## GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

### FOR THE YEAR ENDED DECEMBER 31, 2021

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) 385-3040.

A FULL AND COMPLETE COPY OF THE COUNTY'S ANNUAL COMPREHENSIVE FINANCIAL REPORT IS ALSO AVAILABLE UPON REQUEST BY CALLING FINANCE & TAXPAYER SERVICES AT (651) 385-3040, 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: <a href="www.co.goodhue.mn.us/894/Financial-Statements">www.co.goodhue.mn.us/894/Financial-Statements</a>.

#### **CURRENT COUNTY OFFICIALS**

(F1 20F 2001 0 88)
651-385-3001 Office
651-212-6084 Home
651-380-7809 Cell
507-319-9550 Cell
651-923-5185 Home
651-388-1042 Home
651-267-4950 Office
651-267-2702 Office

<b>APPOINTED MANAGERS:</b>	
Administrator: Scott Arneson	651-385-3001
Court Services: Mark Jaeger	651-267-4900
Facilities: Tim Redepenning	651-385-3207
Finance: Brian Anderson	651-385-3043
Health & Human Services: Nina Arneson	651-385-6115
Information Technology: John Smith	651-385-3224
Land Use Management/Recorder: Lisa Hanni	651-385-3104
Public Works: Greg Isakson	651-385-2812
Veteran's Service Officer: Joel Rustad	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, including its component units. Information is included for all funds except for fiduciary-type activities.

**Fund financial statements** display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental funds is presented separately for major funds and in aggregate total for non-major funds. 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.

**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.

#### **County Fiduciary Funds**

**Fiduciary Funds** are used to account for assets held by the county as an agent for individuals, private organizations, or other governments. These assets cannot be used to support the county's own activities.

#### **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.

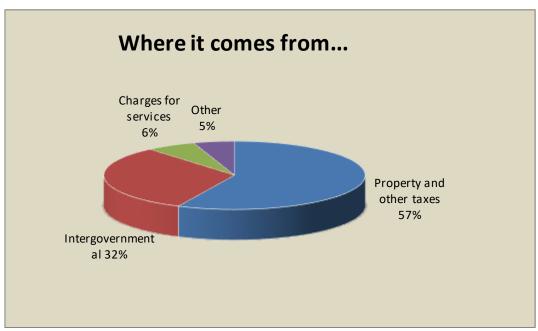
#### **Classification of County Functions**

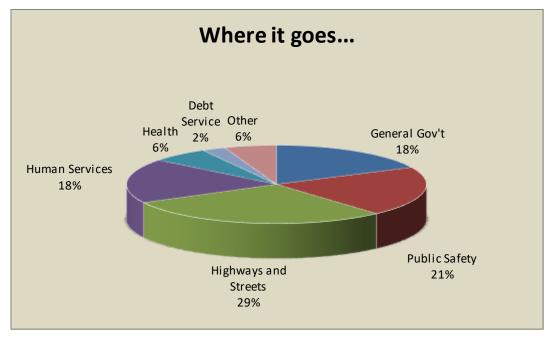
Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following function classifications:

Function	Purpose	Departments
		Board of Commissioners
		Administration
		Finance & Taxpayer Services
		Planning & Zoning
	Support of general county operations and government	Veterans' Service Office
General Government	not included under other functions	Other general services
		Sheriff
		Detention Center
		Emergency Management
		Court Services
Public Safety	Protection of persons and property	E-911 System
		Construction
	Construction and maintenance of county highways and	Maintenance
Highways and Streets	streets	Administration
		Solid Waste Management
		Recycling Center
Sanitation	Removal and disposal of waste	Landfill
	Provide public assistance and institutional care for	
	individuals unable to provide essential needs for	Income Maintenance
Human Services	themselves	Social Services
		Healthy Communities/Behaviors
		Quality Assurance-Health Services
		Disaster Preparedness
		Infectious Diseases
Health	Conservation and improvement of public health	Administration
		Byllesby Dam
		Parks
		Historical Society
	Maintenance of cultural and recreational opportunities	Regional Library
Culture and Recreation	for residents and visitors	Other Recreation
	Development and conservation of natural resources	County Extension
Conservation	(water, soil, forests)	Soil & Water Conservation
	Provide resources to grow economic development in	
	the county, including opportunities for disadvantaged	Community Development
Economic Development	persons or businesses	Regional Railroad Authority

A PROFILE OF	A PROFILE OF GOODHUE COUNTY						
<u>Key Indicator</u>	Total 2021	Total 2020	Percent Increase (Decrease)				
Estimated Population	n/a	46,318					
Total Tax Capacity % of Property Taxes Collected	84,927,305 99.40%	80,463,523 99.80%	5.55% -0.40%				
Total General Revenues Total Program Revenues	46,189,402 30,463,670	45,363,746 35,209,063	1.82% -13.48%				
Total Expenses: Governmental activities	62,510,199	72,647,496	-13.95%				
<u>Capital Assets:</u> Governmental activities	143,771,894	138,881,012	3.52%				
Total Outstanding Net Bonded <u>Debt of Goodhue County:</u> General Obligation	15,130,000	16,500,000	-8.30%				
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	-0.30 %				
Total Government-wide Net Position: Governmental activities	177,991,379	163,848,506	8.63%				
Total Number of Full-Time Employees Total Number of Part-Time Employees	332 20	327 25	1.53% -20.00%				

