

# GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

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: [https://goodhuecountymn.gov/finance/finance/financial\\_statements/](https://goodhuecountymn.gov/finance/finance/financial_statements/).

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## 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

### APPOINTED MANAGERS:

Administrator: Scott Arneson	651-385-3001
Court Services: Rhonda VanSchoonhoven	651-267-4907
Facilities: Tim Redepenning	651-385-3207
Finance: Lucas Dahling	651-385-3021
Health & Human Services: Nina Arneson	651-385-6115
Information Technology: John Smith	651-385-3224
Land Use Management: Samantha Pierret	651-385-3104
Public Works: Jess Greenwood	651-385-3025
Veteran's Service Officer: Justin Kent	651-385-3256

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## A User's Guide to County Financial Statements

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

### Basic Financial Statements

Goodhue County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements, and therefore, are included as required supplementary information.

**Government-wide financial statements** display information about the county's financial reporting entity as a whole, 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:

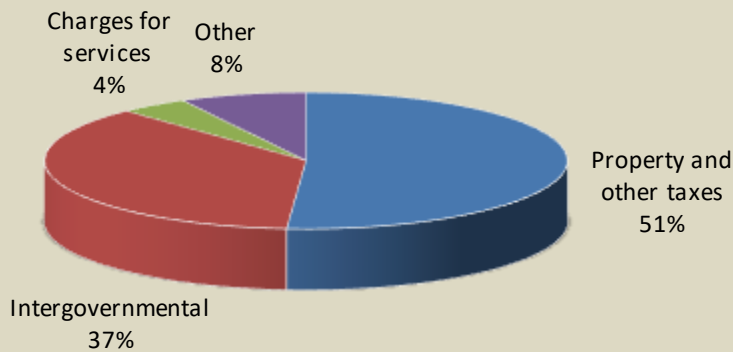
<b>Function</b>	<b>Purpose</b>	<b>Departments</b>
General Government	Support of general county operations and government not included under other functions	Board of Commissioners Administration Finance & Taxpayer Services Planning & Zoning Veterans' Service Office Other general services
Public Safety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

## A PROFILE OF GOODHUE COUNTY

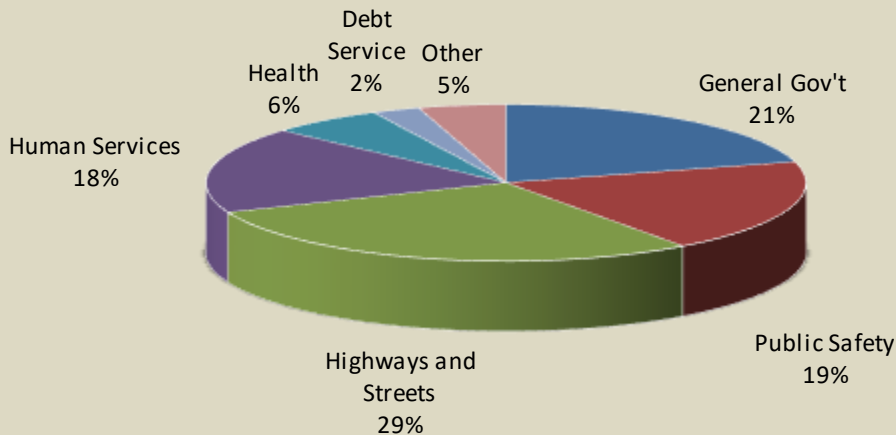
<u>Key Indicator</u>	<b>Total 2023</b>	<b>Total 2022</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	n/a	48,013	
Total Tax Capacity	99,684,878	86,520,028	15.22%
% of Property Taxes Collected	99.40%	99.50%	-0.10%
Total General Revenues	54,721,752	48,977,460	11.73%
Total Program Revenues	43,203,530	38,012,461	13.66%
<u>Total Expenses:</u>			
Governmental activities	76,684,550	70,438,092	8.87%
<u>Capital Assets:</u>			
Governmental activities	151,762,224	142,941,277	6.17%
<u>Total Outstanding Net Bonded Debt of Goodhue County:</u>			
General Obligation	12,310,000	13,735,000	-10.37%
Bond Rating on Most Recent General Obligation Bond Issue			
	Aa2	Aa2	
<u>Total Government-wide Net Position:</u>			
Governmental activities	215,783,940	194,543,208	10.92%
Total Number of Full-Time Employees	358	336	6.55%
Total Number of Part-Time Employees	17	20	-15.00%

