GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2011

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 FINANCE & TAXPAYER SERVICES OFFICE AT (651) 385-3032, OR BY WRITING TO GOODHUE COUNTY FINANCE & TAXPAYER SERVICES 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:	651-385-3001Office
1st District: Ronald Allen 2 nd District: Richard Samuelson 3 rd District: Dan Rechtzigel 4 th District: Jim Bryant 5 th District: Ted Seifert	651-388-9435 Home 651-258-4295 Home 507-789-5877 Home 651-388-5558 Home 651-388-3268 Home
ELECTED MANAGERS:	
Attorney: Stephen Betcher Sheriff: Scott McNurlin	651-267-4950 Office 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.

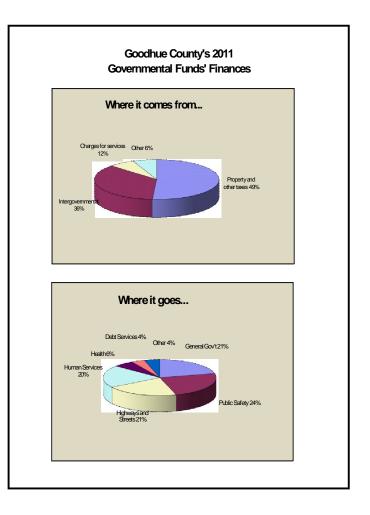
Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for county health departments, nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems.

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 2011	Total 2010	Percent Increase (Decrease)					
Estimated Population	46,168	46,183	-0.03%					
Total Tax Capacity % of Property Taxes Collected	59,729,971 98.58%	60,549,234 98.55%	-1.37% 0.03%					
Total General Revenues Total Program Revenues	28,845,253 20,658,232	28,213,792 21,418,829	2.19% -3.68%					
Total Expenses: Governmental activities	44,480,048	42,808,577	3.76%					
Capital Assets: Governmental activities	133,034,002	128,943,548	3.07%					
Total Outstanding Net Bonded <u>Debt of Goodhue County:</u> General Obligation	6,056,868	7,719,233	-27.45%					
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	N/A					
Total Government-wide Net Assets: Governmental activities	160,691,673	155,668,236	3.13%					
Total Number of Full-Time Employees Total Number of Part-Time Employees	318 40	313 57	1.57% -42.50%					



Summary of Goodhue Count December	•		Asset	s	
	Primary Government Governmental Activities		Discretely Presented Component Units		
<u>Assets</u>					
Cash and pooled investments	\$	33,013,716	\$	237,011	
Petty cash and change funds		2,050		-	
Cash with escrow agent		490,500		-	
Taxes receivable		735,512		-	
Special assessments receivable					
Current		21,551		-	
Noncurrent		66,725		-	
Accounts receivable - net		186,058		-	
Accrued interest receivable		116,973		280	
Loans receivable		885,807		-	
Due from other governments		3,246,410		374	
Due from primary governments		-		133	
Inventories		465,684		-	
Prepaid items		466,513		-	
Restricted assets					
Cash and pooled investments permanent		218,883		-	
Deferred charges		46,694		-	
Investment in joint venture		1,778,587		-	
Capital assets					
Non-depreciable		14,097,655		378,550	
Depreciable - net of accumulated depreciation		118,936,347		-	
Total Assets	\$	174,775,665	\$	616,348	
Liabilities					
Accounts payable	\$	472,368	\$	_	
Salaries payable	Ψ	1,093,838	Ψ	_	
Contracts payable		263,195		_	
Due to other governments		494,728		165	
Accrued interest payable		84,553		-	
Unearned revenue		542,142		_	
Customer deposits		10,747		_	
Long-term liabilities		10,747			
Due within one year		3,460,609		_	
Due in more than one year		7,661,812		_	
Total Liabilities	\$	14,083,992	\$	165	
No. A					
Net Assets:	•	407 400 00-	•	070 555	
Invested in capital assets, net of related debt	\$	127,432,667	\$	378,550	
Restricted for					
General government		581,927		-	
Public safety		621,194		-	
Highways and streets		749,603		-	
Conservation of natural resources		2,853		-	
Economic development		57,320		-	
Debt service		490,500		-	
Landfill postclosure		218,884		-	
Gravel pit postclosure		84,055		-	
Unrestricted		30,452,670		237,633	
Total Net Assets	\$	160,691,673	\$	616,183	