# Goodhue County's 2021 Governmental Funds' Finances





## Goodhue County Statement of Net Position December 31, 2021

	Prima	ary Government
		overnmental
<u>,</u> ,		Activities
Assets Cash and pooled investments	\$	66 407 157
Petty cash and change funds	Ф	66,497,157 2,350
Taxes receivable		2,000
Delinquent		454,130
Special assessments - Current		96,627
Special assessments - Noncurrent		259,836
Accounts receivable		492,284
Accrued interest receivable		146,307
Loans receivable		551,326
Due from other governments		8,087,829
Inventories		538,786
Prepaid items		472,501
Restricted assets		000 007
Cash and pooled investments		223,307
Investment in joint venture		5,887,324
Net pension asset Capital assets		186,802
Non-depreciable		17,109,408
Depreciable - net of accumulated depreciation		126,662,486
Total Assets	\$	227,668,460
Total / locale	_Ψ	227,000,100
Deferred Outflows of Resources		
Deferred pension outflows	\$	13,352,296
Deferred OPEB outflows		103,273
Total Deferred Outflows of Resources	\$	13,455,569
<u>Liabilities</u>	_	
Accounts payable	\$	978,217
Salaries payable		1,708,618
Contracts payable		681,249
Due to other governments Unearned Revenue		305,314
Accrued interest payable		4,647,263 177,280
Customer deposits		39,573
Long-term liabilities		39,373
Due within one year		3,208,651
Due in more than one year		19,334,068
Net Pension Liability		12,982,549
OPEB Liability		1,395,600
Total Liabilities	\$	45,458,382
<u>Deferred Inflows of Resources</u>		
Taxes received for future periods	\$	20,922
Deferred pension inflows		17,586,194
Deferred OPEB inflows	Φ	67,152
Total Deferred Inflows of Resources	\$	17,674,268
Net Position		
Net investment in capital assets	\$	128,450,049
Restricted for	Ψ	120,700,073
General government		1,524,400
Public safety		460,602
Highways and streets		4,267,748
Human services		494,535
Conservation of natural resources		267,719
Economic development		546,963
Debt Service		2,974,917
Landfill postclosure		223,307
Gravel pit postclosure		305,354
Net pension asset		186,802
Unrestricted		38,288,983
Total Net Assets	\$	177,991,379

	nty Summary nded Decem		
	Expenses	Program Revenues	Net
Functions/Programs		 _	
Primary Government			
Governmental activities:			
General government	\$ 12,801,851	\$ 3,020,002	\$ (9,781,849)
Public safety	13,664,216	2,303,641	(11,360,575)
Highways and streets	14,357,136	12,204,514	(2,152,622)
Sanitation	1,895,620	426,923	(1,468,697)
Human Services	11,706,899	8,199,772	(3,507,127)
Health	4,680,853	3,967,479	(713,374)
Culture and recreation	1,038,833	122,667	(916, 166)
Conservation of natural resources	989,335	216,351	(772,984)
Economic development	974,027	2,321	(971,706)
Interest	401,429	-	(401,429)
Total governmental activities	\$ 62,510,199	\$ 30,463,670	\$ (32,046,529)

**\$** 62,510,199 **\$** 30,463,670 **\$** (32,046,529)

\$ 42,888,724

3,300,678

14,142,873

**Total Primary Government** 

**General Revenues and other** 

Net change in net position - Primary Government

Other general revenues

Taxes

Goodhue County Statement of Fiduciary Net Position December 31, 2021					
	Priva	ial Welfare ate-Purpose rust Fund		Custodial Funds	
<u>Assets</u>					
Cash and pooled investments	\$	249,345	\$	1,236,012	
Accounts receivable		-		849,910	
Due from other governments		-		1,888	
Total Assets	\$	249,345	\$	2,087,810	
Liabilities Due to individuals Due to other governments Total Liabilities	\$	- - -	\$	762 1,236,520 1,237,282	
Net Position					
Restricted for individuals,					
organizations and other					
governments	\$	249,345	\$	850,528	
Total Net Position	\$	249,345	\$	850,528	

#### **Goodhue County - Governmental Funds Balance Sheet** December 31, 2021 Health & Road and Economic Debt Nonmaior Total Human Service Service Ditch Waste Mgmt General Bridge Development Governmental Fund Fund Fund Fund Fund Fund Fund Funds Assets: Cash and pooled investments 13,822,543 Taxes - Delinquent 312,907 48,279 71,394 306 16,448 4,796 454,130 96,627 Special assessments - Current 96,627 . Special assessments - Noncurrent 259,836 259,836 Accounts receivable 48,726 14,925 403,124 25,509 492,284 146,307 Accrued interest receivable 146,307 Due from other funds 2,259 4,127 6,386 Due from other governments 275 107 6.201.507 1.605.112 6.103 8.087.829 3,748 472,501 Prepaid items 415,331 51,572 1,850 Inventories 538,786 538,786 Loans Receivable 551,326 551.326 700,000 700,000 Advance to other funds Restricted Assets 223,307 Cash and pooled investments 223.307 Total assets \$ 35,140,563 \$ 21,844,095 \$1,089,620 iabilities: Payables 267,470 144,557 539,100 \$ 17,938 978,217 \$ \$ 400 8,752 \$ \$ Accounts Salaries 543,442 1,001,039 137,896 1,708,618 26,241 Contracts 681.249 681.249 Due to other funds 1,340 2,259 2,787 6,386 305,314 4,647,263 Due to other governments 210,589 42.318 45,541 6,866 Unearned Revenue 4.404.069 243.194 Customer deposits 39,573 39,573 Advance from other funds 700,000 700,000 708,752 Total Liabilities \$ 5,924,080 \$ 1,249,214 \$ 1.130.342 \$ 400 \$ 53,832 \$ 9,066,620 Deferred Inflows of Resources: Unavailable revenue \$ 668.152 \$ 5,182,460 \$ 343,123 \$ 332.848 \$ 12,305 \$ \$ 3,491 \$ 6,542,379 Taxes received for future periods 12.486 3.023 4,264 20 824 305 20.922 Total deferred inflows of resources \$ 5,185,483 347,387 13,129 6,563,301 332<u>,8</u>68 680,638 3,796 Fund balances: 415,331 \$ 542,534 \$ 51,572 \$ \$ 1,850 \$ \$ \$ 1,011,287 Nonspendable 2,217,512 494,535 546,963 223,307 6,622,209 Restricted 3,139,892 Committed 3,931,952 818 316 148.715 209,389 35.075 5,143,447 608,596 32,776,246 Assigned 4,337,908 14,048,548 13,781,194 17,633,142 Unassigned (287,426) 17,345,716 Total fund balance \$28,535,845 \$ 15,409,398 14,476,016 756.352 \$3,141,742 \$ (287,426) 866.978 62,898,905 Total liabilities. Deferred Inflows of Resources and fund balance \$ 35,140,563 \$ 21,844,095 15,953,745 \$1,089,620 \$ 3,154,871 \$ 421,326 \$ 924,606 \$ 78,528,826

