# GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

## FOR THE YEAR ENDED DECEMBER 31, 2012

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 Finance & Taxpayer Services at (651) 385-3032.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS ALSO AVAILABLE UPON REQUEST BY CALLING FINANCE & TAXPAYER SERVICES AT (651) 385-3032, OR BY WRITING TO GOODHUE COUNTY FINANCE & TAXPAYER SERVICES AT 509 WEST 5<sup>TH</sup> 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 <sup>nd</sup> District: Richard Samuelson 3 <sup>rd</sup> District: Dan Rechtzigel 4 <sup>th</sup> District: Jim Bryant 5 <sup>th</sup> 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

<b>APPOINTED MANAGERS:</b>	
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 non-exchange 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.

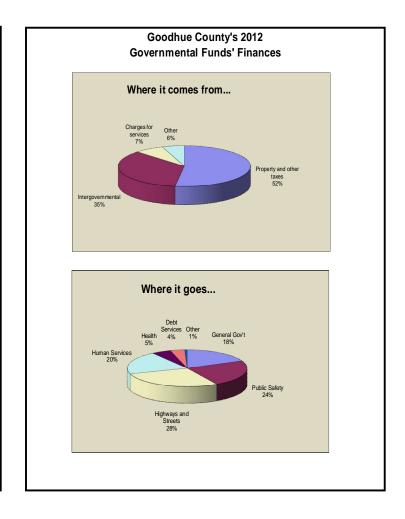
**Health** involves all activities involved in the conservation and improvement of public health. This function includes expenditures for county health departments, nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems.

**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 2012	Total 2011	Percent Increase (Decrease)					
Estimated Population	46,331	46,168	0.35%					
Total Tax Capacity % of Property Taxes Collected	56,472,250 99.02%	59,729,971 98.58%	-5.77% 0.44%					
Total General Revenues Total Program Revenues	29,567,213 21,073,739	28,845,253 20,658,232	2.44% 1.97%					
Total Expenses: Governmental activities	45,667,541	44,480,048	2.60%					
Capital Assets: Governmental activities	137,415,052	133,034,002	3.19%					
Total Outstanding Net Bonded <u>Debt of Goodhue County:</u> General Obligation	10,685,987	6,056,868	43.32%					
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	N/A					
Total Government-wide Net Position: Governmental activities	165,665,084	160,691,673	3.00%					
Total Number of Full-Time Employees Total Number of Part-Time Employees	317 40	318 40	-0.32% 0.00%					



Summary of Goodhue Count December	-		Assets	<b>3</b>
	Primary Government Governmental Activities		P	iscretely resented omponent Units
<u>Assets</u>				
Cash and pooled investments	\$	39,054,325	\$	243,110
Petty cash and change funds		2,050		-
Cash with escrow agent		490,533		-
Taxes receivable		662,046		-
Special assessments receivable				
Current		21,104		-
Noncurrent		63,597		-
Accounts receivable - net		241,038		-
Accrued interest receivable		121,424		260
Loans receivable		885,000		-
Due from other governments		2,233,239		281
Due from primary governments		· · · -		315
Inventories		442,522		
Prepaid items		221,726		_
Restricted assets		, -		
Cash and pooled investments permanent		219,667		_
Deferred charges		85,618		_
Investment in joint venture		2,345,613		_
Capital assets		2,040,010		
Non-depreciable		10,382,678		378,550
Depreciable - net of accumulated depreciation		127,032,374		-
Total Assets	\$	184,504,554	\$	622,516
Total Assets	Ψ	104,304,334	_Ψ	022,510
Liabilities				
Accounts payable	\$	859,276	\$	_
Salaries payable	Ψ	1,183,825	Ψ	_
