

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2017

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

CURRENT COUNTY OFFICIALS

COUNTY COMMISSIONERS: 651-385-3001 Office

1st District: Ronald Allen	651-442-4425 Home
2 nd District: Brad Anderson	651-258-4462 Home
3 rd District: Barney Nesseth	507-721-0118 Home
4 th District: Jason Majerus	651-923-5185 Home
5 th District: Paul Drotos	651-388-1042 Home

ELECTED MANAGERS:

Attorney: Stephen Betcher	651-267-4950 Office
Sheriff: Scott McNurlin	651-267-2621 Office

APPOINTED MANAGERS:

Administrator: Scott Arneson	651-385-3001
Court Services: Joanne Pohl	651-267-4900
Facilities: Rick Seyffer	651-385-3207
Finance: Brian Anderson	651-385-3040
Human Resources: Melissa Cushing	651-385-3028
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: Lyman Robinson, Jr	651-385-3256

A User's Guide to County Financial Statements

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

Basic Financial Statements

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

Government-wide financial statements display information about the county's financial reporting entity as a whole, 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 and enterprise proprietary funds is presented separately for major funds and the aggregate total for non major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information and disclosure for information in the financial statements.

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Financial reporting entity consists of the primary government (county), organizations for which the county is financially accountable and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

Primary Government is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds, or accounts directly under the control of the county board.

Component Unit describes a legally separate organization for which the county board is financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

County Governmental Fund Types

The **General Fund** is the general operating fund of the county. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.

County Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the period's expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt service is presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest and other costs associated with debt.

Intergovernmental represents resources transferred by the county to other governments.

Classification of County Functions

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

The **General Government** function includes expenditures for general county activities such as the county commissioners, county administration, county attorney's office, county auditor/treasurer's office, county assessor's office, the judicial (excluding the county jail), the planning and zoning office, and other county general service offices.

Public Safety related to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and household hazardous waste disposal.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

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

Culture and Recreation involved cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks and other recreation programs.

Conservation involved activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

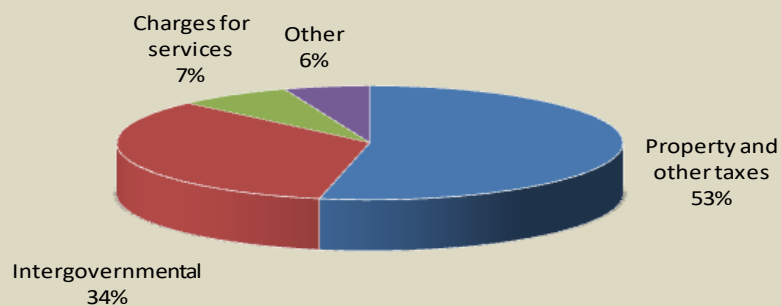
Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to and opportunity for economically disadvantaged persons or businesses.

A PROFILE OF GOODHUE COUNTY

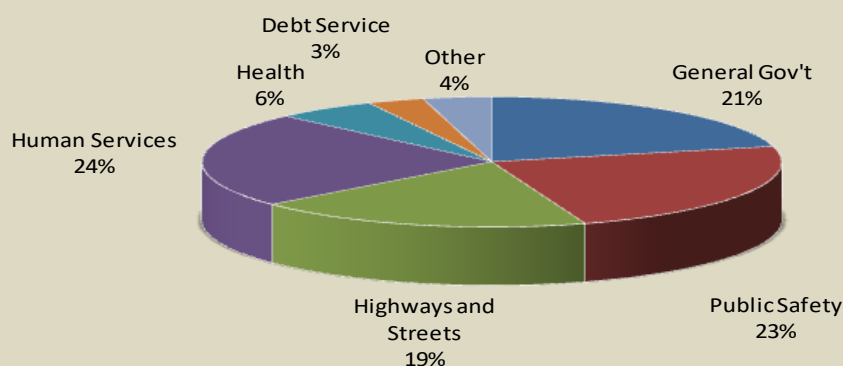
<u>Key Indicator</u>	<u>Total 2017</u>	<u>Total 2016</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	46,562	46,717	-0.33%
Total Tax Capacity	73,029,127	69,299,891	5.38%
% of Property Taxes Collected	99.62%	99.48%	0.14%
Total General Revenues	34,552,889	32,897,009	5.03%
Total Program Revenues	24,245,247	26,107,736	-7.13%
<u>Total Expenses:</u>			
Governmental activities	60,854,113	65,095,038	-6.51%
<u>Capital Assets:</u>			
Governmental activities	145,405,046	147,683,291	-1.54%
<u>Total Outstanding Net Bonded Debt of Goodhue County:</u>			
General Obligation	20,531,492	21,837,153	-5.98%
Bond Rating on Most Recent General Obligation Bond Issue			
	Aa2	Aa2	
<u>Total Government-wide Net Position:</u>			
Governmental activities	144,372,608	146,428,585	-1.40%
Total Number of Full-Time Employees	324	318	1.89%
Total Number of Part-Time Employees	23	19	21.05%

Goodhue County's 2017 Governmental Funds' Finances

Where it comes from...



