### GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

### FOR THE YEAR ENDED DECEMBER 31, 2022

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**

COUNTY COMMISSIONERS:	651-385-3001 Office
1st District: Linda Flanders	651-212-6084 Home
2 <sup>nd</sup> District: Brad Anderson	651-380-7809 Cell
3 <sup>rd</sup> District: Todd Greseth	507-319-9550 Cell
4 <sup>th</sup> District: Jason Majerus	651-923-5185 Home
5 <sup>th</sup> District: Susan Betcher	651-380-2517 Cell
ELECTED MANAGERS:	
Attorney: Stephen O'Keefe	651-267-4950 Office
Sheriff: Marty Kelly	651-267-2702 Office

<b>APPOINTED MANAGERS:</b>	
Administrator: Scott Arneson	651-385-3001
Court Services: Rhonda VanSchoonhoven	651-267-4907
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: Jess Greenwood	651-385-3025
Veteran's Service Officer: Justin Kent	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.

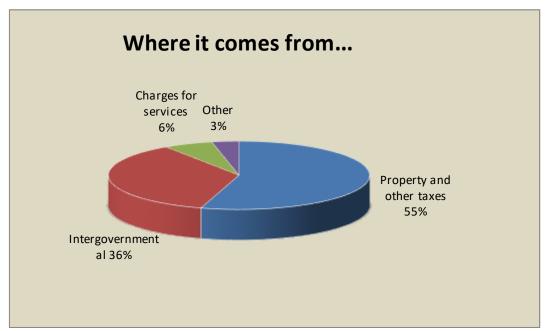
#### **Classification of County Functions**

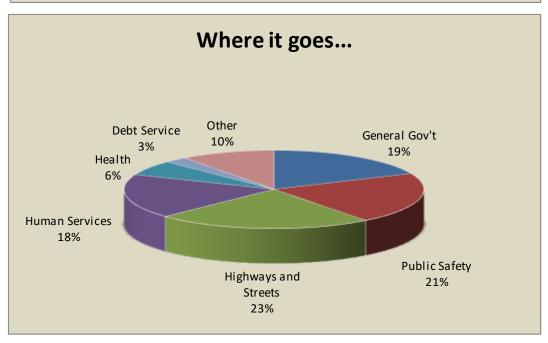
Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following function classifications:

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
<b>Economic Development</b>	persons or businesses	Regional Railroad Authority

A PROFILE OF	A PROFILE OF GOODHUE COUNTY									
Key Indicator	Total 2022	Total 2021	Percent Increase (Decrease)							
Estimated Population	n/a	47,968								
Total Tax Capacity % of Property Taxes Collected	86,520,028 99.50%	84,927,305 99.80%	1.88% -0.30%							
Total General Revenues Total Program Revenues	48,977,460 38,012,461	46,189,402 30,463,670	6.04% 24.78%							
Total Expenses: Governmental activities	70,438,092	62,510,199	12.68%							
Capital Assets: Governmental activities	142,941,277	143,771,894	-0.58%							
Total Outstanding Net Bonded <u>Debt of Goodhue County:</u> General Obligation	13,735,000	15,130,000	-9.22%							
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2								
Total Government-wide Net Position: Governmental activities	194,543,208	177,991,379	9.30%							
Total Number of Full-Time Employees Total Number of Part-Time Employees	336 20	332 20	1.20% 0.00%							







## Goodhue County Statement of Net Position December 31, 2022

	Prin	nary Government
	-	Governmental
		Activities
Assets Cash and pooled investments	\$	72,909,218
Petty cash and change funds	Ψ	2,450
Taxes receivable		_,
Delinquent		315,994
Special assessments - Current		163,994
Special assessments - Noncurrent		814,279
Accounts receivable Accrued interest receivable		253,591
Lease receivable		407,836 184,162
Loans receivable		551,326
Due from other governments		12,764,315
Prepaid items		1,359,054
Investment in joint venture		10,078,578
Nondepreciable capital assets		
Land		9,770,608
Construction-in-progress Depreciable/Amortizable capital assets		4,680,640
Land improvements		263,063
Right-to-use assets (Net)		153,370
Building (Net)		23,145,943
Machinery, vehicles, furniture, and equipment (Net)		11,014,333
Infrastructure (Net)		93,913,320
Total Assets	\$	242,746,074
Deferred Outflows of Resources	ď	19 200 142
Deferred pension outflows  Deferred OPEB outflows	\$	18,200,143 253,140
Total Deferred Outflows of Resources	\$	18,453,283
Total Bolonea Gamene di Moscarco	Ψ	10, 100,200
<u>Liabilities</u>		
Accounts payable	\$	1,233,211
Salaries payable		1,807,050
Contracts payable		849,440
Due to other governments Unearned Revenue		206,076
Accrued interest payable		3,669,561 165,380
Customer deposits		41,486
Long-term liabilities		,
Due within one year		3,312,459
Due in more than one year		15,600,772
Net Pension Liability		36,878,250
OPEB Liability	Φ.	1,709,632
Total Liabilities	\$	65,473,317
Deferred Inflows of Resources		
Taxes received for future periods	\$	27,176
Lease related	•	180,267
Deferred pension inflows		922,777
Deferred OPEB inflows		52,612
Total Deferred Inflows of Resources	\$	1,182,832
Not Desition		
Net investment in capital assets	\$	128,702,041
Restricted for	Ψ	120,702,041
General government		1,733,045
Public safety		571,668
Highways and streets		7,476,518
Human services		523,913
Conservation of natural resources		222,644
Economic development		546,963
Debt Service		2,720,876
Gravel pit postclosure Opioid epidemic response		334,475 1,158,382
Unrestricted		50,552,683
Total Net Assets	\$	194,543,208
	<u> </u>	11.,0.0,200

