

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2010

The purpose of this Report is to provide a summary of financial information concerning Goodhue County for interested citizens. Questions about this report should be directed to the Auditor/Treasurer's Office at (651) 385-3032.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS ALSO AVAILABLE UPON REQUEST BY CALLING THE AUDITOR/TREASURER'S OFFICE AT (651) 385-3032, OR BY WRITING TO THE GOODHUE COUNTY AUDITOR/TREASURER'S OFFICE AT 509 WEST 5TH STREET, RED WING, MN 55066. YOU WILL ALSO FIND A FULL COPY ON OUR WEBSITE AT:

www.co.goodhue.mn.us/departments/auditortreasurer/FinancialReports.aspx

CURRENT COUNTY OFFICIALS

COUNTY COMMISSIONERS: 651-385-3001 Office

1st District: Ronald Allen	651-388-9435 Home
2 nd District: Richard Samuelson	651-258-4295 Home
3 rd District: Dan Rehtzigel	507-789-5877 Home
4 th District: Jim Bryant	651-388-5558 Home
5 th District: Ted Seifert	651-388-3268 Home

ELECTED MANAGERS:

Attorney: Stephen Betcher	651-267-4950 Office
Sheriff: Scott McNurlin	651-267-2621 Office

APPOINTED MANAGERS:

Administrator: Scott Arneson	651-385-3001
Court Services: Joanne Pohl	651-267-4900
Finance: Carolyn Holmsten	651-385-3032
Human Resources: Melissa Cushing	651-385-3028
Health & Human Services: Nina Arneson	651-385-6115
Information Technology: Randy Johnson	651-385-3224
Land Use Management/Recorder: Lisa Hanni	651-385-3104
Public Works: Greg Isakson	651-385-2812
Veteran's Service Officer: Robert Davis	651-385-3256

A User's Guide to County Financial Statements

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Goodhue County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements, and therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds and the aggregate total for non major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information and disclosure for information in the financial statements.

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Financial reporting entity consists of the primary government (county), organizations for which the county is financially accountable and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

Primary Government is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds, or accounts directly under the control of the county board.

Component Unit describes a legally separate organization for which the county board is financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

County Governmental Fund Types

The **General Fund** is the general operating fund of the county. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.

County Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the period's expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt service is presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest and other costs associated with debt.

Intergovernmental represents resources transferred by the county to other governments.

Classification of County Functions

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following function classifications:

The **General Government** function includes expenditures for general county activities such as the county commissioners, county administration, county attorney's office, county auditor/treasurer's office, county assessor's office, the judicial (excluding the county jail), the planning and zoning office, and other county general service offices.

Public Safety related to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and household hazardous waste disposal.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

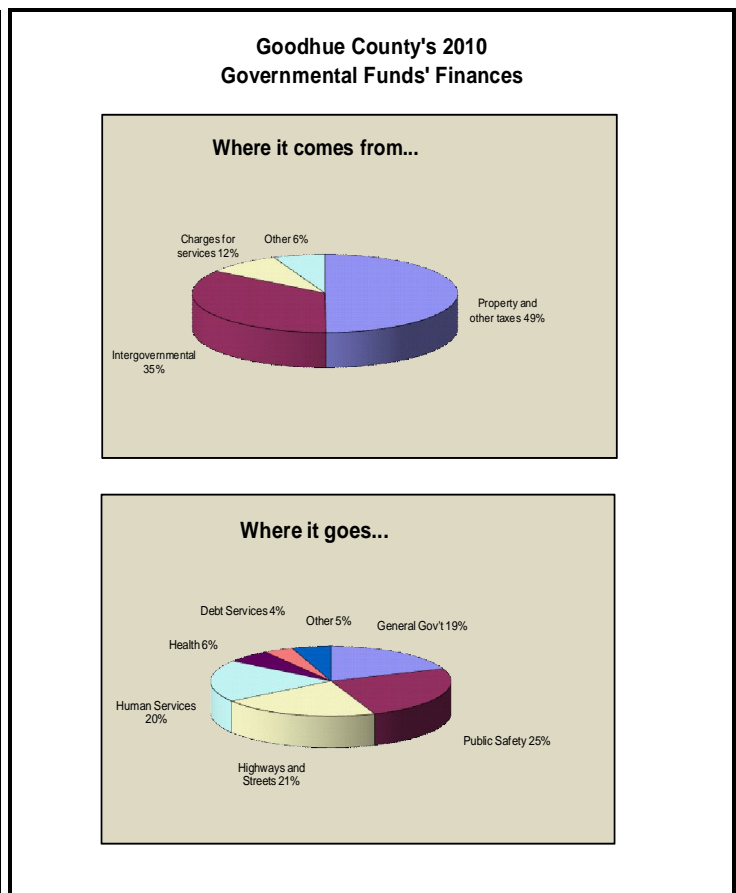
Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for county health departments, nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems.

