GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2014

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 5TH STREET, RED WING, MN 55066. YOU WILL ALSO FIND A FULL COPY ON OUR WEBSITE AT: www.co.goodhue.mn.us/894/Financial-Statements

CURRENT COUNTY OFFICIALS

COUNTY COMMISSIONERS:	651-385-3001Office
1st District: Ronald Allen	651-388-9435 Home
2 nd District: Brad Anderson	651-258-4462 Home
3 rd District: Dan Rechtzigel	507-789-5877 Home
4 th District: Jason Majerus	651-923-5185 Home
5 th District: Ted Seifert	651-388-2223 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

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.

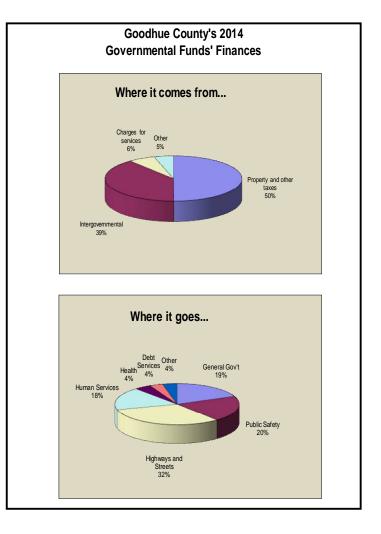
Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for county health departments, nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems.

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									
<u>Key Indicator</u>	Total 2014	Total 2013	Percent Increase (Decrease)						
Estimated Population	46,480	46,447	0.07%						
Total Tax Capacity % of Property Taxes Collected	62,830,983 99.46%	58,891,360 99.34%	6.27% 0.12%						
Total General Revenues Total Program Revenues	30,782,934 25,094,003	29,752,050 22,363,977	3.35% 10.88%						
Total Expenses: Governmental activities	49,604,252	53,231,285	-7.31%						
Capital Assets: Governmental activities	147,912,697	138,329,398	6.48%						
Total Outstanding Net Bonded Debt of Goodhue County: General Obligation	14,258,099	8,383,387	41.20%						
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	N/A						
Total Government-wide Net Position: Governmental activities	170,822,511	164,549,826	3.67%						
Total Number of Full-Time Employees Total Number of Part-Time Employees	333 28	330 43	0.90% -53.57%						



Primary Government Government Activities	190 050 293 857 884 590 081 009
Assets	190 050 293 857 884 590 081 009
Cash and pooled investments \$ 32,529,18 Petty cash and change funds 2,05 Taxes receivable 483,25 Prior 483,25 Special assessments receivable 23,88 Current 19,85 Noncurrent 23,88 Accounts receivable - net 465,55 Accrued interest receivable 39,08 Loans receivable 967,00 Due from other governments 6,130,16 Inventories 535,47 Prepaid items 404,56 Restricted assets 404,56 Capital assets 218,72 Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	050 293 857 884 590 081 009
Petty cash and change funds 2,05 Taxes receivable 483,25 Special assessments receivable 483,25 Current 19,85 Noncurrent 23,88 Accounts receivable - net 465,55 Accrued interest receivable 39,05 Loans receivable 967,00 Due from other governments 6,130,16 Due from primary governments 535,47 Inventories 535,47 Prepaid items 404,56 Restricted assets 218,72 Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets 14,614,90 Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	050 293 857 884 590 081 009
Taxes receivable 483,29 Prior 483,29 Special assessments receivable 19,85 Current 23,88 Accounts receivable - net 465,59 Accrued interest receivable 39,00 Loans receivable 967,00 Due from other governments 6,130,16 Due from primary governments Inventories Inventories 535,47 Prepaid items 404,56 Restricted assets 23,942,37 Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets 14,614,90 Non-depreciable - net of accumulated depreciation 133,297,75	293 857 884 590 081 009
Prior 483,25 Special assessments receivable 19,85 Current 19,85 Noncurrent 23,85 Accounts receivable - net 465,55 Accrued interest receivable 39,05 Loans receivable 967,00 Due from other governments 6,130,16 Inventories 535,47 Prepaid items 404,56 Restricted assets 218,72 Capital assets 3,942,37 Capital assets 14,614,90 Non-depreciable - net of accumulated depreciation 133,297,75	857 884 590 081 009