Contracts payable		123,572		_
Due to other governments		459,748		120
Accrued interest payable		61,824		120
Unearned revenue		282,661		_
Customer deposits		,		-
Long-term liabilities		13,348		-
8		4.007.000		
Due within one year Due in more than one year		4,087,980		-
Total Liabilities	\$	11,767,236	\$	120
Total Liabilities	Φ	18,839,470	Φ	120
Net Position:				
Net investment in capital assets	\$	130,134,664	\$	378,550
Restricted for	Ψ	150, 154,004	Ψ	370,330
		469,108		
General government		548,021		-
Public safety		,		-
Highways and streets		479,803		-
Conservation of natural resources		2,853		-
Economic development		98,219		-
Debt service		490,533		-
Landfill postclosure		219,667		-
Gravel pit postclosure		104,415		- 040.040
Unrestricted	Φ.	33,117,801	Φ.	243,846
Total Net Assets	\$	165,665,084	<u>\$</u>	622,396

Summary of Good	hue	County's St	atem	ent of Activ	ities	
		nded Decen				
				Program		
		Expenses		Revenues		Net
Functions/Programs						
Primary Government						
Governmental activities:						
General government	\$	9,601,229	\$	1,933,942	\$	(7,667,287)
Public safety		11,823,758		2,548,976		(9,274,782)
Highways and streets		9,778,522		7,665,449		(2,113,073)
Sanitation		786,078		436,459		(349,619)
Human Services		9,462,127		6,296,539		(3,165,588)
Health		2,605,568		1,876,755		(728,813)
Culture and recreation		591,272		-		(591,272)
Conservation of natural resources		691,527		257,784		(433,743)
Economic development		108,427		57,835		(50,592)
Interest		219,033		-		(219,033)
Total governmental activities	\$	45,667,541	\$	21,073,739	\$	(24,593,802)
Total Primary Government	\$	45,667,541	\$	21,073,739	\$	(24,593,802)
General Revenues and other						
Taxes					\$	27,057,049
Other general revenues					•	2,510,164
Net change in net assets - Prima	\$	4,973,411				
Component units:						
Belle Creek Watershed		16,589	\$	220	_\$_	(16,369)
General Revenues and other						
Taxes					\$	19,336
Grants and contributions not restrict	ed to	specific progra	ms			564
Other general revenues						2,682
Net change in net assets - Belle (	Creek	Watershed			\$	6,213

Goodhue County A Summary of Fiduciary Net Position As of and for the Year Ended December 31, 2012								
	Agency Funds							
Assets Cash and cash equivalents Accounts receivable Due from other governments	\$	1,675,403 35,782 48,980						
Total Assets	\$	1,760,165						
Liabilities  Due to component unit  Due to other governments	\$	315 1,759,850						
Total Liabilities	\$	1,760,165						

#### Goodhue County A Summary Balance Sheet of Governmental Funds December 31, 2012

				Maior Funds				No	nmajor Fund	1	
		Public		Health &	Е	Economic	Debt	1		Total	l
	General	Works	Hui	man Service	De	evelopment	Service		Waste	Governm	ental
	Fund	Fund		Fund		Fund	Fund	Ma	nagement	Funds	s
Assets:				,							
Cash and investments Receivables	\$20,898,599	\$4,746,787	\$	5,475,085	\$	310,251	\$7,801,098	\$	315,088	\$ 39,546	6,908
Taxes	392,483	95,608		113,964		403	51,794		7,794	662	2,046
Accounts	147,112	12,242		186,809		-	-		16,299	362	2,462
Special assessments	24,992	-		-		-	59,709		-	84	1,701