Culture and Recreation involved cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks and other recreation programs.

Conservation involved activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to and opportunity for economically disadvantaged persons or businesses.

A PROFILE OF GOODHUE COUNTY			
Key Indicator	Total 2010	Total 2009	Percent Increase (Decrease)
Estimated Population	46,183	45,898	0.62%
Total Tax Capacity	60,549,234	59,809,094	1.22%
% of Property Taxes Collected	98.55%	98.25%	0.30%
Total General Revenues	28,213,792	29,980,250	-6.26%
Total Program Revenues	21,418,829	23,715,860	-10.72%
<u>Total Expenses:</u>			
Governmental activities	42,808,577	47,710,008	-11.45%
<u>Capital Assets:</u>			
Governmental activities	128,943,548	125,330,010	2.80%
Total Outstanding Net Bonded Debt of Goodhue County:			
General Obligation	7,719,233	9,331,482	-20.89%
Bond Rating on Most Recent General Obligation Bond Issue	A1	A1	N/A
<u>Total Government-wide Net Assets:</u>			
Governmental activities	155,668,236	148,844,192	4.38%
Total Number of Full-Time Employees	307	330	-7.49%
Total Number of Part-Time Employees	39	83	-112.82%



**Summary of Goodhue County's Statement of Net Assets
December 31, 2010**

	<u>Primary Government Governmental Activities</u>	<u>Discretely Presented Component Units</u>
Assets		
Cash and pooled investments	\$ 35,149,416	\$ 246,390
Petty cash and change funds	2,050	-
Cash with escrow agent	490,500	-
Taxes receivable	918,485	-
Special assessments receivable		
Current	26,059	-
Noncurrent	87,498	-
Accounts receivable - net	163,867	-
Accrued interest receivable	104,061	278
Loans receivable	96,709	-
Due from other governments	2,288,776	-
Due from primary governments	-	208
Inventories	439,382	-
Prepaid items	393,652	-
Restricted assets		
Cash and pooled investments permanent	218,130	-
Deferred charges	80,736	-
Investment in joint venture	1,130,422	-
Capital assets		
Non-depreciable	20,070,175	378,550
Depreciable - net of accumulated depreciation	108,873,373	-
Total Assets	<u>\$ 170,533,291</u>	<u>\$ 625,426</u>
Liabilities		
Accounts payable	\$ 356,417	\$ -
Salaries payable	1,047,470	-
Contracts payable	428,327	-
Due to other governments	400,509	-
Accrued interest payable	105,312	-
Unearned revenue	275,351	-
Customer deposits	8,715	-
Long-term liabilities		
Due within one year	3,277,854	-
Due in more than one year	8,965,100	-
Total Liabilities	<u>\$ 14,865,055</u>	<u>\$ -</u>
Net Assets:		
Invested in capital assets, net of related debt	\$ 121,777,217	\$ 378,550
Restricted for		
General government	656,768	
Public safety	596,544	
Highways and streets	942,932	
Human services	1,229	
Conservation of natural resources	2,853	
Economic development	50,000	
Debt service	490,500	
Landfill postclosure	218,130	
Gravel pit postclosure	65,752	
Unrestricted	30,866,311	246,876
Total Net Assets	<u>\$ 155,668,236</u>	<u>\$ 625,426</u>

**Summary of Goodhue County's Statement of Activities
For the Year Ended December 31, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
Governmental activities:			
General government	\$ 9,586,054	\$ 2,282,582	\$ (7,303,472)
Public safety	11,146,247	3,315,335	(7,830,912)
Highways and streets	7,380,527	5,732,593	(1,647,934)
Sanitation	723,854	494,426	(229,428)
Human Services	8,875,645	6,668,780	(2,206,865)
Health	2,889,026	2,275,184	(613,842)
Culture and recreation	777,308	-	(777,308)
Conservation of natural resources	796,319	389,256	(407,063)
Economic development	287,518	260,673	(26,845)
Interest	346,079	-	(346,079)
Total governmental activities	<u>\$ 42,808,577</u>	<u>\$ 21,418,829</u>	<u>\$ (21,389,748)</u>
Total Primary Government	<u>\$ 42,808,577</u>	<u>\$ 21,418,829</u>	<u>\$ (21,389,748)</u>
General Revenues and other			
Taxes			\$ 25,061,913
Other general revenues			3,151,879
Net change in net assets - Primary Government			<u>\$ 6,824,044</u>
Component units:			
Belle Creek Watershed	\$ 12,965	\$ -	\$ (12,965)
General Revenues and other			
Taxes			\$ 9,319
Grants and contributions not restricted to specific programs			1,135
Other general revenues			5,341
Net change in net assets - Belle Creek Watershed			<u>\$ 2,830</u>

