

# GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2013

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/894/Financial-Statements](http://www.co.goodhue.mn.us/894/Financial-Statements)

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## CURRENT COUNTY OFFICIALS

### COUNTY COMMISSIONERS: 651-385-3001Office

1st District: Ronald Allen	651-388-9435 Home
2 <sup>nd</sup> District: Richard Samuelson	651-258-4295 Home
3 <sup>rd</sup> District: Dan Rechtzigel	507-789-5877 Home
4 <sup>th</sup> District: Jim Bryant	651-388-5558 Home
5 <sup>th</sup> 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: Lyman Robinson, Jr	651-385-3256

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## 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.

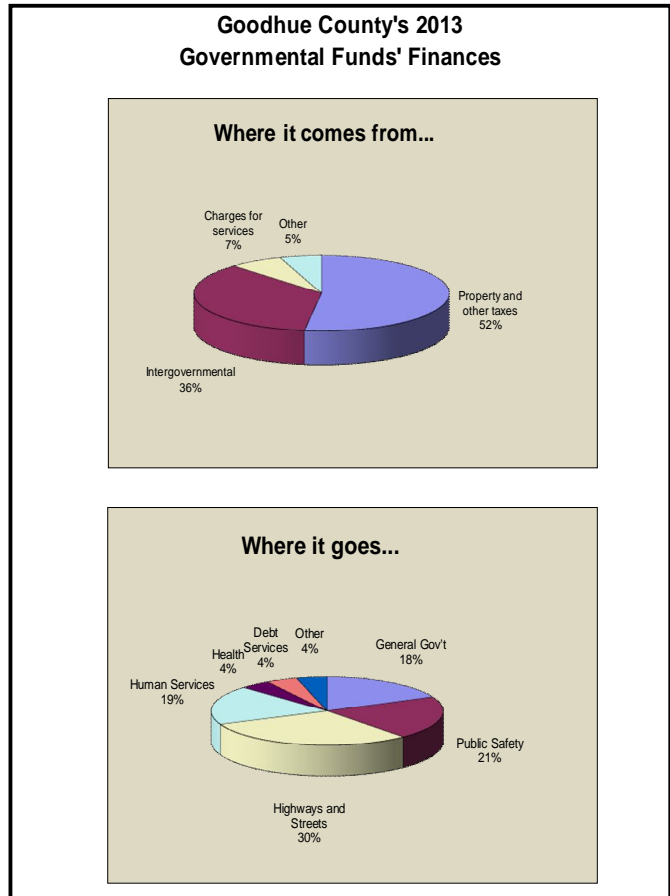
**Health** involves all activities involved in the conservation and improvement of public health. This function includes expenditures for county health departments, nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems.

**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 2013	Total 2012	Percent Increase (Decrease)
Estimated Population	46,447	46,331	0.25%
Total Tax Capacity	58,891,360	56,472,250	4.11%
% of Property Taxes Collected	99.34%	99.02%	0.32%
Total General Revenues	29,752,050	29,567,213	0.62%
Total Program Revenues	22,363,977	21,073,739	5.77%
<u>Total Expenses:</u>			
Governmental activities	53,231,285	45,667,541	14.21%
<u>Capital Assets:</u>			
Governmental activities	138,329,398	137,415,052	0.66%
Total Outstanding Net Bonded			
<u>Debt of Goodhue County:</u>			
General Obligation	8,383,387	10,685,987	-27.47%
Bond Rating on Most Recent			
General Obligation Bond Issue	Aa2	Aa2	N/A
<u>Total Government-wide Net Position:</u>			
Governmental activities	164,549,826	165,665,084	-0.68%
Total Number of Full-Time Employees	330	317	3.94%
Total Number of Part-Time Employees	43	40	6.98%



