONAL HLTH	675.00
NATIONAL BUSINESS FURNITURE LLC	672.00
[REDACTED]	672.00
TRI COMM SECURITY	670.80
JOHNSON /JERRY & ANTIONETTE	670.00
TRUTWIN'S SERVICE & REPAIR	665.67
MN STATE BOARD OF ASSESSORS	665.00
STEPP MANUFACTURING CO INC	664.18
[REDACTED]	661.22
MCDONALD /MARLYS	660.00
WOITALLA /LARRY	660.00
SHRED-IT USA LLC	659.85
BREEZY POINT RESORT	657.91
MILLS MOTOR INC	654.98
[REDACTED]	653.58
[REDACTED]	651.17
APPLIANCE REPAIR CENTER INC	650.00
WAWRZYNIAK /MARC H	650.00
BELLE PRAIRIE TOWNSHIP	647.00
[REDACTED]	646.80
DEZURIK /BRIAN	646.54
IMPACT PUBLICATIONS INC	645.00
DICKMANN /NICOLE	637.50
KAPSNER /KURT	635.94
[REDACTED]	634.40
SPECTRUM MARKETING SERVICES	632.61
PROFESSIONAL PORTABLE X-RAY INC	630.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
[REDACTED]	630.00
[REDACTED]	629.40
[REDACTED]	629.40
[REDACTED]	629.40
[REDACTED]	629.40
[REDACTED]	629.40
BMO (P CARD)	628.48
DYNAMITE REFLECTIONS ENTERTAINMENT LI	625.00
KOENIG /JENNIFER	622.11
REDWOOD TOXICOLOGY LAB INC	621.90
ROERICK /AMANDA	621.58
PIERZ FOODS	620.85
DHS - MAPS	620.78
ZIX CORP	618.00
ZIX CORP	618.00
BACHAN /CYNDI	613.57
STOWELL /JAMIE	612.39
MN WEIGHTS AND MEASURES	611.00
VANHEEL /STEVEN & MELISSA	602.02
BOMAN /ANDREW	600.00
BOSER /CHERI	600.00
JINDRA /AMY	600.00
KIMMAN /BILLIE JO	600.00
MN STATE PATROL	600.00
[REDACTED]	597.44
HD SUPPLY WATERWORKS LTD	595.34
SELECT ACCOUNT	594.00
WAL-MART COMMUNITY	593.46
STAPLES SPORTS - LINCOLN	592.72
J & D'S SERVICE	592.55
CASS COUNTY PUBLIC HEALTH	591.00
WAL-MART COMMUNITY	590.16
CNA GROUP LONG TERM CARE	590.16
RETROFIT COMPANIES, INC /THE	590.12
PENNYMAC	590.00
BECKER COUNTY COURTS	585.00
SENTA /EMILY	583.90
OFFICE OF MN.IT SERVICES	583.49
ASSOCIATION OF MN COUNTIES	580.00
MID MN DRUG TESTING	577.00
GREATER MN SHELTER CARE	576.78
DESIGN ELECTRONICS	576.76
RED'S AUTO & BAIT	576.07
NCPERS MINNESOTA-999999	576.00
MALMANGER /KATHERINE	573.75
SPEE DEE DELIVERY SERV INC	572.01
HOLMBERG /DAVID & JESSICA	570.00
BRENHAUG /SARA	569.84
LEMEIUR /ROBERT & LINDA	568.00
RUTZ /KIMBERLY ANN	568.00
SARTELL DRIVING SCHOOL	563.45

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
MN ASSN OF COUNTY ADMINISTRATORS	563.00
MN CLE	562.00
RUTTGER'S BAY LAKE LODGE	561.27
AXEL /SCOTT	558.10
GREEN PRAIRIE TOWNSHIP	558.00
BUSINESS MACHINE PLUS	557.71
BUJARSKI /DARYL	557.00
KUNKEL /SCOTT	554.58
IPROMOTEU	553.93
SWENSON /DEAN	550.00
4IMPRINT INC	550.00
[REDACTED]	549.22
STAPLES ADVANTAGE	549.00
TERWEY /JILL	547.02
[REDACTED]	546.49
MN PIPE LINE COMPANY	546.00
COOKS CORRECTIONAL	542.82
GRAINGER	537.90
[REDACTED]	536.76
PROJECT LIFESAVER INC	536.51
DRILL /JENIFER	531.22
[REDACTED]	530.40
HOHEISEL /DENNIS	525.00
HOME FURNACE COMPANY INC	525.00
[REDACTED]	524.50
[REDACTED]	524.50
TRI-STATE BOBCAT	522.72
[REDACTED]	521.54
NELSON REVOC LIVING TRUST /HILARIA	516.00
CHRISTY /SUSAN	513.60
INNOVATIVE OFFICE SOLUTIONS LLC	511.63
HANSEN /MONICA	511.00
[REDACTED]	510.98
WEST CENTRL COMM. ACTION - PLUS KIDS	510.00
[REDACTED]	509.89
[REDACTED]	509.01
[REDACTED]	504.56
NORTHSTAR	503.58
JENKS /JOHN	500.00
KLOS /DAVID	500.00
MALEFI	500.00
MILLE LACS COUNTY SHERIFF	500.00
POPE COUNTY COURTS	500.00
RAMSEY COUNTY COURTS	500.00
SAVANCE	500.00
TSCHIDA /PAUL	500.00
TURN IN POACHERS INC	500.00
TYKWINSKI /ANNA	500.00
BACKES /JANET	500.00
BECHTOLD /GENE	500.00
ETHEN /DENNIS	500.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
FISHER /RONALD	500.00
GADACZ /JEROME	500.00
GANZ /ROGER	500.00
GOTVALD /JEFF	500.00
HAMSON /KELLY	500.00
HAPPKE /SCOTT	500.00
KAPSNER /TED	500.00
KASELLA /PETER	500.00
KOVAL /JEROME	500.00
KROLL /DUANE	500.00
LANNERS /RYAN	500.00
LITTLE FALLS MOTORS RENTAL	500.00
LIVING HOPE ASSEMBLY OF GOD	500.00
RAUSCH /DILLON	500.00
SCHMIDTBAUER /STEVEN	500.00
STEFFENS /MONTY	500.00
STOKES /CRAIG	500.00
SURMA /ADAM	500.00
TRAPP /EUGENE	500.00
WALCHESKI /JENNIFER	500.00
WAYTASHEK /DANIEL	500.00
ZIMNEY ACRES	500.00
CHILDREN'S HOSPITAL-CLINIC	500.00
WINTER WONDERLAND FIGURE SKATING CLU	500.00
CENTRAL MN PAVING, INC	500.00
CHADER BUSINESS EQUIPMENT	499.00
PARINS /CHARLES L	498.69
CENTRAL HYDRAULICS INC	492.29
[REDACTED]	491.57
RAMADA MALL OF AMERICA	489.08
MN DEPARTMENT OF HEALTH	489.00
HEARTLAND GLASS CO, INC	487.65
PRACTICON	485.93
[REDACTED]	485.00
SEVEN COUNTY PROCESS SERVERS	485.00
[REDACTED]	482.48
CHEMSEARCH	482.04
PIEKARSKI /MELVIN & KAREN	482.00
RED'S AUTO ELECTRIC, INC	480.45
SUGAR LAKE LODGE	476.84
MN DEPUTY REGISTRAR'S ASSN	474.00
TERWEY /DEBRA S	471.03
RINKE NOONAN	470.00
VILLAGE FAMILY SERVICE CENTER	470.00
[REDACTED]	469.25
PEMBERTON SORLIE RUFER & KERSHNER	466.50
METRO LEGAL SERVICES INC	466.00
[REDACTED]	458.37
DMS MACHINE INC	456.54
FARIBAULT COUNTY COURTS	455.00
SCHOOL DISTRICT - 740	455.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
HOPKINS MEDICAL PRODUCTS	454.85
HILMERSON SPORTS CENTER	453.80
TRESCO /ANGEL	452.50
FEDERAL SIGNAL CORPORATION	450.20
JUDD PAINTING & DRYWALL LLC	450.00
SEARS HOMETOWN STORE	450.00
[REDACTED]	450.00
MIDDENDORF /BRIAN	449.46
LEHRKE /MIKE	446.00
STRACK /SHAYLA	445.92
ERICKSON /MELANIE	440.10
NACCHO	440.00
PROJECT LIFESAVER INC	438.81
LITTLE FALLS COMMUNITY SCHOOLS	438.55
ADAMIETZ /MICHELLE L	436.42
ETR ASSOCIATES	436.16
EAST SIDE OIL CO	436.00
[REDACTED]	432.80
R & H DRYWALL, INC	432.00
PIERZ RURAL AREA FIRE PROTECTION ASSN	431.25
TAUTGES /MICHELLE	430.14
[REDACTED]	427.72
FERGUSON WATERWORKS	426.36
WYATT /JAMES & CINDY	425.00
NADA USED CAR GUIDE	425.00
[REDACTED]	423.14
CROTEAU PLUMBING	421.10
INDEPENDENT EMERGENCY SERVICES LLC	420.96
KAY BERN PROPERTIES LLC	420.00
[REDACTED]	419.60
[REDACTED]	419.60
[REDACTED]	419.60
PIKE CREEK CONTRACTING, INC	418.00
ZEP SALES & SERVICE	417.75
HARTMANN'S INC	416.15
GOETSCH ASSOCIATES INC /WW	416.00
[REDACTED]	415.92
MN POLLUTION CONTROL AGENCY	415.00
BODE /PATRICIA	413.57
[REDACTED]	413.11
NORTHERN STAR THERAPY LTD	413.00
LAKWOOD HEALTH SYSTEMS	413.00
[REDACTED]	409.50
J P COOKE CO	406.50
MN ASSN OF CO P & Z ADMINISTRATORS	405.00
AMERICAN SOLUTIONS FOR BUSINESS	404.50
[REDACTED]	404.16
STRAHL /CARROLL & REBECCA	404.00
LYLE'S SHARPENING SERVICE	402.56
NIENABER /CINDY	400.98
BEDNAR TRUCKING INC	400.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
GERBI /ANN	400.00
JN TACTICAL	400.00
KEITH /MARILYN	400.00
MN POLLUTION CONTROL AGENCY	400.00
ST JOHN'S BASKETBALL CAMP	400.00
HASELKAMP /HERBERT	398.00
GRAND VIEW LODGE	396.60
PIERZ SERVICE	396.04
LECHELT /ANDREW	395.29
VANSCOIK /JOANN	393.20
SNAP ON INDUSTRIAL	390.66
[REDACTED]	388.05
[REDACTED]	384.80
HOLDEN ELECTRIC INC	384.74
[REDACTED]	382.98
MACKISSOCK /SCOTT	381.80
[REDACTED]	379.50
[REDACTED]	378.00
[REDACTED]	378.00
[REDACTED]	376.26
STAVISH /KRISTYNA	375.00
JUST FOR KIX	375.00
COMMISSIONER OF REVENUE	375.00
SCHOOL DISTRICT - 482	369.00
[REDACTED]	367.34
MESSERSCHMIDT/STEVEN	365.40
LITTLE FALLS YOUTH HOCKEY ASSN	365.00
ROBINSON /CHELSEY	364.96
[REDACTED]	364.46
HOLTBERG /EILEEN	363.42
OPATZ ELECTRIC	363.20
HUSCHLE /JEFF	363.00
BYRNE /JOE	362.34
MN SECRETARY OF STATE	360.00
PAYNE /JEREMY	360.00
EDENS GROUP TRAINING CENTER	360.00
[REDACTED]	358.00
[REDACTED]	357.74
NORTH STAR DRILLING, LLC	357.50
ZIMMERMAN /RACHEL	356.77
GROSS /JOEL	355.74
ACC MIDWEST TRANSPORTATION LLC	354.00
E & J PRESS	353.00
SCZUBLEWSKI /JAMES J	350.91
LEMIEUR /JAMES	350.00
MN COUNTIES HR MANGEMENT ASSN	350.00
WRIGHT COUNTY COURTS	350.00
JIM'S HEATING & AIR CONDITIONING	350.00
MN COUNTY ENGINEERS ASSN	350.00
SYNTAX, INC	350.00
DESIGN ELECTRONICS	349.83