Summary of Good For the Ye		County's St nded Decem			ities	
		Expenses		Program Revenues		Net
Functions/Programs						
Primary Government Governmental activities:						
General government	\$	9,508,528	\$	2,488,556	\$	(7,019,972)
Public safety	Ψ	11,664,141	Ψ	2,526,280	Ψ	(9,137,861)
Highways and streets		7,989,220		6,261,880		(1,727,340)
Sanitation		1,086,288		530,999		(555,289)
Human Services		9,585,301		5,921,817		(3,663,484)
Health		2,947,593		2,320,247		(627,346)
Culture and recreation		632,536		-,,-		(632,536)
Conservation of natural resources		699,951		210.663		(489,288)
Economic development		60,189		397,790		337,601
Interest		306,301				(306,301)
Total governmental activities	\$	44,480,048	\$	20,658,232	\$	(23,821,816)
Total Primary Government	\$	44,480,048	\$	20,658,232	\$	(23,821,816)
General Revenues and other						
Taxes					\$	25,307,595
Other general revenues						3,537,658
Net change in net assets - Primar	y G o	vernment			\$	5,023,437
Component units:						
Belle Creek Watershed	\$	23,789	\$	<u> </u>	\$	(23,789)
General Revenues and other						
Taxes	\$	9,292				
Grants and contributions not restrict		1,121				
Other general revenues						4,133
Net change in net assets - Belle (Creek	Watershed			\$	(9,243)

A Summary of Fiduciary Funds' Net Assets and Changes in Net Assets As of and for the Year Ended December 31, 2011							
		Agency Funds					
Assets Cash and cash equivalents Accounts receivable Due from other governments	\$	1,555,321 30,781 34,234					
Total Assets	\$	1,620,336					
<u>Liabilities</u> Due to component unit Due to other governments	\$	133 1,620,203					
Total Liabilities	\$	1,620,336					

Goodhue County

Goodhue County A Summary Balance Sheet of Governmental Funds December 31, 2011

				Matan Frank				1		1
		Public		Major Funds	_	conomic	Debt	No	nmajor Funds	J Total
	General	Works	116.	Health & man Service			Service		W aste	Total Governmental
	General Fund	vvorks Fund	пu	man Service Fund	De	evelopment Fund	Service	p. 4.		Funds
Assats	runa	runa		runa	_	rund	runa	IVI	anagement	runas
Assets: Cash and investments	\$18,504,700	\$4,173,086	\$	5,464,344	\$	341.473	\$4,613,098	\$	409,565	\$ 33,506,266
Receivables	\$ 16,504,700	\$4,173,000	Ф	5,464,344	Ф	341,473	\$4,613,096	Ф	409,565	\$ 33,500,200
Taxes	428.048	109.914		130.196		534	58.002		8.818	735.512
Accounts	156.009	120		120,407		334	30,002		26,495	303.031
Special assessments	16,685	120		120,407			71,591		20,433	88,276
Loans	89.017					796.790	71,551			885,807
Due from other funds	8,921	16.427		12.475		750,750			26	37,849
Due from other governments	700,418	1,901,728		644,255					9	3,246,410
Prepaid items	319.785	32.521		109.488					4.719	466.513
Inventories	319,703	465,684		103,400					4,713	465,684
Restricted Assets		400,004								400,004
Cash and pooled investments									218.883	218.883
Total assets	\$20,223,583	\$6,699,480	\$	6,481,165	\$	1,138,797	\$4,742,691	\$	668,515	\$ 39,954,231
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Liabilities:										
Payables										
Accounts	\$ 311,083	\$ 74,735	\$	77,167	\$	210	\$ 993	\$	8,180	\$ 472,368
Salaries	665,306	92,240		317,026		-	-		19,266	1,093,838
Contracts	396	262,799		-		-	-		-	263,195
Due to other funds	28,928	-		8,921		-	-		-	37,849
Due to other governments	227,335	22,159		241,637		-	-		3,597	494,728
Deferred revenue - unavailable	1,013,964	843,140		141,927		398,247	120,771		7,465	2,525,514
Deferred revenue - unearned	116,072	-		186,660		239,410	-		-	542,142
Customer deposits	10,747			-						10,747
Total Liabilities	\$ 2,373,831	\$1,295,073	\$	973,338	\$	637,867	\$ 121,764	\$	38,508	\$ 5,440,381
Fund balances:										
Nonspendable	\$ 319,785	\$ 498,205	\$	109.488	\$	399.000	\$ -	\$	4.719	\$ 1,331,197
Restricted	1.290.029	Ψ 430,203 -	Ψ	103,400	Ψ	57.320	490.500	Ψ	218.884	2,056,733
Committed	6,131,975	1.786.567		446.679		44.610	4.130.427		125.675	12,665,933
Assigned	2,427,444	3.119.635		4,951,660		44,010	4,100,427		280,729	10,779,468
Unassigned	7,680,519	3,113,033		4,951,000					200,729	7,680,519
Total fund balance	\$17,849,752	\$5,404,407	\$	5,507,827	\$	500,930	\$4,620,927	\$	630,007	\$ 34,513,850
rotal fana balance	ψ17,043,732	ψ5,404,407	Ψ	0,007,027	Ψ_	500,550	ψ-1,020,321	Ψ	000,007	Ψ 54,515,650
Total liabilities										
and fund balance	\$20,223,583	\$6,699,480	\$	6,481,165	\$	1,138,797	\$4,742,691	\$	668,515	\$ 39,954,231