**Summary of Goodhue County's Statement of Net Assets  
December 31, 2013**

	<u>Primary Government Governmental Activities</u>	<u>Discretely Presented Component Units</u>
<b>Assets</b>		
Cash and pooled investments	\$ 37,130,716	\$ 255,906
Petty cash and change funds	2,050	-
Taxes receivable	555,093	-
Special assessments receivable		
Current	19,857	-
Noncurrent	43,741	-
Accounts receivable - net	155,346	-
Accrued interest receivable	51,667	165
Loans receivable	1,043,673	-
Due from other governments	1,596,099	270
Due from primary governments	-	4
Inventories	341,695	-
Prepaid items	446,226	-
Restricted assets		
Cash and pooled investments permanent	218,395	-
Investment in joint venture	3,266,896	-
Capital assets		
Non-depreciable	14,313,991	378,550
Depreciable - net of accumulated depreciation	124,015,407	-
<b>Total Assets</b>	<b>\$ 183,200,852</b>	<b>\$ 634,895</b>
<b>Liabilities</b>		
Accounts payable	\$ 562,667	\$ -
Salaries payable	1,289,770	-
Contracts payable	202,565	-
Due to other governments	467,098	-
Accrued interest payable	67,870	-
Unearned revenue	116,370	-
Customer deposits	12,626	-
Long-term liabilities		
Due within one year	3,670,373	-
Due in more than one year	9,891,687	-
<b>Total Liabilities</b>	<b>\$ 16,281,026</b>	<b>\$ -</b>
<b>Deferred Inflows of Resources</b>		
Advanced allotments	\$ 2,370,000	\$ -
<b>Net Position</b>		
Net investment in capital assets	\$ 130,077,471	\$ 378,550
Restricted for		
General government	444,050	-
Public safety	454,684	-
Highways and streets	253,367	-
Conservation of natural resources	2,853	-
Economic development	610,992	-
Landfill postclosure	218,395	-
Gravel pit postclosure	126,405	-
Unrestricted	32,361,609	256,345
<b>Total Net Assets</b>	<b>\$ 164,549,826</b>	<b>\$ 634,895</b>

**Summary of Goodhue County's Statement of Activities  
For the Year Ended December 31, 2013**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
<b>Primary Government</b>			
<b>Governmental activities:</b>			
General government	\$ 10,166,886	\$ 1,920,776	\$ (8,246,110)
Public safety	12,341,409	2,181,140	(10,160,269)
Highways and streets	16,202,194	9,169,685	(7,032,509)
Sanitation	689,583	258,791	(430,792)
Human Services	9,689,420	6,082,531	(3,606,889)
Health	2,340,880	2,107,066	(233,814)
Culture and recreation	585,585	-	(585,585)
Conservation of natural resources	685,989	225,198	(460,791)
Economic development	206,740	418,790	212,050
Interest	322,599	-	(322,599)
<b>Total governmental activities</b>	<b>\$ 53,231,285</b>	<b>\$ 22,363,977</b>	<b>\$ (30,867,308)</b>
<b>Total Primary Government</b>	<b>\$ 53,231,285</b>	<b>\$ 22,363,977</b>	<b>\$ (30,867,308)</b>
<b>General Revenues and other</b>			
Taxes			\$ 27,294,260
Other general revenues			2,429,177
<b>Net change in net assets - Primary Government</b>			<b>\$ (1,143,871)</b>
<b>Component units:</b>			
Belle Creek Watershed	\$ 9,466	\$ -	\$ (9,466)
<b>General Revenues and other</b>			
Taxes			\$ 19,517
Grants and contributions not restricted to specific programs			541
Other general revenues			1,907
<b>Net change in net assets - Belle Creek Watershed</b>			<b>\$ 12,499</b>

**Goodhue County  
A Summary of Fiduciary Net Position  
As of and for the Year Ended December 31, 2013**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 1,328,180
Accounts receivable	29,734
Due from other governments	24,475
<b>Total Assets</b>	<b>\$ 1,382,389</b>
<b>Liabilities</b>	
Due to component unit	\$ 4
Due to other governments	1,382,385
<b>Total Liabilities</b>	<b>\$ 1,382,389</b>