Loans	80,156	-		-		804,844	-		-	885	5,000
Due from other funds	5,020	3,035,970		-		-	-		-	3,040	,990
Due from other governments	379,239	1,119,072		734,928		-	-		-	2,233	3,239
Prepaid items	207,231	4,125		10,355		-	-		15	221	,726
Inventories	_	442,522		-		-	-		-	442	2,522
Restricted Assets											
Cash and pooled investments	-	-		-		-	-		219,667	219	,667
Total assets	\$22,134,832	\$9,456,326	\$	6,521,141	\$	1,115,498	\$7,912,601	\$	558,863	\$ 47,699	,261
Liabilities:											
Payables											
Accounts	\$ 384,384	\$ 177,841	\$	284,279	\$	110	\$ 79	\$	12,583	\$ 859	,276
Salaries	721,846	104,684		343,305		-	-		13,990	1,183	3,825
Contracts	-	123,572		-		-	-		-	123	3,572
Due to other funds	4,568	-		5,020		-	3,031,402		-	3,040	,990
Due to other governments	143,007	21,677		292,071		-	-		2,993	459	,748
Deferred revenue - unavailable	516,041	577,110		132,446		413,843	99,697		5,994	1,745	5,131
Deferred revenue - unearned	116,072	-		-		166,589	-		-	282	2,661
Customer deposits	13,348			-		-			-	13	3,348
Total Liabilities	\$ 1,899,266	\$1,004,884	\$	1,057,121	\$	580,542	\$3,131,178	\$	35,560	\$ 7,708	3,551
Fund balances:											
Nonspendable	\$ 207,231	\$ 446,647	\$	10,355	\$	391,318	\$ -	\$	15	\$ 1,055	5,566
Restricted	1,124,397	3,031,402		-		98,219	490,533		219,667	4,964	1,218
Committed	6,208,186	1,440,195		446,679		45,419	4,290,890		69,175	12,500	,544
Assigned	2,436,246	3,533,198		5,006,986		-	-		234,446	11,210	,876
Unassigned	10,259,506									10,259	9,506
Total fund balance	\$20,235,566	\$8,451,442	\$	5,464,020	\$	534,956	\$4,781,423	\$	523,303	\$ 39,990	,710
Total liabilities											
and fund balance	\$22,134,832	\$9,456,326	\$	6,521,141	\$	1,115,498	\$7,912,601	\$	558,863	\$ 47,699	,261

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2012

	For t	he Year Ende	d December 3	1, 20	012				
			Major Funds				Nor	major Fund	
		Public	Health &		conomic	Debt			Total
	General	Works	Human Service	De	velopment	Service		Waste	Governmental
_	Fund	Fund	Fund		Fund	Fund	M	anagement	Funds
Revenues:	040 440 040	A 0.745.000	0 4 407 074	•	40.055	<b>#</b> 0.000.504	•	005 447	A 00 040 400
Taxes	\$16,443,340	\$ 3,715,228	\$ 4,437,271	\$	12,955	\$2,026,521	\$	305,147	\$ 26,940,462
Special assessments	16,644	-	-		-	8,239			24,883
Licenses and permits	251,295	10,120	6 10E 771		74 220	- 07 222		7,585	269,000
Intergovernmental	3,940,194	7,790,447	6,195,771		71,339	27,223		123,707	18,148,681
Charges for services	1,970,322	10,926	1,644,040		-	-		73,164	3,698,452
Fines and forfeits Gifts and contributions	20,390	-	-		-	-		-	20,390
	60,553	-	-		-	-		-	60,553
Investment earnings	210,180					-		329	210,509
Miscellaneous	1,361,940	153,948	421,790	_	43,784	Ac 201 200	_	213,578	2,195,040
Total revenues	\$24,274,858	\$11,680,669	\$ 12,698,872	\$	128,078	\$2,061,983	\$	723,510	\$ 51,567,970
Expenditures:									
Current									
General government	\$ 9,242,536	\$ -	\$ -	\$	-	\$ -	\$	-	\$ 9,242,536
Public safety	11,877,029	-	-		-	-		-	11,877,029
Highways and streets	-	13,742,617	-		-	-		-	13,742,617