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
GAFFKE'S AUTO REPAIR	346.93
ZIMMERMANN /GALE A	345.06
MN ASSN OF ASSESSMENT PERSONNEL	345.00
SAILER FAMILY CHIROPRACTIC	345.00
[REDACTED]	345.00
CRAWFORD /JEFFREY W	345.00
[REDACTED]	343.64
[REDACTED]	343.32
FALLS AUTO GLASS	342.43
SHIPMAN AUTO PARTS	340.78
DELUXE FOR BUSINESS	338.87
BATTERS /JULIE	337.39
WELLE /LOUISE	337.25
LUTHERAN SOCIAL SERVICE-ST PAUL COMO	337.24
[REDACTED]	336.00
INTERNATIONAL ASSN OF ASSESSING OFFICI	335.00
SHANTE /THE	334.47
NORTH BOUND AUTOMOTIVE	334.04
MN POWER & LIGHT	326.68
PRO-BUILD	325.89
HOLIDAY INN - DULUTH	325.68
KOSTREBA TUCKPOINTING & ROOFING	325.00
ANDERSEN /VIRGINIA	325.00
[REDACTED]	324.80
OMANN /DANA	324.66
[REDACTED]	324.06
[REDACTED]	323.76
SWENSON /MARY	323.44
[REDACTED]	323.20
[REDACTED]	322.80
IMAGE BUILDERS	320.52
EFFECTIVE LIVING CTR, INC	320.00
[REDACTED]	319.65
[REDACTED]	316.34
OLMSTED COUNTY COURTS	315.00
ZEBULON IMAGES	315.00
[REDACTED]	314.70
[REDACTED]	314.70
[REDACTED]	314.70
AMERICAN PAYMENT CENTERS	312.00
WHITE'S HOME CENTER	309.80
BOLTON /BRAD	309.71
NAPA CENTRAL MN	308.24
HARTMANN'S INC	306.30
AUTO-JET MUFFLER CORP	303.49
CADCA	300.00
DAKOTA COUNTY COURTS	300.00
MEDELA INC	300.00
MN DEPARTMENT OF LABOR & INDUSTRY	300.00
MSANI	300.00
NORTHERN PINES MENTAL HLTH,INC	300.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
ESRI	300.00
NIENABER /CINDY	299.80
GOPHER STATE ONE-CALL	299.25
GIRARD'S BUSINESS SOLUTIONS INC	299.00
MN LAWYER	299.00
STATE INDUSTRIAL PRODUCTS	297.75
STEARNS ELECTRIC ASSN	297.16
NORTHERN STAR THERAPY LTD	295.00
[REDACTED]	294.00
LYLE'S SHARPENING SERVICE	291.00
SWANSON /TRACEY	285.44
ZIRBES /JESSICA	285.34
[REDACTED]	283.10
BENTON TROPHY & AWARDS INC	281.05
CORE PROFESSIONAL SERVICES, PA	280.00
LITTLE FALLS MINI STORAGE	280.00
DIAMOND IND CLEANING EQUIPMENT	277.87
[REDACTED]	277.44
[REDACTED]	276.71
[REDACTED]	276.63
BEST WESTERN PLUS	276.09
NOUIS /BEVERLY	276.00
MN GIS-LIS	275.00
WALSTEAD /ROBERT	274.00
FIDELITY SECURITY LIFE	273.36
EMPLOYMENT ENTERPRISES INC	273.10
[REDACTED]	272.26
TENNANT SALES & SERVICE CO	271.50
LITTLE FALLS GLASS, INC	271.00
MARIN /MARIA ISABEL	270.00
MN POST BOARD	270.00
JANSHEN /ROGER	270.00
WARNBERG /MICHELLE	266.46
MN ASSN OF COUNTY OFFICERS	265.00
KAHL /JOYCE	264.06
HAMLIN /ELIZABETH	263.54
SEARS COMMERICAL ONE	263.44
PENNINGTON /CHOYA & SUSAN	262.00
NOODLE SOUP OF WEINGART DESIGN	261.25
BMO (P CARD)	261.07
KALPIN DENTISTRY	261.00
FAY /KRISTOPHER	260.97
ASSN OF MN EMERGENCY MANAGERS	260.00
HAYES /DAVID	260.00
BRIDGE WORLD LANGUAGE CENTER INC	260.00
PARK VIEW ACRES LLC	260.00
CROW WING POWER & LIGHT	259.00
UNITED STATES TREASURY	258.23
LEMIEUR REFUSE INC /BOB	257.28
IOWA STATE UNIVERSITY	255.00
REGENTS OF UNIVERSITY OF MN	255.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
HUSKY SPRING	254.21
ST CLOUD STAMP & SIGN	252.20
CDW GOVERNMENT	251.75
CROW WING COUNTY COMMUNITY SERVICES	251.60
GOVT FINANCE OFFICERS ASSN	250.00
MN COUNTY IT LEADERSHIP ASSN	250.00
ODYSSEY GROUP /THE	250.00
GALL /CELL	250.00
KOCH PIPELINE COMPANY	250.00
RAHN /LYLE	250.00
ST ONGE /GEORGE	250.00
BUCKMAN APARTMENTS	250.00
HILLMAN ADULT LEISURE CLUB	250.00
LITTLE FALLS SENIOR CENTER	250.00
MN ASSN OF CO SOC SER ADMIN	250.00
NUTRITION CENTER, SUNNY PINES	250.00
PIERZ SENIOR CENTER	250.00
RANDALL SENIOR CENTER	250.00
ROYALTON SENIOR CENTER	250.00
Swanville Senior Center	250.00
UPSALA SENIOR CENTER	250.00
MN DEPARTMENT OF HEALTH	245.00
[REDACTED]	244.52
RIDDLE /JESSIE	241.36
KEMPS LLC	240.00
MN DEPARTMENT OF CORRECTIONS	240.00
WALCHESKI /ERIC & JESSICA	240.00
SOLINGER /LUKE & MICHELLE	240.00
BELLE PRAIRIE JUNCTION	239.11
[REDACTED]	236.60
PIERZ SANITATION INC	234.00
[REDACTED]	233.70
ATHMAN /KAREN	232.74
WHITLOW /MICHAEL	232.12
HENDERSON /DAWN	232.09
WILMES /RANDY	231.98
[REDACTED]	230.73
ERDRICH /JOHN	230.00
[REDACTED]	229.00
[REDACTED]	227.16
[REDACTED]	226.38
RAY'S BODY SHOP INC	225.00
WEST SIDE RECREATION	221.41
KORYNTA /EVE	221.33
ECM PUBLISHERS INC	220.80
R & R REPAIR	220.00
EMPLOYEE RELATIONS	218.55
CULLIGAN	218.20
CAMP SHAMINEAU	218.00
MAHER /TABITHA	217.20
OUTAGAMIE COUNTY SHERIFF	216.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
LESUEUR COUNTY COURTS	215.25
TABATT'S 24 HR TOWING	215.00
UNIVERSITY OF MINNESOTA	215.00
CENTRAL MN DOOR SERVICE	215.00
BENUSA APPLIANCE SALES & SRV	214.95
[REDACTED]	213.60
WEST TITLE LLC	213.25
GRAMMOND /RICK	212.50
[REDACTED]	211.36
[REDACTED]	211.00
RED CROSS STORE	210.66
LITTLE FALLS GLASS, INC	210.00
KOKETT JR /BENEDICT G	210.00
RETKA /GORDON	210.00
SAEHR /TAMMY OR DAVE	210.00
ALCOPRO, INC	209.80
[REDACTED]	209.80
[REDACTED]	209.80
[REDACTED]	209.75
IRSFELD /RENA	209.45
[REDACTED]	209.19
MAYO CLINIC-MEDICAL SOCIAL SERVICES	208.50
ST CLOUD HOSPITAL	207.21
FORESTRY SUPPLIERS INC	207.18
STONER /STACI	206.28
MINNEAPOLIS RECEIVABLES	204.00
MCMASTER-CARR SUPPLY COMPANY	203.97
[REDACTED]	203.44
[REDACTED]	203.08
KOSOVICH /TODD	203.04
AITKIN COUNTY COURTS	200.00
MN ASSN OF CO FEEDLOT OFFICERS	200.00
NAT'L PUBLIC EMPLOYER LAB RELATIONS AS	200.00
PIERZ GEARZ	200.00
TODD COUNTY COURTS	200.00
BEUMER /JAMES	200.00
EAGLE PASS RANCH INC	200.00
MEYER CONTRACTING INC	200.00
MORRIS /JASON	200.00
SOBANIA /EDWARD	200.00
[REDACTED]	200.00
CADAN TECHNOLOGIES	200.00
POSTMASTER	200.00
STEARNS COUNTY SHERIFF	200.00
HILMERSON SPORTS CENTER	200.00
SKILLPATH SEMINARS	199.00
[REDACTED]	198.40
WELINSKI /SHERRY	197.74
[REDACTED]	196.20
SOUTH SIDE INC	195.59
[REDACTED]	195.04