Special assessments receivable Current 19,88 Noncurrent 23,88 Accounts receivable - net 465,55 Accrued interest receivable 39,08 Loans receivable 967,00 Due from other governments 6,130,16 Due from primary governments 10,100 Inventories 535,47 Prepaid items 404,56 Restricted assets Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75 Capital assets 14,614,90 Depreciable - net of accumulated depreciation 133,297,75 Capital assets 14,614,90 Depreciable - net of accumulated depreciation 133,297,75 Capital assets 14,614,90 Capital	857 884 590 081 009
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Noncurrent	884 590 081 009
Accounts receivable - net 465,55 Accrued interest receivable 39,08 Loans receivable 967,00 Due from other governments 6,130,16 Due from primary governments 535,47 Inventories 535,47 Prepaid items 404,56 Restricted assets 218,72 Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets 300,00 Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	590 081 009
Accrued interest receivable 39,08 Loans receivable 967,00 Due from other governments 6,130,16 Due from primary governments 535,47 Inventories 535,47 Prepaid items 404,56 Restricted assets 218,72 Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets 30,000 Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	081 009
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Due from other governments Due from primary governments Inventories Prepaid items Restricted assets Cash and pooled investments permanent Investment in joint venture Capital assets Non-depreciable Depreciable - net of accumulated depreciation 6,130,16 535,47 404,56 133,42,37 14,614,90 133,297,75	
Due from primary governments Inventories 535,47 Prepaid items 404,56 Restricted assets Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	-
Inventories 535,47 Prepaid items 404,56 Restricted assets Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	
Prepaid items 404,568 Restricted assets Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	478
Restricted assets Cash and pooled investments permanent 218,72 Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	
Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	
Investment in joint venture 3,942,37 Capital assets Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	722
Non-depreciable 14,614,90 Depreciable - net of accumulated depreciation 133,297,75	372
Depreciable - net of accumulated depreciation 133,297,79	
	901
Total Assets \$ 193,673,94	796
	945
<u>Liabilities</u>	
Accounts payable \$ 1,296,15	
Salaries payable 686,15	
Contracts payable 473,85	
Due to other governments 505,30 Accrued interest payable 39,73	
Unearned revenue 116,34	
Customer deposits 14,73	
Long-term liabilities	, 51
Due within one year 3,552,00	007
Due in more than one year 16,167,14	
Total Liabilities \$ 22,851,43	
Net Position	
Net investment in capital assets \$ 135,880,30	303
Restricted for	
General government 288,88	
Public safety 354,95	
Highways and streets 618,69	
Sanitation 75,79	
Conservation of natural resources 32,87	
Economic development 607,79	
Debt Service 99,61	
Landfill postclosure 218,72	
Gravel pit postclosure 150,17 Unrestricted 32,494,69	
Total Net Assets \$ 170,822,51	

Summary of Goodhue County's Statement of Activities For the Year Ended December 31, 2014									
	Program Expenses Revenues N								
Functions/Programs		•			-				
Primary Government									
Governmental activities:									
General government	\$	12,872,848	\$	1,852,693	\$	(11,020,155)			
Public safety		13,021,732		2,854,979		(10,166,753)			
Highways and streets		8,605,987		10,795,968		2,189,981			
Sanitation		763,417		243,696		(519,721)			
Human Services		10,013,359		6,982,929		(3,030,430)			
Health		2,650,021		1,873,803		(776,218)			
Culture and recreation		687,744		155,716		(532,028)			
Conservation of natural resources		707,371		278,158		(429,213)			
Economic development		81,032		56,061		(24,971)			
Interest		200,741		-		(200,741)			
Total governmental activities	\$	49,604,252	\$	25,094,003	\$	(24,510,249)			
Total Primary Government	\$	49,604,252	\$	25,094,003	\$	(24,510,249)			
General Revenues and other									
Taxes					\$	28,212,547			
Other general revenues		2,570,387							