#### **Goodhue County - Governmental Funds** Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 2021 Road and Health & Economic Debt Nonmajor Total General Human Service Ditch Waste Mgmt Governmental Bridge Development Service Fund Fund Fund Fund Fund Funds Revenues: \$ 22,491,547 \$10,173,413 \$ 7,753,352 \$ 36,943 \$1,497,641 \$ \$ 554,472 \$ 42,507,368 Special assessments 231.197 231,197 Licenses and permits 665,529 13,487 8,205 687,221 Intergovernmental 4.680.587 9.482.735 9.303.936 558 78.647 150.481 23.696.944 Charges for services 1,853,599 468,102 2,170,329 79,424 4,571,454 Fines and forfeits 10.142 10.142 39,527 Gifts and contributions 31,127 8,400 Investment earnings 440,469 5,375 2,607 448,451 ,357,339 Miscellaneous 1,396,359 35,451 720,954 2,405 202,170 Total revenues \$31,800,556 \$ 20,173,188 \$ 19,962,346 39,906 \$ 1,576,288 997,359 \$ 74,549,643 Expenditures: Current \$12,271,107 General government \$ \$ \$ \$ 12,271,107 \$ \$ \$ Public safety 13,821,272 13,821,272 Highways and streets 19.604.250 19,604,250 928,321 Sanitation 928,321 Human services 5,000 13 118 281 13,123,281 4,439,291 Health 4,439,291 1,105,280 984,429 Culture and recreation 871,180 234,100 287,426 Conservation of natural resources 697,003 Economic development 919,478 54,549 974,027 apital outlay General government 241,631 241,631 General government-COVID 19 Public safety 256,742 256,742 887,098 887,098 Highways and streets 511,317 511,317 Sanitation 47,150 47,150 Debt service 1,370,000 Principal 1,370,000 Interest 439,061 439,061 Administrative (fiscal) charges 2,852 2,852 Intergovernmental Highways and streets Total expenditures 515,859 71,522,968 \$ 17,557,572 \$ \$1,811,913 54,549 \$ 287,426 Excess of Revenues (181,021) \_\$ Over (Under) Expenditures \$ 1,271,578 \$ 2,404,774 (14,643)\$ (235,625) \$ (287,426) 69.038 3,026,675 Other financing sources (uses): Transfers in 130.829 555 119.155 \$ \$ \$ \$ 147 \$ 250.686 Transfers out (119,857) (250,686) (123,329) (7,500) Proceeds from sale of capital assets 92,073 92,073

Total other financing sources (uses)

Net Change in Fund Balances

Fund Balances - December 31

Fund Balances - January 1 Increase (Decrease) in inventories 103,045

\$

1,374,623

27,161,222

\$ 28,535,845

(122,774)

(303,795)

(181,325)

15,894,518

\$ 15,409,398

111,655

\$

(14,643)

770,995

756,352

\$ (235,625)

3,377,367

\$3,141,742

\$ (287,426)

(287,426)

\$

\$ 2,516,429

11,959,587

\$ 14,476,016

147 \$

69,185 \$

797,793

866,978

92,073

3,118,748

59,961,482

\$ 62,898,905

(181,325)