Sanitation	22,200	-	-		-	-		831,299	853,499
Human services	-	-	10,239,831		-	-		-	10,239,831
Health	-	-	2,631,962		-	-		-	2,631,962
Culture and recreation	563,172	19,230	-			-		-	582,402
Conservation of natural resources	689,545		-			-		-	689,545
Economic development	4,375	-	-		104,052	-			108,427
Debt service									
Principal retirement	13,401	-	-		-	1,717,481		-	1,730,882
Interest		-	-			179,458		-	179,458
Bond issuance costs	24,934	37,643	-		-	-		-	62,577
Administrative (fiscal) charges			-			4,548		-	4,548
Intergovernmental									
Highways and streets	-	451,603	-		-	-			451,603
Total expenditures	\$22,437,192	\$14,251,093	\$ 12,871,793	\$	104,052	\$1,901,487	\$	831,299	\$ 52,396,916
Excess of Revenues									
Over (Under) Expenditures	\$ 1,837,666	\$ (2,570,424)	\$ (172,921)	\$	24,026	\$ 160,496	\$	(107,789)	\$ (828,946)
Other financing sources (uses):									
Transfers in	\$ 16,044	\$ 608,933	\$ 136,614	\$	10,000	\$ -	\$	1,085	\$ 772,676
Transfers out	(756,632)	(8,544)	(7,500)		-	-		-	(772,676)
Bonds issued	1,295,000	5,065,000	-		-	-		-	6,360,000
Discounts on bonds issued	(11,331)	(24,768)	-		-	-		-	(36,099)
Proceeds from sale of capital assets	5,067				-			-	5,067
Total other financing									
sources (uses)	\$ 548,148	\$ 5,640,621	\$ 129,114	\$	10,000	\$ -	\$	1,085	\$ 6,328,968
Net Change in Fund Balances	\$ 2,385,814	\$ 3,070,197	\$ (43,807)	\$	34,026	\$ 160,496	\$	(106,704)	\$ 5,500,022
Fund Balances - January 1	\$17,849,752	\$ 5,404,407	\$ 5,507,827	\$	500,930	\$4,620,927	\$	630,007	\$ 34,513,850
Increase (decrease) in reserved for inventories		(23,162)	-	•	-	-	•	-	(23, 162)
Fund Balances - December 31	\$20,235,566	\$ 8,451,442	\$ 5,464,020	\$	534,956	\$4,781,423	\$	523,303	
runu balances - December 31	<b>⇒∠∪,∠</b> 35,566	ə 8,451,442	\$ 5,464,UZU	<u>\$</u>	<u> </u>	φ4,/81,423	•	523,303	a 39,990,710

# MAJOR RECIPIENTS OF GOODHUE COUNTY EXPENDITURES

The following is a list of the recipients of Go		Harbor Shelter & Counseling Ctr	6,161.82	Purvis/Kathleen Marie	7,581.04
expenditures totaling \$5,000 or more during 201 include salaries paid to county employees no		Hardware.Com Hatch/Julie	7,745.23 8,442.82	Qualifacts Systems, Inc Ramkabir Inc	20,159.25 19,301.10
individuals who received federal, state or county		Hay Creek Township Henning Fire Protection Equipment	207,752.69 23,806.17	Ramy Turf Products Red Wing Chevrolet	19,834.51 27,093.69
	TOTAL AMOUNT RECEIVED	Herc-U-Lift Hertog/Gary Pa	15,190.99 32,792.50	Red Wing City-Finance Red Wing City-Public Works	14,408,174.97 74,024.66
NAME OF RECIPIENT 180 Degrees Family Foster Home	IN 2012 31,203.90	Heselton Construction, LLC	422,755.37	Red Wing Construction Co	21,141.60
A & H Contracting	243,424.20	Hewlett Packard Company Hiawatha Valley Adult	43,322.49 8,215.00	Red Wing River View Riders-Rw Regina Medical Center	28,258.00 96,092.00
A+ Imaging Solutions AAA Striping Service Co	5,095.89 234,846.93	Hiller's Flooring America Holden Township	6,559.80 184,591.20	Residence Inn Reuter/Larry R	17,751.12 8,032.50