**Goodhue County
A Summary of Fiduciary Funds' Net Assets
and Changes in Net Assets
As of and for the Year Ended December 31, 2010**

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 1,463,908
Accounts receivable	\$ 21,570
Due from other governments	59,328
Total Assets	<u>\$ 1,544,806</u>
Liabilities	
Due to component unit	\$ 208
Due to other governments	1,544,598
Total Liabilities	<u>\$ 1,544,806</u>

Goodhue County
A Summary Balance Sheet of Governmental Funds
December 31, 2010

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General Fund	Public Works Fund	Health & Human Service Fund	Debt Service Fund		
Assets:						
Cash and investments	\$ 20,038,414	\$ 5,441,365	\$ 5,138,907	\$ 4,519,045	\$ 504,235	\$ 35,641,966
Receivables						
Taxes	524,383	145,373	162,337	74,458	11,934	918,485
Accounts	135,467	26	109,193	-	23,242	267,928
Special assessments	29,964	-	-	83,593	-	113,557
Loans	96,709	-	-	-	-	96,709
Due from other funds	14,369	13,554	31,028	-	-	58,951
Due from other governments	419,157	961,647	903,348	55	4,569	2,288,776
Prepaid items	258,393	30,352	100,446	-	4,461	393,652
Inventories	-	439,382	-	-	-	439,382
Restricted Assets						
Cash and pooled investments	-	-	-	-	218,130	218,130
Total assets	\$ 21,516,856	\$ 7,031,699	\$ 6,445,259	\$ 4,677,151	\$ 766,571	\$ 40,437,536
Liabilities:						
Payables						
Accounts	\$ 203,097	\$ 50,646	\$ 86,876	\$ 74	\$ 15,724	\$ 356,417
Salaries	626,922	91,770	309,863	-	18,915	1,047,470
Contracts	-	427,119	1,208	-	-	428,327
Due to other funds	44,582	-	14,369	-	-	58,951
Due to other governments	160,869	17,433	213,632	-	8,575	400,509
Deferred revenue - unavailable	768,130	1,062,873	208,311	144,560	9,736	2,193,610
Deferred revenue - unearned	102,859	-	172,492	-	-	275,351
Customer deposits	8,715	-	-	-	-	8,715
Total Liabilities	\$ 1,915,174	\$ 1,649,841	\$ 1,006,751	\$ 144,634	\$ 52,950	\$ 4,769,350
Fund balances:						
Reserved	\$ 1,580,310	\$ 484,664	\$ 101,675	\$ 490,500	\$ 272,591	\$ 2,929,740
Unreserved	18,021,372	4,897,194	5,336,833	4,042,017	441,030	32,738,446
Total fund balance	\$ 19,601,682	\$ 5,381,858	\$ 5,438,508	\$ 4,532,517	\$ 713,621	\$ 35,668,186
Total liabilities and fund balance	\$ 21,516,856	\$ 7,031,699	\$ 6,445,259	\$ 4,677,151	\$ 766,571	\$ 40,437,536