Comment	The following is a list of the recipients of Good		Goodhue Senior Living LLC Goodhue Township	27,445.69 238,001.21	Pine Island City Pine Island Township	2,393,88 207,85
Sept.   Sept			Gorman & Broderick PLC Grayshift LLC	26,850.00 10,070.00	PMKCN LLP Port Group Homes	8,40 108,95
West	individuals who received federal, state or county hu	man services aid.				30,21 5,04
March   Marc			Griesert/Beverly Jo	8,568.56	Premier Biotech Labs, LLC	8,32 48,28
Miller		N 2021	Guardian Fleet Safety	65,504.90	Primary Products Co	6,22
Machael Appendix pour of American   Machael	80 Degrees Von Wald Group Home	123,384.17	H2Over Viewers LLC	17,500.00	Q Media Group Llc	54,88 12,60
Commonweal   Com						75,68 29,30
20   10   10   10   10   10   10   10	ccurate Controls Inc				Ramy Turf Products	25,65 143,34
Larend Externe Spelem, Inc. 32,233   Section of the Brown Section of Spelement Section (1997)   Section of the Brown Section Section (1997)   Section of the Brown Section Section (1997)   Section Section Section (1997)   Section S	DP, Inc.	78,953.68	HBC	12,626.78	Red Wing City-Finance	24,314,29
Propose Code	dvanced Business Systems, Inc	5,221.15	Heartland Girls Ranch	18,915.10	Red Wing Family YMCA	85,39 25,00
December 1997   1.5						24,43 17,16
The Part			Hispanic Outreach of Goodhue County			40,53 1,409,75
internet former (annument content of process of the content of the	llex Pro Firearms LLC	5,160.00	Holst Excavating Inc	12,032.14	Regents of the University of MN	76,32
International Congression  A Company (1997)  A C						6,70 5,69
Marches   Marc						10,80 23,73
Berling   Description   19,000   Descriptio	NCOM Communications, Inc.	28,965.47	Humane Society-Goodhue Co	21,000.00	Riverview Services, Inc.	7,45
Medicards   Medi	ndring/Angela	22,074.80	IdentiSys, Inc.	7,663.26	Roberts Business Forms	5,24
1.00		6,092.97			Roscoe Township	220,40 291,11
March   Marc						37,95 15,56
Section   1.5	rnold's A Kleen-Tech Co.	8,104.25	J.V. Construction LLC	18,688.00	RTG Consulting Inc.	6,54
20		31,613.00	JOBSHQ	6,018.75	Ryan Mechanical, Inc	5,99 8,34
						9,75 17,14
	utomated Logic Contracting Svcs, Inc.	11,470.00	Kandiyohi County HHS	13,189.86	Sanford/Rhonda	6,18
	yres Associates Inc	224,895.00	Kenyon City	1,153,338.83	Scaffold Service	5,06
and fluid file of Carelle (1997).  A Milles Session (1997).  A Milles	aartman/Andrew	24,999.98	Kenyon Township	154,724.89	School District 200-Hastings	190,86 11,06
MCMAN   Lec.   A. BASIO   Sept.Camera   18.44.55   Sept.   S	auer Built Tire Center	6,578.56	Kevin's Service	7,118.13	School District 2125-Triton	17,97
1.00	AYCOM, Inc.	8,860.00	King/Camarra	18,414.35	School District 252-Cf	3,941,36
18.6.00.000   18.6.000   18.6.0	ear's Overhead Doors	6,059.59	Konrad Material Sales, LLC	18,360.00	School District 255-Pi	2,138,62 1,751,65
eite Cene Waresheed  ### Authority						11,166,83 4,108,36
seitherter formerhins  1, 16, 10, 11, 11, 14, 12, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	lelle Creek Watershed	26,222.42	L & L Street Rod and Sports Truck	21,240.78	School District 659-Northfield	157,27
Section   1.5	elvidere Township	146,621.31	Lake Pepin Legacy Alliance	6,600.00	Schumacher Excavating Inc	14,05
Learn	igelow Homes LLC	69,395.37		5,189.51	SE MN Emergency Medical Services	5,04 5,00
19.85(0.00)	lird's Auto Repair	5,390.60	Leica Geosystems Inc	49,117.95	Se Mn Radio Board	6,50 12,56
specified from San, Inc.  20,000.34 Selection Mathematics of San Selection Mathematics (San Selection Mathematics (San Selection Mathematics) (1972)  10,000.05 Official inferiors in c.  12,000.05 Official inferiors in c.  13,000.05 Official inferiors in c.  14,000.05 Official inferiors inferiors in c.  14,000.05 Official inferiors in c.  14,000.05 Offi	olin/Kelly J.	10,380.00	Leon Township	283,108.40	Securitas Electronic Security, Inc	7,51
and State Demokration Sec.  4.2,781.3 User Content (2014)  4.2,781.2 User Content (2014)  4.2						525,88 5,00
						447,30 7,64
2000   2000	rooks Office Interiors Inc	18,256.00	Locus Architecture, LTD	99,725.02		17,09 14,44
	uilding Blocks Childcare & Learning Ctr	7,289.89	Luhman Construction Co Inc	20,932.52	SHI International Corp	220,97
						90,32 12,30
amon Niley Fari Ann 1,00000 Mohr Family Ferneri Home				8,440.00		12,59 10,11
	annon River Watershed Joint Powers Br	5,000.00	Magnatag Inc.	5,104.52	Southeast Service Cooperative	4,684,08
assite Rock Contracting & Tree LC	Cannon Valley Trail	169,184.93	Maids in Minnesota	387,091.25	St. Paul Port Authority	234,98 196,74
anthry Link (Ap)						9,20 263,51
Sembry   Company   27,14.00   Abmitson Contractors, inc.   39,12.00   Sebergicin   64	entury Link (AZ)	28,501.60			Staples Advantage	126,09 9,38
Mayor   Circle	enturyLink	33,313.39	Mattison Contractors, Inc	339,128.40	Steberg/Glen	64,62
						7,07 139,83
Benson Co., Inc						15,51 22,22
	L Benson Co., Inc	10,924.37	MCIT	694,389.04	Structural Specialties Inc	849,23
	olburn/Dawn or Bill	30,944.53	Menards-Red Wing	11,878.38	Sunset Mobility Inc	39,40
omputer Information         48,399.41         Molway Auto         7,508.26         feth-One Services LIC         8           ORELOGIC         48,680.00         Mills/James & and Evelyn L.         80,000.00         he Hill's Youth & Family Services         80           Overled Fiding Riders Zumbrota         13,344.27         Manage Depth Services (Psychological Svss.         7,687.50         he Hill's Youth & Family Services         80           worder Gridge Riders Zumbrota         233,769.78         Minnecola Township         24,193.70         he Hill's Youth & Family Services         80           will stank Applied         15,754.18         Minnecola County Actomery Association         7,259.20         Minnecola County Actomery Association         7,259.20         The Therwise Milliams Company         1,407.10           List Depth of The County						5,62 7,22