Net change in net assets - Primary	Gove	rnment			\$	6,272,685			

Goodhue County A Summary of Fiduciary Net Position As of and for the Year Ended December 31, 2014						
Agency Funds						
<u>Assets</u>						
Cash and cash equivalents	\$	1,364,268				
Accounts receivable		17,447				
Due from other governments		28,531				
Total Assets	\$	1,410,246				
<u>Liabilities</u>						
Due to component unit	\$	359				
Due to other governments		1,409,887				
Total Liabilities	\$	1,410,246				

Goodhue County
A Summary Balance Sheet of Governmental Funds
December 31, 2014

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Assets:							
Cash and investments	\$ 18,073,573	\$ 5,105,829	\$ 6,517,828	\$ 260,618	\$ 2,435,172	\$ 138,220	\$ 32,531,240
Receivables							
Taxes	287,802	62,248	90,667	257	36,455	5,864	483,293
Accounts	82,128	22,490	390,237	-	-	9,816	504,671
Special assessments	7,915	-	-	-	35,826	-	43,741
Loans	28,950	-	-	938,059	-	-	967,009
Due from other funds	11,433	1,069	-	-	-	-	12,502
Due from other governments	555,403	4,523,083	1,046,921	-	-	4,755	6,130,162
Prepaid items	248,047	31,525	120,694	-	-	4,294	404,560
Inventories	-	535,478	-	-	-	-	535,478
Restricted Assets							
Cash and pooled investments						218,722	218,722
Total assets	\$ 19,295,251	\$ 10,281,722	\$ 8,166,347	\$ 1,198,934	\$ 2,507,453	\$ 381,671	\$ 41,831,378
Liabilities:							
Payables							
Accounts	\$ 240,085	\$ 542,302	\$ 488,628	\$ 478	\$ 935	\$ 23,725	\$ 1,296,153
Salaries	418,325	48,213	211,038	-	-	8,582	686,158
Contracts	-	473,859	-	-	-	-	473,859
Due to other funds	1,069	-	4,923	6,510	-	-	12,502
Due to other governments	152,591	8,146	335,520	-	-	9,050	505,307
Unearned revenue	116,343	-	-	-	-	-	116,343
Customer deposits	14,731						14,731
Total Liabilities	\$ 943,144	\$ 1,072,520	\$ 1,040,109	\$ 6,988	\$ 935	\$ 41,357	\$ 3,105,053
Deferred Inflows of Resources:							
Unavailable revenue	\$ 424,489	\$ 712,670	\$ 122,857	\$ 531,486	\$ 63,800	\$ 4,416	\$ 1,859,718
Fund balances:							
Nonspendable	\$ 248,047	\$ 567,003	\$ 120,694	\$ -	\$ -	\$ 4,294	\$ 940,038
Restricted	902,692	2,313,297	-	607,797	99,615	218,722	4,142,123
Committed	3,168,676	405,585	259,179	52,663	2,343,103	35,075	6,264,281
Assigned	2,398,234	5,210,647	6,623,508	-	-	77,807	14,310,196
Unassigned	11,209,969						11,209,969
Total fund balance	\$ 17,927,618	\$ 8,496,532	\$ 7,003,381	\$ 660,460	\$ 2,442,718	\$ 335,898	\$ 36,866,607
Total liabilities							
and fund balance	\$ 19,295,251	\$ 10,281,722	\$ 8,166,347	\$ 1,198,934	\$ 2,507,453	\$ 381,671	\$ 41,831,378

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2014

	Fort	the Year Ende	d December 3	1, 20	114				
	General Fund	Public Works Fund	Health & Human Service Fund		conomic evelopment Fund	Debt Service Fund		Nonmajor Funds	Total Governmental Funds
Revenues: Taxes	£ 16 664 000	£ 2.740.402	\$ 5.326.410	\$	10.465	¢ 4 055 024	\$	337.470	\$ 28.045.751
	\$ 16,664,092	\$ 3,749,483	\$ 5,326,410	Ф	12,465	\$ 1,955,831	Ф	337,470	
Special assessments Licenses and permits	299.832	13,922	-		-	26,588		7.163	26,588 320,917
Intergovernmental	3,819,688	10,387,020	7,746,467		164	62,627		10,775	22,026,741
Charges for services						02,027			
Fines and forfeits	2,235,948	4,646	1,245,847		1,000	-		53,157	3,540,598 14,643
Gifts and contributions	14,643 43,698	-	-		-	-		-	43,698
Investment earnings		-	-		-	7,255		328	144,502
S .	136,919	- 00.446	400.040		-	7,255			
Miscellaneous	1,316,608	29,116	438,318	•	55,588	£ 0.050.004	•	176,706	2,016,336
Total revenues	\$ 24,531,428	\$ 14,184,187	\$ 14,757,042	\$	69,217	\$ 2,052,301	\$	585,599	\$ 56,179,774
Expenditures: Current									
General government	\$ 11,607,915	\$ -	\$ -	\$		\$ -	\$		\$ 11,607,915
S .	12,629,168	Ф -	Ф -	Ф	-	Ф -	Ф	-	12,629,168
Public safety Highways and streets	12,029,100	19,197,616	-		-	-		-	19,197,616
Sanitation	-	19,197,010	-		-	-		857,695	857,695
Human services	-	-	11,100,757		-	-		657,095	11,100,757
Health	-	-			-	-		-	