Goodhue County						
A Summary Balance Sheet of Governmental Funds						
December 31, 2013						
	General Fund	Public Works Fund	Health & Human Service Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets:</b>						
Cash and investments	\$ 19,639,066	\$ 6,832,980	\$ 5,919,015	\$ 4,359,557	\$ 382,148	\$ 37,132,766
Receivables						
Taxes	325,776	78,061	101,273	43,079	6,904	555,093
Accounts	94,249	1,826	94,834	-	16,104	207,013
Special assessments	15,830	-	-	47,768	-	63,598
Loans	50,553	-	-	-	993,120	1,043,673
Due from other funds	8,595	3,712	306	-	-	12,613
Due from other governments	365,903	423,259	806,194	-	743	1,596,099
Prepaid items	288,273	37,681	115,858	-	4,414	446,226
Inventories	-	341,695	-	-	-	341,695
Restricted Assets						
Cash and pooled investments	-	-	-	-	218,395	218,395
Total assets	<u>\$ 20,788,245</u>	<u>\$ 7,719,214</u>	<u>\$ 7,037,480</u>	<u>\$ 4,450,404</u>	<u>\$ 1,621,828</u>	<u>\$ 41,617,171</u>
<b>Liabilities:</b>						
Payables						
Accounts	\$ 228,270	\$ 48,293	\$ 275,232	\$ 955	\$ 9,917	\$ 562,667
Salaries	798,770	107,461	365,830	-	17,709	1,289,770
Contracts	-	202,565	-	-	-	202,565
Due to other funds	4,018	-	8,595	-	-	12,613
Due to other governments	164,422	15,920	283,192	-	3,564	467,098
Unearned revenue	116,370	-	-	-	-	116,370
Customer deposits	12,626	-	-	-	-	12,626
Total Liabilities	<u>\$ 1,324,476</u>	<u>\$ 374,239</u>	<u>\$ 932,849</u>	<u>\$ 955</u>	<u>\$ 31,190</u>	<u>\$ 2,663,709</u>
Deferred Inflows of Resources:						
Unavailable revenue	\$ 470,894	\$ 313,580	\$ 585,086	\$ 81,050	\$ 536,574	\$ 1,987,184
Advanced allotments	-	2,370,000	-	-	-	2,370,000
Total Deferred Inflows of Resources	<u>\$ 470,894</u>	<u>\$ 2,683,580</u>	<u>\$ 585,086</u>	<u>\$ 81,050</u>	<u>\$ 536,574</u>	<u>\$ 4,357,184</u>
<b>Fund balances:</b>						
Nonspendable	\$ 288,273	\$ 379,376	\$ 115,858	\$ -	\$ 4,414	\$ 787,921
Restricted	1,027,992	-	-	-	829,387	1,857,379
Committed	4,835,089	1,417,128	259,179	3,967,843	81,983	10,561,222
Assigned	2,405,606	2,864,891	5,144,508	400,556	138,280	10,953,841
Unassigned	10,435,915	-	-	-	-	10,435,915
Total fund balance	<u>\$ 18,992,875</u>	<u>\$ 4,661,395</u>	<u>\$ 5,519,545</u>	<u>\$ 4,368,399</u>	<u>\$ 1,054,064</u>	<u>\$ 34,596,278</u>
Total liabilities and fund balance	<u>\$ 20,788,245</u>	<u>\$ 7,719,214</u>	<u>\$ 7,037,480</u>	<u>\$ 4,450,404</u>	<u>\$ 1,621,828</u>	<u>\$ 41,617,171</u>