Description   1,000   Metanon Materials   124,587.90   Menocode Ford, Inc.   Memorability Fording Riders Zumbrota   18,344.77   Minnespolis Forencis Psychological Svs.   1,087.90   Memorability Fording Riders Zumbrota   18,344.77   Minnespolis Forencis Psychological Svs.   1,087.90   Memorability Forencis Complex Months Psychological Svs.   1,087.90   Memorability Forencis Complex Months Psychological Svs.   1,087.90   Memorability Forencis Complex Months Psychological Svs.   1,097.90   Memorability Forencis Complex Months Psychological Svs.   1,097.90   Memorability Forencis Complex Months Psychological Svs.   1,097.90   Memorability Forencis Human Services Complex Months Molt U.   1,097.90   Memorability Forencis Human Services Corporation   1,099.90   Memorability Forencis Human Services Corporation   1,099.90   Memorability Forencis Human Services Corporation   1,099.90   Memorability Forencis Symptol Corporation   1,099.90   Memor						5,34 8,43
Sevender	onrad Schmitt Studios Inc	5,120.00	Milestone Materials	124,587.90	Tenvoorde Ford, Inc.	199,08
247   1.	overed Bridge Riders-Zumbrota	18,344.27	Minneapolis Forensic Psychological Svcs	7,087.50	The Servion Group	5,33
18 T Ventures LIC   5,781.8						5,13 147,21
akota Gunty Technical College         3,300.00         Minnesota Maritoring, Inc.         10,973.12         Incerey Brothers LLC         22,000.00           awid Drown Associates         21,000.00         Minnesota Maritoring, Inc.         14,609.00         17,000.00 </td <td>&amp; T Ventures LLC</td> <td>5,724.18</td> <td>Minnesota County Attorneys Association</td> <td>7,559.50</td> <td>Thompson/Christopher B</td> <td>7,50</td>	& T Ventures LLC	5,724.18	Minnesota County Attorneys Association	7,559.50	Thompson/Christopher B	7,50
	akota County Technical College	5,300.00	Minnesota Human Services-Ccdtf	102,967.34	Three Rivers Community Action Inc	14,93
Monesot Supply Company   27,950.23   Total Total Supply (company   12,950.23   Total Total Supply (company   12,950.23   Total Total Supply (company   15,972.38   Monesot Supply Company   15,972.38   Monesot of Water & Soil Resources   25,931.00   Total Total Total Supply (company   2,950.23   Total Total Total Total Supply (company   2,950.23   Total Total Total Supply (company   2,950.23   Total Total Total Supply (company   2,950.23   To						22,79 40,92
Massispip Welders Supply Co Inc emisson City egartment of Corrections   136,792.38   Mssissipp) Welders Supply Co Inc emisson City egartment of Corrections   191,059.42   Mn Barard of Criminal Apprehension   8,395.00   Temperature of Creations   191,059.42   Mn Barard of Criminal Apprehension   8,395.00   Temperature of Crarections   191,059.42   Mn Barard of Criminal Apprehension   8,395.00   Temperature of Crarections   191,059.42   Mn Barard of Criminal Apprehension   8,395.00   Temperature of Crarections   191,059.42   Mn Depart of Human Services   50,205.00   Temperature of Crarections   191,059.42   Mn Depart of Human Services   615,998.36   Temperature of Crarections   191,059.00   Mn Depart of Human Services   151,098.36   Temperature of Crarections   191,059.00   Mn Depart of Human Services   151,099.36   Temperature of Crarections   191,059.00   Mn Depart of Human Services   151,099.36   Temperature of Crarections   191,059.00   Mn Depart of Human Services   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   152,117.06   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   191,059.00   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   191,059.00   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   191,059.00   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   191,059.00   Temperature of Crarections   191,059.00   Mn State College-Southeast Tech   191,059.00   Temperature of Crarections   191,059.00   Mn State College-Southeast	C Group, Inc.	5,500.00	Minnesota Signal LLC	5,594.88	Toshiba America Business Solutions	29,58 30,49
Pagatament of Corrections   191,059-42   Wh. Buerau Of Criminal Apprehension   8,950.00   Traffic Marking Service Inc   226   Pagatament of Newneuse   2,809,521.01   Wh. Depart of Human Services   52,05.59   Trapphyre Thomas   9,9   Paget of Labor & Industry Financial Svas   17,275.00   Wh. Dept of Finance   181,278.00   Trimin Systems Inc   24   Paget of Labor & Industry Financial Svas   12,726.50   Wh. Dept of Health   5,315.00   Trimin Systems Inc   24   Paget of Labor & Industry Financial Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   25   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   25   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   25   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   27   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   27   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   27   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   27   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,315.00   Trimin Systems Inc   27   Paget Alexandria Svas   13,786.60   Wh. Dept of Health   5,384.30   Wh. Sign Can   13,786.70   Wh. Sign Can	ell Marketing L.P.	101,722.24	Mississippi Welders Supply Co Inc	6,652.89	Total Tool Supply, Inc.	8,73
Page	epartment of Corrections	191,059.42	Mn Bureau Of Criminal Apprehension	8,595.00	Traffic Marking Service Inc	5,35 286,54
Rept of Labor & Industry Financial Sves         17,275.04         Mn Dept of Health         5,315.00         The Nerth Steel         22           Bevilaeminck/Melissa         13,366.03         Mn Dept of Revenue - State General Tax         5,405,506.13         TSP, Inc.         38           MS - ANDKA MERDOR T- 412         72,045.00         Mn State College Southeast Tech         5,406,506.13         TWin River Riders-Cannon falls         11           MS - CBHH - Bendigli - 491         42,238.00         Moratric Manager         Moratric Manager         12,117.06         Under The Rainbow Inc         12           MS - CBHH - Bendigli - 491         42,238.00         Moratric Manager         Moratric Manager         9,813.88         Under The Rainbow Inc         12           MS - CBHH - Rothester - 491         10,688.00         Moratric Manager         Moratric Manager         2,616.00         Under The Rainbow Inc         12           MS - MSCO-MM - SEX OFFENDER PRIGHT AIR         60         Mall State College Southeast Family Services, Ltd         6,013.71         Unaguard Appraisable Inc         17           MS - SEA OFFENDER PRIGHT AIR         11,169.73         Mr Sage Co., Inc.         21,733.16         Use Bank         Under The Rainbow Inc         12           MS - SEA OFFENDER PRIGHT AIR         12,147.17         Mr Mall State College Services         12,168.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>9,10 44,39</td>						9,10 44,39