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
MN SEX CRIMES INVESTIGATORS ASSN	195.00
SPEE DEE DELIVERY SERV INC	193.90
[REDACTED]	193.20
SCHOOL DISTRICT - 485	192.00
EAST SIDE OIL CO	191.25
JOHNSON /DUANE L	190.08
MN ENVIRONMENTAL HEALTH ASSN	190.00
ROSENMEIER LAW OFFICE	190.00
MN DEPARTMENT OF REVENUE	189.66
CHIEF LAW ENFORCEMENT SUPPLY	188.99
WELLS FARGO BANK	188.52
HOLDEN ELECTRIC INC	188.00
DALE'S FARM REPAIR	186.42
KANDIYOHI COUNTY SHERIFF	185.64
FROGGY'S SIGNS & GRAPHICS	184.00
MN COUNTIES INTERGOVTAL TRST	180.00
DESTINY BY CHOICE LLC	180.00
KIERSTEAD TRUCK & AUTO INC	179.00
FELLBAUM /BRETT	178.20
[REDACTED]	177.00
[REDACTED]	176.60
MN STATE TREASURER	174.40
FROGGY'S SIGNS & GRAPHICS	172.00
MN COUNTY RECORDERS ASSN	171.00
BOB'S LUMBER & SUPPLY	170.62
ROYALTON CITY	170.42
MAURER /KEVIN	170.30
RUBY /JOHN	170.00
MN CENTER FOR FISCAL EXCELLENCE	169.00
[REDACTED]	168.00
[REDACTED]	166.94
GALLS LLC	165.90
LEAP LLC	165.00
SMITH /KATHERINE ERBELE	165.00
KALPAKOFF /MICHAEL	164.80
TSCHIDA /SHERRY	162.54
ST CLOUD MEDICAL GROUP PA	160.73
[REDACTED]	160.16
HENNEPIN COUNTY SHERIFF	160.00
PARINS /CHARLES L	159.99
TABATT /TIM	159.37
[REDACTED]	158.50
KASPER /JAMES & SUSAN	158.00
LOIDOLT LUMBER COMPANY	157.00
KEDROWSKI /TIMOTHY JAMES	154.60
ECM PUBLISHERS INC	152.90
[REDACTED]	152.70
GENERAL PARTS LLC	152.60
JARVIS /LUANN	151.20
PACER SERVICE CENTER	150.40
NORTON-LAPOS /KRISTY	150.33

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
SANDERS /JENNIFER	150.12
BILL'S STANDARD SERVICE	150.09
CLIA LABORATORY PROGRAM	150.00
JACOBSON MANUFACTURING	150.00
KB EVENTS LLC	150.00
MN ADMINISTRATIVE PROFESSIONALS ASSN	150.00
MN ASSN OF CO VETERANS SRV OFFICERS	150.00
O'MALLEY & KRON LAND SURVEYORS INC	150.00
CASS COUNTY SHERIFF	150.00
PINE TECHNICAL & COMM COLLEGE	150.00
ASSOCIATION OF MN COUNTIES	150.00
RECYCLING ASSN OF MN	150.00
GREATER MN PARKS & TRAILS	150.00
LEMIEUR /JULIE	149.34
[REDACTED]	149.16
SANDERS /ROBERT	147.50
[REDACTED]	147.04
MOORE MEDICAL LLC	145.81
MN CVSO ASSIST & SECRETARIES	145.00
PATRIOT 2000 INC	145.00
DASH MEDICAL GLOVES INC	143.80
SUBWAY	143.76
SPEE DEE DELIVERY SERV INC	143.63
ULINE	142.53
[REDACTED]	141.46
[REDACTED]	140.65
WARNING LITES OF MN INC	139.80
[REDACTED]	139.20
CLEAN PLUS INC	138.12
SCHOOL DISTRICT - 51	138.00
ATOMIC HOLDINGS PROPERTIES LLC	138.00
PETE & JOY'S BAKERY	137.82
MORRISON COUNTY PUBLIC HEALTH	137.45
[REDACTED]	137.06
BAERT /ZACHARIA & ELIZABETH	137.00
KOWALZEK /AMY	136.08
[REDACTED]	134.80
[REDACTED]	134.40
CENTRA SOTA COOP	133.89
PETERSON /SHARON	133.36
MN CITY-COUNTY MGMT ASSN	132.39
INTERSTATE ALL BATTERY CENTER	132.00
MN COUNTY ATTORNEY'S ASSN	132.00
STEARNS COUNTY AUDITOR-TREAS	132.00
BRICKWEG /RANDY	131.98
[REDACTED]	131.60
SYMANIETZ /DEBBIE	131.22
MN SWAA	130.00
KOSTREBA /JOHN	129.54
LITTLE FALLS COLLECTION BUREAU	126.46
MORRISON COUNTY RECORDER	126.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
INTL CONF OF POLICE CHAPLAINS	125.00
MARTINSON /DANIEL	125.00
SUPERIOR DIVING REPAIR INC	125.00
[REDACTED]	124.54
NORTHERN SAFETY CO INC	124.31
KURTTI /JULIET	124.20
[REDACTED]	121.80
[REDACTED]	121.80
CENTRAL MN COMMUNITY CORRECTIONS	121.43
GILSON /SARAH	120.46
MAFAS	120.00
MN SUPERVISORS CONFERENCE ASSN	120.00
MORRISON COUNTY LAND SERVICES	120.00
MORRISON COUNTY TREASURER	119.50
[REDACTED]	118.80
CENTRAL MCGOWAN INC	116.65
RYAN /STAN	116.00
SCANDIA VALLEY TOWNSHIP	115.00
MN DEPT OF NATURAL RESOURCES	115.00
[REDACTED]	114.45
DIEBEL /REBECCA	113.40
SCZUBLEWSKI /LINDA	113.40
STEARNS COUNTY HWY DEPARTMENT	112.68
LEWELLYN /NICOLE	111.33
JERRY'S TRACTOR REPAIR, INC	110.00
[REDACTED]	109.80
MN SCHOOL OF DIVING	109.79
WILSON /MICHAEL	109.62
FAIRVIEW - UNIVERSITY MED CTR	108.90
[REDACTED]	106.96
[REDACTED]	106.21
[REDACTED]	105.32
KUSLER /AMBER	105.00
[REDACTED]	104.90
[REDACTED]	104.90
WAGNER /TINA	104.54
[REDACTED]	103.59
GERMAIN /BREANNA	103.14
BOB'S LUMBER & SUPPLY	102.90
BREZINKA /TINA	102.60
MHM PROPERTIES LLC	102.00
[REDACTED]	101.64
GLADER /JARET & MARA	101.00
INNOVATIVE OFFICE SOLUTIONS LLC	100.54
NORTHERN IMAGE LANDSCAPING LLC	100.33
[REDACTED]	100.00
[REDACTED]	100.00
MN ASSN OF ASSESSING OFFICERS-REG 3	100.00
MN 100 CLUB	100.00
MSBA-REAL PROPERTY SECTION	100.00
SUMMERLAND FUN PARK	100.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
USPCA REGION 12	100.00
ZYVOLOSKI /KATHLEEN M	100.00
CARLTON COUNTY SHERIFF	100.00
[REDACTED]	100.00
MN FATHERS & FAMILIES NETWORK	100.00
ST LOUIS COUNTY SHERIFF DEPT	100.00
BOECKERMANN /RICHARD & ERIN	100.00
WEISS /CHARLIE & RUTH	100.00
ACCENT	99.16
GULSETH /JOSEPH	99.00
PRYOR SEMINARS /FRED	99.00
SPORTS ILLUSTRATED	99.00
ZAK /ANITA	98.89
[REDACTED]	98.40
INSITE SOLUTIONS LLC	98.26
HOME FURNACE COMPANY INC	98.00
BRITZ /JULIE	98.00
[REDACTED]	97.65
[REDACTED]	97.65
[REDACTED]	97.50
[REDACTED]	97.50
STATE TREASURER	97.50
WINSCHER /RANDY	97.20
[REDACTED]	96.20
MORRISON COUNTY RECORDER	95.30
UNIVERSITY OF MINNESOTA	95.00
[REDACTED]	95.00
WOLTERS KLUWER	93.99
ECM PUBLISHERS INC	93.50
DELTA COUNTY SHERIFF	92.40
[REDACTED]	92.24
SCHOOL DISTRICT - 482	92.00
[REDACTED]	91.80
[REDACTED]	90.64
[REDACTED]	90.64
LILLEMOE /KIM	90.44
HOOSE /JERRI	90.09
BETHS MEMORY BEARS	90.00
HEGNA /ERIC	90.00
MESSERSCHMIDT /MATT	90.00
MORRILL TOWNSHIP	90.00
ALEXANDRIA TECHNICAL COLLEGE	90.00
SWANSTON EQUIPMENT CORP	89.45
STEARNS COUNTY AUDITOR-TREAS	88.00
CENTRAL MN ELECTRIC INC	87.98
MN SAFETY COUNCIL	87.10
GULSETH /JOSEPH	86.00
VOGEL /DENNIS	86.00
KARST /RONALD	86.00
PIERZ COOP ASSOCIATION	85.32
STEPHENS-PECK INC	85.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
JACOBSON MANUFACTURING	85.00
[REDACTED]	84.48
RAKOW /DOUGLAS	84.33
[REDACTED]	84.00
[REDACTED]	84.00
CROW RIVER TITLE	83.96
INSPIRE CLOSING SERVICES	83.60
MARV'S WOOD	82.99
US IDENTIFICATION MANUAL	82.50
[REDACTED]	82.00
WETZEL /JODI	81.92
DONDELINGER	81.91
[REDACTED]	81.65
INR	81.00
MN STATE PATROL - CMV SECTION	80.00
LITTLE FALLS SUMMER ICE	80.00
MILLE LACS COUNTY SHERIFF	80.00
NORNBERG STEEL & TRAILER INC	79.50
CARVER COUNTY SHERIFF	79.00
SZCZODROSKI /KAREN	79.00
HENRY /SEAN	78.79
[REDACTED]	78.60
JELINSKI /JEFFREY J	77.76
ROY C, INC	77.36
[REDACTED]	76.06
SMUDE AUTO REPAIR LLC	76.00
AMERICAN MESSAGING	75.36
CREATIVE FORMS & CONCEPTS INC	75.02
MEYER /AMANDA	75.01
AMSSA	75.00
HOHEISEL'S SEPTIC SERVICE	75.00
ST GABRIELS NUTRITION SERVICES	75.00
ST GABRIELS OCCUPATIONAL HLTH	75.00
MN ASSN OF COUNTY AG INSPECTORS	75.00
ARROWHEAD TRANSIT	75.00
MARATHON COUNTY SHERIFF	75.00
SCHOOL DISTRICT - 482	75.00
MORRISON COUNTY COLLECTIONS	75.00
WINNERS TROPHY & ENGRAVING	74.90
[REDACTED]	74.84
LIDDELL /JUDY	73.44
PIERZ BPA	72.00
[REDACTED]	72.00
[REDACTED]	71.80
STEARNS COUNTY ENVIRONMENTAL SERVICE	71.44
CRAGUN'S LODGE & CONF CENTER	71.08
[REDACTED]	70.80
BRANCHAUD /PATRICIA	70.20
MN ASSN OF DRAINAGE INSPECTORS	70.00
ERDRICH /ALISSA	69.66
SOBANIA /MONIQUE	69.50