Goodhue County							
A Su	•		unds Revenue		litures		
	For ti	ne Year Ende	d December 31	1, 2011			
		Major	Funds			Nonmajor Funds	
	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Waste Management	Total Governmental Funds
Revenues:							
Taxes	\$ 15,052,726	\$ 3,557,313	\$ 4,377,592	\$ 14,211	\$ 1,912,263	\$ 291,424	\$ 25,205,529
Special assessments	5,317		-	-	10,704		16,021
Licenses and permits	200,206	7,661	-	-	-	7,438	215,305
Intergovernmental	4,026,262	6,548,344	6,514,648	430,700	78,799	137,116	17,735,869
Charges for services	1,636,875	11,695	1,556,305	-	-	71,796	3,276,671
Fines and forfeits Gifts and contributions	16,499	-	-	-	-	-	16,499
Investment earnings	41,229 373,967	-	-	-	-	337	41,229 374,304
Miscellaneous	1,634,854	38,646	436,660	1,835	-	300,106	2,412,101
Total revenues	\$ 22,987,935	\$ 10,163,659	\$ 12,885,205	\$ 446,746	\$ 2,001,766	\$ 808,217	\$ 49,293,528
Total revenues	Ψ ΣΣ,501,500	Ψ 10,100,000	ψ 12,000,200	Ψ +10,140	Ψ 2,001,700	Ψ 000,217	ψ +0,200,020
Expenditures: Current							
General government	\$10,771,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,771,631
Public safety	12,105,373	-	-	-	-	-	12,105,373
Highways and streets	-	10,070,300	-	-	-	-	10,070,300
Sanitation	34,265	-	-	-	-	822,185	856,450
Human services	-	-	10,059,461	-	-	-	10,059,461
Health	-	-	2,971,586	-	-	-	2,971,586
Culture and recreation	593,205	23,725	-	-	-	-	616,930
Conservation of natural resources	695,138	-	-	-	-	-	695,138
Economic development	4,375	-	-	55,814	-		60,189
Debt service							
Principal retirement	2,594	-	-	-	1,662,364	-	1,664,958
Interest	299	-	-	-	233,872	-	234,171
Administrative (fiscal) charges Intergovernmental	-	-	-	-	17,120	-	17,120
Highways and streets	£ 0.4 000 000	375,874	640,004,047			£ 000.40E	375,874
Total expenditures	\$24,206,880	\$ 10,469,899	\$ 13,031,047	\$ 55,814	\$ 1,913,356	\$ 822,185	\$ 50,499,181
Excess of Revenues							
Over (Under) Expenditures	\$ (1,218,945)	\$ (306,240)	\$ (145,842)	\$ 390,932	\$ 88,410	\$ (13,968)	\$ (1,205,653)
Other financing sources (uses):							
Transfers in	\$ 10,169	\$ 311,031	\$ 216,786	\$ 10,000	\$ -	\$ 30,352	\$ 578,338
Transfers out	(568, 169)	(8,544)	(1,625)	-	-	-	(578,338)
Proceeds from sale of capital assets	25,015						25,015
Total other financing							
sources (uses)	\$ (532,985)	\$ 302,487	\$ 215,161	\$ 10,000	\$ -	\$ 30,352	\$ 25,015
Net Change in Fund Balances	\$ (1,751,930)	\$ (3,753)	\$ 69,319	\$ 400,932	\$ 88,410	\$ 16,384	\$ (1,180,638)
Fund Balances - January 1	\$ 19,601,682	\$ 5,381,858	\$ 5,438,508	\$ 99,998	\$ 4,532,517	\$ 613,623	\$ 35,668,186
Increase (decrease) in reserved for inventories		26,302					26,302
Fund Balances - December 31	\$ 17,849,752	\$ 5,404,407	\$ 5,507,827	\$ 500,930	\$ 4,620,927	\$ 630,007	\$ 34,513,850