# Goodhue County Summary of Activities For the Year Ended December 31, 2022

		Expenses	 Program Revenues	 Net
Functions/Programs				
Primary Government				
Governmental activities:				
General government	\$	14,260,250	\$ 8,807,710	\$ (5,452,540)
Public safety		17,737,445	2,752,046	(14,985,399)
Highways and streets		19,606,629	11,708,681	(7,897,948)
Sanitation		1,201,253	400,658	(800,595)
Human Services		10,537,862	8,633,407	(1,904,455)
Health		4,422,307	5,409,376	987,069
Culture and recreation		1,024,644	122,348	(902,296)
Conservation of natural resources		1,143,107	178,235	(964,872)
Economic development		125,501	-	(125,501)
Interest		379,094	-	(379,094)
Total governmental activities	\$	70,438,092	\$ 38,012,461	\$ (32,425,631)
Total Primary Government	\$	70,438,092	\$ 38,012,461	\$ (32,425,631)
General Revenues and other				
Taxes				\$ 45,532,917
Other general revenues				 3,444,543
Net change in net position - Prin	nary	Government		\$ 16,551,829

Statement		County iary Net Posit 31, 2022	ion	
	Priva	ial Welfare ate-Purpose rust Fund	Custodial Funds	
<u>Assets</u>				
Cash and pooled investments	\$	195,535	\$	1,577,384
Accounts receivable		-		656,389
Due from other governments		_		4,239
Total Assets	\$	195,535	\$	2,238,012
<u>Liabilities</u> Due to individuals	\$	-	\$	1,192
Due to other governments		-		1,577,988
Total Liabilities	\$	-	\$	1,579,180
Net Position				
Restricted for individuals,				
organizations and other				
governments	\$	195,535	\$	658,832
Total Net Position	\$	195,535	\$	658,832