Abbas/Jennifer Accra Care Home Health	6,734.88 5,615.39	Holst Excavating Inc Howard R Green Company	7,911.72 117,551.14	Rice County Public Health Rice County Sheriff	6,421.00 6,621.00
Action Conservators Inc Advanced Correctional Healthcare	101,809.33 227,611.02	Hubbard County Dac Huebsch Linen	13,564.32 5,672.36	Ricoh USA, Inc. Riester Refrigeration Inc	9,892.33 15,249.17
All Systems Installation Alliance Benefit Group	9,608.78 512,242.60	Humane Society-Goodhue Co ICleaning Corp	16,000.00 7,837.68	Rihm Kenworth River Valley Power & Sport Inc	8,656.81 7,556.07
American Engineering Testing Inc	7,874.00	IdentiSys	8,605.95	Rivertown Newspaper Group	22,565.69
American Indian Family and Children Serv American Solutions For Business	15,297.26 18,398.72	Insty Prints - Red Wing Intradyn	8,026.24 9,295.32	Riverview Services, Inc. Roberson Lime & Rock Inc	34,360.56 104,120.30
ANCOM Technical Center Apex Equipment Llc	65,810.51 20,413.13	Irs (Payroll) Janis Lpc/K Olivia	4,016,976.42 28,201.67	RoboteX Inc Rochester Sand & Gravel	11,764.55 4,794,513.80
Arrow Building Center Asentria Corp	5,508.73 9,626.92	Johnson Tire Service Johnston Lp Phd/Cris	35,203.43 8,435.75	Roscoe Township Rosebear-Anderson/Teeya	250,488.38 15,340.13
Association Of Mn Counties Aviands	21,032.00 280,140.10	Jr's Appliance Disposal Inc Kalass/Paul A	12,096.00 5,764.86	Rs Eden Rude/Daniel & Connie	19,687.66 26,037.32
Ayers Associates Inc	48,150.00	Kennedy & Graven	11,000.00	Runnings Supply Inc	6,411.87
B & N Construction Inc Barrier Free Access	12,735.00 5,761.00	Kenyon City Kenyon Snowdrifters-Kenyon	713,833.07 16,356.00	Ryan Manufacturing Inc Ryan Mechanical Inc	6,125.99 22,827.20
Barth Construction Inc Bauch/Victoria Or Michael	32,964.55 9,838.44	Kenyon Township Kielmeyer Construction	132,672.62 9,233.88	Safe Step Tubs of MN, Inc. Sanders Wacker Bergly Inc	13,000.00 5,288.18
Bauer Built Tire Center Bayley Law Llc	23,999.96 15,862.50	Kindred Family Services Klindworth/Deb or Travis	5,501.60 6,842.21	Sanofi Pasteur Inc Schafer/Paul	5,644.90 6,503.25
Behrens Supply - Red Wing	8,136.30	Knapp/Elise	45,019.77	Schmidt-Goodman Office Products Inc	5,292.54
Belle Creek Township Belle Creek Watershed	157,259.03 19,154.09	Kremer Services Llc Kwik Trip	5,355.85 98,087.47	School District 195-Randolph School District 200-Hastings	122,533.35 13,089.46
Bellechester City Belvidere Township	24,975.22 138,110.20	L & L Street Rod and Sports Truck L3 Communications Mobile-Vision Inc	13,760.13 25,227.29	School District 2125-Triton School District 2172-Kenyon-Wmngo	20,371.76 2,254,046.96
Benefit Extras Inc Benson/Loren & Kathleen Flynn	6,274.00 9,999.45	Lake City Lake City Custom Concrete & Mud Jacking	619,422.49 18,200.00	School District 252-Cf School District 253-Goodhue	2,755,826.51 895,085.03
Bentley Systems Inc	9,716.23	Lake City Lumber Inc.	8,134.35 6,092.95	School District 255-Pi School District 256-RW	984,556.17
Bird's Auto Repair Blue Cross Blueshield Of Mn	17,885.78 3,507,316.00	Lakes Gas Co Lawrence Leasing Inc	7,960.86	School District 2805-Zta/Mazeppa	9,916,373.15 1,749,448.85