Goodhue County						
A Summary of Governmental Funds Revenues and Expenditures						
For the Year Ended December 31, 2013						
	General Fund	Public Works Fund	Health & Human Service Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 15,997,816	\$ 3,696,412	\$ 5,138,971	\$ 2,012,383	\$ 330,823	\$ 27,176,405
Special assessments	-	-	-	6,344	-	6,344
Licenses and permits	298,124	9,495	-	-	7,605	315,224
Intergovernmental	3,282,015	9,306,878	5,753,054	28,757	262,227	18,632,931
Charges for services	1,811,683	19,830	1,651,645	-	48,947	3,532,105
Fines and forfeits	16,573	-	-	-	-	16,573
Gifts and contributions	33,143	-	-	-	-	33,143
Investment earnings	221,517	-	-	-	328	221,845
Miscellaneous	1,311,501	138,537	435,534	31,590	244,769	2,161,931
Total revenues	<u>\$ 22,972,372</u>	<u>\$ 13,171,152</u>	<u>\$ 12,979,204</u>	<u>\$ 2,079,074</u>	<u>\$ 894,699</u>	<u>\$ 52,096,501</u>
<b>Expenditures:</b>						
Current						
General government	\$ 10,427,458	\$ -	\$ -	\$ -	\$ -	\$ 10,427,458
Public safety	11,765,643	-	-	-	-	11,765,643
Highways and streets	-	16,755,322	-	-	-	16,755,322
Sanitation	-	-	-	-	706,612	706,612
Human services	-	-	10,662,549	-	-	10,662,549
Health	-	-	2,421,166	-	-	2,421,166
Culture and recreation	583,118	271,077	-	-	-	854,195
Conservation of natural resources	685,756	-	-	-	-	685,756
Economic development	4,375	-	-	-	202,365	206,740
Debt service						
Principal retirement	15,000	-	-	2,287,600	-	2,302,600
Interest	-	-	-	192,122	-	192,122
Administrative (fiscal) charges	-	-	-	12,376	-	12,376
Intergovernmental						
Highways and streets	-	407,913	-	-	-	407,913
Total expenditures	<u>\$ 23,481,350</u>	<u>\$ 17,434,312</u>	<u>\$ 13,083,715</u>	<u>\$ 2,492,098</u>	<u>\$ 908,977</u>	<u>\$ 57,400,452</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (508,978)</u>	<u>\$ (4,263,160)</u>	<u>\$ (104,511)</u>	<u>\$ (413,024)</u>	<u>\$ (14,278)</u>	<u>\$ (5,303,951)</u>
<b>Other financing sources (uses):</b>						
Transfers in	\$ 16,044	\$ 582,484	\$ 167,536	\$ -	\$ 10,083	\$ 776,147
Transfers out	(760,103)	(8,544)	(7,500)	-	-	(776,147)
Proceeds from sale of capital assets	10,346	-	-	-	-	10,346
Total other financing sources (uses)	<u>\$ (733,713)</u>	<u>\$ 573,940</u>	<u>\$ 160,036</u>	<u>\$ -</u>	<u>\$ 10,083</u>	<u>\$ 10,346</u>
Net Change in Fund Balances	<u>\$ (1,242,691)</u>	<u>\$ (3,689,220)</u>	<u>\$ 55,525</u>	<u>\$ (413,024)</u>	<u>\$ (4,195)</u>	<u>\$ (5,293,605)</u>
Fund Balances - January 1	\$ 20,235,566	\$ 8,451,442	\$ 5,464,020	\$ 4,781,423	\$ 1,058,259	\$ 39,990,710
Increase (decrease) in reserved for inventories	-	(100,827)	-	-	-	(100,827)
Fund Balances - December 31	<u>\$ 18,992,875</u>	<u>\$ 4,661,395</u>	<u>\$ 5,519,545</u>	<u>\$ 4,368,399</u>	<u>\$ 1,054,064</u>	<u>\$ 34,596,278</u>