#### Goodhue County - Governmental Funds Balance Sheet December 31, 2022

			Dе	cember 31,	202	2								
	General Fund	Road and Bridge Fund	Н	Health & uman Service Fund	_	conomic velopment Fund	S	Debt ervice Fund		Ditch Fund		Nonmajor 'aste Mgmt Fund	G	Total overnmental Funds
Assets:	<b>↑</b> 05 400 004	¢ 45 700 000	Φ.	47 404 000	\$	400 704	Φ.0	077 004	•	400.000	•	4 004 400	•	70 000 040
Cash and pooled investments	\$ 35,498,201	\$ 15,728,820	\$	17,191,000	\$	463,704	\$ 2,	877,001	\$	129,360	Ъ	1,021,132	Ъ	72,909,218
Petty cash and change funds Taxes receivable - Delinguent	1,775 188,914	50 45,266		550 63,434		338		13,380		-		75 4.662		2,450 315,994
Special assessments - Current	78,090	45,200		03,434		330		13,300		85,904		4,002		,
•	,	-		-		-		-		,		-		163,994
Special assessments - Noncurrent Accounts receivable	219,561 47,695	40.504		400.000		-		-		594,718		0.704		814,279 253,591
Accounts receivable Accrued interest receivable	407,836	10,504		186,668		-		-		-		8,724		407,836
Due from other funds	1,520	9,361		-		-		-		-		-		10,881
	539,368	9,535,896		2,683,403		-		-		-		5.648		12,764,315
Due from other governments	,	, ,				-		2.025		-		-,		
Prepaid items Loans Receivable	612,656	508,374		229,311		551,326		2,035		-		6,678		1,359,054 551,326
Advance to other funds	700,000	-		-		551,526		-		-		-		700,000
Lease receivable	,	20 545		-		-		-		-		-		
Total assets	151,617 \$ 38,447,233	32,545 \$ 25,870,816	\$	20,354,366	\$ 1	,015,368	\$ 2.	892,416	\$	809,982	\$	1,046,919	\$	184,162 90,437,100
1 - 1 - 100-				, ,		· · · · · ·								
Liabilities:	¢ 070.045	ф оот ооо	•	474 500	•		•	0.400	Φ.	E 4 E 4 7	Φ.	00.474	•	4 000 044
Accounts payable	\$ 272,615	\$ 395,939	\$	474,569	\$	-	\$	3,100	\$	54,517	\$	32,471	\$	1,233,211
Salaries payable	1,066,909	155,169		559,073		-		-		-		25,899		1,807,050
Contracts payable	6,931	849,440		4 500		-		-		-		2 420		849,440 10,881
Due to other funds  Due to other governments	53,655	50,971		1,520 96,584		-		-		-		2,430		206,076
Unearned Revenue	3,669,561	50,971		96,584		-		-		-		4,866		3,669,561
Customer deposits		-		-		-		-		-		-		
•	41,486	-		-		-		-		700.000		-		41,486
Advance from other funds	<u> </u>	\$ 1,451,519	•	4 404 740	\$		\$	2 100	Φ.	700,000	Φ.	-	•	700,000
Total Liabilities	\$ 5,111,157	\$ 1,451,519	\$	1,131,746	\$		\$	3,100	\$	754,517	\$	65,666	\$	8,517,705
Deferred Inflows of Resources:	•	•	•		_		_		•		_		_	
Unavailable revenue	\$ 463,530	\$ 7,543,063	\$	1,290,561	\$	332,854	\$	9,263	\$	680,622	\$	3,183	\$	10,323,076
Lease related	148,007	32,260				-				-		-		180,267
Taxes received for future periods	16,285	3,988	_	5,427	_	32	_	1,024	_	<del></del>	_	420	_	27,176
Total deferred inflows of resources	\$ 627,822	\$ 7,579,311	\$	1,295,988	\$	332,886	\$	10,287	\$	680,622	\$	3,603	\$	10,530,519
Fund balances:														
Nonspendable	\$ 616,266	\$ 508,659	\$	229,311	\$	-	\$	2,035	\$	-	\$	6,678	\$	1,362,949
Restricted	2,569,736	-		766,515		546,963	2,	876,994		-		-		6,760,208
Committed	5,402,395	615,117		150,500		135,519		-		-		35,075		6,338,606
Assigned	6,468,335	15,716,210		16,780,306		-		-		-		935,897		39,900,748
Unassigned	17,651,522							-		(625, 157)				17,026,365
Total fund balance	\$ 32,708,254	\$ 16,839,986	\$	17,926,632	\$	682,482	\$2,	879,029	\$	(625,157)	\$	977,650	\$	71,388,876
Total liabilities, Deferred Inflows of														
Resources and fund balance	\$ 38,447,233	\$ 25,870,816	\$	20,354,366	\$ 1	,015,368	\$2,	892,416	\$	809,982	\$	1,046,919	\$	90,437,100

#### **Goodhue County - Governmental Funds** Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 2022 Road and Health & Economic Debt Nonmajor Total Bridge Human Service Development Service Ditch Waste Mgmt Governmental General Fund Fund Fund Fund Fund Fund Funds Revenues: \$ 24,335,311 \$10,888,877 \$ 7,999,354 47,118 \$1,509,066 \$ \$ 618,994 \$ 45,398,720 Special assessments 70,283 70,283 Licenses and permits 658,601 13 735 9 240 681,576 10,225,646 154,416 29,811,360 Intergovernmental 10,391,325 8,998,884 674 40,415 Charges for services 1,800,077 375,123 1,922,594 77,065 4,174,859 Fines and forfeits 11.982 11.982 Gifts and contributions 24,324 7,400 31,724 Investment earnings 62,618 281 9,530 4.427 76,856 Miscellaneous 1,503,417 34,635 1,067,355 171,652 2,777,059 Total revenues \$ 21,231,879 47,792 \$1,549,481 \$ 83,034,419 Expenditures: Current \$12,954,997 \$ \$ \$ \$ \$ \$ 12,954,997 General government \$ Public safety 14,537,586 14,537,586 16.491.133 Highways and streets 16.491.133 356,902 3,035,691 3,392,593 Human services 54.505 13.603.277 13.657.782 4,637,740 Health 4,637,740 Culture and recreation 926.498 1,647,175 2.573.673 804,913 307,737 Conservation of natural resources 1,112,650 Economic development 3,840 121,662 125,502 apital outlay General governme 748,624 748,624 Public safety 1.298.321 1.298.321 119,036 119,036 Highways and streets Sanitation 376,445 376.445 10,525 10,525 Human services Health 5.290 5,290 Debt service Principal 15,303 12,881 1,395,000 1,423,184 Interest 1,611 1,350 411,194 414,155 Administrative (fiscal) charges 6,000 6,000 Intergovernmental Highways and streets 771,290 771,290 121,662 \$1,812,194 \$ 307,737 Total expenditures \$32,198,581 \$18,909,598 \$18,271,063 \$ \$ 3,035,691 \$ 74,656,526 Excess of Revenues Over (Under) Expenditures \$ 6,659,357 \$ 1,401,937 \$ 2,960,816 (73,870) \$ (262,713) \$ (307,737) \$ (1,999,897) \$ 8,377,893 Other financing sources (uses): Transfers in 37.494 28.651 481 485 \$ 2,110,569 \$ 2,658,199