### Goodhue County's 2023 Governmental Funds' Finances

#### Where it comes from...



#### Where it goes...



**Goodhue County Statement of Net Position**  
**December 31, 2023**

		<b>Primary Government Governmental Activities</b>
<b><u>Assets</u></b>		
Cash and pooled investments	\$	78,536,564
Petty cash and change funds		2,200
Taxes receivable		
Delinquent		358,701
Special assessments - Current		84,404
Special assessments - Noncurrent		406,793
Accounts receivable		231,855
Accrued interest receivable		385,819
Lease receivable		91,213
Loans receivable		551,326
Due from other governments		11,671,082
Prepaid items		948,320
Investment in joint venture		16,385,501
Nondepreciable capital assets		
Land		9,849,769
Construction-in-progress		2,222,764
Depreciable/Amortizable capital assets		
Land improvements		242,021
Right-to-use assets (Net)		784,074
SBITA (Net)		114,679
Building (Net)		22,521,837
Machinery, vehicles, furniture, and equipment (Net)		12,591,938
Infrastructure (Net)		103,435,142
Total Assets	\$	261,416,002
<b><u>Deferred Outflows of Resources</u></b>		
Deferred pension outflows	\$	13,193,759
Deferred OPEB outflows		220,437
Total Deferred Outflows of Resources	\$	13,414,196
<b><u>Liabilities</u></b>		
Accounts payable	\$	1,449,182
Salaries payable		2,074,426
Contracts payable		156,546
Due to other governments		623,109
Unearned Revenue		79,516
Accrued interest payable		152,105
Customer deposits		42,362
Long-term liabilities		
Due within one year		3,626,535
Due in more than one year		14,555,975
Net Pension Liability		19,397,540
OPEB Liability		1,839,063
Total Liabilities	\$	43,996,359
<b><u>Deferred Inflows of Resources</u></b>		
Taxes received for future periods	\$	18,906
Lease related		92,194
Deferred pension inflows		14,900,727
Deferred OPEB inflows		38,072
Total Deferred Inflows of Resources	\$	15,049,899
<b><u>Net Position</u></b>		
Net investment in capital assets	\$	138,773,273
Restricted for		
General government		1,844,387
Public safety		1,442,511
Highways and streets		7,157,034
Human services		619,927
Conservation of natural resources		224,606
Economic development		546,963
Debt Service		2,953,392
Gravel pit postclosure		355,782
Opioid epidemic response		1,141,391
Unrestricted		60,724,674
Total Net Assets	\$	215,783,940

**Goodhue County Summary of Activities  
For the Year Ended December 31, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	<b>Net</b>
<b>Primary Government</b>			
<b><u>Governmental activities:</u></b>			
General government	\$ 17,542,700	\$ 6,519,403	\$ (11,023,297)
Public safety	18,261,088	4,020,772	(14,240,316)
Highways and streets	16,811,149	11,923,993	(4,887,156)
Sanitation	927,983	340,191	(587,792)
Human Services	14,959,661	15,242,967	283,306
Health	5,297,896	4,191,448	(1,106,448)
Culture and recreation	1,436,411	673,282	(763,129)
Conservation of natural resources	997,850	291,474	(706,376)
Economic development	95,246	-	(95,246)
Interest	354,566	-	(354,566)
<b>Total governmental activities</b>	<b>\$ 76,684,550</b>	<b>\$ 43,203,530</b>	<b>\$ (33,481,020)</b>
<b>Total Primary Government</b>	<b>\$ 76,684,550</b>	<b>\$ 43,203,530</b>	<b>\$ (33,481,020)</b>
<b>General Revenues and other</b>			
Taxes			\$ 47,558,069
Other general revenues			7,163,683
<b>Net change in net position - Primary Government</b>			<b>\$ 21,240,732</b>

<b>Goodhue County Statement of Fiduciary Net Position December 31, 2023</b>		
	<b>Social Welfare Private-Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>		
Cash and pooled investments	\$ 198,312	\$ 1,384,543
Accounts receivable	-	810,650
Due from other governments	-	1,265
<b>Total Assets</b>	<b>\$ 198,312</b>	<b>\$ 2,196,458</b>
<b><u>Liabilities</u></b>		
Due to individuals	\$ -	\$ 1,594
Due to other governments	-	1,388,867
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 1,390,461</b>
<b><u>Net Position</u></b>		
Restricted for individuals, organizations and other governments	\$ 198,312	\$ 805,997
<b>Total Net Position</b>	<b>\$ 198,312</b>	<b>\$ 805,997</b>