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
	69.30
HOLMAN /JANE	69.12
	68.46
DEZURIK /KIM	68.42
	65.73
GRUB & PUB	65.00
BROWN LEGAL SERVICES /ROLAND	65.00
WASHINGTON COUNTY SHERIFF	65.00
ST CLOUD STAMP & SIGN	64.91
ANDERSON-CRANE RUBBER CO INC	64.21
AMP FITNESS	64.10
STEREO OPTICAL COMPANY INC	64.00
MN VIEWERS ASSN	62.50
MN VIEWERS ASSN	62.50
LITTLE FALLS GLASS, INC	62.45
DESIGN ELECTRONICS	61.99
VOGT /JAMIE L	61.08
PASCHELKE /JAMES	60.42
MN DEPARTMENT OF LABOR & INDUSTRY	60.00
MN GOVT FINANCE OFFICER ASSN	60.00
MN MANAGEMENT & BUDGET	60.00
PROPERTY RECORDS INDUSTRY ASSN	60.00
YOUNG /RACHEL	60.00
GREAT RIVER ARTS ASSN	60.00
	60.00
ERBELE /VICTORIA	59.00
	58.80
SHAFFER /DOLORES	58.32
E & J PRESS	57.71
MED-TECH RESOURCE LLC	56.83
FASTENAL COMPANY	56.60
CHANTRY /TODD E	56.46
ITASCA COUNTY SHERIFF	55.00
NORMAN COUNTY SHERIFF	55.00
CHISUM /MICHEL	54.52
WASTE MANAGEMENT OF NORTHERN MN	54.43
	54.40
KEYES /PETER	54.00
	54.00
DOROFF /JORDAN	53.68
FORTMANN'S LOCK & KEY /CRAIG	53.00
	52.08
	52.00
TAUTGES /MICHELLE	51.84
INTAB, INC	51.63
HEARTLAND TIRE SERVICE INC	51.00
LARSEN /SHAWN	50.00
MN LAW REVIEW	50.00
SCHILLER & ADAM, PA	50.00
STUCKMAYER /JANNIS	50.00
USSET,WEINGARDEN & LIEBO	50.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
WINTER WONDERLAND FIGURE SKATING CLL	50.00
MN DEPARTMENT OF LABOR & INDUSTRY	50.00
MN DEPT OF PUBLIC SAFETY	50.00
RICK'S TOWING & AUTO SALES INC	50.00
RUTZ /MARLENE	50.00
AMSSA	50.00
BENTION COUNTY SHERIFF	50.00
[REDACTED]	50.00
[REDACTED]	50.00
POLK COUNTY SHERIFF	50.00
RESOURCE TRAINING & SOLUTIONS	50.00
ST LOUIS COUNTY SHERIFF	50.00
STATE FIRE MARSHALL	50.00
REALITY ROASTERS	50.00
LUKASAVITZ /KEN	49.99
[REDACTED]	49.60
[REDACTED]	49.60
GEMINI ELECTRONICS	48.75
MARX /JACKIE	48.16
WAL-MART COMMUNITY	48.14
AMERICAN JAIL ASSOCIATION	48.00
BZDOK /JAMES	48.00
DEPUTY REGISTRAR 13	48.00
[REDACTED]	48.00
[REDACTED]	48.00
SALBER /MICHELLE	47.98
FITZGERALD /BRIGID	47.72
VOGL /DENISE	46.80
GARLOCK /JEANETTE	46.44
GOTVALD IMPLEMENT	45.59
[REDACTED]	45.54
[REDACTED]	45.32
PINE COUNTY SHERIFF	45.00
POLK COUNTY SHERIFF	45.00
[REDACTED]	44.88
BOECKMAN /KATHY	44.85
[REDACTED]	44.60
METRO SALES INC	43.85
[REDACTED]	43.40
GENERAL OFFICE PRODUCTS COMPANY	43.29
CARD SERVICES (COMDATA)	43.00
NORTHERN IMAGE LANDSCAPING LLC	42.98
[REDACTED]	42.80
RAMSEY CO SHERIFF-CIVIL PROCESS	42.00
KENYON /THOMAS & RANA ANNE	42.00
MORRISSETTE /WALLACE & NANCY	42.00
WARNBERG /HASTEN	41.78
[REDACTED]	41.40
YAGER'S FIRE PROTECTION	40.25
HILLYARD INC	40.00
MITCHELL HAMLIN LAW REVIEW	40.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
[REDACTED]	40.00
KANABEC COUNTY SHERIFF	40.00
WATONWAN COUNTY SHERIFF	40.00
HOSKINS /RILEY	40.00
POST /BRIAN	39.99
LAMOTTE COMPANY	39.73
[REDACTED]	39.60
MEYER /AMANDA J	39.53
LITTLE FALLS FLEET SUPPLY	39.47
NATIONAL GEOGRAPHIC SOCIETY	39.00
[REDACTED]	38.40
[REDACTED]	38.00
SELINSKI /TARA	37.80
BACKOWSKI /STEVE	37.26
MN CARE	37.00
SPRINGER /AMY	36.99
[REDACTED]	36.78
[REDACTED]	36.00
GRAMS /HARLAN & MARY BETH	36.00
STOERZINGER /SHEILA	35.64
BECKER COUNTY SHERIFF	35.50
FLUID INTERIORS	35.38
ENTERTAINMENT WEEKLY	35.00
[REDACTED]	35.00
WRIGHT COUNTY SHERIFF	35.00
MN DEPARTMENT OF COMMERCE	34.99
[REDACTED]	34.50
[REDACTED]	33.60
REGIONAL DIAGNOSTIC RADIOLOGY	33.25
POLK COUNTY SHERIFF - IA	33.24
LITTLE FALLS TOWNSHIP	32.50
PIERZ TOWNSHIP	32.50
[REDACTED]	32.38
[REDACTED]	31.90
DAILY GRIND	30.00
MN ASSN OF TOWNSHIPS	30.00
MN DEPARTMENT OF HEALTH	30.00
TIME	30.00
[REDACTED]	30.00
DOUGLAS COUNTY SHERIFF (WI)	30.00
[REDACTED]	30.00
HENRY JR /GLORIA & DONALD	30.00
RADMER /MICHAEL & LAURIE	30.00
GOOD HOUSEKEEPING	29.97
OUTDOOR LIFE	29.97
DRIVERS LICENSE GUIDE CO	29.95
POPP /JANE	29.16
OKERMAN /RICKI	28.48
ALVORD /JOE & KAREN	28.00
DEERING /TONY & REBECCA	28.00
UPPER MISSISSIPPI MH CENTER INC	27.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
BACKOWSKI /STEVE	27.00
[REDACTED]	26.40
[REDACTED]	26.00
AUSTIN /GLORIA J	25.92
[REDACTED]	25.60
PETE & JOY'S BAKERY	25.13
AMERICAN LEGION POST 046	25.00
AMERICAN LEGION POST 124	25.00
AMERICAN LEGION POST 137	25.00
AMERICAN LEGION POST 313	25.00
AMERICAN LEGION POST 341	25.00
AMERICAN LEGION POST 350	25.00
AMERICAN LEGION POST 602	25.00
AMERICAN LEGION POST 642	25.00
CENTRA SOTA COOPERATIVE	25.00
DEZURIK /BARB	25.00
HORIZON HEALTH	25.00
MN ASSN OF COUNTY AUDITORS	25.00
VETERANS OF FOREIGN WARS	25.00
VETERANS OF FOREIGN WARS	25.00
VETERANS OF FOREIGN WARS	25.00
[REDACTED]	25.00
EVANS IMPLEMENT	24.00
VOGEL /DENNIS	24.00
NORTH CAROLINA VITAL RECORDS	24.00
BREZINKA /JAY & TINA	24.00
[REDACTED]	23.76
HEFFRON /JACOB L	23.69
UNITY FAMILY HEALTH CARE	22.00
ORTIZ /CARMEN	22.00
POPULAR SCIENCE	21.97
[REDACTED]	21.25
CASS COUNTY COURTS	20.00
FARM SERVICE AGENCY	20.00
LITTLE FALLS COLLECTION BUREAU	20.00
LITTLE FALLS SENIOR CENTER	20.00
SCHMIEDT /DEAN	20.00
[REDACTED]	20.00
[REDACTED]	20.00
[REDACTED]	20.00
MORRISON COUNTY TREASURER	20.00
MARV'S WOOD	19.98
[REDACTED]	19.80
PETE & JOY'S BAKERY	19.62
YODER /AL	19.35
LUNDGREN/RANDY	18.78
BUSINESS MACHINE PLUS	18.70
[REDACTED]	18.06
MN DEPT VEHICLE SERVICES	18.00
[REDACTED]	18.00
HILMERSON RV	17.10