(7,500)

15,815

489,800

(73,870)

756,352

682.482

\$ (262,713)

3,141,742

\$2,879,029

\$ 3,450,616

\$ 17,926,632

14,476,016

(29,994)

(29,994)

(287,426)

(625,157)

\$

\$ (337,731)

(2,658,199

2,110,569

866,978

977.650

110,672 \$

82,423

29,655

112,078

8,489,971

62,898,905

\$ 71.388.876

(2,620,705)

\$ (2,486,948)

\$ 4,172,409

28,535,845

\$32,708,254

66,608

29,655

28,651

\$ 1,430,588

15,409,398

\$ 16,839,986

Transfers out

Issuance of leases

Sale of capital assets

Changes in Fund Balances

Fund Balances - January 1

Fund Balances - December 31

Total other financing sources (uses)

T	N	Major Recipients of Election Systems & Software, LLC	Goodh 16,077.89	ue County Expend	738,524.37	School District 2805-Zta Mazeppa	4,006,862.42
The following is a list of the recipients of Good		Ellingson Drainage, Inc.	181,283.05	Melhouse/Harold T & Joan M	157,850.00	School District 659-Northfield	142,842.59
expenditures totaling \$5,000 or more during 2022. include salaries paid to county employees nor d		Emerald Valley Landscape England Law Office LTD	24,247.36 20,756.25	Menards Merchants Bank	42,349.67 42,163.10	School District 813-Lake City Schumacher Elevator Company	1,373,011.00 16,367.09
individuals who received federal, state or county hu	man services aid.	Erickson Engineering Co. LLC Erickson Home Services	19,811.50 13,690.53	Merchants Bank NA Merchants Bank-Winona	11,691.80 7,075.00	Schumacher Excavating Inc Schwartz/Brittany	12,662.87 11,935.09
	TOTAL AMOUNT	Esri Inc	56,275.00	Metal Culverts Inc	20,493.70	SE MN Emergency Medical Service	5,000.00
NAME OF RECIPIENT	RECEIVED IN 2022	Express Services, Inc. Falk Auto Body Inc	42,364.14 103,391.97	Midstates Equipment & Supply Midway Auto	17,439.46 5,942.24	Se Mn Radio Board SeaChange	19,500.00 39,423.78
180 Degrees Family Foster Home 180 Degrees Von Wald Group Home	125,041.05 94,436.30	Family Service Rochester Inc Featherstone Township	16,820.18 204,626.38	Milo Peterson Ford Co Inc Minneapolis Forensic Psychological Sv	27,256.54 31,043.75	Securitas Electronic Security, Inc Security Fiduciary Services, Inc.	8,467.45 10,297.83
3M Company	15,384.36	Fernbrook Family Center	82,442.62	Minneola Township	223,726.11	Selco	533,032.00
A+ Services ABRA - Auto Body Repair of America	6,626.68 5,140.53	Fitzgerald Excavating And Trucking Five Star Bath Solutions	607,325.51 16,900.00	Minnesota Ag Group Inc Minnesota County Attorneys Associat	7,173.76 7,942.50	Semmchra SEMVCET	550,220.33 7,878.56
Accurate Controls, Inc. Adelmann/Lavergne	28,687.30 13,097.06	Florence Township Flueger Contracting	559,116.40 7,830.00	Minnesota Energy Resources Corporal Minnesota Human Services-Ccdtf	9,612.75 81,544.22	Serenity Services SGTS, Inc.	13,304.17 6,942.50
ADP, Inc.	80,247.42	Focus Design	5,400.00	Minnesota Management and Budget	21,118.69	SHI International Corp	210,751.78
Advanced Business Systems, Inc Advanced Correctional Healthcare	5,741.85 381,762.68	Force America Inc Forms & Systems of Minnesota	20,713.54 9,921.97	Minnesota Monitoring, Inc. Minnesota Sheriff's Association	16,150.00 18,397.07	Short Elliot Hendrickson Inc Sir Lines-A-Lot, LLC	69,857.62 390,801.95
Advantage Police Supply, Inc. Ag Partners Coop	8,951.08 307,241.32	Forum Communications Company Foundations Mental Health Services	6,708.04 7,490.00	MN Association of Assessors Mn Bureau Of Criminal Apprehension	5,150.00 6,851.50	Siro/Caroline Skillsets Online Corporation	5,575.50 7,995.00