**Goodhue County - Governmental Funds  
Balance Sheet  
December 31, 2023**

	General Fund	Road and Bridge Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Ditch Fund	Nonmajor Waste Mgmt Fund	Total Governmental Funds
<b>Assets:</b>								
Cash and pooled investments	\$ 38,118,950	\$ 16,341,687	\$ 19,381,340	\$ 470,245	\$ 3,089,701	\$ 19,323	\$ 1,115,318	\$ 78,536,564
Petty cash and change funds	1,775	50	300	-	-	-	75	2,200
Taxes receivable - Delinquent	213,580	52,661	70,175	682	16,682	-	4,921	358,701
Special assessments - Current	43,491	-	-	-	-	40,913	-	84,404
Special assessments - Noncurrent	149,072	-	-	-	-	257,721	-	406,793
Accounts receivable	34,226	16,283	161,447	-	-	-	19,899	231,855
Accrued interest receivable	385,819	-	-	-	-	-	-	385,819
Due from other funds	2,491	8,546	-	-	-	-	-	11,037
Due from other governments	344,313	8,642,910	2,675,980	-	-	-	7,879	11,671,082
Prepaid items	240,423	649,882	55,980	-	2,035	-	-	948,320
Loans Receivable	-	-	-	551,326	-	-	-	551,326
Advance to other funds	300,000	-	-	-	-	-	-	300,000
Lease receivable	-	91,213	-	-	-	-	-	91,213
<b>Total assets</b>	<b>\$ 39,834,140</b>	<b>\$ 25,803,232</b>	<b>\$ 22,345,222</b>	<b>\$ 1,022,253</b>	<b>\$ 3,108,418</b>	<b>\$ 317,957</b>	<b>\$ 1,148,092</b>	<b>\$ 93,579,314</b>
<b>Liabilities:</b>								
Accounts payable	\$ 795,906	\$ 87,260	\$ 537,072	\$ 270	\$ -	\$ -	\$ 28,674	\$ 1,449,182
Salaries payable	1,243,249	160,934	644,533	-	-	-	25,710	2,074,426
Contracts payable	-	156,546	-	-	-	-	-	156,546
Due to other funds	6,155	-	2,491	-	-	-	2,391	11,037
Due to other governments	40,450	426,149	153,977	-	-	-	2,533	623,109
Unearned Revenue	79,516	-	-	-	-	-	-	79,516
Customer deposits	42,362	-	-	-	-	-	-	42,362
Advance from other funds	-	-	-	-	-	300,000	-	300,000
<b>Total Liabilities</b>	<b>\$ 2,207,638</b>	<b>\$ 830,889</b>	<b>\$ 1,338,073</b>	<b>\$ 270</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 59,308</b>	<b>\$ 4,736,178</b>
<b>Deferred Inflows of Resources:</b>								
Unavailable revenue	\$ 466,622	\$ 7,229,275	\$ 959,145	\$ 333,056	\$ 11,079	\$ 298,634	\$ 3,254	\$ 9,301,065
Lease related	-	92,194	-	-	-	-	-	92,194
Taxes received for future periods	11,132	2,856	3,712	43	886	18	259	18,906
<b>Total deferred inflows of resources</b>	<b>\$ 477,754</b>	<b>\$ 7,324,325</b>	<b>\$ 962,857</b>	<b>\$ 333,099</b>	<b>\$ 11,965</b>	<b>\$ 298,652</b>	<b>\$ 3,513</b>	<b>\$ 9,412,165</b>
<b>Fund balances:</b>								
Nonspendable	\$ 540,423	\$ 649,882	\$ 55,980	\$ -	\$ 2,035	\$ -	\$ -	\$ 1,248,320
Restricted	3,679,585	-	887,872	546,963	3,094,418	-	-	8,208,838
Committed	5,963,999	329,497	156,619	141,921	-	-	258,382	6,850,418
Assigned	8,337,758	16,668,639	18,943,821	-	-	-	826,889	44,777,107
Unassigned	18,626,983	-	-	-	-	(280,695)	-	18,346,288
<b>Total fund balance</b>	<b>\$ 37,148,748</b>	<b>\$ 17,648,018</b>	<b>\$ 20,044,292</b>	<b>\$ 688,884</b>	<b>\$ 3,096,453</b>	<b>\$ (280,695)</b>	<b>\$ 1,085,271</b>	<b>\$ 79,430,971</b>
<b>Total liabilities, Deferred Inflows of Resources and fund balance</b>	<b>\$ 39,834,140</b>	<b>\$ 25,803,232</b>	<b>\$ 22,345,222</b>	<b>\$ 1,022,253</b>	<b>\$ 3,108,418</b>	<b>\$ 317,957</b>	<b>\$ 1,148,092</b>	<b>\$ 93,579,314</b>