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
JOHNSON /JEFF	17.00
RANDALL BUILDING SUPPLIES	16.33
LITTLE FALLS FLEET SUPPLY	16.24
[REDACTED]	16.20
MACIEJ /TODD & RENEE	16.00
[REDACTED]	15.40
SCOTT COUNTY HHS	15.00
MORRISON COUNTY PUBLIC WORKS	14.92
[REDACTED]	14.25
CATHOLIC CHARITIES	14.00
BURSCH /MICHAEL & RHONDA	14.00
[REDACTED]	13.60
[REDACTED]	12.80
ZARNS OIL COMPANY	12.78
CULDRUM TOWNSHIP	12.50
LAKIN TOWNSHIP	12.50
RICHARDSON TOWNSHIP	12.50
[REDACTED]	12.50
[REDACTED]	12.40
[REDACTED]	12.20
[REDACTED]	12.12
[REDACTED]	12.00
BLAINE /GREG & MICHELLE	12.00
[REDACTED]	11.88
MN DEPT OF PUBLIC SAFETY	11.00
FORTMANN'S LOCK & KEY /CRAIG	10.95
PINEVIEW CONVENIENCE STORE	10.24
LITKE /JEFFREY & MARY	10.02
GORECKI /TINA	10.00
LEBLANC /DELRAE	10.00
POPP /MELVIN A	10.00
SOWADA /KEVIN	10.00
OPATZ ELECTRIC	10.00
[REDACTED]	10.00
[REDACTED]	10.00
KENTUCKY BIRTH CERT-VITAL STATS	10.00
LITTLE FALLS AREA CHAMBER OF COMMERCE	10.00
MN DEPARTMENT OF LABOR & INDUSTRY	10.00
WAVINAK /JON	10.00
LITTLE FALLS FLEET SUPPLY	8.99
LEGAL DIRECTORIES PUBLISHING CO INC	8.75
[REDACTED]	8.66
COUNTRY LIVING	8.00
[REDACTED]	8.00
KARPINSKI /ARTHUR	8.00
WALTER /JAMES & REBECCA	8.00
MARIE'S SHOE SERVICE	7.50
[REDACTED]	6.47
ERICKSON /BRIAN	6.00
SCHWANKE /TERRY J	6.00
[REDACTED]	5.60

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
LITTLE FALLS HARDWARE HANK	5.49
WHITE'S HOME CENTER	4.05
██	3.80
CLIFFWOOD MOTEL	1.79
CONSOLIDATED TELEPHONE CO	0.15
HANSON /DANNY J	(34.99)
REGIONS HOSPITAL	(933.00)
 TOTALS	 67,484,202.80

P CARD TRANSACTIONS

VENDOR	AMOUNT
320 Wabasha St N Garag	36.00
4inkjets	53.94
7th Jd Todd County lwr	131.50
Acapulco Mexican Resta	39.30
Act*atom Training	250.00
Act*mngts.Org It Sympo	1050.00
Act*ram/swana Conf	295.00
Act*sota Conference	250.00
Act*swana-Mn	115.00
Aicpa *aicpa	129.00
Airportparkingres	19.00
Amazon Mktplace Pmts	4576.86
Amazon.Com	1604.04
Amazon.Com Amzn.Com/bi	984.69
Amer Assoc Notarieswe	24.90
American	582.40
American	373.20
Americinn	316.92
Americinn Coon Rapids	420.70
Americinn Of Crookston	286.74
Ap Technology	175.00
Apco International Inc	389.00
Applebees Coon19219245	12.56
Applebees St C19219237	25.70
Apr*appriver	2569.86
Arrowwood Resort Con	3829.58
At The Black And White	164.37
Atssa	290.00
Bartley Sales Co Inc	975.00
Batterysharks	51.64
Bca Training Education	1765.00
Best Buy 00000125	124.53
Best Western Brandon S	214.74
Best Western Hotels	154.27
Best Western Hotels -	100.01
Best Western New Ulm	184.06
Best Western Plus Cap	302.21

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
Bestbuycom779004017778	428.49
Bestbuycom785299004514	2315.92
Bestbuycom793743005408	224.41
Big Sky Lodging	978.12
Bills Standard	100.52
Bostons Restaurant	14.03
Bp#9326273benton Miqps	97.97
Bp#9690306northern Qps	30.34
Brandl Motors	1469.49
Breezy Point Resort In	1041.29
Brookes Publishing	932.25
Bug A Boo Bay	37.80
Burger Moe`s	14.95
Butte County Id Distr	162.75
Camp Olson Ymca	575.00
Canal Park Lodge	1390.78
Caseys Gen Store 1773	819.83
Caseys Gen Store 1795	23.49
Caseys Gen Store 2046	680.52
Cci*hotel*reservations	817.08
Cenex Huschles07072416	18.69
Cenex Northern07068893	31.53
Chase On The Lake	897.47
Childrens Trust Fund	41.25
Clancys On Island Lake	202.28
Cobblestone Inn &	190.50
Coborn S-Little Fall	664.66
Country Inn & Suites	200.88
Country Inn & Suites	181.30
Country Inn & Suites	268.02
Country Inn & Suites S	871.14
Courtyard By Marriott	335.98
Cowboy Jacks	23.35
Craguns Lodge And Golf	1869.25
Cross Country Educatio	189.99
Crowne Plaza Hotel	261.69
Crowne Plaza Plymouth	229.56
Delta	770.90
Delta	25.00
Denny S #7131	15.63
Department Of Labor An	220.00
Depot Express	27.19
Dept Of Human Services	200.00
Dept Of Natural Resour	1675.53
Desert Palm Suites	865.45
District 728 Community	99.00
Dnh*godaddy.Com	809.94
Domino S 1992	109.39
Domino S 1992	63.81
Double Tree By Hilton	253.64
Doubletree Minneapolis	123.48