Culture and recreation	074 400	40.007	2,723,168		-	-		-	2,723,168
Conservation of natural resources	671,100 706,960	12,937	-		-	-		-	684,037 706,960
Economic development		-	-		76,657	-		-	81,032
	4,375	-	-		76,057	-		-	01,032
Debt service	17 FC0					1 067 700			4 005 000
Principal retirement Interest	17,568	-	-		-	1,867,720 129,259		-	1,885,288 129,259
	-	-	-		-	96,609		-	96,609
Administrative (fiscal) charges Intergovernmental	-	-	-		-	90,009		-	90,009
Highways and streets		421,804							421,804
Total expenditures	\$ 25,637,086	\$ 19,632,357	\$ 13,823,925	\$	76,657	\$ 2,093,588	\$	857,695	\$ 62,121,308
•	\$ 25,037,000	\$ 18,032,337	φ 13,023,923	Ψ	70,037	\$ 2,093,366	φ	657,095	φ 02,121,300
Excess of Revenues Over (Under) Expenditures	\$ (1,105,658)	\$ (5,448,170)	\$ 933,117	\$	(7,440)	\$ (41,287)	\$	(272,096)	\$ (5,941,534)
Other financing sources (uses):									
Transfers in	\$ 1.456.044	\$ 1.233.068	\$ 558,219	\$	10.000	\$ -	\$	211.830	\$ 3.469.161
Transfers out	(1,478,117)	(8,544)	(7,500)	Ψ	10,000	(1,975,000)	Ψ	211,030	(3,469,161)
Bonds issued	(1,470,117)	7,760,000	(7,500)			(1,373,000)			7,760,000
Premiums on bonds issued		105,000				90,606			195,606
Proceeds from sale of capital assets	62,474	103,000				30,000			62,474
Total other financing	02,474						_		02,474
sources (uses)	\$ 40,401	\$ 9,089,524	\$ 550,719	\$	10,000	\$(1,884,394)	\$	211,830	\$ 8,018,080
Net Change in Fund Balances	\$ (1,065,257)	\$ 3,641,354	\$ 1,483,836	\$	2,560	\$(1,925,681)	\$	(60,266)	
Fund Balaness January 1	10 000 075	4 664 305	E E 10 E 1E		657.000	4 269 200		206.464	24 506 270
Fund Balances - January 1 Increase (decrease) in reserved for inventories	18,992,875 -	4,661,395 193,783	5,519,545 -		657,900 -	4,368,399		396,164	34,596,278 193,783
Fund Balances - December 31	\$ 17,927,618	\$ 8,496,532	\$ 7,003,381	\$	660,460	\$ 2,442,718	\$	335,898	\$ 36,866,607
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Company Comp	Мај	jor Recip	pients of Goodhue C			
Security					Phoenix Supply (OBO) Pine Island City	5,429.45 1,414,032.69
Water Proceedings 1.5	include salaries paid to county employees nor	does it include	Gorman & Broderick LLC	13,750.00	Prairie Lakes Youth Programs	174,577.80 51,052.30
Total Company Total Control Total Contro	individuals who received federal, state or county hu	ıman services aid.	Griffin Construction Co., Inc. Grover Auto Co.		Premier Lighting Inc	14,158.63 24,256.71
March Company Prince 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			Gs Distributing	12,122.82	Priem/Sheila	25,869.70 279.843.05
April Company Compan	NAME OF RECIPIENT	IN 2014	Hancock Concrete Products LLC	14,986.40		22,859.86 12,586.69
And 5 street of the control of the c	180 Degrees Von Wald Group Home	21,887.48	Hatch/Julie	8,933.51	Quality Power Solutions	7,930.08
ABO CONTROLLED HARDON STATES AND ADDRESS A	ACS Enterprise Solutions Inc	5,060.75	HBC	7,854.20	Ratwik Roszak & Maloney PA	5,279.00 5,147.11
And Anderson Control (1997) Security Contr	ADP, LLC	15,095.63	Health Providers, Inc	10,518.00	RCM Specialties Inc	9,000.00 11,426.13
Alberto Benind Choice - American Service - A	Advanced Correctional Healthcare Ag Partners Coop	242,700.74 233,648.19	Hertog, PA/Gary Hiawatha Valley Adult	48,977.50 7,864.50	Red Wing City-Finance Red Wing City-Public Works	15,881,167.15 76,560.24
American Communication (1997) 100	Alliance Benefit Group	541,725.66	Hiawatha Valley Mental Health	117,493.53	Red Wing Construction Co	500,489.80 5,166.48
Appeller Greeke Profile Profile 4. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6.	Amazon.Com	7,683.79	Holst Excavating Inc	18,926.14	Red Wing River View Riders-Rw	16,362.87
Anderson Communication	Amesbury Group Plastic Profile	15,143.26	Hubbard County Dac	13,550.72	Rice County Public Health	34,473.00
Anderson Services 10-21-00 Common description 10-21-00	Anderson/Rebecca	6,561.00	Humane Society-Goodhue Co	17,000.00	RiverTown Multimedia	70,000.00 20,083.50