**Goodhue County - Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended December 31, 2023**

	General Fund	Road and Bridge Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Ditch Fund	Nonmajor Waste Mgmt Fund	Total Governmental Funds
<b>Revenues:</b>								
Taxes	\$ 24,892,243	\$ 11,459,140	\$ 8,228,044	\$ 96,515	\$ 1,964,790	\$ -	\$ 574,478	\$ 47,215,210
Special assessments	83,598	-	-	-	-	380,537	-	464,135
Licenses and permits	527,405	11,060	-	-	-	-	7,080	545,545
Intergovernmental	10,679,412	12,203,467	10,829,139	1,294	64,300	-	148,865	33,926,477
Charges for services	1,827,500	80,487	1,915,303	-	-	-	72,395	3,895,685
Fines and forfeits	10,272	-	-	-	-	-	-	10,272
Gifts and contributions	28,369	-	6,213	-	-	-	-	34,582
Investment earnings	3,776,428	-	25,160	-	-	-	-	3,801,588
Miscellaneous	1,363,114	45,421	829,586	-	-	-	126,591	2,364,712
<b>Total revenues</b>	<b>\$ 43,188,341</b>	<b>\$ 23,799,575</b>	<b>\$ 21,833,445</b>	<b>\$ 97,809</b>	<b>\$ 2,029,090</b>	<b>\$ 380,537</b>	<b>\$ 929,409</b>	<b>\$ 92,258,206</b>
<b>Expenditures:</b>								
<b>Current</b>								
General government	\$ 15,231,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,231,334
Public safety	15,438,355	-	-	-	-	-	-	15,438,355
Highways and streets	-	22,342,908	-	-	-	-	-	22,342,908
Sanitation	-	-	-	-	-	-	821,788	821,788
Human services	84,383	-	14,698,349	-	-	-	-	14,782,732
Health	-	-	5,195,546	-	-	-	-	5,195,546
Culture and recreation	1,386,764	492,676	-	-	-	-	-	1,879,440
Conservation of natural resources	957,987	-	-	-	-	36,075	-	994,062
Economic development	3,840	-	-	91,407	-	-	-	95,247
<b>Capital outlay</b>								
General government	2,356,597	-	-	-	-	-	-	2,356,597
Public safety	949,026	-	-	-	-	-	-	949,026
Highways and streets	1,588,313	-	-	-	-	-	-	1,588,313
Sanitation	207,538	-	-	-	-	-	-	207,538
Human services	-	-	347,220	-	-	-	-	347,220
Health	-	-	-	-	-	-	-	-
<b>Debt service</b>								
Principal	254,666	-	98,600	-	1,425,000	-	-	1,778,266
Interest	9,307	-	1,029	-	380,983	-	-	391,319
Administrative (fiscal) charges	-	-	-	-	5,683	-	-	5,683
<b>Intergovernmental</b>								
Highways and streets	-	556,677	-	-	-	-	-	556,677
<b>Total expenditures</b>	<b>\$ 38,468,110</b>	<b>\$ 23,392,261</b>	<b>\$ 20,340,744</b>	<b>\$ 91,407</b>	<b>\$ 1,811,666</b>	<b>\$ 36,075</b>	<b>\$ 821,788</b>	<b>\$ 84,962,051</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 4,720,231</b>	<b>\$ 407,314</b>	<b>\$ 1,492,701</b>	<b>\$ 6,402</b>	<b>\$ 217,424</b>	<b>\$ 344,462</b>	<b>\$ 107,621</b>	<b>\$ 7,296,155</b>
<b>Other financing sources (uses):</b>								
Transfers in	\$ 7,500	\$ 400,718	\$ 285,239	\$ -	\$ -	\$ -	\$ -	\$ 693,457
Transfers out	(685,957)	-	(7,500)	-	-	-	-	(693,457)
Issuance of SBITAs	161,466	-	347,220	-	-	-	-	508,686
Sale of capital assets	237,254	-	-	-	-	-	-	237,254
<b>Total other financing sources (uses)</b>	<b>\$ (279,737)</b>	<b>\$ 400,718</b>	<b>\$ 624,959</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 745,940</b>
<b>Changes in Fund Balances</b>	<b>\$ 4,440,494</b>	<b>\$ 808,032</b>	<b>\$ 2,117,660</b>	<b>\$ 6,402</b>	<b>\$ 217,424</b>	<b>\$ 344,462</b>	<b>\$ 107,621</b>	<b>\$ 8,042,095</b>
Fund Balances - January 1	32,708,254	16,839,986	17,926,632	682,482	2,879,029	(625,157)	977,650	71,388,876
Fund Balances - December 31	<b>\$ 37,148,748</b>	<b>\$ 17,648,018</b>	<b>\$ 20,044,292</b>	<b>\$ 688,884</b>	<b>\$ 3,096,453</b>	<b>\$ (280,695)</b>	<b>\$ 1,085,271</b>	<b>\$ 79,430,971</b>