Alerus Financial	963,301.28	Friemel Plumbing and Drain Svc LLC	5,259.47	Mn Cit Officers Association	5,400.00	Solum/Jessica	7,446.14
AMAZEworks Amazon	13,520.00 76,628.19	Gadient Brothers Construction LLC Gale-Tec Engineering, Inc	32,659.80 17,597.95	Mn Department of Human Services Mn Dept Of Finance	48,880.29 151,751.14	Southeast Service Cooperative Spark Hire, Inc.	7,787.50 5,988.00
American Engineering Testing Inc	25,163.50 21,154.14	GFI Cleaning Services Goodhue Bellechester Rail Riders	13,875.00	Mn Dept Of Health Mn Dept Of Human Services	6,595.00 441,860.91	Sprague/Richard	5,196.94 104,622.70
American Solutions For Business American Tower Corporation	6,986.25	Goodhue City	12,265.21 624,963.99	Mn Dept of Revenue	5,264,867.20	SRF Consulting Group Inc St. Paul Port Authority	204,479.11
ANCOM Communications, Inc. Anderson Rock & Lime Inc	47,943.50 34,702.97	Goodhue County Attorney Office Goodhue County Cooperative Elec Assoc	20,588.26 10,459.46	Mn Ui Fund MNCCC	22,714.37 177,758.03	Stalker Radar Stantec Consulting Services Inc (SC	9,061.00 7,993.39
Anoka County Juvenile Center	37,540.68	Goodhue County Education Dist Goodhue County Fair	692,815.51	Motorola Solutions Inc	362,915.86	Stanton Township	277,236.77
ANS Transportation LLC Applied Concepts Inc	15,800.20 14,273.00	Goodhue County Fsc	33,300.00 164,742.00	MPCA M-R Sign Co, Inc.	2,457,280.65 19,780.35	Staples Advantage State Of Minnesota-Sales & Use To	42,277.79 12,366.00
ArcaSearch Corporation Archer Mechanical, LLC	42,602.22 22,388.01	Goodhue County HHS Goodhue County Historical Society	57,514.84 130,296.00	Nerison/Eric P. Nerison/Pauline A.	18,640.00 30,660.00	Steberg/Glen Stoel Rives LLP	74,935.00 24,239.35
Arnold's, A Kleen-Tech Company	7,046.31	Goodhue County Inmate Trust Account	6,776.30	Next Chapter Technology	484,244.00	Streamworks, LLC	8,682.52
ASL Interpreting Services Inc. Aspen Mills Incorporated	5,793.50 24,808.35	Goodhue County Social Welfare Fund Goodhue County SWCD	133,258.68 501,193.21	Nexus - Gerard Family Healing Nexus - Mille Lacs Academy	181,290.37 99,580.97	Streichers, Inc. Structural Specialties Inc	21,727.59 16,239.56
Associated Bank (Green Bay) Association of Minnesota Counties	6,677.23 36,434.00	Goodhue Township Gorman & Lodermeier, PLC	289,194.58 58,020.00	Nexus Family Healing/SERCC Nexus-Kindred Family Healing	37,700.00 79,637.02	Summit Food Service LLC Sunset Mobility Inc	265,731.18 32,113.18
Astech	821,243.95	Government Management Group, Inc	5,000.00	Niebur Tractor & Equipment Inc	11,301.85	Suttles/Deown	12,827.34
AT&T Mobility, LLC At-Scene, LLC	5,571.92 9,250.00	Govt Forms and Supplies Grayshift LLC	9,514.76 9,995.00	Nokomis Energy North American Systems Int	137,604.01 60,675.00	Swenson/Merwyn A. SysAid Technologies, Inc.	28,350.00 10,124.00
Autism Advocacy & Law Center	5,310.00	Greater MN Family Services	16,236.00	North Homes Inc	43,003.88	Taconic Maintenance	5,970.00
Auto Value Red Wing Automated Logic Contracting Svcs, Inc.	10,203.45 6,078.00	Griesert/Beverly Jo Grimsrud Publishing	13,401.20 10,299.26	Northern Safety Technology Inc Northland Grading & Excavating LLC	11,484.50 115,677.99	Tactical Install Talley	10,197.10 5,147.66