Amonthe Configures 1	Anoka County Juvenile Center API Supply		IX-TREME Clean Ltd ICON Constructors, LLC			31,694.50 10,006.76
Absorbered OM Courties - 1. 2025 00 Indeed. Lands - 1. 2025 00 Indeed	Aramark Uniform Services Inc	5,713.93	Institute For Environmental Assessment	20,743.88	Robinson Textiles	5,219.76 4,026,260.52
Amen Amen Sentember Per 567,750 Sentember Comme 13 0.00 for Sentember Per 14 0.00 for Sentember Per 14 0.00 for Sentember Per 14 0.00 for Sentember Per	Association Of Mn Counties	25,255.00	Ireland/Linda	8,867.65	Roscoe Township	279,097.14 15,537.38
Ball Franciscon 1.5 207.00 July Juny 10.00 1.0 0.00 Plan National Prints 3 20.00 Juny 10.00 Plan National Prints 3 20.00 Juny 10.00 Plan National Prints 3 20.00 Juny 10.00 Plan National Prints 20.00 Plan Nation	Ayres Associates Inc	58,760.00	Itaskin Juvenile Center	13,101.50	Runnings Supply Inc	5,739.69
Bauer Barri Control Security Transport Security	B&H Petroleum Equipment	14,927.98	JJ Lawnscape Underground Sprinkler	15,906.40	Ryan Mechanical Inc	51,285.77 30,598.95
Backer Les 15-000-26 15-	Bank Of Zumbrota					7,017.00
Bodel Company Compan	Bayley Law Llc	15,986.25	Jones And Magnus Attorneys	12,139.10	Sand Creek Group Ltd	7,972.60 13,170.28
Secretary Secr	Beebe/Tamara	12,039.14	Kasa/Nancy	5,253.46	Schafer/Paul	6,219.20
Balled Trees Westendend 16.969-36. Morrout Street Memory 17.662-36. Morrout Street Memory 18.9602-7. Morr	Behrens Supply - Red Wing	10,871.23	Kennedy & Graven	10,000.00	Schilling Supply Co	13,510.25 9,146.58
Ballechee City	Belle Creek Township	159,399.23	Kenyon City	810,708.82	Schlichting/Barb	6,952.32 125.763.39
Reach Refere F. 100.000 Received Freeze 1.00.000 Received Free	Bellechester City	28,377.27	Kenyon Township	137,664.61	School District 200-Hastings	13,345.80
Bescond Committee 1,03 14,03 1,00	Benda Electric Inc	7,032.60	Kindred Family Focus	21,908.84	School District 2172-Kenyon-Wmngo	19,605.86 2,108,120.15
Sentence 1, 15, 15, 15, 15, 15, 15, 15, 15, 15,	Benson/Loren & Kathleen Flynn	16,314.39	Kunde/Lorraine M.	5,567.00	School District 253-Goodhue	3,123,361.73 863,390.09
Big An Report 1, 1997.8	Bentley Systems Inc Bergquist Company	7,515.29	Kwik Trip (Rw)	5,000.00	School District 255-Pi	839,170.39 8,413,106.40
Bac Cross Bluezheld CMm.	Bird's Auto Repair	11,209.78	L & L Street Rod and Sports Truck	18,814.98	School District 2805-Zta Mazeppa	2,182,404.49 160,586.23
Bootstand Market Furenant Homes	Blue Cross Blueshield Of Mn	4,048,924.74	Lafferty/Ann	8.415.72	School District 813-Lake City	860,598.71
Banch Immeric Construction	Bodelson-Mahn Funeral Home	19,861.30	Lake City Custom Concrete & Mud Jacking	11,950.00	Schumacher Elevator Co	23,996.00 11,301.15
Brook Wiss Commons	Born/Catherine(Cady) Braun Intertec Corporation					14,860.83
Buck	Brock White Company	26,671.66	Legacy Integration & Technologies	6,832.00	Scott Construction Inc	552,665.45 19,610.00
Cabbroom/Hisca	Buck/Dennis E.	8,922.00	Leon Township	227,910.40	Seachange Printing (obo)	25,088.21
Carnon Valley Township Carnon Valley Towns	Callstrom/Tricia	7,609.81	Lexisnexis Matthew Bender	11,281.76	Selco	23,409.60 468,000.00
Control vieller Peril Assen		2,887,108.40				5,000.00 299,706.44
Carbine Charlines (S) Cibud)	Cannon Valley Fair Assn	5,000.00	Lexvold/Lyle S. & Loretta Lexvold	14,785.00	SEMNGTF	6,000.00 32,397.14
Commonster 164_288_21	Catholic Charities (St Cloud)	52,643.70	Lockridge Grindal Nauen	21,666.71	Sherwin Williams	5,803.75
Gemeine Products Co.	CDW Government Inc	184,258.21	Lodermeier/Roxanne M.	7,946.00	Short Elliot Hendrickson Inc	210,356.33 342,233.10
Certairy Line (WA) W. 48,92-94 Mass Coloring Systems in Proceedings of the Control Con		5,609.96 29.028.15				8,779.30 31,250.00
Contract		27,806.50				5,805.37 7.144.00
Contain(A)	Century Link (WA)	48,092.04	Mass Storage Systems Inc	8,800.00	Sorenson/Kerry	5,164.41
Clark Converdide Fury 1.15.00.0 Mavo Clinie 127,003.26 Stanker Consulants by Clark Control Further 1.15.00.0 Clark Converdide Fury 1.15.00.0 Clark Converdide Further 1.15.0	Centurylink (La)	20,147.92	Matthees Oil Inc	8,113.32	SRF Consulting Group Inc	30,944.59 28,671.79