## Major Recipients of Goodhue County Expenditures

		TOTAL AMOUNT RECEIVED	
The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2023. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.			
		TOTAL AMOUNT RECEIVED	
NAME OF RECIPIENT		N 2023	
180 Degrees Family Foster Home	53,068.83	Grigoleit/Kurt W Grote/Steve Guardian Fleet Safety	8,947.00 5,234.37
180 Degrees St Cloud Group Home	147,052.61	H & R Construction Co	75,500.30
2 Eleven Designs	5,700.00	H M Cragg Co	5,890.81
3D Specialties, Inc.	17,738.92	Hancock Concrete Products, LLC	10,540.50
Accurate Controls, Inc.	27,819.06	Harvey's Tire Service Inc.	5,222.50
Adam's Pest Control, Inc.	6,154.40	Harvey's Tire Service Inc.	14,587.00
Adelmann/Lavergne	7,043.40	Herc Creek Township	260,513.76
ADP, Inc.	84,035.82	HIBC	16,281.54
Advanced Business Systems, Inc	6,244.85	HealthCheck 360	22,507.13
Advanced Correctional Healthcare	405,027.09	Heartland Payment Systems LLC	12,747.24
Advanced Septic Solutions Inc.	153,229.09	Herrlich/Don I	12,751.40
Ag Partners Coop	149,428.12	Hiawatha Valley Mental Health	89,217.01
Albers Auto Body Inc	19,287.86	Hillier Commercial Floors	34,245.38
Alerus Financial	1,129,195.81	Hispanic Outreach of Goodhue County	65,621.54
Allegra	19,887.94	Hoefft/Majorie	11,005.00
Alliance Bank (New Ulm)	7,410.00	Holsington Koegler Group, Inc	8,300.00
AmazeWorks	14,750.00	Holder Township	206,069.47
AMN On Demand	83,637.21	Holiday Inn	9,179.13
American Solutions For Business	16,833.10	Holst Excavating Inc	28,445.34
American Tower Corporation	6,900.00	Hope Coalition	48,144.39
ANCOM Communications, Inc.	42,483.47	Houck Transit Advertising	27,800.00
Andersen/Earl F.	12,189.64	House Ford-Chrysler-Dodge-Jeep-Ram	9,391.07
Anderson Rock & Lime Inc	5,600.06	Houston Engineering Inc	8,865.25
Apex Equipment LLC	139,314.50	Huebbs Services	29,601.32
Applied Concepts Inc	12,300.00	ICOM Constructors, LLC	774,737.39
ARC Research Corporation	44,723.60	Incomm	12,000.00
Arnold's, A Kleen-Tech Company	7,366.59	Innovational Water Solutions, Inc.	116,259.42
Arrowwood Resort	6,848.33	Integrity Court Reporting Inc.	8,516.25
Aspen Mills Incorporated	59,640.12	Integrity, LLC	13,850.00
Associated Bank	16,695.77	Intellicents, Inc.	16,995.00
Association of Minnesota Counties	39,072.00	Interstate Improvement, Inc.	535,804.89
Astech Corp	260,330.99	Ird 256 - Kids Junction	9,462.47
At-Scene, LLC	9,990.00	Iwarc Systems Inc	5,000.00
Auto Value	14,027.38	J Hill Promotions	8,694.17
Automated Logic Contracting Svcs, Inc.	34,882.00	JAMAR Technologies, Inc.	6,819.44
AVENU Insights & Analytics, LLC	6,667.23	Jensen/Johanna	6,400.42
AVIAT U.S., Inc.	63,602.00	Johnson & Scofield, Inc.	6,257.50
Axon Enterprises Inc.	19,939.33	Johnson Controls	6,368.95
Baker Tilly Municipal Advisors, LLC	6,200.00	Johnson Law RW, LLC	39,029.15
Baldwin/Emily	15,880.82	Johnson Tire Service Inc.	23,483.43
Bauer Built Tire Center	11,146.87	JP Enterprises	12,406.60
Baycom, Inc.	38,547.00	Justice Benefits Inc	5,615.40
Beckman Jr/Richard M	12,231.00	Kenyon City	1,284,138.67
Belle Creek Township	198,670.62	Kenyon Snowdrifters, Inc.	16,728.63
Belle Creek Watershed	24,860.78	Kenyon Township	195,070.12
Bellechester City	58,413.71	Kevin's Service	15,333.21
Belvidere Township	150,661.95	KFI Engineers	35,900.00