Avenu Insights & Analytics, LLC Aviat US INC	7,185.80 61,653.00	GS Direct Inc Gs Distributing	11,549.46 13,250.67	Northwoods Norton Psychological Services	7,911.00 6,650.00	Talos Dynamics	6,716.48 11,966.60
Axon Enterprises Inc.	6,633.69	Guardian Fleet Safety	115,946.78	Nova-Chek Auto Body	9,672.19	Target Taxdahl/Jennifer	14,302.96
Ayres Associates Inc Baartman/Andrew	70,150.00 94,823.03	H & L Mesabi H & R Construction Co	79,118.50 7,948.35	Nuss Truck and Equipment Group LLC Nutrien Ag Solutions Inc	31,788.78 56,649.79	Teamviewer Tek84	5,548.00 149,950.00
Baldwin/Emily	5,189.09	Hacken/Steve	6,806.25	Nuvera (FKA NU-Telecom)	23,156.13	Tenvoorde Ford, Inc.	237,129.20
Bath Ventures of MN, LLC Bauer Built Tire Center	8,450.00 10,150.28	Handi Van of Rochester LLC Harvey's Tire Service Inc.	9,828.35 5,746.90	Nygaard/Ronald H. Office Of MN.IT Services	10,702.07 24,322.67	The Bank of New York Thomas Allen Inc	5,520.00 151,958.58
Bauer/Michelle Baycom, Inc.	17,192.29 11,751.12	Hay Creek Township HBC	270,974.64 15,934.71	Olmsted County Olmsted County Health	12,380.27 33,073.40	Thomson Reuters - West Three Rivers Community Action In	42,460.42 10,806.90
BCA - MNJIS Section	6,937.75	HealthCheck 360	24,219.01	Olson/John Dennis	22,625.00	TNVC, Inc.	6,673.00
Bear's Overhead Doors Beebe/Tamara	9,853.59 53,680.10	Heartland Girls Ranch Heartland Payment Systems LLC	28,315.22 11,751.73	Onsolve LLC OpenText Inc.	20,911.28 6,767.06	Tom Parker Electric Inc Toshiba America Business Solution	11,113.17 27,408.92
Belle Creek Township Belle Creek Watershed	195,096.62 26.024.87	Herbst/Julie	21,491.99 304,293.63	OPG-3 Inc.	29,906.43	Toshiba Financial Services (L.A.)	27,010.33 67,160.93
Bellechester City	49,120.58	Hiawatha Valley Mental Health Hispanic Outreach of Goodhue County	19,467.50	O'Reilly/Spencer J. OSI Environmental, Inc.	47,492.00 6,340.00	Towmaster Inc Trimin Systems Inc	34,073.00
Belvidere Township Bernard/LaToya	174,185.90 16,464.77	Holden Township Holst Excavating Inc	223,310.41 17,247.42	Outback Fence & Fabrication Pace Analytical	34,480.00 14,948.86	Tri-State Business Machines Inc Turnkey Corrections	6,421.26 5,376.54
Biersdorf & Associates Trust Account	24,484.34	Hope Coalition	5,391.28	Paragon Development Systems Inc.	87,660.34	TVO Enterprises, LLC	16,420.00
Bigelow Homes LLC BIMM Sales Corp	47,092.09 5,570.75	Houck Transit Advertising House Ford-Chrysler-Dodge-Jeep-Ram	7,600.00 14,576.58	Parallel Technologies Inc. Paypal	85,828.07 9,104.62	Twin City Acoustics, Inc. Twin River Riders-Cannon Falls	7,100.00 11,973.17
Blue Cross and Blue Shield of MN Bluum of Minnesota, LLC	4,233,049.12 87,290.58	Houston Engineering Inc Huebsch Services	58,017.57 22,623.39	Peace to your Puzzle Inc People Incorporated	25,755.36 6,588.00	Two Men and a Truck Tyler technologies, Inc.	7,480.54 100,451.00
Boyer Ford Trucks, Inc.	96,023.57	ICON Constructors, LLC	778,374.36	Pestop Inc	5,045.81	U Save Foods, Inc.	14,230.41
Breezy Point Resort Brock White Company	6,324.27 12,225.35	Innovational Water Solutions, Inc. Intellicents, Inc.	76,598.17 16,995.00	Peters/Patricia Phoenix Supply	5,971.80 6,264.92	Ubiquiti, Inc. Under The Rainbow Inc	7,906.56 17,101.94
Brooks Office Interiors Inc Bruening Rock Products, Inc.	44,335.00 177,655.05	Interstate Building Supply Interstate Power Systems Inc	5,469.69 15,118.04	Pine Creek Services Pine Island City	7,129.00 2,523,339.16	Us Bank Vanguard Appraisals Inc	1,809,277.50 19,810.00