Performer   Perf	ept of Labor & Industry Financial Svcs	17,275.04	Mn Dept Of Health	5,315.00	TrueNorth Steel	29,71
1985 - CBHH - Bemidji - 491	Devlaeminck/Melissa	13,786.60	Mn Dept of Revenue - State General Tax	5,405,506.13	TVO Enterprises, LLC	9,88
Miss - CBHH - Rochester - 491   10,668.00   Monarch Paving Company   9,813.88   Us Bank   1,911	HS - CBHH - Bemidji - 491	42,828.00	MNCCC	182,117.06	Under The Rainbow Inc	11,75 12,99
Mesaic Family Services, Ltd 6,018.17   Vanguard Appraisals Inc   17   Vanguard Appraisals Inc	HS - CBHH - Rochester - 491	10,668.00		9,813.88	Us Bank	1,811,91 5,57
ouglas/kaurie         17,417.94         M-R Sign Co, Inc.         21,733.16         Vasa Township         327           vivye Conner Co         1,798,991.71         Nediand Industries Inc         10,656.97         Verizon Wirer and Vehicle Services         6,539.46         Neo Electrical Solutions, LLC         124,000.00         Verizon Wireless         10,1           up Security LLC         5,670.00         Nexus - Gerard Family Healing         146,310.87         Vermaat/Tonia         5           art F. Andersen Inc         5,884.30         Nexus - Gerard Family Healing         146,310.87         Vermaat/Tonia         5           lection Systems & Software, LLC         5,884.30         Nexus - Family Healing         11,2675.00         Volunteers of America Corporate Office         44           ngberg Construction & Contracting, Inc.         39,099.86         Niebur Tractor & Equipment Inc         5,893.99         Wacouta Township         21,357.00           ricks on Engineering Co. LLC         9,553.31         North Country Chevolet Buick GMC         6,334.70         Wallner/Raquel         6           sri Inc         50,045.00         North Homes Inc         88,187.63         Wallner/Raquel         6           sri Inc         50,045.00         North Homes Inc         8,187.63         Wallner/Raquel         6           sri Inc	HS-MSOP-MN SEX OFFENDER PRGM - 46	58,402.80	Mosaic Family Services, Ltd	6,018.17	Vanguard Appraisals Inc	17,65
river and Vehicle Services   6,593.46   Nex us - Gerard Family Healing   146,310.87   Vegraat/Tonia   5,670.00   Nexus - Gerard Family Healing   146,310.87   Vegraat/Tonia   5,670.00   Nexus - Gerard Family Healing   146,310.87   Vegraat/Tonia   5,670.00   Nexus - Gerard Family Healing   146,310.87   Vegraat/Tonia   5,000.00   Nexus - Gerard Family Healing   146,310.87   Vegraat/Tonia   5,000.00   Nexus - Samily Healing   146,510   Vegraat/Tonia   15,000.00   Nexus - Samily Healing   146,510   Vegraat/Tonia   15,000.00   Nexus - Samily Healing   146,510   Vegraat/Tonia   14,000.00   Vernaat/Tonia   15,000.00   Nexus - Samily Healing   146,510   Vegraat/Tonia   14,000.00   Vernaat/Tonia   15,000.00   Nexus - Samily Healing   14,000.00   Vernaat/Tonia   15,000.00   Noth Dairy LLC   14,000.00   Noth Dairy LLC   14,000.00	ouglas/Laurie	17,417.94	M-R Sign Co, Inc.	21,733.16	Vasa Township	9,14 327,01
Nexus - Gerand Family Healing		6,539.46	Neo Electrical Solutions, LLC	184,600.00	Verizon Wireless	21,23 101,50
Nexus-Family Healing/SERCC   12,675.00   Volunteers of America Corporate Office   44	uo Security LLC	5,670.00	Nexus - Gerard Family Healing	146,310.87	Vermaat/Tonia	5,19 42,75
	lection Systems & Software, LLC	5,884.30	Nexus Family Healing/SERCC	12,675.00	Volunteers of America Corporate Office	44,95
rickson Engineering Co. LLC         9,53.3.1 soft inc         Morth Country Chevrolet Buick GMC         65,354.70 (s.354.70 lbms)         Walmart         19           syries Services, Inc.         31,267.60 (soft inc.)         North Homes Inc.         88,187.63 (soft inc.)         Wanamingo Toty         979           shriner Asphalt Sealers LLC         422,399.61 (soft inc.)         Northern Natural Gas         24,045.60 (warsaw Township         233           antily Service Roberster Inc.         36,78.79 (soft inc.)         North Homes Inc.         2,858,669.56 (warsaw Township         233           eatherstone Township         197,107.34 (soft inc.)         North Homes Inc.         8,775.00 (watchGuard Video         49           eatherstone Township         197,107.34 (soft inc.)         Now Micro         7,643.00 (watchGuard Video         49           stegerald Excavating And Trucking         349,630.38 (soft inc.)         Nuss Truck and Equipment Group LLC         45,215.77 (watchGuard Equipment G	ngberg Construction & Contracting, Inc.	39,009.86	Niebur Tractor & Equipment Inc	5,893.59	Wacouta Township	8,03 218,22
srl Inc         50,045.00         North Homes Inc         88,187.63         Wanamingo City         979           ypress Services, Inc.         31,267.60         Northern Natural Gas         24,045.61         Wanamingo Township         221,           ahmer Asphalt Sealers LLC         422,399.61         Northwoods         7,643.00         Warsaw Township         232,           amily Service Rochester Inc         36,788.79         Northwoods         7,643.00         WatchGuard Video         49,           eatherstone Forwiship         197,107.44         Northwoods         7,643.00         Waterford Oil         57,           irst Farmers & Merchants Bank-RW         20,625.00         Nuss Truck and Equipment Group LLC         45,215.73         Welch Township         228           Iorence Township         505,950.16         Now Micro         20,077.01         Wells Creek Riders-Frontenac         15,           Iorin Cultural Resource Services LLC         5,009.00         Office of MN.IT Services         20,672.02         Wilels Fargo Banks         20           Iorin Cultural Resource Services LLC         5,009.00         Office of MN.IT Services         20,672.02         Wilels Fargo Banks         20           Fil Cleaning Services         15,150.00         Onsolve LLC         19,635.0         Wiles Fargo Banks         20 <td></td> <td></td> <td></td> <td></td> <td></td> <td>6,39 19,56</td>						6,39 19,56