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2010

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General Fund	Public Works Fund	Health & Human Service Fund	Debt Service Fund		
Revenues:						
Taxes	\$ 14,357,555	\$ 3,903,767	\$ 4,338,536	\$ 1,899,091	\$ 307,165	\$ 24,806,114
Special assessments	19,472	-	-	6,914	-	26,386
Licenses and permits	170,441	7,215	-	-	7,216	184,872
Intergovernmental	4,964,456	5,877,015	6,214,235	79,034	127,130	17,261,870
Charges for services	1,841,270	16,551	2,572,620	-	59,829	4,490,270
Fines and forfeits	16,347	-	-	-	-	16,347
Gifts and contributions	8,508	-	2,315	-	-	10,823
Investment earnings	272,976	-	-	-	444	273,420
Miscellaneous	1,740,836	138,010	488,497	-	274,816	2,642,159
Total revenues	\$ 23,391,861	\$ 9,942,558	\$ 13,616,203	\$ 1,985,039	\$ 776,600	\$ 49,712,261
Expenditures:						
Current						
General government	\$ 9,400,044	\$ -	\$ -	\$ -	\$ -	\$ 9,400,044
Public safety	12,105,129	-	-	-	-	12,105,129
Highways and streets	-	10,027,790	-	-	-	10,027,790
Sanitation	37,267	-	-	-	707,570	744,837
Human services	-	-	9,439,752	-	-	9,439,752
Health	-	-	2,952,202	-	-	2,952,202
Culture and recreation	717,308	44,394	-	-	-	761,702
Conservation of natural resources	790,877	-	-	-	-	790,877
Economic development	264,135	-	-	-	23,383	287,518
Debt service						
Principal retirement	21,504	-	-	1,612,249	-	1,633,753
Interest	1,752	-	-	277,871	-	279,623
Administrative (fiscal) charges	-	-	-	9,836	-	9,836
Intergovernmental						
Highways and streets	-	346,751	-	-	-	346,751
Total expenditures	\$ 23,338,016	\$ 10,418,935	\$ 12,391,954	\$ 1,899,956	\$ 730,953	\$ 48,779,814
Excess of Revenues Over (Under) Expenditures	\$ 53,845	\$ (476,377)	\$ 1,224,249	\$ 85,083	\$ 45,647	\$ 932,447
Other financing sources (uses):						
Transfers in	\$ 1,500	\$ 359,763	\$ 77,281	\$ -	\$ 10,556	\$ 449,100
Transfers out	(447,600)	(1,500)	-	-	-	(449,100)
Proceeds from sale of capital assets	30,552	-	-	-	-	30,552
Total other financing sources (uses)	\$ (415,548)	\$ 358,263	\$ 77,281	\$ -	\$ 10,556	\$ 30,552
Net Change in Fund Balances	\$ (361,703)	\$ (118,114)	\$ 1,301,530	\$ 85,083	\$ 56,203	\$ 962,999
Fund Balances - January 1	\$ 19,963,385	\$ 5,543,658	\$ 4,136,978	\$ 4,447,434	\$ 657,418	\$ 34,748,873
Increase (decrease) in reserved for inventories	-	(43,686)	-	-	-	(43,686)
Fund Balances - December 31	\$ 19,601,682	\$ 5,381,858	\$ 5,438,508	\$ 4,532,517	\$ 713,621	\$ 35,668,186

MAJOR RECIPIENTS OF GOODHUE COUNTY EXPENDITURES

The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2010. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.

NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED IN 2010	NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED IN 2010	NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED IN 2010
A+ SERVICES	5,446.93	FRHEIT/MARILYN	13,078.79	OFFICE DEPOT	6,764.92
AAA STRIPING SERVICE CO	79,202.00	FRONTIER	7,506.78	OFFICE DEPOT INC	5,680.55
ABAS/JENNIFER	6,992.81	GARY HERTOG PA	8,913.21	OFFICE OF ENTERPRISE TECHNOLOGY	19,896.48
ABILITY BUILDING CENTER INC	6,219.20	GAVIN, ATTY/JOHN	13,750.00	OLMSTED CO HAZARDOUS WASTE	12,767.03
ACCRA CARE HOME HEALTH	13,827.55	GERARD TREATMENT PROGRAMS	21,524.72	OLMSTED COUNTY COMMUNITY SERVI	7,364.19
ACS	13,642.62	GIBSON SANITATION LLC	16,245.00	ONNI CONTRACTING INC	254,823.64
ACTION CONSERVATORS INC	97,021.22	GOLGART/JIM	5,193.14	ORNI TARGET TRAINING & CONSULTIN	6,868.14
AG PARTNERS COOP	63,369.97	GOODHUE BELLECHESTER RAIL RIDE	7,630.92	OPPORTUNITY SERVICES	7,147.82
ALL STEEL PRODUCTS CO INC	39,544.83	GOODHUE CITY	474,354.45	ORC INDUSTRIES	7,739.29
ALL SYSTEMS INSTALLATION	7,032.35	GOODHUE COUNTY ABSTRACT CO	5,840.00	OWATONNA HOSPITAL	7,365.70
ALLIANCE BENEFIT GROUP	698,393.85	GOODHUE COUNTY A-T SALES & USE	22,670.00	P HANSON MARKETING	5,680.75
AMERICAN ENGINEERING TESTING I	8,883.60	GOODHUE COUNTY ATTORNEY OFFICE	58,154.46	PACE ANALYTICAL	12,500.00
AMERICAN SOLUTIONS FOR BUSINES	21,388.14	GOODHUE COUNTY EDUCATION DIST	664,475.40	PATH INC	112,791.38
ANCOM TECHNICAL CENTER	115,180.49	GOODHUE COUNTY FAIR	23,820.00	PDS TAX SERVICE INC	5,599.00
ANDERSON ROCK & LIME INC	11,419.83	GOODHUE COUNTY FSC	56,084.00	PEACEFUL PROMOTIONS	13,837.89
ANDERSONJOE	6,181.84	GOODHUE COUNTY HISTORICAL SOCI	102,647.00	PHILLIPS/DANA	16,621.00
APPLIED CONCEPTS INC	7,464.00	GOODHUE COUNTY PUBLIC HEALTH S	259,792.74	PINE ISLAND CITY	1,450,699.38
APOLLO SYSTEMS	11,704.99	GOODHUE COUNTY PUBLIC WORKS	24,973.95	PNE ISLAND TOWNSHIP	161,430.00
ARMORY DENTAL	5,063.10	GOODHUE COUNTY SHERIFFS DEPT I	7,128.60	PR ENTERTAINMENT	5,002.00
ARROW BUILDING CENTER	9,470.19	GOODHUE COUNTY SOCIAL SERVICES	16,726.00	PRAIRIE LAKES YOUTH PROGRAMS	172,800.12
ARROW-TECH INC	6,415.00	GOODHUE COUNTY SOCIAL WELFARE	36,064.85	PREMER LIGHTING INC	16,350.30
ASSOCIATION OF MN COUNTIES	24,810.00	GOODHUE COUNTY SWCD	105,044.00	PROACT INC	306,037.00
AUSTIN MANOR	11,215.62	GOODHUE TOWNSHIP	175,244.58	PROFESSIONAL PORTABLE XRAY INC	6,990.00
AVI SYSTEMS INC	16,300.57	GRAHAM/TAMRA	5,650.00	PULSTAR	14,543.79
AVIANDS	262,763.58	GRANDWAY COOPERATIVE SERVICE C	11,907.64	PUMP AND METER SERVICE INC	15,453.22
AYERS ASSOCIATES INC	84,520.93	GRIFFIN CONSTRUCTION CO INC	868,463.17	QWEST (WA)	57,244.77
BARRIER FREE ACCESS	13,882.00	GS DISTRIBUTING	8,255.18	R & D SYSTEMS INC	32,435.80
BARRIER BUILT TIRE CENTER	29,840.75	HANCOCK CONCRETE PRODUCTS LLC	16,297.20	RAMY TURF PRODUCTS	5,764.10
BAY CITY HARDWARE	5,344.21	HARBOR SHELTER & COUNSELING CT	20,660.22	RDO EQUIPMENT CO	129,098.59
BCM CONSTRUCTION INC	163,001.75	HATCH/JULIE	11,023.70	RECYCLE TECHNOLOGIES INC	5,486.09
BEAR'S OVERHEAD DOORS	5,634.05	HAY CREEK TOWNSHIP	182,218.44	RED WING ACE HARDWARE	5,624.63