# MAJOR RECIPIENTS OF GOODHUE COUNTY COUNTY EXPENDITURES

The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2013. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.		Goodhue County Fsc	159,367.00	Olmsted County Community Services	54,266.24
		Goodhue County Historical Society	92,647.00	Opportunity Partners Fund II, LP	54,000.00
		Goodhue County Public Health Service	7,500.00	Opportunity Services	9,414.92
		Goodhue County Sheriffs Dept Ivd	5,492.00	Oronoco Auto Salvage Inc	37,519.53
		Goodhue County Social Services	13,460.00	Pace Analytical	13,949.00
		Goodhue County Social Welfare Fund	26,354.67	Paradis/Anne	6,513.73
		Goodhue County Swcd	416,769.85	Parks & Trails Council Of Minnesota	254,000.00
		Goodhue Township	185,572.29	PATH	22,834.84
		Great River Energy	5,000.00	Pelehos/Maria	5,836.24
		Griffin Construction Co., Inc.	2,366,815.36	Peters/Gregory	46,000.00
		Grover Auto Co	33,661.00	Phoenix Supply (OBO)	7,074.56
		Gs Distributing	7,633.55	Pine Island City	1,407,602.55
		H & L Mesabi	21,996.68	Pine Island Township	169,678.18
		Hammel Green Abrahamson Inc.	9,893.82	Prairie Lakes Youth Programs	21,775.00
		Handi-Van of Rochester LLC	19,570.82	Premier Lighting Inc	9,896.56
		Harbor Shelter & Counseling Ctr	28,090.65	Prestige Care, LLC	11,578.92
		Hatch/Julie	12,605.66	Priem/Sheila	15,966.16
		Hay Creek Township	203,494.95	Proact Inc	313,253.58
		Health Check 360	27,436.70	Qualifacts Systems, Inc	17,573.62
		Health Providers, Inc	5,461.50	Ramy Turf Products	6,492.65
		Hertog/Gary Pa	55,262.50	Red Wing City-Finance	15,531,057.22
		Hesleton Construction, LLC	21,581.34	Red Wing City-Public Works	68,526.42
		Hiawatha Valley Adult	8,645.00	Red Wing Construction Co	12,161.00
		Hits Kids Child Care	10,736.00	Red Wing Ford Chrysler-Dodge-Jeep	58,731.92
		Hoheit/John	49,000.00	Red Wing River View Riders-Rw	15,730.67
		Holden Township	237,759.06	Reid/Nick or Angela	13,731.68
		Holst Excavating Inc	19,906.76	Rice County Public Health	31,418.00
		Howard R Green Company	12,145.04	Rice County Sheriff	5,175.00
		Hubbard County Dac	13,487.25	Riester Refrigeration Inc	5,463.46
		Huebsch Lincn	6,305.92	RiverTown Multimedia	16,856.26
		Humane Society-Goodhue Co	16,000.00	Riverview Services, Inc.	18,036.60
		ICM TRUCK CLEAN LTD	2,765,505.33	ROCKHILL SAND & GRAVEL	2,765,505.33
		ICON Constructors, LLC	315,649.50	Roscoe Township	247,177.42
		Institute For Environmental Assessment	12,556.90	Rs Eden	21,201.25
		Integrity Global Solutions LLC	15,283.99	Ryan Mechanical Inc	55,289.10
		Irs (Payroll)	4,459,548.13	School District 195-Randolph	122,846.33
		Itaskin Juvenile Center	23,962.00	School District 200-Hastings	13,388.04
		Jackson/Nancy	6,320.00	School District 2125-Triton	24,203.76
		Janis Lp/Ck Olivia	29,768.77	School District 2172-Kenyon-Wmngo	2,222,334.94
		JOBISHD	6,524.04	School District 252-Cf	2,917,208.00
		Johnson Tire Service	20,767.61	School District 253-Goodhue	979,853.98
		Johnson/Annette	5,010.39	School District 255-Pi	947,366.55
		Johnson/Mark or Danette	5,793.39	School District 256-RW	8,609,288.13