Building Blocks Childcare & Learning Ctr	13,023.40	Isd 256 - Kids Junction	5,325.78	Pine Island Township	226,305.03	Vasa Township	342,482.51
Cannon Auto Repair Cannon Falls City	5,599.27 3,688,958.50	iSpace Environments, Inc.  J.R.'s Appliance Disposal Inc	11,315.07 13,213.00	Pinehaven Youth and Family Services PMKCN LLP	5,104.00 5,600.00	Vaughn/Holly VEOLIA	10,580.15 12,874.93
Cannon Falls Fire Department Cannon Falls Township	12,500.00 289,118.88	J.V. Construction LLC JDR Technologies, LLC	20,884.97 37,472.83	Polaris Sales Inc Port Group Homes	27,949.73 28,609.39	Verizon Wireless Village Ranch, Inc	105,095.03 5,282.82
Cannon River Watershed Joint Powers Bro	5,000.00	Jensen/Johanna	7,701.54	Prairie Lakes Youth Programs	123,584.18	Volunteers of America Corporate	65,403.24
Cannon Valley Fair, Inc. Cannon Valley Trail	10,000.00 213,994.85	JJ Lawnscape Under Ground Sprinkler Sys Johnson Law RW LLC	7,012.94 35,806.75	Precision Remodeling, LLC Premier Biotech Labs, LLC	10,800.00 10,070.42	Wabasha County Auditor Treas Wacouta Township	26,974.89 221,662.38
Carahsoft Technology Corporation	6,476.00	Johnson Tire Service Inc.	20,819.03	Prestige Care, LLC	52,335.09	Walmart	31,535.80
CARE Clinic Catholic Charities	66,148.95 7,737.50	Johnson/Thelma Keith Christiansen Construction, LLC	9,667.74 16,290.00	Primadata Proact Inc	8,589.62 53,072.10	Wanamingo City Wanamingo Township	1,112,605.14 255,809.37
CD3, General Benefit Corporation Cellebrite Inc.	36,160.00 7,594.95	Keller Baartman Properties II LLC Kenyon City	5,860.00 1,258,468.75	Progressive Rail Incorporated Pump And Meter Service Inc	138,688.20 5,989.52	Warsaw Township Waterford Oil	255,148.84 50,582.86
Cemstone Products Co	6,455.00	Kenyon Snowdrifters-Kenyon	16,937.64	Quadient Finance USA, Inc.	90,850.04	Waterfront Restoration LLC	19,295.58
CenturyLink Cetrix Technologies LLC	195,554.64 7,962.00	Kenyon Township Kevin's Service	182,924.61 5,812.77	Quality Radiologic Consultants, Inc. Ramy Turf Products	5,000.00 14,277.00	Watson/Nicole Welch Township	8,446.25 326,136.10
Cherry Grove Township Chileda Institute Inc	253,287.63	KFI Engineers	29,000.00 20,953.56	Red Cedar Consulting, LLC Red Wing Ace Hardware	5,557.50 9,785.44	Wells Creek Riders-Frontenac	15,769.53 20,168.52
CivicPlus	5,202.61 7,415.89	Kielmeyer Construction, Inc. Kiesler Police Supply	12,851.19	Red Wing Arts	82,000.00	Wells Fargo Banks Wiley Reber Law	5,593.66
CliftonLarsonAllen LLP Colburn/Dawn or Bill	68,479.43 27,851.26	KnowBe4, Inc. KNOWINK, LLC	22,205.10 129,525.00	Red Wing Chevrolet Red Wing City-Finance	5,816.42 25,188,157.93	William E. Munson Company, Inc. Wilson Oil	200,267.00 36,029.02
Commercial Asphalt Co	54,573.66	Kodiak Power Systems	6,616.00	Red Wing City-Public Works	113,823.39	Winona County	56,465.98
Commercial Roofing and Sheet Metal, Inc Community And Economic Deveoplment	13,292.00 11,807.25	Konrad Material Sales, LLC Korsten/Mary	27,450.00 8,856.52	Red Wing Construction Co Red Wing Family YMCA	219,783.51 20,000.00	Woods Psychological Services LLC Workforce Development Inc	53,175.00 223,871.00
Compass Minerals America Computer Information Systems, Inc.	320,431.27 49,851.39	Kremer Services Llc Kwik Trip Inc	8,901.48 252,353.09	Red Wing Farmers Market Red Wing Hotel Group LLC	11,000.00 16,044.52	WSB & Associates, Inc. Xcel Energy	132,350.01 383,487.30