BEHAVIORAL CHANGE SERVICES	8,100.00	HERNKES INC	9,798.85	RED WING CHEVROLET	6,592.40
BEHRENS SUPPLY - RED WING	10,861.30	HAWATHA VALLEY ADULT	9,928.00	RED WING CHRYSLER	7,074.03
BELLE CREEK TOWNSHIP	146,357.62	HAWATHA VALLEY MENTAL HEALTH	12,540.65	RED WING CITY - COMMUNITY DEVE	8,791.42
BELLE CREEK WATERSHED	9,459.33	HIGHWAY TECHNOLOGIES INC	12,038.76	RED WING CITY - AMBLANCE	16,094.00
BELLECHESTER CITY	16,857.13	HOLD EXCAVATING INC	15,472.96	RED WING CITY - FINANCE	14,452,253.02
BELVIDERE TOWNSHIP	131,429.96	HOLST EXCAVATING INC	11,714.86	RED WING CITY-PUBLIC WORKS	63,945.44
BENEFIT EXTRAS INC	7,785.00	HOWARD R GREEN COMPANY	38,749.03	RED WING CONSTRUCTION CO	45,826.54
BENSON/DENNIS	5,906.00	HOWRY RESIDENTIAL SERVICES	13,972.00	RED WING POLICE DEPT	7,587.64
BENTLEY SYSTEMS INC	9,331.01	HUBBARD COUNTY DAC	13,699.84	RED WING RIVER VIEW RIDERS-RW	43,926.40
BESKAUR/RICHARD T	10,249.50	HUEBSCH LINEN	5,696.38	RED WING TREE SERVICE INC	6,091.59
BIRD'S AUTO REPAIR	12,551.78	HUMANE SOCIETY-GOODHUE CO	16,000.00	REGINA MEDICAL CENTER	86,570.00
BITUMINOUS MATERIALS INC	17,137.48	BM CORPORATION	20,534.52	REINKE/DWIGHT	6,194.37
BLUE CROSS BLUESHIELD OF MN	3,402,049.00	CLEANING CORP	12,189.63	RICE COUNTY PUBLIC HEALTH	25,411.00
BLUE_DO/MCHAE	62,400.00	COIP	10,712.79	RICHS AUTO BODY	5,081.20
BODLSON-MAHN FUNERAL HOME	9,200.00	DENTIX INC	5,602.00	RIVER CITY FLOOR COVERINGS INC	91,390.88
BREVIK/SONJA	5,352.96	KON OFFICE SOLUTIONS	16,890.36	RIVERTOWN NEWSPAPER GROUP	19,618.47
BROOK WHITE COMPANY	24,531.30	INSTY PRINTS - RED WING	11,891.86	RIVERVIEW SERVICES, INC.	41,827.63
BROOKS OFFICE INTERIORS INC	17,269.86	IRS (PAYROLL)	4,063,522.53	ROAD CONSTRUCTORS INC	321,130.67
BRUENING ROCK PRODUCTS, INC	107,566.94	JANIS.LPC/K.OLIVA	41,426.81	ROBINSON TEXTILES	6,097.36
BURKHARDT ATTY/JAMES	5,446.00	JOHNSON TIRE SERVICE	15,825.50	ROCHESTER SAND & GRAVEL	3,776,859.94
CALLSTROM/TRICIA	7,580.84	JOHNSON/SUSAN K	50,212.34	ROSCOE TOWNSHIP	210,520.68
CANNON FALLS CITY	3,362,144.73	JOHNSTON FARGO CULVERT	18,248.78	RS EDEN	27,757.53
CANNON FALLS HOSPITAL DISTRICT	244,483.05	JOHNSTON LP PHD/CHRIS	11,700.43	RUNNINGS SUPPLY INC	5,068.15
CANNON FALLS SCHOOLS	5,000.00	JR'S APPLIANCE DISPOSAL INC	23,921.60	RYAN BROTHERS PARTNERSHIP, LLP	10,341.68
CANNON FALLS TOWNSHIP	224,935.49	KASER CONCRETE	9,922.50	RYAN MECHANICAL INC	17,957.89
CANNON VALLEY FAIR ASSN	10,000.00	KENYON CITY	571,099.77	S B FOOT TANNING COMPANY	9,103.69
CANNON VALLEY TRAIL	48,022.75	KENYON MUNICIPAL UTILITIES	5,063.12	SAUNDERS WACKER BERGLY INC	11,870.00
CARLSON TRACTOR & EQUIPMENT CO	17,330.56	KENYON SNOW/DRIFTERS-KENYON	9,813.60	SANOPI PASTEUR INC	6,755.22
CATHOLIC CHARITIES (WINONA)	9,024.33	KENYON TOWNSHIP	127,751.16	SCHAFFER REAL ESTATE	7,150.00
CDW GOVERNMENT INC	93,981.64	KENYON-WANAMINGO PUBLIC SCHOOL	25,804.80	SCHAFFER/PAUL	13,468.00
CENTURYLINK (LA)	35,901.20	KIELMEYER CONSTRUCTION	6,617.70	SCHOOL DISTRICT 195-RANDOLPH	125,633.02
CENTURYLINK (TX)	27,971.17	KNAPP/ELISE	30,207.70	SCHOOL DISTRICT 200-HASTINGS	11,523.22
CHERRY GROVE TOWNSHIP	133,349.65	KRS ENGINEERING	19,809.50	SCHOOL DISTRICT 2125-TRITON	17,718.27