ahmer Asphalt Sealers LLC         422,359.61         Northland Grading & Excavating LLC         2,858,696.56         Warsaw Township         233           anilly Service Rochester Inc         36,784.79         Northlowods         7,643.00         WatchGuard Video         49           verification of Samily Center         31,115.17         Now Micro         7,640.00         WatchGuard Video         49           stragerial Excavating And Trucking         31,15.17         Now Micro         7,400.00         Waterford Oil         15           stragerial Excavating And Trucking         349,830.38         Nutrien Ag Solutions, Inc         20,777.76         Wells Creek Riders-Frontenac         15           stragerial Excavating And Trucking         505,950.16         Ngard Rohald         6,955.17         Wells Farge Banks         20           stragerial Excavating And Trucking         14,237.11         Oinsted County         6,955.17         Wells Farge Banks         20           stragerial Excavating And Trucking         14,237.11         Oinsted County         8,303.30         Wells Farge Banks         20           stragerial Excavating And Trucking         14,237.11         Oinsted County         19,635.00         Wells Farge Banks         20           stragerial Excavating And Trucking         14,237.11         Oinsted County         19,63	sri Inc	50,045.00	North Homes Inc	88,187.63	Wanamingo City	979,17
satherstone Township         197,107.34         Norton Psychological Services         8,775.00         Waterford Oil         57           membrook Family Center         31,151.71         No Midro         7,400.00         Waterford Oil         57           rst Farmers & Merchants Bank-RW         20,625.00         Nuss Truck and Equipment Group LLC         45,215.73         Welch Township         289           orin Cultural Resource Services LLC         5,009.00         Nutrien Ag Solutions, Inc         20,777.76         Wells Targe Banks         20           orin Cultural Resource Services LLC         5,009.00         Orffice Of MN.17 Services         20,672.00         Wells Farge Banks         20           orin Cultural Resource Services LLC         5,009.00         Orffice Of MN.17 Services         20,672.00         Wells Farge Banks         20           orin Cultural Resource Services LLC         15,150.00         Onsolve LLC         19,635.00         Wiley Reber Law         11.           H Cening Services         15,150.00         OpenErt Inc.         5,529.30         Wilner Resource Services LLC         30           oodhue County Sellice Services LLC         80,000.00         OpenErt Inc.         8,980.00         Woods Psychological Services LLC         36           oodhue County Education Dist         666,075.00         Pace Analytical <td>ahrner Asphalt Sealers LLC</td> <td>422,359.61</td> <td>Northland Grading &amp; Excavating LLC</td> <td>2,858,696.56</td> <td>Warsaw Township</td> <td>221,63 233,70</td>	ahrner Asphalt Sealers LLC	422,359.61	Northland Grading & Excavating LLC	2,858,696.56	Warsaw Township	221,63 233,70
sembrook Family Center         31,115.17         Now Micro         7,400.00         Waterfront Restoration LLC         16, 50.00           inst Farmers & Merchants Bank-RW         20,625.00         Nuss Truck and Equipment Group LLC         45, 215.73         Welch Township         289, 150.00           torence Township         349,630.38         Nutrien Ag Solutions, Inc         20,777.00         Wells Careel Ridlers-Frontenac         15, 200.00           form Communications Company         12,256.98         Olmsted County Health, House & Human Svc         25,670.00         Wiles Farge Danks         20,007.00           Fi Cleaning Services         15,150.00         Onsolve LC         19,635.00         Wiles Farge Danks         20,000.00           NM Properties, LLC         80,000.00         Olmsted County Health, House & Human Svc         35,576.06         Wiley Reber Law         11,           oodhue Colly Ferrices         15,150.00         Onsolve LC         19,635.00         Wiley Reber Law         11,           Oodhue Colly Ferrices         15,900.00         Onsolve LC         55,259.93         Wiltmer/Kevin         9           Oodhue Colly Altorney Office         20,323.66         Our Saviours Evangelical Lutheran Church         3,500.00         Workforce Development Inc         20,000.00           oodhue County Fetr         33,060.00						49,55 57,97
tragerald Excavating And Trucking         349,630.38         Nutrien Ag Solutions, Inc         20,777.76         Wells Greek Riders-Frontenac         15           orin Cultural Resource Services LLC         5,009.00         Office Of MN.IT Services         20,672.02         Wells Farga Banks         20           orin Cultural Resource Services LLC         5,009.00         Office Of MN.IT Services         20,672.02         Wells Farga Banks         20           orin Cultural Resource Services         14,227.11         Oinsted County         8,480.33         Widseth Smith Nolting         26           eiderich/Florence         14,227.11         Oinsted County         19,635.00         Wilse Reber Law         11           Fi Cleaning Services         15,150.00         Onsolve LLC         19,635.00         Winona County         56           NM Properties, LLC         80,000.00         Open Text Inc.         5,529.90         Winona County         56           sodhue Cutty         597,045.12         OS Intervionmental, Inc.         8,980.00         World Force Development Inc.         20           oodhue County Valcarion Dist         666,750.00         Para Analytical         15,729.90         8         Associates, Inc.         60           oodhue County Fistorical Society         190,330.00         Paragan Development Systems Inc.	ernbrook Family Center	31,115.17	Now Micro	7,400.00	Waterfront Restoration LLC	16,56