Conrad Schmitt Studios Inc	76,623.00	Lake City	842,727.54	Red Wing Ignite	93,060.73	Xybix Systems Inc.	46,099.41
Cooks Correctional Kitchen Equipment CORE Professional Services PA	12,234.73 6,760.00	Lakes Area Powersports, Inc. Lakes Gas Co	11,797.86 6,962.83	Red Wing River View Riders-Rw Red Wing Youth Outreach Prog	17,492.48 35,482.67	Your Home Improvement Co Zemke Trucking LLC	7,244.00 37,071.88
Corelogic Cotton/Lori	49,430.86 21,634.44	Larson/Travis Lawson Products Inc.	8,045.98 5,905.87	Redstone Construction, LLC Regents of the University of MN	570,887.32 134,660.76	Ziegler Inc Zumbro Valley Health Center	41,862.02 93,661.05
Covered Bridge Riders-Zumbrota	18,689.81	League Of Mn Cities	5,659.25	Relias LLC	7,043.89	Zumbrota City	2,730,546.93
Crescent Tide LLC Cummins Npower Llc	5,453.00 12,749.62	Leica Geosystems, Inc. Lenco	5,282.00 31,960.00	Rich's Auto Body Riester Refrigeration Inc	9,247.31 19,731.50	Zumbrota EDA Zumbrota Township	5,000.00 222,730.98
D & T Ventures LLC	6,764.94	Leon Township	297,055.32	Rihm Kenworth	188,974.10	·	121,754,136.59
Daikin Applied Dakota County Financial Services	41,681.09 48,312.13	Lesure/Aaron	9,524.00 6,728.60	Rinke Noonan, Ltd Ripley Dental Care	11,559.50 8,161.76		
David Drown Associates DeGroot/Melissa	17,250.00 9,480.36	Lift Bridge Builders, Inc. LiftOff, LLC	1,524,306.42 29,000.00	River Bluff Humane Society Riverview Services, Inc.	21,000.00 15,507.76		
Dell Marketing L.P.	171,146.73	Little Falls Machine Inc	5,306.48	Rochester Sand & Gravel	6,647,636.40		
Dennis Schumacher Construction Dennison City	6,818.39 157,477.85	Locus Architecture, LTD  Lodermeier Implement Co	48,460.23 6,331.18	Ronco Engineering Sales Co, Inc Roscoe Township	5,078.66 244,293.57		
Department of Corrections Department Of Revenue	254,648.45 2,492,276.95	Luhman's Construction Company Lutheran Social Service of MN	20,309.67 47,511.99	Royal Guardians LLC RR Brink Locking Systems, Inc.	48,167.04 7,795.00		
Department Of Transportation-State of M	365,972.86	Lutheran Social Services/In Home	13,590.48	Rs Eden	12,559.97		
Dept of Labor & Industry Financial Svcs Destaco Central Research Laboratories	8,058.51 15,326.36	M&G Trailer Sales, Service and Rental Madden Galanter Hansen, LLP	10,151.62 29,683.01	Runnings Ryan Mechanical, Inc	5,159.42 20,039.98		
Devlaeminck/Melissa	19,378.28	Mahn Family Funeral Home	37,021.76	SafeAssure Consultants Inc.	13,428.53		
DHS - ANOKA METRO RTC - 412 DHS - CBHH - Bemidji - 491	99,636.00 11,508.00	Maids in Minnesota Mandelkow/Mark	397,214.85 6,000.00	Scherping/Tracy School District 195-Randolph	12,549.96 197,081.41		
Dhs - St Peter RTC - 472 DHS-MSOP-MN SEX OFFENDER PRGM-462	69,051.70 61,010.40	Marco Technologies LLC Marine/Michelle	7,520.81 5,659.20	School District 200-Hastings School District 2125-Triton	10,421.34 22,351.44		
Dodge Of Burnsville	32,163.00	Matrix-NDI	29,242.00	School District 2172-Kenyon-Wmngo	2,849,638.46		
		Matthees Oil Inc	8,585.95	School District 252-Cf	3,910,446.90		
Douglas/Laurie Ds Solutions Inc	24,303.55 6,203.75	Mayo Clinic	201,786.85	School District 253-Goodhue	2,147,130.16		
Douglas/Laurie			201,786.85 9,377.92 37,368.75	School District 253-Goodhue School District 255-Pine Island School District 256-RW	2,147,130.16 2,127,294.80 10,914,542.99		