Bolton & Menk Inc Brock White Company	68,132.30 35,171.02	Leica Geosystems Inc Leo A Hoffmann Center, Inc	37,012.36 63,973.30	School District 659-Northfield School District 813-Lake City	137,362.15 917,545.65
Bruening Rock Products, Inc Cannon Falls City	79,495.96 3,388,844.15	Leon Township Lexisnexis Matthew Bender	224,992.51 9,680.38	Schumacher Elevator Co Schumacher Excavating Inc	8,715.97 889,002.99
Cannon Falls Hospital District Cannon Falls Township	201,007.97 225,015.93	Liberty Tire Recycling LLC License Center	8,734.97 5,785.34	Scott Construction Inc Scott/Jim & Dorothy	426,247.87 8,706.23
Cannon Valley Fair Assn	5,000.00	Lindahl Tire Service-Cannon Falls	11,641.15	SE MN Area Agency On Aging	14,626.80
Cannon Valley Trail Carlson/Michelle	34,972.74 6,070.44	Lockridge Grindal Nauen Lomen Properties LLC	20,001.04 13,112.93	Securus Technologies Selco	8,260.00 436,452.00
Catholic Charities (Winona) CDW Government Inc	10,589.29 15,888.05	Luhman Construction Co Inc Lundberg Funeral Home	41,838.65 7,100.00	Semmchra Semngtf	306,926.04 7,743.00
Cemstone Products Co Central States Wire Products Inc	68,942.18 6,011.39	Lutheran Social Services/In Home Mahn Family Funeral Home	28,493.16 5,390.00	Sgts Inc Sherwin Williams	33,454.61 5,528.47
Century Link (WA) Century Link (AZ)	48,956.91 130,980.20	Marx/Jody Mass Storage Systems Inc	6,357.33 62,169.19	Shi Corp Short Elliot Hendrickson Inc	177,869.74 115,956.25
Centurylink (La)	36,771.99	Matthees Oil Inc	5,271.73	Sirius Computer Solutions	8,831.25
Chandler Roofing Co Cherry Grove Township	9,680.00 156,430.73	Mayo Clinic Mayo Clinic Health System, Austin	5,390.56 5,227.40	Skjelbostad/Arnold & Evelyn Smittys Marine	20,360.32 8,996.90
Christiansen/Reginald Community And Economic Devel Assoc	14,137.20 20,728.70	Mayo Clinic Health System, Red Wing Mcbeath Phd/Bruce	7,980.08 12,299.04	Soldo Consulting, PC South Central HRC/Youngdahl Living	8,538.89 5,000.00
Community Resource Bank Computer Connection	299,292.03 19,698.73	Mccc Mi 33 Mcf-Togo/Thistledew	120,012.44 9,117.68	Springsted Inc SRF Consulting Group Inc	39,401.57 200,847.42
Computer Information	29,000.00	Mcguire Family Therapy Center	19,116.75	St Croix Solutions	20,565.41
CORELOGIC Covered Bridge Family Resources Llc	10,624.06 7,202.93	MCIT McKinstry Essention Inc	555,875.00 228,972.00	Stantec Consulting Services Inc (SCSI) Stanton Township	8,196.60 252,224.76
Covered Bridge Riders-Zumbrota Crabtree Companies Inc	18,048.00 14,758.96	Mcquay International Menards Corporate Accounting	7,479.04 121,291.60	Staples Advantage State Of Minnesota-Sales & Use Tax	68,714.77 16,095.00
Cummins Npower Llc D & R Vending	5,396.09 109,225.38	Menards-Red Wing Mensch/Kevin or Amy	8,561.14 22,747.69	State Of Mn Steberg/Glen	5,520.00 53,194.00
D & T Ventures Dakota Co Financial Services	6,244.56 115,700.26	Merchants Bank-Winona Midway Auto	5,281.72 7,080.59	Steele County Public Health Streichers Inc	18,917.00 33,714.16
Dakota Co Receiving Center	156,946.75	Midwest Clinical Psychologist	45,750.00	Structural Specialties Inc	819,307.94