CHIPPEWA CONCRETE INC	15,976.68	LA QUINTA INN AND SUITES LAKEW	11,124.63	SCHOOL DISTRICT 2172-KENYON	1,912,211.52
CHRISTIANSEN/REGINALD	16,880.59	LAFFERTY/ANN	8,282.80	SCHOOL DISTRICT 252-CF	2,830,412.81
CIT INFORMATION SERVICES	16,642.50	LAKE CITY	686,353.77	SCHOOL DISTRICT 253-GOODHUE	9,781,857.77
COLEMAN TECHNOLOGIES INC	8,015.00	LAKE CITY CUSTOM CONCRETE & MJ	8,600.00	SCHOOL DISTRICT 255-PI	899,878.52
COMMISSIONER OF TRANSPORTATION	44,421.60	LAKES GAS CO	5,164.08	SCHOOL DISTRICT 256-RW	9,756,125.50
COMPUTER INFORMATION	161,157.00	LEE HESTNAS CONSTRUCTION	39,843.08	SCHOOL DISTRICT 2805-MAZEPHA	1,661,940.50
CORNER DRUG	58,067.10	LEICA GEOSYSTEMS INC	26,891.59	SCHOOL DISTRICT 659-NORTHFIELD	122,555.68
COVERED BRIDGE FAMILY RESOURCE	7,818.62	LEON TOWNSHIP	195,523.39	SCHOOL DISTRICT 813-LAKE CITY	791,957.23
COVERED BRIDGE RIDERS-ZUMBROTA	10,828.80	LEXISNEXIS MATTHEW BENDER	9,737.14	SCHUMACHER ELEVATOR CO	16,792.47
CRABTREE COMPANIES INC	7,954.89	LINDAHL TIRE SERVICE-CANNON FALLS	5,632.26	SCHUMACHER EXCAVATING INC	129,934.14
CRYSTEEL TRUCK EQUIPMENT	12,176.83	LOCKRIDGE GRINDAL NAUEN	20,254.47	SCOTT CONSTRUCTION INC	455,885.34
CUSTOM CONDUIT INC	8,535.00	LUFMAN CONSTRUCTION CO INC	11,890.42	SCOTT/JIM & DOROTHY	5,545.51
CYRIETHAN	8,572.50	LUTHERAN SOCIAL SERVICES/IN HO	5,798.50	SE MWHC EMR CONSORTIUM	10,314.34
D & R VENDING	77,005.34	MACKINNEY/SAMUEL	35,512.42	SELCO	403,525.00
D & T VENTURES	6,244.56	MCKEATH PHD/BRUCE	5,081.42	SEMCHRA	627,160.98
DAKOTA FINANCIAL SERVICES	14,038.56	MCCO M 33	8,168.84	SEMNGTF	12,913.46
DAKOTA CO RECEIVING CENTER	142,545.00	MCF-TOGO/THISTLEDEW	116,411.44	SGTS INC	22,531.44
DAKOTA COUNTY TREASURER-AUDITO	121,039.17	MCQUIRE FAMILY THERAPY CENTER	14,383.44	SHERIFFS YOUTH/VONWALD SHELTER	5,477.12
DELL MARKETING LP	72,949.52	MCIT	17,611.82	SHI CORP	16,720.61
DENNISON CITY	125,467.21	MCQUAY INTERNATIONAL	681,717.00	SHORT ELLIOT HENDRICKSON INC	65,094.10
DEPARTMENT OF REVENUE	1,204,089.39	MENARDS	40,310.05	SMART/SCOTT OR CHERYL	8,097.90
DEXON COMPUTER	5,653.69	MERCHANTS BANK-WINONA	7,802.84	SMITTS MARNE	37,222.41
DHS - ANOKA FORENSIC/ST PETER	13,170.00	MERCURY	7,399.00	SOL & WATER CONSERVATION	323,335.80
DHS - ANOKA METRO RTC - 412	36,148.50	MICROWAVE NETWORKS	9,104.99	SORBY/WERRY	5,255.95
DHS-MSP-MN SEX OFFENDER PRGM	32,854.20	MIDWAY AUTO	72,530.00	SPITENSUE	34,315.16
DIORIOLEAH M	15,000.00	MIDWEST CLINICAL PSYCHOLOGIST	5,800.13	SPRINGSTED INC	12,500.00
DNA DIAGNOSTICS CENTER	15,000.00	MINNESOTA ENERGY RESOURCES COR	44,000.00	SRF CONSULTING GROUP INC	21,592.29
DODGE COUNTY PUBLIC HEALTH	14,781.00	MINNESOTA HUMAN SERVICES-CCDF	168,525.27	ST CLOUD CHILDRENS HOME	25,702.71
DODGE OF BURNSVILLE	33,385.00	MINNESOTA STATE AUDITOR	5,633.84	ST CROIX SOLUTIONS	7,069.09
DPS TRANSPORT	7,015.00	MINNOWA CONSTRUCTION INC	36,005.28	ST DAVIDS CHILD DEVELOPMENT/FA	28,561.88
DUSTCOATING INC	60,733.63	MINS SECURITY INC	27,180.55	STANLEY CONSULTANTS INC	13,435.00
EARL F ANDERSEN INC	5,551.50	MN CORRECTIONAL FACILITY-RED W	20,759.23	STANTON TOWNSHIP	250,932.78