Where it goes...



**Summary of Goodhue County's Statement of Net Assets
December 31, 2017**

	Primary Government Governmental Activities	
<u>Assets</u>		
Cash and pooled investments	39,182,542	
Petty cash and change funds	2,350	
Taxes receivable		
Delinquent	364,912	
Current	21,279	
Accounts receivable - net	323,326	
Accrued interest receivable	67,251	
Loans receivable	873,506	
Due from other governments	5,391,656	
Inventories	496,563	
Prepaid items	631,542	
Restricted assets		
Cash and pooled investments	219,709	
Investment in joint venture	3,823,467	
Capital assets		
Non-depreciable	9,888,852	
Depreciable - net of accumulated depreciation	135,516,194	
Total Assets	\$ 196,803,149	
<u>Deferred Outflows of Resources</u>		
Deferred pension outflows	12,385,998	
Total Deferred Outflows of Resources	\$ 12,385,998	
<u>Liabilities</u>		
Accounts payable	\$ 845,417	
Salaries payable	1,042,471	
Contracts payable	424,319	
Due to other governments	277,173	
Accrued interest payable	217,305	
Customer deposits	18,160	
Long-term liabilities		
Due within one year	3,216,190	
Due in more than one year	23,048,210	
Net Pension Liability	23,289,050	
Total Liabilities	\$ 52,378,295	
<u>Deferred Inflows of Resources</u>		
Taxes receivable for future periods	659,949	
Deferred pension inflows	11,778,295	
Total Deferred Inflows of Resources	\$ 12,438,244	
<u>Net Position</u>		
Net investment in capital assets	\$ 124,211,406	
Restricted for		
General government	528,871	
Public safety	302,675	
Highways and streets	3,111,840	
Sanitation	50,623	
Conservation of natural resources	168,933	
Economic development	604,283	
Debt Service	398,461	
Landfill postclosure	219,708	
Gravel pit postclosure	213,188	
Unrestricted	14,562,620	
Total Net Assets	\$ 144,372,608	

**Summary of Goodhue County's Statement of Activities
For the Year Ended December 31, 2017**

	Expenses	Program Revenues	Net
<u>Functions/Programs</u>			
Primary Government			
<u>Governmental activities:</u>			
General government	\$ 12,882,488	\$ 2,473,634	\$ (10,408,854)
Public safety	16,085,482	3,525,365	(12,560,117)
Highways and streets	12,431,568	7,378,872	(5,052,696)
Sanitation	682,915	421,282	(261,633)
Human Services	13,263,433	7,194,896	(6,068,537)
Health	3,463,802	2,826,037	(637,765)
Culture and recreation	744,733	153,103	(591,630)
Conservation of natural resources	772,220	261,275	(510,945)
Economic development	28,365	10,783	(17,582)
Interest	499,107	-	(499,107)
Total governmental activities	\$ 60,854,113	\$ 24,245,247	\$ (36,608,866)
Total Primary Government	\$ 60,854,113	\$ 24,245,247	\$ (36,608,866)
General Revenues and other			
Taxes			\$ 31,730,162
Other general revenues			2,822,727
Net change in net assets - Primary Government			\$ (2,055,977)

**Goodhue County
A Summary of Fiduciary Net Position
As of and for the Year Ended December 31, 2017**

	Agency Funds	
<u>Assets</u>		
Cash and cash equivalents	\$ 2,549,810	
Total Assets	\$ 2,549,810	
<u>Liabilities</u>		
Due to component unit	\$ -	
Due to other governments	2,549,810	
Total Liabilities	\$ 2,549,810	