Dell Marketing Lp Delta Airlines	49,434.24 9,418.82	Midwest Government Advisors Minneola Township	9,746.25 195,039.48	Summit Envirosolutions Inc. Superior Waterproofing Inc	67,570.18 9,718.00
Dennison City Department Of Revenue	119,191.09 1,556,931.23	Minnesota Ag Group Inc Minnesota Energy Resources Corp	63,399.26 5,174.17	Swenke Company Inc Swift Mfg Co Inc	152,327.00 21,375.00
Department Of Transportation-State of MN Department Of Veterans Affairs	106,148.24 50,791.28	Minnesota Human Services-Ccdtf Minnesota State Auditor	50,344.71 64,747.17	Synergy Graphics TDS Metrocom	27,606.35 14,405.87
Dhs-Msop-Mn Sex Offender Prgm - 462 Dmc Plumbing & Heating Inc	33,202.30 5,000.00	Mississippi Welders Supply Co Inc Mis Security Inc	5,506.51 43,987.50	Thane Hawkins Polar Chevrolet Thomas E Gorman Law Office	29,009.30 15,000.00
Dodge County Public Health	18,669.00	Mn Cle	7,107.26	Three Rivers Community Action Inc	28,067.79
Dps Transport Earl F Andersen Inc	39,828.85 9,709.72	Mn Correctional Facility-Red Wing MN Dept of Agriculture	9,735.00 13,400.54	Tom Parker Electric Inc Toshiba Financial Services (St Louis)	5,850.89 40,020.23
East Central Regional Juvenile Center Election Systems & Software Inc	36,525.42 18,337.14	Mn Dept Of Corrections-Sts Mn Dept Of Finance	289,170.00 156,234.00	Towmaster Inc Trans-Alarm Inc	286,982.65 5,123.46
Emergency Communications Network Inc Engberg Construction & Contracting, Inc.	18,547.94 29,300.00	Mn Dept Of Health Mn Dept Of Human Services	8,373.80 24,065.98	Trimin Systems Inc TriStar Power Solutions	19,277.34 17,124.60
Erickson Engineering Co LLC	58,713.25	Mn Dept Of Human Services Maps	466,799.95	Tri-State Business Machines Inc	20,125.26
eSecurity To Go Llc Esri Inc	10,222.37 38,361.18	Mn Dept Of Human Services Sprtc Mn Dept Of Revenue (Payroll)	78,755.14 809,050.86	TrueNorth Steel Twin River Riders-Cannon Falls	13,697.02 11,562.00
Evercom Systems Inc Expedite	17,500.00 14,943.79	Mn Human Services Mn Public Facilities Authority	23,914.16 8,254.08	Ulland Brothers Inc Uniforms Unlimited Inc	167,130.41 8,324.19
Express Services, Inc. Exxon Mobil	11,927.97 10,496.54	Mn Sheriffs Assn Mn State Treasurer, Accounting Div	13,415.17 5,574,572.18	United States Postal Service United Way Goodhue-Wabasha-Pierce Co	63,353.98 7,500.00
Falk Auto Body Inc Family Connect/Program of PATH Inc	16,048.63 82,193.86	Mn State Treasurer-Bldg Codes&Standards Mn Transportation Alliance	9,502.40 5,155.00	University Of Mn-Fiscal Us Bank	75,550.80 1,892,926.99
Family Focus Inc	26,188.24	Monarch Paving Company	60,006.26	Utecht/Lucille	11,461.40
Farm Country Coop Featherstone Township	351,700.86 200,806.07	Moody's Investor Service, Inc. Morton Salt, Inc.	11,500.00 103,748.38	Vanguard Appraisals Inc Vanguard Systems	15,497.00 7,281.88
Fitzgerald Excavating And Trucking Florence Township	459,171.54 324,098.07	Motorola Solutions Inc Nedland Industries Inc	112,427.21 48,025.03	Vasa Township Verizon Wireless	207,683.06 74,659.05