MAJOR RECIPIENTS OF GOODHUE COUNTY EXPENDITURES

-					
The following is a list of the recipients of 0	Goodhue County	Goodhue City	497,626	Olmsted Co Hazardous Waste	19,878
expenditures totaling \$5,000 or more during 20	11. The list does not	Goodhue County Attorney Office	58,885	Olmsted County Community Services	59,403
include salaries paid to county employees individuals who received federal, state or count	nor does it include v human services aid.	Goodhue County Court Services Goodhue County Education Dist	10,103 593,849	Olmsted Medical Center Omni Contracting Inc	7,000 109,265
,	,	Goodhue County Fair	20,620	Opportunity Services	13,315
	TOTAL AMOUNT	Goodhue County Fsc Goodhue County Historical Society	167,473 94,647	Orc Industries Oronoco Auto Salvage Inc	6,096 564,656
	RECEIVED	Goodhue County Public Health Service	187,106	Otterness/David A & Nancy	10,553
NAME OF RECIPIENT A & F Consulting Group Inc	IN 2011 10,309	Goodhue County Sheriffs Dept Ivd Goodhue County Social Services	5,830 17,652	Pace Analytical Pierce County Sheriff Dept	19,928 12,903
AAA Striping Service Co	109,061	Goodhue County Social Welfare Fund	20,461	Pine Island City	1,487,461
Abbas/Jennifer Accra Care Home Health	7,662 24,310	Goodhue County Swcd Goodhue Township	421,524 175,603	Pine Island Golf Course Pine Island Township	124,415 160,224
ACE Learning	5,400	Greenway Cooperative Service Co	23,720	Pottery Place LLC	9,667
Action Conservators Inc	99,659	Griffin Construction Co Inc	49,721	Prairie Lakes Youth Programs	92,114
African American Adoption Agency Ag Partners Coop	15,638 23,216	Grover Auto Co H & L Mesabi	54,464 10,532	Premier Lighting Inc Premier Security Inc	18,031 7,855
All Steel Products Co Inc	15,104	Hancock Concrete Products LLC	45,048	Proact Inc	319,330
All Systems Installation Alliance Benefit Group	12,383 523,523	Harbor Shelter & Counseling Ctr Hardware Com	10,874 23,480	Professional Portable Xray Inc PSC Alliance Inc	5,380 162,206
American Engineering Testing Inc	5,798	Hatch/Julie	7,072	Pulstar	50,591
American Indian Family and Children Serv American Institutional Supply Inc	15,539 5,517	Hay Creek Township Hernkes Rock & Lime	181,638 28,637	Pump And Meter Service Inc Qualifacts Systems, Inc	8,215 15,497
American Solutions For Business	21,429	Hertog/Gary Pa	32,847	Qwest (Wa)	31,623
ANCOM Technical Center	50,165	Hiawatha Valley Adult	8,051	Ramy Turf Products	7,415
Anderson Rock & Lime Inc Applied Concepts Inc	12,728 7,158	Hiawatha Valley Mental Health Hiller's Flooring America	6,641 78,932	Red Wing Chevrolet Red Wing City - Planning	26,260 6,800
Armory Dental	5,687	Holden Township	165,645	Red Wing City Ambulance	7,382
Arrow-Tech Inc Aslakson Blacktopping Inc	6,520 20,856	Holst Excavating Inc Howard R Green Company	10,012 14,098	Red Wing City-Finance Red Wing City-Public Works	13,657,665 64,844
Association Of Mn Counties	22,700	Hubbard County Dac	13,277	Red Wing Police Dept	11,625
Aviands B & N Construction Inc	210,181 20,922	Huebsch Linen Humane Society-Goodhue Co	5,497 16,000	Red Wing River View Riders-Rw Regina Medical Center	28,274 92,498