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
Drafts Sports Bar & Gr	62.91
Dri*doksoft	159.99
Dri*m3 Data Recovery P	143.20
Drugstore.Com	58.49
Eb 2016 Springsted Sy	240.00
Eb First Friday Works	75.00
Eb Safety Planning In	423.98
Eb West Central Techn	20.00
Embassy Suites	404.40
Embassy Suites St. Pau	4262.79
Eros Tours And Travel	9.89
Ez Cyberquest	50.24
Fbb*wmnwithn Tel Ord	162.94
Fedex 775491725820	40.53
Fedex 777828694185	40.68
Fulcrum Biometrics Llc	51.75
Gaffke Auto Repair	96.70
Galls	412.94
Gan*1076stcloudtimecir	144.00
Globalknowledgetrainin	3595.00
Good Ol Days Resort	68.00
Goodwill	25.18
Gopher Bargain Center	592.00
Grandview Lodge And Te	1238.48
Grizzlys Wood Fired Gr	19.67
Gts Educational Eve	1053.00
Hampton Inn Downtown	1277.15
Hampton Inns	395.85
Henry Schein*	204.22
Hero 247	838.00
Hilt Mplsarking	42.00
Hilton Hotels	1828.02
Holiday Inn Elk River	597.42
Holiday Inn On The Lak	98.23
Holiday Inn St Paul Do	991.24
Holiday Inn St Paul Ea	477.25
Holiday Stnstore 0055	25.38
Holiday Stnstore 0216	584.10
Holiday Stnstore 0216	2701.52
Holiday Stnstore 0254	50.00
Holiday Stnstore 0398	464.82
Holiday Stnstore 0398	70.00
Holiday Stnstore 0463	44.53
Holiday Stnstore 3768	58.70
Hotel*reservations	147.41
Huey S Downtown	11.61
Hyatt Hotels Mnpls	2467.55
Hyatt Place Minneapoli	149.00
Ibuyofficesupply Com	51.79
Image Builders	44.00
In *bailey S Test Stri	66.00

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
In *discovery Horse	480.00
In *laceandfabric.Com	61.45
Inn On Lake Superior	225.48
Intercontinental St Pa	1390.40
Irishmans Shanty Inc	34.32
Jcpenney 1874	595.33
Jefferson Lines	76.00
Johnny Cs Sports Bar	76.50
Kfc L010003	46.16
Labelvalue.Com	361.08
Laser Cartridge Plus	413.90
Ld-Inkjets	109.99
Litkes Veterinary Serv	308.50
Little Falls 7th Jd Mo	424.00
Little Falls Convenien	15.28
Little Falls Fitness C	93.13
Little Falls Hardware	3.73
Lutheran Social Servic	125.00
Mail Room Etc	82.23
Medalsofamerica/Patrio	42.90
Menards Baxter Mn	74.85
Menards St Cloud Mn	32.18
Metro Bus	22.00
Microsoft *store	-64.46
Microsoft *store	160.29
Mills Fleet Farm 2300	544.93
Minnesota Asso00 Of 00	315.00
Minnesota Assoc Of Ass	8105.00
Minnesota Board Of Soc	162.00
Minnesota Sheriffs Ass	1895.00
Minnesota State Colleg	5325.00
Mn Board Of Behavioral	300.46
Mn Dept Health Vital R	925.00
Mn Dvs Ltle Falls 013	87.75
Mn Dvs Ltlefalls 013 6	2.15
Mn Social Service Asso	740.00
Mnscu	1161.18
Monoprice Com	552.00
Monoprice, Inc.	30.43
Mustang Survival Mary	391.47
My Sql Backup Ftp	59.00
Myprojectorlamps.Com	151.35
Nametagcountry Com	11.85
Natl Public Employer L	1626.00
Northern Pines Mental	50.00
Notary Stamp Com	16.95
Officemax/officedepot6	107.36
Once Upon A Child	48.99
Online Labels	78.10
Opc*st Louis Co Permit	250.00
Pak Mail	67.53

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
Panda Garden	12.98
Park N Go	55.73
Parts4heatingcom	90.93
Paypal *cityhopkins	400.00
Paypal *freshwaters	85.00
Paypal *minnesotaas	70.00
Paypal *minnesotaco	645.00
Paypal *newbeginnin	25.00
Paypal *northernpin	25.00
Pete & Joys Bakery Inc	20.20
Petro Plus # 104	214.55
Petro Plus #106	10.55
Petro Plus #107	25.49
Picturesongold.Com	64.85
Pineview Convenien	45.31
Pp*fallsnet	259.16
Prairies Edge Hotel	141.28
Pro Lite Inc	405.00
Qualification Targets	134.40
Quality Inn St Cloud	314.27
Radisson Hotel Duluth	394.02
Radisson Hotel Mpls/St	284.12
Ramada Mall Of America	763.34
Ramada Plaza Suites	393.40
Reliance Telephone	106.30
Resource Training & So	310.00
Ripley 1 Stop	67.71
Rockwoods Grill & Bar	48.28
Royal Tesoro	75.22
Ruttgers Bay Lake Lodg	1701.61
Safe Kids Worldwide	50.00
Saltoftheearthwtdgr	831.60
Savers 1077	113.75
Science Museum Of Mn	596.00
Scubacominc	76.29
Shell Oil 57445772403	154.05
Sheriffs.Org	575.00
Skd Tactical	176.98
Sleep Inn And Suites	98.56
Smartdraw.Com	197.00
Southpaw Enterprises I	627.00
Southwes	294.91
Sp * Hak5 Llc	239.95
Specialistid.Com	36.33
Springhill Eden Prarie	116.93
Sq *mn District Ag	279.13
Ssi*school Specialty	39.47
St Cloud Technical Col	585.26
Summerland	720.00
Superamerica 4609	114.24
Superamerica 4609	41.29

**MORRISON COUNTY
2016 VENDOR PAYMENT LISTING**

VENDOR NAME	AMOUNT
Superamerica 4763	78.79
Superamerica 4807	33.26
Superamerica 4872	28.89
Supershuttle Execucard	42.00
Supershuttle Execucarl	55.22
Surveymonkey.Com	300.00
Symplicity	165.00
Taco John S #9349	6.80
Target 00002154	26.02
Target 00009308	79.99
Target 00011742	26.96
The Home Depot 2818	59.88
The Liffey	20.73
The Peabody Memphis	968.30
Tiger Supplies	482.53
Tigerdirectforbusiness	398.39
Toreys Restaurant & Ba	34.58
Tractor Supply Co #154	683.47
Traffic Sensor Corp	397.49
Tundra Specialties Inc	262.18
U Of M Contlearning	645.00
U Of M Contlearning Os	1760.00
Usi Ed Gov	155.50
Usps 26562003233406364	59.10
Usps Po 2656200328	22.95
Usps.Com Click66100611	1135.05
Usps.Com Clicknship	541.80
Verizon Wrls Myacct Vn	141.87
Vesta *t-Mobile	54.46
Vistapr*vistaprint.Com	150.61
Vital Sounds	170.95
Waldmann Lighting Co I	528.34
Wal-Mart #1634	1566.89
Wal-Mart Check Printng	45.79
Walmart.Com	203.40
Walmart.Com	826.33
Willmar Americinn	372.48
Wm Supercenter #1634	1078.78
Wpy*online Event By Si	450.00
Www.Madisonseating.Com	375.52
Www.Newegg.Com	880.71
Young Living Essentl O	50.19
Zarns Oil Co	86.47
	\$ 130,695.65
less fraud charges	-482.95
	\$ 130,212.70

MORRISON COUNTY
PLEASE SIGN IN
August 2, 2017

Name

Address

Pat Redford

....., L.F.

Dick Redford

.....

Jim Allert

", L.F.

Jan Lazar

Bowling MN

Bruce Miller

Little Falls MN

Bruce Goyer

Little Falls, MN

Gail Goyer

", L.F. MN

Tyler Jansen

.....

Carol Meyer

..... L.F.

Darrel Welle

..... 7501 Pkwy 56449

Jordin Stacy

..... Bowling

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

COMMENT FORM



Morrison County Belle Prairie Park & Soo Line Trail Master Plans

Public Open House

August 2, 2017

(OPTIONAL)

Your Information:

Name/Business:

Address:

City, State, Zip:

E-Mail:

Comments/Concerns:

My concern is for safety of bicycles and pedestrians to share the bridge with motorized traffic.

Also, I'm concerned for the loss of quiet space we currently have on the bridge with motorized traffic allowed

The HWY 10 crossing is a different matter. people don't hang out there and enjoy nature, hardly anyone goes that way, but there are lots of people on the bridge.

If this goes through, the permission should be temporary with an annual review and public input.

Please drop comments in box at the meeting or submit comment via one of the following means:

Mail to: Bolton & Menk, Inc.
Attn: Joel Oders
12224 Nicollet Avenue
Burnsville, MN 55337-1649

Email to: joelod@bolton-menk.com



COMMENT FORM



Morrison County Belle Prairie Park & Soo Line Trail Master Plans

Public Open House

August 2, 2017

(OPTIONAL,

Your Inform

Name/Busi

Address: |

City, State,

E-Mail: |

Comments/

my wife (who could not be here today, are respectfully against the bike trail being placed in Lundberg Drive south especially on the west side of the road.