Bernard/LaToya	35,019.34	Kielmeyer Construction, Inc.	115,118.89
Bewcom	278,756.40	Kiesler Police Supply	30,622.70
BH Tubex	9,696.00	Knigh Harry Tire United LLC	27,421.00
Biersdorf & Associates Trust Account	33,542.62	KNOXINK, LLC	13,000.00
Bigelow Homes LLC	19,842.72	Korsten/Mary	49,182.51
BIMM Sales Corp.	5,688.00	Kraft Mechanical, LLC	53,550.07
Bird's Auto Repair	8,122.48	Kremer Services LLC	23,910.03
Blue Cross and Blue Shield of MN	3,907,955.70	Kwik Trip Inc	207,174.67
Blum of Minnesota, LLC	94,522.71	Lake City	838,279.48
Boyer Ford Trucks, Inc.	117,692.39	Lakes Gas Co	7,487.37
Breach Point Consulting, Inc.	6,287.00	Langdon Fioddeen Law PLLC	21,275.10
Breezy Point Resort	10,440.72	Larson/Travis	7,836.44
Brightly Software, Inc.	12,555.18	Lawson Products Inc	5,590.02
Bruening Rock Products, Inc.	10,299.44	Leica Geosystems, Inc.	57,906.39
Bureau of Criminal Apprehension	7,501.50	Leon Township	283,863.38
Cannon Falls City	3,661,862.29	Lereta	7,107.00
Cannon Falls Township	319,581.86	Lewis/Julie	20,226.67
Cannon River Watershed Joint Powers Bnd	5,000.00	Liberty Tire Recycling LLC	9,796.90
Cannon Valley Fair, Inc.	10,000.00	Lift Bridge Builders, Inc.	203,495.37
Cannon Valley Garage Doors, LLC	12,685.43	Lindsay Jonathan Stanley	13,556.98
Cannon Valley Trail	648,312.50	Locus Architecture, LTD	5,160.45
Carahsoft Technology Corporation	9,963.00	Lodermeier Implement Co	24,091.54
CARE Clinic	108,842.43	Luhman's Construction Company	22,288.89
CBHH-ANNANDALE-CODE 491	35,280.00	Luster Learning Institute, nfp	25,000.00
CDW Government LLC	16,359.57	Lutheran Social Service of MN	101,646.67
Cellebrite Inc.	5,190.00	Lutheran Social Services/In Home	11,985.00
Central States Wire Products, Inc	6,941.25	M&G Trailer Sales, Service and Rental	9,479.70
CenturyLink	49,598.25	Madden Galanter Hansen, LLP	19,057.25
CEIS Imaging	8,490.00	Madisonseating.com	6,463.98
Cherry Grove Township	271,451.28	Magnet Forensics USA, Inc.	9,620.00
City of Oronoco	9,000.00	Mahn Family Funeral Home	16,969.00
CivicPlus LLC	7,601.28	Maida in Minnesota	496,230.00
Clark/Timothy Jess	13,246.60	Mandelkow/Mark	5,700.00
CliftonLarsonAllen LLP	84,357.00	Marco Technologies LLC	50,148.76
Colburn/Dawn or Bill	18,796.75	Martin Marietta Materials, Inc.	36,627.22
Community Aid and Economic DevAssoc	8,586.00	Matrix-NDI	5,204.17
Community Compliance	9,746.00	Matties Oil Inc	6,417.75
Compass Minerals America	359,841.61	Mattison Contractors, Inc	425,662.38
Computer Information Systems, Inc.	51,346.93	Mayo Clinic	179,413.95
Concast, Inc.	10,496.80	MCAA	10,728.00
Cooks Correctional Kitchen Equipment	13,817.84	McCarthy Auto World, LLC	169,168.14
Corelogic	23,984.90	McDonough/Michael	39,251.50
Cotton/Lori	48,088.27	MCIT	739,787.00
Covered Bridge Riders-Zumbrota	18,459.17	McMahon Counseling & Consultation	12,375.00
Cragun's Conference And Golf Resort	5,262.25	Menaids/Amber	20,341.61
Crestwood Cabinetry, Inc.	23,779.00	Menards	19,349.41
Cummins Sales and Service	15,248.90	Merchants Bank-Winona	5,838.00
Custom Alarm	19,282.16	Merton A Hegseth Trust B 35615210	6,338.56
Custom Manufacturing Inc	7,295.00	Meyer/Bradley	14,003.00
Custom Truck One Source, L.P.	229,474.00	MHC Software Holdings & Subsidiaries	19,021.60