Flueger Construction Inc Franklin Roll-Off Service Inc	8,265.00 19,861.53	Nelson Auto Center NetMotion Wireless Inc	99,765.65 5,512.50	Vertizon Wireless Services LLC (MD) Vertical Limit Construction	17,000.00 108,267.45
Freiheit/Marilyn	6,702.54	New Horizon Child Care, Inc.	8,081.40	Vogel & Gorman Plc	34,830.00
Fremont Industries Inc Frontier Precision Inc	9,886.33 28,116.12	Newman Traffic Signs Niebur Tractor & Equipment Inc	6,409.94 24,972.99	Voth/Norris & Carolyn Wacouta Township	6,887.89 161,495.04
G & K Services Inc Gavin, Atty/John	5,351.15 15,000.00	North American Salt Co Northern Escrow Inc	131,775.47 22,303.27	Walker/Fred Wallace Company	5,883.61 12,753.50
Gerard Treatment Programs Gibson Sanitation LLC	60,923.13 7,042.26	Northwest Psychiatric Assoc Northwoods Children's Services	202,789.00 241,816.10	Wanamingo City Wanamingo Township	814,681.59 193,938.90
Glaxo Smith Kline Goodhue Bellechester Rail Riders	6,530.00	Nuss Truck Group Inc	199,647.85	Warsaw Township	195,663.11
Goodhue City	11,251.80 568,850.05	NYCO Inc. Nygaard/Ron	8,326.00 7,393.46	Wasti/Terrance or Sullivan/Peter Wee Care Daycare & Learning Center Inc	5,460.66 6,236.60
Goodhue County Attorney Office Goodhue County Court Services	61,556.98 10,011.20	Office Depot Office Of Enterprise Technology	8,223.53 19,426.09	Welch Township Wells Creek Riders-Frontenac	234,910.74 15,228.00
Goodhue County Education Dist Goodhue County Fair	579,733.00 20,560.00	Olmsted Co Hazardous Waste Olmsted County	16,401.78 11,062.11	Wells Fargo Banks Wells Fargo Real Estate Tax Services	5,106.11 7,626.13
Goodhue County Fsc Goodhue County Historical Society	165,679.00 92,647.00	Olmsted County Community Services Olson/Kenneth & Lynn	43,788.60 7,496.00	West Marine West Payment Center	6,695.69 62,201.38
Goodhue County Public Health Service	19,475.00	Opportunity Services	13,235.99	White Rock Bank - CF	36,225.00
Goodhue County Sheriffs Dept Ivd Goodhue County Social Services	6,659.05 17,375.60	Oronoco Auto Salvage Inc Pace Analytical	63,095.09 13,826.00	Widseth Smith Nolting Woodland Hills	9,786.00 54,308.36
Goodhue County Social Welfare Fund Goodhue County Swcd	35,985.75 410,591.00	Performance Kennels Inc Phoenix Recovery Program	8,015.63 6,796.44	Woody's Auto Body Workforce Development Inc	9,726.44 307,772.14
Goodhue Township Grainger Inc		Phoenix Supply	7,110.84	Xcel Energy	372,990.13 26,149.03
Greenway Cooperative Service Co	188,183.95 5.402.37		1.539 044 64	Ziegler Inc	
	5,402.37 10,075.76	Pine Island City Pine Island Township	1,539,044.64 171,138.58	Ziegler Inc Ziemer Heating & Cooling Inc	5,227.36
Gs Distributing H & R Construction Co	5,402.37 10,075.76 9,462.08 10,981.15	Pine Island City Pine Island Township Power Plan OIB Prairie Lakes Youth Programs	171,138.58 6,867.96 64,342.75	Ziemer Heating & Cooling Inc Zixcorp Zumbro Valley Mental Health Center	5,227.36 8,336.25 69,085.68
Gs Distributing	5,402.37 10,075.76 9,462.08	Pine Island City Pine Island Township Power Plan OIB	171,138.58 6,867.96	Ziemer Heating & Cooling Inc Zixcorp	5,227.36 8,336.25 69,085.68 1,992,553.95 10,334.82