Thank you.

One more thing. last year, when the surveyors came through, I was able to direct any questions to the DNR Sawik Rapids office. A gentleman there told me, via telephone conversation, that this project would not come into fruition for "a few years, if ever."

Please drop comments in box at the meeting or submit comment via one of the following means:

Mail to: Bolton & Menk, Inc.
Attn: Joel Odens
12224 Nicollet Avenue
Burnsville, MN 55337-1649
Email to: joelod@bolton-menk.com



Steve Backowski

From: dpstumpf@charter.net
Sent: Wednesday, August 16, 2017 11:29 AM
To: Jeffrey Jelinski; Mike LeMieur; Randy Winscher; Mike Wilson; Duane Johnson; Steve Backowski
Subject: Draft master plan for Belle Prairie Park and the Soo Line Trail

First let me thank you for your service and commitment to the public good.

You and others have previously identified the Soo Line Trail as an public recreation and tourism asset. Steps have been taken to maintain, manage, and promote this asset. Your vision is noted and appreciated.

I understand that a current draft master plan for Belle Prairie Park and the Soo Line Trail would allow ATVs to cross the Mississippi at the Blanchard Dam, This would mean the bridge would be shared with those walking, running, biking, nature watching and so on.

I strongly request that you reconsider this. Allowing ATV use of the Blanchard Dam Bridge at this time would be a step backward, create an obvious unnecessary risk to public safety, would damage a significant community resource, and adversely impact economic and tourist development of the trail system in central Minnesota. People are pedestrians, runners, bicyclist, and those seeking quiet enjoyment of natures beauty do not seek a section of trail shared with ATVs.

Having performed ATV, snowmobile and water patrol duties as a deputy for Crow Wing, Todd, and Pope Counties I submit that the draft plan would put ATVs in close proximity to pedestrians and bicycles and create an unnecessary danger. Its not if an accident would happen, but when. This is a bottleneck and area of obvious distraction, there are no shoulders or areas for people to move to avoid injury or collision. One would be hard pressed to find a worse area for ATVs, pedestrians, and bicyclists to share.

You are creating risk not avoiding it. According to the County Engineer, having ATVs cross on Highway 27 or go down to a crossing near Bowlus and Royalton and cross on High 26 isn't what is best for ATVs. Why is what is best for ATV the controlling factor? According to Backowski. "This is a very difficult location to cross.". Few if any accidents are happening at current ATV river crossings. Crossing on well designed multiply purpose bridges such as Highways 26 and 27 are bad areas for ATV crossing, but a bridge designed for pedestrians and bikers in the summer and snowmobiles in the winter is a good place for them to cross? The Blanchard Dam Bridge would not be any easier to cross and you are NOT increasing safety, you are diminishing it. If you doubt me why not have a traffic safety analysis done of the proposed plan?

I strongly encourage you to better publicize the draft master plan. If you think it is well publicized I suggest you check the Morrison County web site and use the search function and see if you can easily find it.

If you look at other areas you will find that ATV and bicycle/pedestrian traffic convergence is avoided whenever possible. You don't see bridges like this being 'shared' on the Iron Range, North Shore, Iowa's High Tressle Bridge, or Minnesota's Root River Trail area. The desire to ATV users to access this area does not create a need.

ATV usage should be restricted to areas north of the Highway 10 trail head. ATVs and other motorized vehicles (besides snowmobiles in season) should not be allowed to use the Blanchard Dam Bridge or any other sections south of the Trail Head.

You are starting down a slippery slope. The ATVs accessing the trail are not the three wheel 250 cc ATVs some of us grew up with. Current ATVs include Class 1 and Class 2 vehicles. They can be 1000 cc (and probably more) and seat up to 6 people. Allowing some access and not others would create an enforcement situation that would be nearly impossible to control. How are you going to allow use by ATVs and not other OHVs? Would a modified quad with a wheelbase of greater than 50 inches be prohibited? How could you allow a two-up ATV to use the bridge, but not a 2 person side by side? Why would an ATV be allowed, but not a OHM?

I realize I am rambling somewhat, but there are too many questions and the draft has been poorly publicized and is not easily accessible. The public need and public good for allowing ATV usage of the Blanchard Dam Bridge has not been demonstrated to the public.

I remain available should you have any questions or comments.

David P. Stumpf
14535 Ryan Street
Little Falls, MN 56345
dpstumpf@charter.net
320-616-2001 Home
320-766-7776 Cell

Steve Backowski

From: Jan Lasar <cmnbikeclub@yahoo.com>
Sent: Thursday, August 17, 2017 10:21 AM
To: Steve Backowski
Subject: Comments on the Soo Line Master Plan

Good Morning, Steve. This is a copy of the letter I sent to the commissioners with my comments on the master plan.

Thanks again for the opportunity to voice my opinion.

Happy Trails, whatever they may be.

Jan

Thank you for the opportunity to weigh in on the proposed Master plan for the Soo Line Trail. After visiting the open house on August 2 and speaking with county engineer Steve Backowski, and county commissioner Jeff Jellinski, I took some time to think about the idea of allowing ATVs to cross the Blanchard Dam bridge.

Before I get into the details, I want to make sure you know that I am not against ATVs and I respect everyone's choice of recreation. I'm in the Central Minnesota Bicycle Club and many of our members do both, ride bikes and ATVs.

The argument I heard from Steve and Jeff was that allowing ATVs to cross the bridge at Blanchard (currently open to pedestrians, bikes and snowmobiles) would be safer than ATVs riding road shoulders on Hillton Road and Nature Road and crossing the river at the bridge near the Royalton Sportsmen's Park. The argument was one of increased public safety.

I was told the proposed speed limit for ATVs over the bridge would be 5mph and there would be some kind of temporary physical barrier that would be put up in the warmer months and removed for winter so the snowmobile groomer could pass over the bridge.

Another argument was that there had been no incidents at the Highway 10 bridge north of the Blanchard Dam bridge since ATVs were allowed to share it with non-motorized traffic.

I think we can all agree that total physical separation between motorized and non-motorized traffic is the safest way for the two to coexist.

That's why I'm puzzled that anyone would think that re-routing ATVs from a road and bridge with a wide shoulder to a narrow bridge shared with pedestrians and people on bikes would increase public safety.

You would be taking motorized vehicles weighing in excess of 700 pounds off the highway and putting them in close proximity to walkers and bikers who have no protection at all against a collision.

Another point is weighing wants vs. needs. Currently, we have no idea how many ATVs use the Highway 10 bridge to get to Blanchard Dam or cross the river on Nature Road.

Of course, people would want to cross at Blanchard Dam, but do they need to? If ATV traffic is expected to be high it would be more dangerous to non-motorized users. If the traffic is expected to be minimal, I don't see the point in retrofitting the existing bridge with temporary dividers and putting motorized and non-motorized users close together when ATVs can cross the river elsewhere. It would be more convenient, but to get to the other side of the dam, an ATV rider would have to go out of their way about seven miles, which would take only eight minutes at 50 mph and thirteen minutes at a modest 30mph. This is on roads with a wide shoulder.

There's also no guarantee that allowing motorized traffic across Blanchard Dam bridge would decrease the amount of ATV traffic over the bridge at Nature Road.

My next point concerns the way in which the Highway 10 bridge and Blanchard Dam bridges are used. On the face of it they're both bridges used to cross an obstacle, such as a road, river or railroad tracks. However, they differ in the way users interact with them. Because it's currently a bike/pedestrian bridge, Blanchard Dam bridge invites people to stroll, stop and look at the river, watch birds and enjoy themselves. It has become a destination.

The Highway 10 bridge sees a lot less use. People do not drive out there with friends and family to watch traffic on the highway or spot birds on the railroad tracks.

Putting a temporary divider to keep motorized and non-motorized traffic apart would make a portion of the bridge inaccessible to leisure walking and allowing motorized vehicles would have a negative impact on the natural character of the area.

In summation:

- Total physical separation is best for motorized and non-motorized trail users.
- Rerouting motorized traffic from a road to a trail shared with pedestrians and people on bikes does not increase overall public safety.
- If motorized traffic across Blanchard Dam is expected to be low, putting up barriers would make part of the bridge inaccessible to walking and biking for no reason.
- If motorized traffic across Blanchard Dam is expected to be high, pedestrians and people on bikes would be at greater risk than before, thus decreasing overall public safety.
- Allowing motorized traffic across Blanchard Dam bridge would have a negative impact on the current user experience of the natural area with additional barriers, noise and smell.

I suggest that to bring ATV riders safely across the Mississippi River, that ditches and/or shoulders on Hillton and Nature Roads between Blanchard Dam and the Nature Road bridge be made a designated ATV route. At the Nature Road bridge, signs should be put up alerting motorists that the bridge is shared with ATVs, maybe the speed limit could be lowered.

Again, I respect everyone's choice of recreational vehicles.

But the Blanchard Dam bridge is a destination for the residents of Morrison County and national and international visitors. Please keep it motor-free for all to enjoy.

I am also puzzled why the Morrison County Trail Committee wasn't covered for this master plan. A few years ago we met regularly and discussed allowing ATVs to cross the Highway 10 bridge, among other things. It seems the committee should have had a voice in this.

I'm open for comments and welcome a response,

Jan Lasar

Steve Backowski

From: Steve Backowski
Sent: Thursday, August 24, 2017 7:42 AM
To: Mike Wilson; Mike LeMieur (MikeL@co.morrison.mn.us); Duane Johnson; Randy Winscher; Jeffrey Jelinski
Subject: FW: Blanchard overpass

FYI master plan comment.