D & T Ventures LLC	6,244.56	Midstates Equipment & Supply	46,168.57
Dabrowski/Eugenio	7,983.99	Midway Auto	6,488.39
Daikin Applied	14,717.39	Miller Mandel, Inc.	5,586.60
Dakota Co Financial Services	27,663.02	Miner Supply	230,969.70
Davidson Drown Associates	16,000.00	Minneapolis Ford Co	182,859.54
Days Inn	6,140.00	Minncor Industries	5,060.00
DC Group, Inc.	14,383.62	Minneapolis Forensic Psychological Svcs	41,081.25
DC Well Drilling LLC	23,327.20	Minneola Township	226,589.58
DeLeon/Patti L	5,851.00	Minnesota Ag Group Inc	5,350.65
Dell Marketing L.P.	226,540.56	Minnesota Department of Finance	124,111.86
Dennison City	200,091.57	Minnesota Department of Labor & Indust	23,984.84
Department of Corrections	259,047.10	Minnesota Department of Revenue	1,493,246.06
Derrick/Roger	16,948.17	Minnesota Department Of Transportation	230,969.70
Devlaeminck/Melissa	18,428.60	Minnesota Energy Resources Corporation	14,453.79
DHS - ANOKA METRO RTC - 412	58,824.00	Minnesota Human Services-Ccdf	59,359.19
DHS - CBHH - Rochester - 491	10,080.00	Minnesota Management and Budget	37,951.07
Dhs - St Peter RTC - 472	53,417.80	Minnesota Monitoring, Inc.	14,625.00
DHS-MSOP-MN SEX OFFENDER PRGM - 462	65,074.00	Minnesota Sheriff's Association	21,035.16
Diamond Tower Service Inc.	40,950.00	Mn Bureau Of Criminal Apprehension	5,381.75
DLT Solutions LLC	20,809.78	Mn Department of Human Services	903,219.45
Dodge Of Burnsville	27,064.00	Mn Dept of Revenue - State General Tax	5,429,565.06
Dodges/Laurie	24,605.82	MMCC	263,097.28
Doye Center Co	29,856.90	MOS Equipment	10,375.00
Duo Security LLC	5,670.00	Motorola Solutions Inc	493,242.75
Election Systems & Software, LLC	14,021.61	M-R Sign Co, Inc.	6,085.48
Ellingson Drainage, Inc.	13,064.92	Multi-Bank Securities	27,000.00
England Law Office LTD	15,112.50	National Business Furniture, LLC	12,977.90
Erickson Engineering Co. LLC	149,361.60	Nedland Industries Inc	28,710.00
Erickson/Rebecca	6,500.00	New Horizons Of Mn	9,930.00
Esri Inc	55,000.00	Nexus Charter Technology	124,754.89
Express Pressure Washer, Inc.	8,157.19	Nexus - Gerard Family Healing	244,785.10
Express Services, Inc.	40,156.42	Nexus Family Healing/SERCC	81,300.00
Falk Auto Body Inc	7,437.41	Nexus-Kindred Family Healing	30,750.94
Falk Collision Inc.	13,583.90	Nexus-PATH Family Healing	189,240.00
Family Service Rochester Inc	10,553.02	Niebur Tractor & Equipment, Inc	29,862.05
FamilyWise Services	8,186.00	Nielsen/Richard A	5,224.36
Featherstone Township	189,502.12	Nokomis Energy	144,167.63
Fernbrook Family Center	68,322.58	North County Chevrolet Buick GMC	39,280.20
Fire Safety USA, Inc.	21,650.50	North Homes Inc	96,455.72
Fitzgerald Excavating And Trucking	93,194.27	Northland Business Systems	39,252.50
Florence Township	536,793.94	Northstar Property Solutions	33,800.00
Force America Inc	8,441.26	Northwest Minnesota Juvenile Center	8,520.00
Foundations Mental Health Services	5,250.00	Norton Psychological Services	13,875.00
Gadient Brothers Construction LLC	12,801.99	Nuss Truck and Equipment Group LLC	62,808.15
Garcia/LeAnne	16,777.79	Nutrien Ag Solutions, Inc	7,233.75
Gerken/Steven R	17,085.00	Nuvera (FKA NU-Telecom)	592,851.81
Gerren Greenhouses & Garden Center, Inc	13,019.98	Nygaard/Ronald H.	12,294.29