Company Services 45.512.01 Mayo Clinic Health System, Red Wing 5.118.40 Starket Consulting Services he (SCS) 25 Company Services he 131.385.70 More Contrain Recovery Services he 131.385.70 More Company Services he 132.811.87 More Company Services he 142.811.81 More Company Services he 142.811.81 More Company Services he 142.811.81 More Services he			Mayo Clinic	9,296.00 127,003.25	Stanley Consultants Inc	18,681.44 34,960.00
Coorbank Recovery Services Nr. 131,335.70 Moce M 33 152,532.10 Slappks Arbardage Sales & Use Tax 4 Computer Normalistic 12,000.00 Modern Family Therapy Center 19,000.00 Slaberg Glien 4 Computer Normalistic 19,000.00 Modern Family Therapy Center 19,000.00 Slaberg Glien 4 Computer Normalistic 19,000.00 Modern Family Therapy Center 19,000.00 Slaberg Glien 4 Computer Services 19,000.00 Slaberg Glien 19,000.00 Slaberg Glien 19,000.00 Slaberg Glien 19,000.00 Slaberg Glien	CivicPlus	45,512.01	Mayo Clinic Health System, Red Wing Mcheath Phd/Bruce	5,118.40	Stantec Consulting Services Inc (SCSI) Stanton Township	7,950.28 256,432.44
Computer Information 29,200.00 Modure Family Therapy Genter 19,702.50 Steberg/Clien 4	Cochran Recovery Services Inc.	131,335.70	Mccc Mi 33	152,532.19	Staples Advantage	49,672.61 8,053.00
COREL_CORIC_ 16,888.578 McKrisenty Essention be 64,650.00	Computer Information	29,200.00	Mcguire Family Therapy Center	19,702.50	Steberg/Glen	46,245.50
Coutage Care he	CORELOGIC	16,868.56	McKinstry Essention Inc	66,465.00	Steele County Public Health	6,600.00 41,713.00
Crabtere Companies Inc. 8,978,00 Mesabl Academy 81,680,00 Stewart/Diana 2 2 2 2 2 2 2 2 2	Cougar Care Inc Covered Bridge Riders-Zumbrota				Stephens/Summer	20,600.00
District	Crabtree Companies Inc	8,978.00	Mesabi Academy	81,690.00	Stewart/Diana	25,054.91 18,666.10
Dakin Applied	D & T Ventures LLC	6,244.56	Metro Sales Inc	6,694.98	Streamworks LLC	14,998.08
Dakbank NX LC	Daikin Applied	7,244.00	Midway Ford	26,534.05	Summit Fire Protection	18,855.62 5,870.00
Del Marketina Lp	Dakota County Financial Services	33,528.59	Midwest Mechanical Solutions	50,410.00	Target	23,200.00 5,348.95
Del Marketino Lp	DataBank IMX LLC					12,948.45 59,191.20
Denrison City	Dell Marketing Lp	5,269.35	Minnesota Energy Resources Corp	9,622.87	Thomas Allen Inc	9,743.79 84,977.62
Department Of Transportation-State of MN 1,575,084.72 Mirrowa Construction in: 13,922.92 Tom Lutz and Associates The Annual Methor Rit - 41.22 7,480.00 Mijs Security in: 51,280.00 Tom Parker Electric Inc. 7,781.00 Tom Parker Electric In	Dennison City	141,933.98	Minnesota State Auditor	70,132.67	Titan Energy Systems	74,017.42
Dhs- St Peter RTC - 472	Department Of Transportation-State of MN	1,575,084.72	Minnowa Construction Inc	13,922.92	Tom Lutz and Associates	28,158.38 5,828.03
Dhe-Mosp-Mn Sex Offender Prgm - 462 9,504.00 Mn Correctional Facility-Red Wing 21,120.00 Totalfunds by Haster 3,000.00 Dicke/Lyde 9,504.00 Mn Dept of Human Services 17,668.00 Trans-Alarm Inc 14		12,209.80	Mn Bureau Of Criminal Apprehension	9,410.00		75,982.64 41,703.31
Deiercks/Dave	Dhs-Msop-Mn Sex Offender Prgm - 462	32,569.00	Mn Correctional Facility-Red Wing	21,120.00	Totalfunds by Hasler	33,000.00 143,667.90
Doyle Conner Co	Diercks/Dave	7,273.83	MN Dept of Agriculture	17,568.00	Trans-Alarm Inc	9,004.85
DurnyRad Commons Com	Doyle Conner Co	69,502.71	Mn Dept Of Finance	133,472.01	TriStar Power Solutions	11,966.40