From: russel frey [mailto:adventure.frey299@gmail.com]
Sent: Wednesday, August 23, 2017 11:14 AM
To: Steve Backowski <SteveB@co.morrison.mn.us>
Subject: Blanchard overpass

Dear Steve,

The proposed mixing of atv and pedestrian, cycle traffic on the blanchard overpass is a very bad idea and is a recipe for problems.

ATV traffic does utilize roadways and (ditch) right of ways now and will continue to do so, even if you mix them with other pedestrian, cycling traffic.

The concern that atvs are at risk with automobile traffic just doesn't add up.

I urge that the blanchard overpass be specific to pedestrian, cycling traffic only!

As a morrison county resident and a bicycle business owner i think this would preserve the trail in a better way.

Feel free to contact me for any ideas and input.

Russell Frey

September 1, 2017

Steve Backowski and the Morrison County Commissioners:

I am writing as a Representative of the Eastern Morrison County ATV Club in the support of the ATV travel over the Blanchard Dam Bridge so ATV's can cross the river from either side in safety. It is only to get across the river not to use the whole trail. The only way for ATV's to cross the river now is to cross on Nature Road or County Road 26. We as a club see this as a safety issue. In the last couple years there has been deadly accidents just on the west side of river on the same road not even including ATV's.

After thinking about the options we have, and looking for the safest option, we truly believe that crossing the Blanchard Dam bridge is safest for all involved. Considering if ATV's cross the Bridge on Nature Road with all other vehicles such as farm equipment, trucks, Semi's and cars, if an accident would occur chances are pretty slim against a ATV. On the other hand, if we crossed the bridge at Blanchard Dam ATV's would be going at a slow pace because of the view and pedestrians and bicyclists around. They would all be there for the same reason, to enjoy family time also to share time with friends and enjoying what our community has to offer. Chances of an accident would be slim and if it ever to happen very mirror with everyone surviving.

Isn't this what we are looking for as a community. To have great times spent with family and friends enjoying our great Morrison County Outdoors. We as a club have heard what a great job on the Soo Line Trail in Morrison County our Club has done, on how it is such a pleasure to ride for family and friends from everywhere to enjoy. Wouldn't it be great if we could share this with the people on the west of the River safely as well? They could enjoy a safe ride to Royalton with their families and Genola with their friends, but most consider having to go around on Nature Road to cross the River a hazard and most choose not to take that chance with their families.

So, we as a club, would like you to consider ATV's crossing the Blanchard Dam Bridge so both sides of the River can ride safely. It is a situation similar to the Highway 10 crossing and that seems to have worked out well for everyone. There have been no issues that were brought to our attention. This can work the same way, safely.

David Lanners
Eastern Morrison County ATV Club President

Allan Stangl
Eastern Morrison County ATV Club Vice-President

RESOLUTION #2017-005

Soo Line Recreational Trail Master Plan

WHEREAS, the Morrison County Board of Commissioners supports the input, recommendations and efforts of the Park and Trail Master Plan Task Force members and the General Public (through survey responses and open house) to identify potential improvements for codification within the SOO Line Recreational Trail Master Plan, and

WHEREAS, the purpose of the SOO Line Recreational Trail Master Plan is to evaluate issues and needs within the existing Soo Line Trail facilities, as well as to identify future site improvements that will reflect the needs and values of all potential users, and

WHEREAS, the SOO Line Recreational Trail Master Plan is the document is intended to act as a guide to Morrison County (MC) in the planning and implementation of trail improvements to the SOO Line Recreational Trail (SLRT) as part of the Morrison County trail system,

NOW, THEREFORE, BE IT RESOLVED the Morrison County Board of Commissioners accepts and supports the recommendations and proposed improvements as presented within the SOO Line Recreational Trail Master Plan.

I CERTIFY THAT the above resolution was adopted by the County Board of Morrison County on September 5, 2017.

SIGNED:

WITNESSED:

[Signature]
Chairman, MC Board of Commissioners
September 5, 2017

[Signature]
County Administrator, Morrison County
September 5, 2017

Adopted this 5th day of September, 2017.

STATE OF MINNESOTA }
COUNTY OF MORRISON }

I, Deb Gruber, County Administrator, Morrison County, Minnesota hereby certify that I have compared the foregoing copy of the resolution of the County Board of said County with the original record thereof on file in the Administration Office of Morrison County in Little Falls, Minnesota as stated in the minutes of the proceedings of said board at a meeting duly held on this 5th day of September, 2017, and that the same is a true and correct copy of said original record and of the whole thereof, and that said resolution was duly passed by said board at said meeting.
Witness by hand and seal this 5th day of September, 2017.

[Signature]
Deb Gruber
County Administrator

Table with 6 columns: Commissioner, Yes, No, Abs, Mot, 2nd. Rows include Wilson, Jelinski, Johnson, LeMieur, Winscher with various checkmarks.

RESOLUTION #2017-006
Belle Prairie Park Master Plan

WHEREAS, the Morrison County Board of Commissioners supports the input, recommendations and efforts of the Park and Trail Master Plan Task Force members and the General Public (through survey responses and open house) to identify potential improvements for codification within the Belle Prairie Park (BPP) Master Plan, and

WHEREAS, the purpose of the Belle Prairie Park Master Plan is to evaluate issues and needs within the existing Belle Prairie Park facilities, as well as to identify future site improvements that will reflect the needs and values of all potential users, and


WHEREAS, the Belle Prairie Park Master Plan is a document intended to act as a guide to Morrison County (MC) in the planning and implementation of park improvements to the Belle Prairie Park as part of the Morrison County park system,

NOW, THEREFORE, BE IT RESOLVED the Morrison County Board of Commissioners accepts and supports the recommendations and proposed improvements as presented within the Belle Prairie Park Master Plan.

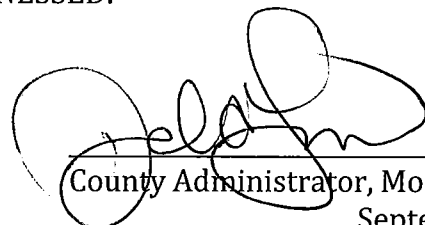
I CERTIFY THAT the above resolution was adopted by the County Board of Morrison County on September 5, 2017.

SIGNED:

WITNESSED:



 Chairman, MC Board of Commissioners
 September 5, 2017

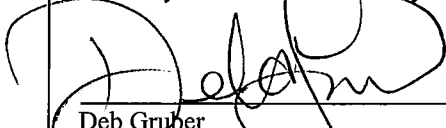


 County Administrator, Morrison County
 September 5, 2017

Adopted this 5th day of September, 2017.

STATE OF MINNESOTA }
 COUNTY OF MORRISON }

I, Deb Gruber, County Administrator, Morrison County, Minnesota hereby certify that I have compared the foregoing copy of the resolution of the County Board of said County with the original record thereof on file in the Administration Office of August, 20 Morrison County in Little Falls, Minnesota as stated in the minutes of the proceedings of said board at a meeting duly held on this 5th day of September 2017, and that the same is a true and correct copy of said original record and of the whole thereof, and that said resolution was duly passed by said board at said meeting.
 Witness by hand and seal this 5th day of September, 2017.



 Deb Gruber
 County Administrator

Commissioner	Yes	No	Abs	Mot	2nd
Wilson	X				
Jelinski	X			X	
Johnson	X				
LeMieur	X				X
Winscher	X				

AGREEMENT
of
CITY OF LITTLE FALLS
and
MORRISON COUNTY

WHEREAS, Morrison County is conducting renovations on its government center and, thus, is in need of a meeting hall; and

WHEREAS, the City of Little Falls has meeting rooms and times available for use by Morrison County; and

WHEREAS, the City of Little Falls is willing to allow Morrison County to temporarily utilize its facility for the county's business needs.

NOW, THEREFORE, the parties agree as follows:

Morrison County shall be allowed to use Little Falls City Hall for its government meetings only.


Morrison County's use of Little Falls City Hall shall be temporary and said use shall terminate upon completion of the Morrison County government center renovations.

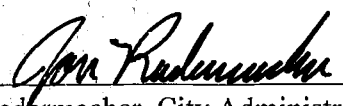
Morrison County's ability to use Little Falls City Hall is contingent upon Morrison County providing 2-5 staff employees who shall be trained to handle opening, operating and closing the Little Falls City Hall facility for the meetings.

Morrison County shall indemnify and hold the City of Little Falls harmless from any and all injury, damage or other liability arising out of, or stemming from, its use of Little Falls City Hall. Morrison County shall list the City of Little Falls as an additional insured on its insurance policy.

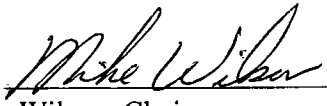
Dated this 5th day of September, 2017.

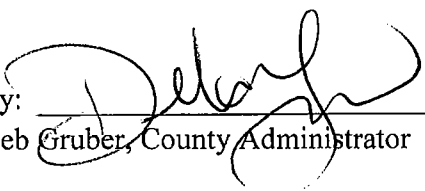
CITY OF LITTLE FALLS

By: 
Jeremy Handler, Council President

By: 
Jon Radermacher, City Administrator

MORRISON COUNTY

By: 
Mike Wilson, Chairman

By: 
Deb Gruber, County Administrator