Bac Tax Service Corp (Simi Valley)	5,534	Ibm Corporation	17,112	Rhino Linings Of Red Wing Inc	9,815
Barth Construction Inc	53,972	ICleaning Corp	9,955	Rice County Public Health	16,698
Bauch/Victoria Or Michael Bauer Built Tire Center	6,295 21,405	IdentiSys Insty Prints - Red Wing	5,935 17,025	Ricoh USA, Inc. Riester Refrigeration Inc	12,649 5,980
Bayley Law Lic	13,975	Internal Revenue Service	7,143	Rivertown Newspaper Group	23,226
Bear's Overhead Doors Becklin/Samantha	7,248 13,090	Irs (Payroll) Janis Lpc/K Olivia	3,996,817 32,393	Riverview Services, Inc. Road Constructors Inc	27,915 150,186
Behavioral Change Services	5,600	Johnson Tire Service	20,128	Rochester Sand & Gravel	1,050,930
Behrens Supply - Red Wing Belle Creek Township	11,633 154,589	Johnson/Susan K	58,237 9,496	Rollx Vans	23,295
Belle Creek Township Belle Creek Watershed	9,367	Johnston Fargo Culvert Johnston Lp Phd/Cris	9,496 7,682	Rolyan Buoys Roscoe Township	6,064 213,984
Bellechester City	19,275	Jr's Appliance Disposal Inc	17,970	Rownd Properties	41,350
Belvidere Township Benck Electric Inc	130,955 10,165	Kenyon City Kenyon Municipal Utilities	612,086 5,146	Rs Eden Runnings Supply Inc	27,426 5,731
Benefit Extras Inc	6,867	Kenyon Snowdrifters-Kenyon	16,356	Ryan Mechanical Inc	73,245
Bentley Systems Inc Bird's Auto Repair	9,331 22,047	Kenyon Township Kielmeyer Construction	129,892 26,154	Sanders Wacker Bergly Inc Schafer/Lynn	8,318 7,238
Blue Cross and Blue Shield of MN	18,747	Knapp/Elise	58,536	Schafer/Paul	8,237
Blue Cross Blueshield Of Mn Blue Do/Michael	4,078,957 57,600	Kris Engineering Inc Kwik Trip	13,273 5,191	School District 195-Randolph School District 200-Hastings	125,238 13,157
Bodelson-Mahn Funeral Home	14,600	L3 Communications Mobile-Vision Inc	32,429	School District 200-hastings School District 2125-Triton	19,116
Bolton & Menk Inc	10,873	Lake City	675,167	School District 2172-Kenyon-Wmngo	2,137,338
Bonestroo Boyer Trucks	35,954 5,823	Lake City Custom Concrete & Mud Jacking Lakes Gas Co	11,000 6,301	School District 252-Cf School District 253-Goodhue	2,705,402 758,169
Вр	6,822	Leica Geosystems Inc	37,141	School District 255-Pi	900,706
Brock White Company Bruening Rock Products, Inc	70,857 116.309	Leo A Hoffmann Center, Inc Leon Township	42,798 201.926	School District 256-RW School District 2805-Zta/Mazeppa	8,925,834 1,718,315
Cannon Falls City	3,496,082	Lexisnexis Matthew Bender	8,373	School District 2005-2tatwazeppa	137,385
Cannon Falls Hospital District Cannon Falls Township	232,201 220,053	Liberty Tire Recycling LLC Lindahl Tire Service-Cannon Falls	5,120 7,082	School District 813-Lake City Schumacher Elevator Co	836,131 58.415
Cannon Valley Fair Assn	5,000	Lockridge Grindal Nauen	19,866	Schumacher Excavating Inc	26,019
Cannon Valley Trail	94,765	Luhman Construction Co Inc	5,603	Scott Construction Inc	417,037
Catholic Charities (Winona) CDW Government Inc	6,603 22,311	Lutheran Social Services/In Home M:Space Inc	35,779 20,195	Scott/Jim & Dorothy SE MN Area Agency On Aging	18,421 5.434