Office of NN.17 Services   20,672.02   Wells Farge Home Mortgage   13	tzgerald Excavating And Trucking	349,630.38	Nutrien Ag Solutions, Inc	20,777.76	Wells Creek Riders-Frontenac	289,03 15,47
num Communications Company         12,256.98         Olmsted County         8,439.33         Widseth Smith Nolting         26, relief periodic	lorin Cultural Resource Services LLC					20,10 13,91
Fi Cleaning Services   15,150.00   Onsolve LLC   19,635.00   Winona County   55,	orum Communications Company	12,256.98	Olmsted County	8,430.33	Widseth Smith Nolting	26,05 11,00
boodhue Bellechester Rall Riders         12,088.44         0PG-3 Inc.         8,980.00         Woods Psychological Services LL         36, soodnue Clust           soodhue County Attorney Office         20,323.66         Our Saviours Evangelical Lutheran Church         32,000.00         WSB & Associates, Inc.         60,000.00           soodhue County Education Dist         66,075.00         Pake Analytical         16,748.00         WSB & Associates, Inc.         60,000.00           soodhue County Fisir         190,363.00         Paragen Development Systems Inc.         23,347.60         2legler Inc         45,000.00           soodhue County HHS         60,828.02         Paypal         11,457.31         2legler Inc         19,600.00           soodhue County Imate Trust Account         7,620.99         Peterson/Eric         7,825.89         Zumbrot Clity Health Center         73,300.00           soodhue County Sheriffs Dept         5,550.81         Peterson/Eric         17,156.82         Zumbrota City Jembrota Scolomic Development Authori         5,231.00	FI Cleaning Services	15,150.00	Onsolve LLC	19,635.00	Winona County	56,11
doodhue County Attorney Office         597,045.12         OSI Environmental, Inc.         8,567.00         Workforce Development Inc.         2.20           oodhue County Cooperative Elec Assoc         1,982.96         Planson Marketing         5,256.08         Xcel Energy         260           oodhue County Fair         33,060.00         Pace Analytical         16,748.00         Voung/Particia         16           oodhue County Fsc         190,363.00         Paragiel Technologies Inc.         21,867.77         Zemke Trucking LLC         45           oodhue County Historical Society         127,021.38         Per-Link, Ltd         11,272.78         Ziemer Heating & Cooling Inc         7           oodhue County Inmate Trust Account         7,620.99         Peters/Patricia         7,825.89         Zumbro Valley Health Center         33           oodhue County Social Welfare Fund         230,918.69         Pheenix Supply         5,167.60         Zumbrota Economic Development Authori         5,231						9,05 36,24
boodhue County Cooperative Elec Assoc         10,182.96         P Hanson Marketing         5,256.08         Xcel Energy         260           oodhue County Fair         33,060.00         Pace Analytical         16,748.00         Young/Patricia         16           oodhue County Fsc         190,363.00         Paragon Development Systems Inc.         25,374.76         Zemke Trucking LLC         45           oodhue County HIS         60,828.02         Paypal         11,457.31         Zieger Inc         19           oodhue County Inmate Trust Account         7,620.99         Peeters/Patricia         7,825.89         Zimbro Valley Health Center         73           oodhue County Social Welfare Fund         20,918.69         Pheens Nsupply         5,167.67         Zumbrota Economic Development Authori         2,331	ioodhue City	597,045.12	OSI Environmental, Inc.	8,567.00	Workforce Development Inc	220,41
oodhue County Fair         33,660.00         Paragon Development Systems Inc.         25,374.76         Zemke Trucking LLC         45, 26 per Frucking LLC         45, 27 per Frucking LLC         45, 28 per Frucking LLC         45	oodhue County Cooperative Elec Assoc	10,182.96	P Hanson Marketing	5,256.08	Xcel Energy	260,01
boodhue County Fsc         190,363.00         Parallel Technologies Inc.         21,867.77         Ziegler Inc         19           boodhue County Historical Society         121,201.38         Pen-Link, Itd         11,227.38         Ziegler Inc         7           boodhue County Immate Trust Account         7,620.99         Peters/Patricia         7,825.89         Zumbro Valley Health Center         73           boodhue County Social Welfare Fund         230,918.69         Pheens Nsupply         5,167.67         Zumbrota Economic Development Authori         5	oodhue County Fair	33,060.00	Paragon Development Systems Inc.	25,374.76		16,29 45,52
Joodhue County Historical Society         127,021.33         Pen-Link, Ltd         11,227.68         Zixcorp Corporation         11, 227.68           Joodhue County Immate Trust Account         7,620.99         Peters/Patricia         7,825.89         Zumbro Valley Health Center         73, 200.00           Joodhue County Sheriffs Dept         5,20.87         Peterson/Eric         17,156.82         Zumbrota Etroomic Development Authori         2,331, 200.00           Joodhue County Sheriffs Dept         5,167.67         Zumbrota Economic Development Authori         5,67.67	ioodhue County Fsc	190,363.00	Parallel Technologies Inc.	21,867.77	Ziegler Inc	19,19 7,40
loodhue County Sheriffs Dept     5,520.87     Peterson/Eric     17,156.82     Zumbrota City     2,331       loodhue County Social Welfare Fund     230,918.69     Phoenix Supply     5,167.67     Zumbrota Economic Development Authori     5,	oodhue County Historical Society	127,021.33	Pen-Link, Ltd	11,227.68	Zixcorp Corporation	11,92
oodhue County Social Welfare Fund 230,918.69 Phoenix Supply 5,167.67 Zumbrota Economic Development Authori 5,	oodhue County Sheriffs Dept	5,520.87	Peterson/Eric	17,156.82	Zumbrota City	73,78 2,331,57
	oodhue County Social Welfare Fund	230,918.69	Phoenix Supply	5,167.67	Zumbrota Economic Development Authori	