ELECTION SYSTEMS & SOFTWARE N	45,804.44	MN DEPT OF CORRECTIONS-STS	49,725.00	STAPLES ADVANTAGE	78,119.53
ELK RIVER FORD INC	132,794.16	MN DEPT OF FINANCE	6,452.50	STATE OF MINNESOTA-SALES & USE	26,702.00
ELMORE ACADEMY	13,096.80	MN DEPT OF HEALTH	114,135.00	STATE OF MN	5,790.00
EMERGENCY COMMUNICATIONS NETWO	15,000.00	MN DEPT OF HUMAN SERVICES	170,975.26	STATIC ELECTRIC, LLC	6,183.52
EOA 2003 IRWIN PORTFOLIO SERVI	11,572.56	MN DEPT OF HUMAN SERVICES MAPS	176,459.50	STEBERG/GLEN	52,547.00
ERICKSON ENGINEERING CO LLC	10,940.00	MN DEPT OF HUMAN SERVICES SPR	7,191.80	STEELE COUNTY PUBLIC HEALTH	21,109.00
ERICKSON/CHARLES P	20,637.20	MN DEPT OF REVENUE (PAYROLL)	26,280.22	STEPHENS/KANDEE L	15,563.00
ESRI INC	37,941.68	MN HUMAN SERVICES	970,048.91	STREICHERS INC	22,923.68
EVERCOM SYSTEMS INC	20,835.00	MN PUBLIC FACILITIES AUTHORITY	72,413.82	SUPERIOR WATERPROOFING INC	8,632.00
EXPEDITE	23,173.03	MN SHERIFFS ASSN	760,325.90	SYNERGY GRAPHICS	29,993.69
EXPRESS SERVICES, INC.	9,311.97	MN STATE TREASURER, ACCOUNTING	53,428.08	TDS METROROOM	17,996.38
FAIRVIEW RED WING HEALTH SVCS	19,259.31	MUSEUM/EMLY OR TRENT	8,254.08	THERMAL TECHNOLOGIES INC	15,713.15
FAIRVIEW RED WING HEALTH SVCS	57,697.71	NAPA - RED WING	9,519.93	THOMAS E GORMAN LAW OFFICE	11,438.43
FAIRWAY OUTDOOR ADVERTISING L	14,250.00	NELSON PRINTING CO	4,952,614.61	THREE RIVERS COMMUNITY ACTION	15,178.00
FALK AUTO BODY INC	12,685.40	NELSONMARRY	71,469.97	TOSHIBA FINANCIAL SERVICES (MA	30,899.76
FAMILY FOCUS INC	71,656.35	NEWMAN TRAFFIC SIGNS	818,299.70	TRANS-ALARM INC	6,657.24
FARM COUNTY COOP	327,859.56	NEWUS - MILLE LACS ACADEMY	38,692.25	TRAXLER CONSTRUCTION INC	7,546.00
FATHERSTONE TOWNSHIP	17,734.15	NEXUS - MILLE LACS ACADEMY	7,369.14	TRIMM SYSTEMS INC	16,914.63
FIRST AMERICAN RE TAX SVC (FT	16,081.00	NORTH AMERICAN SALT CO	10,343.76	TRI-STATE BUSINESS MACHINES IN	11,629.79
FLORENCE TOWNSHIP	280,075.07	NORTHWEST PSYCHIATRIC ASSOC	7,630.09	TROST/TIMOTHY T	14,645.40
FRANK MADDEN & ASSOC	6,419.45	NORTONKERI	25,466.46	TSI POWER CORP	5,847.00
FRANKLIN ROLL-OFF SERVICE INC	15,740.00	NUSS TRUCK GROUP INC	24,675.48	TWIN RIVER RIDERS-CANNON FALLS	6,937.22
		NYGAARD/RON	31,365.86	UNIFORMS UNLIMITED INC	7,038.66
			192,885.23	UNITED STATES POSTAL SERVICE	78,107.14
			5,191.24	UNITED WAY GOODHUE-WABASHA-PIE	6,617.50
			220,228.00	UNIVERSITY OF MN FAIRVIEW MEDI	16,356.57
			5,682.16	UNIVERSITY OF MN-FISCAL	67,839.70
			12,044.50	US BANK	1,889,556.67
			5,290.50	US BANK HOME MORTGAGE	5,800.00
				US RECORDS	11,486.64
				VANGUARD APPRAISALS INC	15,497.00
				VELOCITY SYSTEMS	7,281.88
				VASA TOWNSHIP	194,616.29
				VERIZON WIRELESS	65,188.90
				VERTICAL LIMIT CONSTRUCTION	77,189.12
				VINCO INC	93,013.90
				VOGEL & GORMAN PLC	34,800.00
				WACOUTA TOWNSHIP	138,640.96
				WALKER/FRED	11,572.50
				WANAMINGO CITY	512,440.17
				WANAMINGO TOWNSHIP	160,212.98
				WARSAW TOWNSHIP	178,189.79
				WELCH TOWNSHIP	228,352.20
				WELLS CREEK RIDERS-FRONTENAC	9,136.80
				WELLS FARGO BANKS	17,894.24
				WELLS FARGO HOME MORTGAGE - IA	7,916.19
				WEST PAYMENT CENTER	68,972.59
				WHITE ROCK BANK - CF	50,767.07