Cellebrite Usa Corp	5,059	Madden Galanter Hansen LLP	6,734	Se Mn Cd Regional Pilot Project	33,862
Central States Wire Products Inc Century Fence Company	7,267 15,802	Matthees Oil Inc Mayo Clinic	7,919 5,170	Se Mn Mhc Emr Consortium Selco	26,086 419,666
Century Link (WA)	18,098	Mayo Clinic Health System, Red Wing	46,120	Semmchra	349,560
Centurylink (La) Centurylink (Tx)	6,940 51,482	Mcbeath Phd/Bruce Mccc Mi 33	10,980 120,624	Semngtf Sats Inc	13,429 36,386
Cherry Grove Township	137,223	Mcf-Togo/Thistledew	38,477	Sheriffs Youth/Vonwald Shelter	13,693
Christiansen/Reginald	17,557	Mcguire Family Therapy Center	18,105	Shi Corp	17,837
Commissioner Of Revenue Commissioner Of Transportation	26,759 24,388	MCIT McKinstry Essention Inc	664,094 1,390,329	Short Elliot Hendrickson Inc Sirius Computer Solutions	44,431 39.995
Community And Economic Devel Assoc	34,872	Mcquay International	36,583	Springsted Inc	14,640
Computer Connection Computer Information	19,314 80,400	Menards-Red Wing Mensch/Kevin or Amy	7,921 15,398	St Croix Solutions Stanton Township	65,672 250,781
Corelogic	10,632	Mestad/Mark	9,173	Staples Advantage	68,052
Covered Bridge Family Resources Llc	5,606 18,048	Microwave Networks Inc	120,782 5,934	State Of Minnesota-Sales & Use Tax	12,944 5,250
Covered Bridge Riders-Zumbrota Crabtree Companies Inc	7,958	Midway Auto Midwest Clinical Psychologist	35,000	State Of Mn Steberg/Glen	52,311
Croswell/Emily	40,162	Midwest Signtech of Rochester	6,001	Steele County Public Health	22,417
Crysteel Truck Equipment D & R Vending	11,787 58,339	Minneola Township Minnesota Ag Group Inc	159,413 85,748	Streichers Inc Surplus Services	32,431 13.085
D & T Ventures	6,245	Minnesota Energy Resources Corp	7,013	Svoboda Ecological Resources	6,825
Dakota Co Financial Services Dakota Co Receiving Center	84,383 142,587	Minnesota Human Services-Ccdtf Minnesota Revenue	51,600 5,941	TDS Metrocom Thane Hawkins Polar Chevrolet	15,817 28,692
Dakota County Treasurer-Auditor	17,325	Minnesota State Auditor	64,065	Thermo Bond Buildings Llc	72,702
Dell Marketing Lp Dennison City	108,256 140,356	Minnesota Supply Company Minnick/Connie	30,353 10,020	Thomas E Gorman Law Office Three Rivers Community Action Inc	13,750 8,335
Department Of Revenue	969,888	Minnowa Construction Inc	21,400	Toshiba Financial Services (St Louis)	37,093
Department Of Transportation-State of MN Dhs - Anoka Metro Rtc - 412	147,963 22,979	Mjs Security Inc Mn Cle	52,424 7,516	Tower Construction maintenance LLC Trans-Alarm Inc	8,670 6,821
Dhs - St Peter RTC- 472	9,932	Mn Correctional Facility-Red Wing	26,680	Trimin Systems Inc	17,609
Dhs-Msop-Mn Sex Offender Prgm - 462	31,780	Mn Dept Of Corrections-Sts	94,986	Tri-State Business Machines Inc	13,906
Diamond Drugs Dodge County Public Health	35,067 22,012	Mn Dept Of Finance Mn Dept Of Health	149,393 7,349	TrueNorth Steel Twin River Riders-Cannon Falls	22,137 11,562
Dps Transport	35,668	Mn Dept Of Human Services	27,881	Ulland Brothers Inc	3,738,480