Girard's Business Solutions, Inc.	10,548.00	Office Of MN.IT Services	22,854.46
Glenn Klair Plumbing & Heating, Inc.	11,000.07	Olmsted County	10,216.16
Goodhue Bellechester Rail Riders	12,113.83	Olmsted Cty Health, House & Human Svc	35,819.13
Goodhue City	781,714.73	Olson/Bjorn A.	18,162.48
Goodhue County Attorney Office	7,138.83	Olson/John Dennis	11,450.00
Goodhue County Cooperative Elec Assoc	10,032.48	Olson/Paul T.	15,800.00
Goodhue County Court Admin	25,885.62	Onsolve LLC	22,709.64
Goodhue County Education Dist	741,113.84	OPG-3 Inc.	13,350.00
Goodhue County Fair	36,180.00	Orsi Environmental, Inc.	12,302.97
Goodhue County fsc	195,167.00	P Hanson Marketing	6,587.00
Goodhue County HHS	45,322.84	Pace Analytical	8,440.00
Goodhue County Historical Society	132,000.00	Paragon Development Systems Inc.	184,931.72
Goodhue County Inmate Trust Account	6,586.56	Parallel Technologies Inc.	87,233.81
Goodhue County Social Welfare Fund	116,749.80	Paypal	51,601.03
Goodhue County SWCD	563,571.54	Peace to your Puzzle Inc	28,015.35
Goodhue Township	266,425.51	Performance Health Supply, LLC	8,373.76
Goodpointe Technology, LLC	6,090.00	Phoenix Supply	10,565.75
Gorman & Lodermeier, PLC	49,419.30	Pine Creek Services	7,839.00
Government Management Group, Inc	5,000.00	Pine Island City	2,878,400.15
Grayshift LLC	10,995.00	Pine Island Township	212,545.72
Griesert/Beverly Jo	17,176.76	PMKCN LLP	5,600.00
		PNK Custom Design, LLC	6,672.00
		Police Service Dogs, Inc.	13,090.00
		Prairie Lakes Youth Programs	93,997.79
		Premier Biotech Labs, LLC	6,582.86
		Prestige Care, LLC	48,573.36
		Primadata	25,232.65
		Proact Inc	29,893.48
		Project Lifesaver International	8,551.50
		PSC Alliance Inc	6,270.00
		Public Surplus	13,237.28
		Pulstar	5,040.00
		Pump And Meter Service Inc	5,399.79
		Quadient Finance USA, Inc.	83,924.44
		Quadient, Inc.	11,336.00
		Radcliffe Homes & Remodeling	27,844.00
		Radiscan Systems Inc.	5,839.60
		RDO Equipment Co	216,831.92
		Red Wing Aaway, LLC	16,202.84
		Red Wing Ace Hardware	6,332.40
		Red Wing Arts	40,000.00
		Red Wing Chevrolet	5,000.43
		Red Wing City-Finance	25,516,724.17
		Red Wing City-Public Works	122,478.44
		Red Wing Construction Co.	179,467.00
		Red Wing Igmite	83,400.00
		Red Wing River View Riders-Rw	17,276.63
		Red Wing Youth Outreach Prog	50,618.13
		Redstone Construction, LLC	1,045,115.45
		Regents of the University of MN	151,162.00
		Relias LLC	7,663.46
		REM Hennepin, Inc. - Hampshire Il	28,993.55
		Riester Refrigeration Inc	113,937.04
		Rihm Kenworth	8,450.16
		Rinker Materials	277,740.00
		Rivet Medical Care	10,439.60
		River Bluff Humane Society	21,000.00
		River Valley Power & Sport Inc	12,475.76
		Riverview Services, Inc.	9,988.24
		Road Machinery & Supplies Co.	57,310.61
		Rochester Creamation Services	7,500.00
		Rochester Restaurant Supply	15,499.00
		Rochester Sand & Gravel	9,692,574.62
		Rococo Township	234,841.79
		Royal Guardians LLC	57,238.66
		Rs Eden	4,292.19
		Ruedy/Sherry	15,169.50
		Runnings	6,949.01
		Ryan Mechanical, Inc	668,291.64
		SafeAssure Consultants, Inc.	11,061.89
		Sand Prink Consulting LLC	40,832.12
		Scherping/Tracy	18,433.63
		School District #256	11,314,523.01
		School District #2805	4,351,254.00
		School District #659	162,004.71
		School District 195-Randolph	179,11