		Johnston Lp Phd/Cris	10,547.25	School District 2805-Zta Mazepa	1,731,881.68
		Jones And Magnus Attorneys	8,396.05	School District 659-Northfield	150,933.47
		Kasa/Nancy	5,352.31	School District 813-Lake City	896,773.08
		Keeps	21,997.79	Schumacher Elevator Co	10,737.27
		Kenyon City	929,818.69	Schurmacher Excavating Inc	287,808.52
		Kenyon Municipal Utilities	5,421.84	Schwab LLC	114,692.00
		Kenyon Snowdrifters-Kenyon	14,715.79	Scott Construction Inc	543,750.31
		Kenyon Township	138,077.65	SE MN Area Agency On Aging	10,970.10
		Kielmeyer Construction	115,538.68	Se Mn Cd Regional Pilot Project	20,730.00
		Kindred Family Services	22,746.26	Securus Technologies	16,800.00
		Kindworth/Deb or Travis	14,215.11	Selco	436,452.00
		Knapp/Eric	35,029.11	Semmchra	303,637.17
		Knobelsdorff Electric Inc	9,608.94	Semngt	7,223.00
		Knowlton/Richard Paul	141,500.00	Setzer Architects	17,564.56
		Knudson/Barbara	7,753.45	Sgts Inc	43,982.80
		Kwik Trip Inc	214,651.02	Shi Corp	136,639.30
		L & L Street Rod and Sports Truck	18,626.23	Short Elliot Hendrickson Inc	52,325.76
		L3 Communications Mobile-Vision Inc	43,768.63	Skarpohl Pressure Washer Sales	6,020.91
		Lake City	647,237.40	Soil Nail Launcher, Inc.	91,671.26
		Lakes Gas Co	5,709.44	Spang/Kerry	6,267.00
		Lee Hestnas Construction	36,956.00	Springsted Inc	6,900.00
		Leo A Hoffmann Center, Inc	6,450.50	SRF Consulting Group Inc	257,440.36
		Leon Township	253,225.76	Stanton Township	251,106.50
		Lexisnexis Matthew Bender	10,750.39	Staples	44,636.92
		Lindahl Tire Service-Cannon Falls	5,577.70	State Of Minnesota-Sales & Use Tax	23,046.00
		Lockridge Grindal Nauen	20,000.04	State Of MN - DEED	129,069.38
		Lodemeier Implement Co	77,246.82	Steberg/Glen	6,800.00
		Luhman Construction Co Inc	25,237.91	Steberg/Glen	43,619.00
		Lutheran Social Service of MN	6,324.00	Steele County Public Health	38,095.00
		Lutheran Social Services/In Home	21,749.10	Stephens/Summer	29,400.00
		Madden Galanter Hansen LLP	14,698.91	Stewart/Adelaide	10,291.21
		Mahowald/Karina or David	10,101.35	Stewart/Diana	27,423.98
		Mass Storage Systems Inc	49,536.57	Stoos/Tammi	16,671.64
		MAVO Systems	36,220.00	Streamworks LLC	6,300.00
		Mayo Clinic	142,199.40	Streichers Inc	14,033.01
		Mayo Clinic Health System, Red Wing	5,298.69	Structural Specialties Inc	17,101.09
		Mayo Clinic Health Systems-Austin	7,073.72	Sundquist/Carla	13,748.70
		Mccc Mi 33	8,583.71	Swenke IMS Contracting LLC	21,378.50
		Mcf-Togo/Thistledey	161,819.39	Target Corporation	56,155.69
		Mcguire Family Therapy Center	37,460.00	TDS Metrocom	14,173.78
		MCIT	18,850.50	The Improve Group Inc.	6,672.50
		McKinstry Essention Inc	516,706.00	Thomas E Gorman Law Office	15,529.21
		Mcquay International	555,457.00	Three Rivers Community Action Inc	85,525.35
		Menards-Red Wing	5,125.47	Tom Lutz and Associates	5,316.72
		Meridian Land Holdings LLC	9,395.49	Tom Parker Electric Inc	12,602.17
		Mestad/Mark	7,990.02	Toshiba Financial Services (St Louis)	43,340.59
		Metro Sales Inc	15,000.00	Totalfunds by Hasler	11,003.00
		Midway Auto	11,059.46	Towmaster Inc	106,720.88