Elk River Ford Inc Elmore Academy	44,077 23,578	Mn Dept Of Human Services Maps Mn Dept Of Human Services Sprtc	494,780 68,271	United States Postal Service	6,969 83,586
Emergency Communications Network Inc	15,000	Mn Dept Of Revenue (Payroll)	765,539	United Way Goodhue-Wabasha-Pierce Co	7,500
Erickson Engineering Co LLC Esri Inc	51,866 45,496	Mn Human Services Mn Pollution Control Agency-St Paul	30,365 7,360	Univar Usa Inc University Of Mn Fairview Medical Center	49,108 7,084
Essential Learning	6,311	Mn Public Facilities Authority	8,254	University Of Mn-Fiscal	67,903
Evercom Systems Inc Expedia	10,955 23,511	Mn Sheriffs Assn Mn State Treasurer, Accounting Div	10,275 5,531,167	Uppman Technical Svcs Inc Us Bank	11,163 1,890,992
Express Personnel Services	14,684	Mn State Treasurer-Bldg Codes&Standards	5,865	Vanguard Appraisals Inc	15,497
Exxon Mobil	6,663	Mn Ui Fund	11,778	Vanguard Systems	8,032
Fairview Health Services (Mpls) Falk Auto Body Inc	11,916 9,953	Motorola Solutions Inc MSpace Inc	600,500 5,584	Vasa Township Verizon Wireless	200,241 67,180
Family Connect/Program of PATH Inc	126,426	Museus/Emily Or Trent	39,439	Vertical Limit Construction	16,622
Family Focus Inc Farm Country Coop	68,562 491,178	Nedland Industries Inc New Horizon Child Care Center	13,550 5,315	Vogel & Gorman Plc Wabasha County Highway Dept	31,900 5,035
Featherstone Township	184,546	Newman Traffic Signs	15,379	Wacouta Township	140,835
Florence Township	333,686 18,591	Niebur Tractor & Equipment Inc Norris/David Or Alicia	15,346 31,821	Waide/Sue Waldoch Crafts, Inc	22,781 5.490
Franklin Roll-Off Service Inc Freeborn Co Highway Dept	18,591	North American Salt Co	31,821 175,994	Walgreen Company	5,490 38,715
Freiheit/Marilyn	13,812	Northern Escrow Inc	423,762	Walker/Fred	9,769
Fremont Industries Inc Frontier Precision Inc	6,406 10,595	Northwest Psychiatric Assoc Northwoods Children's Services	220,351 47,030	Wallace Company Wanamingo City	12,754 846,139
Gallie Poured Walls Inc	6,712	Norton/Keri	9,441	Wanamingo Township	169,435
Gavin, Atty/John Gerard Treatment Programs	15,000 23,215	Norwood Promotional Products Nuss Truck Group Inc	14,090 100,024	Warsaw Township Waste Management Inc	182,784 5,142
Gibson Sanitation LLC	6,010	Nygaard/Ron	7,954	Wee Care Daycare & Learning Center Inc	9,029
Gislason and Hunter Goodhue Bellechester Rail Riders	12,661 10,378	Office Depot Office Of Enterprise Technology	12,213 19,982	Welch Township Wells Creek Riders-Frontenac	224,083 15,228
Cooding Deliechester Rall Rigers	10,3/8	Once Of Enterprise Technology	19,962	WORD CIEER NUCIO-PIONICE	15,228

Wells Fargo Banks	5,799
Wells Fargo Brokerage-Premium Paid	32,432
West Payment Center	81,669
White Rock Bank - CF	47,226
Whitewater Wireless Inc	12,334
Widseth Smith Nolting	11,211
Woodland Hills	12,184
Woody's Auto Body	21,164
Workforce Development Inc	349,376
WWW.Element5.info	11,541
Xcel Energy	421,070
Ziegler Inc	22,457
Zixcorp	8,336
Zumbro Valley Mental Health Center	47,712
Zumbrota City	1,620,449
Zumbrota Economic Development Authority	9,591
Zumbrota Township	147,198
	\$ 85,775,980