Dynamic Solutions Group, LLC 6,771.00 Mn Dept Of Human Services 23,121.05 TrueNorth Steel 1 Earl F Andersen Inc 22,402.76 Mn Dept Of Human Services Sprtc 82,964.68 Twin River Riders-Cannon Falls 1 Economic Development Authority 7,941.00 Mn Dept Of Revenue (Payroll) 740,800.69 United States Postal Service 3 Election Systems & Software Inc 21,1700.00 Mn Public Facilities Authority 8,254.08 United Was Goodhue-Wabasha-Pierce Co Election Systems & Software Inc 21,1700.00 Mn Sheriffs Assn 13,032.00 University Of Mn-Fiscal 6 Emergency Automotive Tech 29,392.50 Mn Sheriffs Assn 13,032.00 University Of Mn-Fiscal 6 Emergency Communications Network Inc 41,800.00 Mn State Treasurer - Accounting Div 5,986,785.16 Use Mark Appraisals Inc 1,990 Eletia and Franz Roofing Co 268,991.00 Mocobs Investors Service 13,000.00 Various Virgination Inc 268,991.00 Various Vi	Dunn/Brad	6,680.52	Mn Dept Of Human Services	657,742.33	Truck Utilities Inc	10,471.26 25,400.00
Ecotomic Development Authority	Earl F Andersen Inc	6,771.00 22,402.76	Mn Dept Of Human Services Sprtc	23,121.05 82,964.68	Twin River Riders-Cannon Falls	13,453.55 10,820.60
Elert and Associates Inc.	Economic Development Authority	7,941.00	Mn Dept Of Revenue (Payroll)	740,800.69	United States Postal Service	36,000.00 7,500.00
Emergency Communications Network Inc	Elert and Associates Inc.	21,700.00	Mn Sheriffs Assn	13,032.00	University Of Mn-Fiscal	69,297.09
Ettel and Franz Roofing Co. 268,991.00 Most Appraisals & Associates 13,000.00 Vasa Township 21	Emergency Communications Network Inc	24,188.00	Mn State Treasurer-Bldg Codes&Standards	8,901.50	Vanguard Appraisals Inc	1,990,875.00 22,375.00
Expert Insulation Inc.	Ettel and Franz Roofing Co.	268,991.00	Moodys Investors Service	13,000.00	Vasa Township	7,281.88 217,325.25
Exon Mobil (Obo) 9,201.69 9,201.69 Nedland Industries Inc 7,753.78 Village Ranch, Inc 2 Fahrner Asphalt Sealers LLC 94,586.52 Nelson Auto Center 184,721.53 Vinco Inc 1 1 1 1 1 1 1 1 1	Expert Insulation Inc.	9,729.00	Most Appraisals & Associates	16,200.00	Verizon Wireless Verizon Wireless Services LLC (MD)	77,472.68 6,000.00
Falk Auto Body Inc	Exxon Mobil (Obo)	9,201.69	Nedland Industries Inc	7,753.78	Village Ranch, Inc	21,799.44 11,618.50
Featherstone Township 202,654.11 Nexus - Mille Lacs Academy 23,875.87 Wacouta Township 17 First Farmers & Merchants Bank-RW 14,025.00 Niebur Tractor & Equipment Inc 5,647.66 Walmart 17 First Farmers & Merchants Bank-RW 14,025.00 Niebur Tractor & Equipment Inc 5,647.66 Walmart 17 First Farmers & Merchants Bank-RW 14,025.00 Niebur Tractor & Equipment Inc 5,647.66 Walmart 17 First Farmers & Merchants Bank-RW 18 First Farmers & Merchants	Falk Auto Body Inc	26,140.89	Neopost USA Inc.	6,950.04	Vogel & Gorman Plc	34,800.00
Fitzgerald Excavating And Trucking 27,550.00 North American Salt Co 126,732.56 Wanamingo City 76 Florence Township 317,452.10 North Mores Inc 64,357.41 Wanamingo Township 19 Focus Design 19,010.56 North Point Geographic Solutions 22,800.00 Warsaw Township 19 Franklin Roll-Off Service Inc 18,725.80 North Sky Health Consulting 12,236.28 Waterford Oil 2 Frontier Precision Inc 63,823.36 Northward Business Systems 27,688.00 Welch Township 23 Gaident/Cary A. 7,249.00 Northwoods Children's Services 95,030.91 Wels Creek Riders-Frontenac 1 Gadient/Cary A. 7,767.00 Northwoods Children's Services 95,030.91 Wots Payment Center 6 Gadient/Roll-Orden 15,000.00 Northwoods Children's Services 95,030.91 Widseth Smith Nolting Widseth S	Featherstone Township	202,654.11	Nexus - Mille Lacs Academy	23,875.87	Wacouta Township	8,073.32 172,251.59
Florence Township 317,452.10 North Homes Inc 64,357.41 Wanamingo Township 19	Fitzgerald Excavating And Trucking	27,550.00	North American Salt Co	126,732.56	Wanamingo City	7,369.16 767,123.81
Franklin Roll-Off Service Inc	Florence Township Focus Design	317,452.10	North Homes Inc	64,357.41	Wanamingo Township	199,084.33 197,984.53
G. & K. Services Inc 5.973.79 Northwest Psychiatric Assoc 93,358.50 Wells Creek Riders-Frontenac 1 Gadient/Gary A. 7,249.00 Northwoods Children's Services 95,030.91 West Payment Center 6 Gadient/Incentis (Gadient Trust) 7,767.00 Nuss Truck and Equipment Group LLC 244,786.51 Wids th Smith Nothing GardZinski/Ann 15,5974.54 NU-Telecom 6,649.66 Widson Oil And Gas Company 4 GardZinski/Ann 15,0974.54 Nuss Truck and Equipment Group LLC 244,786.51 Widson Oil And Gas Company 4 Gard Treatment Programs 10,560.52 Office Depot 10,276.43 Winona County Moodland Hills 10 Goodhue Bellechester Rail Riders 10,530.28 Office Max Company 24,657.97 Company 4 Goodhue City Abstact Co 54,593.45 Office Office Max Company 4 Goodhue County Atomev Office 52,220.70 Office of Office	Franklin Roll-Off Service Inc	18,725.80	North Sky Health Consulting	12,236.28	Waterford Oil	27,615.19