		Midwest Clinical Psychologist	7,069.53	Traffic Marking Service Inc	117,499.14
		Midwest Sightech of Rochester	24,250.00	Transcend United Technologies Inc.	11,206.64
		Minnesota Ag Group Inc	5,805.92	Trapp/Wayne Thomas	43,573.32
		Minnesota Energy Resources Corp	207,148.51	TRMansions Design LLC	9,440.00
		Minnesota Human Services-Codft	77,900.94	Trimin Systems Inc	17,623.23
		Minnesota State Auditor	7,284.64	TriStar Power Solutions	19,695.22
		Minnesota Supply Company	89,121.89	Tri-State Business Machines Inc	9,129.25
		Minnowa Construction Inc	62,604.46	Twin River Riders-Cannon Falls	10,402.53
		MJS of Red Wing Inc.	20,787.19	Under The Rainbow Inc	6,606.00
		Mjs Security Inc.	275,370.03	United States Postal Service	68,000.00
		Mn Bureau Of Criminal Apprehension	14,000.00	United Way Goodhue-Wabasha-Pierce Co	7,525.00
		Mn Correctional Facility-Red Wing	49,278.75	University Of Mn-Fiscal	80,569.02
		Mn Department of Human Services	12,340.00	Us Bank	1,982,702.29
		MN Dept of Agriculture	11,550.00	VanDenBroeke and Assoc LLC	5,800.00
		Mn Dept Of Corrections-Sts	26,425.97	Vanguard Appraisals Inc	22,097.00
		Mn Dept Of Finance	15,000.00	Vanguard Systems	7,281.88
		Mn Dept Of Health	193,316.25	Vasa Township	207,863.49
		Mn Dept Of Human Services	167,678.36	Verizon Wireless	70,865.81
		Mn Dept Of Human Services Sprtc	7,702.51	Verizon Wireless Services LLC (MD)	6,000.00
		Mn Dept Of Revenue (Payroll)	513,691.24	Vogel & Gorman Plc	37,260.50
		Mn Public Facilities Authority	77,551.57	Wacouta Township	159,340.81
		Mn Sheriffs Assn	831,911.45	Wanamingo City	756,414.38
		Mn State Treasurer, Accounting Div	8,254.08	Wanamingo Township	200,522.05
		Mn State Treasurer-Bldg Codes&Standards	8,715.73	Warsaw Township	195,820.32
		Most Appraisals & Associates	6,082,657.35	Weich Township	235,689.73
		Motorola Solutions Inc	11,447.27	Wells Creek Riders-Frontenac	13,700.91
		Nedland Industries Inc	62,577.23	Wells Fargo Real Estate Tax Services	9,878.68
		Nelson Auto Center	6,350.00	West Payment Center	52,801.51
		NeuVest	71,682.84	Widseth Smith Nolting	14,986.75
		Newman Traffic Signs	24,151.63	Wiertz/Debra	6,317.50
		NEXUS, A Stratos Company	176,954.08	Wilson Oil And Gas Company	22,783.28
		North American Salt Co	16,258.00	Winona County Auditor-Treasurer	41,524.13
		North Homes Inc.	9,449.44	Woodland Hills	38,550.60
		Northwest Psychiatric Assoc	29,945.71	Woodland Hills-Chisholm House	6,731.62
		Northwoods Children's Services	14,704.70	Workforce Development Inc	211,169.03
		Nuss Truck and Equipment Group LLC	19,100.90	Xcel Energy	439,185.14
		Nygaard/Ron	192,508.00	ZAHL-PETROLEUM MAINTENANCE CO	8,447.90
		Office Depot	13,744.86	Zenith Research Group	20,450.00
		Office Max	132,611.27	Ziegler Inc	20,631.58
		Office Of Enterprise Technology	6,262.04	Zumbro Valley Mental Health Center	79,239.88
		Olmsted Co Hazardous Waste	5,953.62	Zumbrota City	1,954,119.42
		Olmsted County	14,704.70	Zumbrota Economic Development Authority	9,702.39
			24,131.98	Zumbrota Ford	33,004.77
			17,609.97	Zumbrota Township	159,517.81
			10,077.92		95,195,145.00