Gardient/Irenetis (Gadient Trust) 7,767.00 Nuss Truck and Equipment Group LLC 244,786.5.1 Widseth Smith Nothing	G & K Services Inc	5,973.79	Northwest Psychiatric Assoc	93,358.50	Wells Creek Riders-Frontenac	233,432.80 14,251.53
Gardzinski/Ann 15,974.54 NU-Telecom 6,649,66 Wilson Oil And Gas Company 4	Gadient/Irenetis (Gadient Trust)	7,767.00	Nuss Truck and Equipment Group LLC	244,786.51	Widseth Smith Nolting	64,777.32 8,645.75
Gerard Treatment Programs 10,580.52 Office Depot 10,276.43 Woodland Hills 10 Goodhue Bellechester Rall Riders 10,530.28 Office Max 5,229.59 Workforce Development Inc 17 Goodhue City 545.593.42 Office Of Enterprise Technology 24,657.97 Xcel Energy 44 Goodhue County Abstract Co 5,396.00 Oinsted Co Hazardous Waste 7,533.47 Xcel Energy - Red Wing 4 Goodhue County Coop Elec Assn 5,315.19 Oinsted County Services 53,041.32 Zegler Inc 2 Goodhue County Education Dist 612,520.95 Opportunity Services 12,524.20 Zwcorp Corporation 1 Goodhue County Fair 22,560.00 O'Relilly/Zachary SBenjamin B. 10,834.00 Zumbrota Economic Development Authority 17 Goodhue County Historical Society 92,647.00 Pace Analytical 12,766.00 2 umbrota Economic Development Authority 17	Gardzinski/Ann	15,974.54	NU-Telecom	6,649.66	Wilson Oil And Gas Company Winona County	44,429.76 41,267.42
Goodhue City	Gerard Treatment Programs	10,560.52	Office Depot	10,276.43	Woodland Hills	108,884.28
Goodhue County Attorney Office 52,320.70 Olmsted County Cormunity Services 53,041.32 Zegler Inc 1 Goodhue County Coop Elec Assn 5,315.19 Olmsted County Services 12,262.00 Olmsted County Services 12,524.20 Zecorp Corporation 1 Goodhue County Fair 22,560.00 O'Reilly/Zechary S Benjamin B. 10,834.00 Zumbrota Economic Development Authority 19,000 Goodhue County Fisc 10,834.00 O'Reilly/Zachary S Benjamin B. 10,834.00 Zumbrota Economic Development Authority 17,000 Goodhue County Historical Society 92,647.00 Pace Analytical 12,766.00 2 umbrota Township 17,000 17,	Goodhue City	545,593.42	Office Of Enterprise Technology	24,657.97	Xcel Energy	445,485.35
Goodhue County Coop Elec Assn 5.315.19 Olmsted County Sheriff 30,206.08 Zxcorp Corporation 1 Goodhue County Education Dist 612,520.95 Opportunity Services 12,524.20 Zumbro Valley Health Center 6 Goodhue County Fair 22,560.00 O'Reilly/Steven M. 6,627.00 Zumbro ta City 1,90 Goodhue County Fisc 108,231.00 O'Reilly/Zachary S Benjamin B. 10,834.00 Zumbrota Economic Development Authority Goodhue County Historical Society 92,647.00 Pace Analytical 12,766.00 Zumbrota Township 17	Goodhue County Attorney Office	52,320.70	Olmsted County Community Services	53,041.32	Ziegler Inc	18,601.25 11,870.85
Goodhue County Fair 22,560.00 O'Reilly/Steven M. 6,627.00 Zumbrota City 1,90 Goodhue County Fisc 108,231.00 O'Reilly/Zachary S Benjamin B. 10,834.00 Zumbrota Economic Development Authority Goodhue County Historical Society 92,647.00 Pace Analytical 12,766.00 Zumbrota Township 17	Goodhue County Coop Elec Assn	5,315.19	Olmsted County Sheriff	30,206.08	Zixcorp Corporation Zumbro Valley Health Center	14,300.00 69,712.26
Goodhue County Historical Society 92,647.00 Pace Analytical 12,766.00 Zumbrota Township 17	Goodhue County Fair	22,560.00	O'Reilly/Steven M.	6,627.00	Zumbrota City	1,903,896.80 9,165.99
	Goodhue County Historical Society	92,647.00	Pace Analytical	12,766.00		170,103.37
Goodhue County Public Health Service 7.000.00 PATH 189.361.34 96.82 Goodhue County Sheriffs Dept Md 7.070.95 Pelehos/Maria 7.765.33 7.65.33 Goodhue County Social Services 7.980.00 PHILIP'S TREE CARE LLC 32.754.44 96.82	Goodhue County Sheriffs Dept Ivd	7,070.95	Pelehos/Maria	7,765.33		96,828,131.90