Goodhue County
A Summary Balance Sheet of Governmental Funds
December 31, 2017

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Assets:							
Cash and investments	\$ 21,093,355	\$ 8,737,948	\$ 5,547,028	\$ 448,479	\$ 2,782,623	\$ 575,459	\$ 39,184,892
Receivables							
Taxes - Delinquent	222,531	46,795	66,096	255	24,824	4,411	364,912
Accounts	156,107	18,141	202,688	-	-	13,641	390,577
Special assessments - Current	-	-	-	-	21,279	-	21,279
Loans	6,682	-	-	866,824	-	-	873,506
Due from other funds	16,484	3,162	-	-	-	26	19,672
Due from other governments	373,565	3,801,861	1,173,751	-	-	42,479	5,391,656
Prepaid items	429,636	38,330	159,254	-	-	4,322	631,542
Inventories	-	496,563	-	-	-	-	496,563
Restricted Assets							
Cash and pooled investments	-	-	-	-	-	219,709	219,709
Total assets	\$ 22,298,360	\$ 13,142,800	\$ 7,148,817	\$ 1,315,558	\$ 2,828,726	\$ 860,047	\$ 47,594,308
Liabilities:							
Payables							
Accounts	\$ 205,401	\$ 63,267	\$ 564,240	\$ 107	\$ 693	\$ 11,709	\$ 845,417
Salaries	650,271	76,275	299,047	-	-	16,878	1,042,471
Contracts	123,625	300,694	-	-	-	-	424,319
Due to other funds	1,618	-	16,484	-	-	1,570	19,672
Due to other governments	37,684	8,684	227,885	-	-	2,920	277,173
Customer deposits	18,160	-	-	-	-	-	18,160
Total Liabilities	\$ 1,036,759	\$ 448,920	\$ 1,107,656	\$ 107	\$ 693	\$ 33,077	\$ 2,627,212
Deferred Inflows of Resources:							
Unavailable revenue	\$ 172,395	\$ 3,609,455	\$ 49,397	\$ 528,113	\$ 40,073	\$ 3,344	\$ 4,402,777
Taxes received for future periods	390,474	82,082	140,147	440	39,363	7,443	659,949
Total deferred inflows of resources	\$ 562,869	\$ 3,691,537	\$ 189,544	\$ 528,553	\$ 79,436	\$ 10,787	\$ 5,062,726
Fund balances:							
Nonspendable	\$ 429,636	\$ 534,893	\$ 159,254	\$ -	\$ -	\$ 4,322	\$ 1,128,105
Restricted	1,264,290	-	-	604,283	398,461	219,708	2,486,742
Committed	2,382,839	493,029	150,550	182,615	2,350,136	35,075	5,594,244
Assigned	1,967,570	7,974,421	5,541,813	-	-	557,078	16,040,882
Unassigned	14,654,397	-	-	-	-	-	14,654,397
Total fund balance	\$ 20,698,732	\$ 9,002,343	\$ 5,851,617	\$ 786,898	\$ 2,748,597	\$ 816,183	\$ 39,904,370
Total liabilities and fund balance	\$ 22,298,360	\$ 13,142,800	\$ 7,148,817	\$ 1,315,558	\$ 2,828,726	\$ 860,047	\$ 47,594,308

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2017

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 19,274,281	\$ 4,471,314	\$ 5,532,598	\$ 25,247	\$ 1,953,835	\$ 341,155	\$ 31,598,430
Special assessments	-	-	-	-	7,180	-	7,180
Licenses and permits	570,286	10,551	-	-	-	4,417	585,254
Intergovernmental	3,835,757	8,119,119	8,067,566	439	71,222	145,422	20,239,525
Charges for services	2,987,696	25,034	1,247,195	-	-	65,935	4,325,860
Fines and forfeits	12,177	-	-	-	-	-	12,177
Gifts and contributions	63,720	-	50,000	-	-	-	113,720
Investment earnings	162,923	-	-	-	-	27	162,950
Miscellaneous	1,527,730	33,408	584,369	11,402	-	216,830	2,373,739
Total revenues	\$ 28,434,570	\$ 12,659,426	\$ 15,481,728	\$ 37,088	\$ 2,032,237	\$ 773,786	\$ 59,418,835
Expenditures:							
Current							
General government	\$ 12,365,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,365,318
Public safety	13,771,308	-	-	-	-	-	13,771,308
Highways and streets	-	10,547,023	-	-	-	-	10,547,023
Sanitation	-	-	-	-	-	688,106	688,106
Human services	-	-	13,858,373	-	-	-	13,858,373
Health	-	-	3,279,038	-	-	-	3,279,038
Culture and recreation	689,800	51,226	-	-	-	-	741,026
Conservation of natural resources	770,632	-	-	-	-	-	770,632
Economic development	-	-	-	28,365	-	-	28,365
Debt service							
Principal retirement	17,568	-	-	-	1,288,093	-	1,305,661
Interest	-	-	-	-	532,012	-	532,012
Administrative (fiscal) charges	-	-	-	-	4,941	-	4,941
Intergovernmental							
Highways and streets	-	464,177	-	-	-	-	464,177
Total expenditures	\$ 27,614,626	\$ 11,062,426	\$ 17,137,411	\$ 28,365	\$ 1,825,046	\$ 688,106	\$ 58,355,980
Excess of Revenues							
Over (Under) Expenditures	\$ 819,944	\$ 1,597,000	\$ (1,655,683)	\$ 8,723	\$ 207,191	\$ 85,680	\$ 1,062,855
Other financing sources (uses):							
Transfers in	\$ 7,500	\$ 601	\$ 176,705	\$ 10,000	\$ -	\$ 93	\$ 194,899
Transfers out	(187,399)	-	(7,500)	-	-	-	(194,899)
Proceeds from sale of capital assets	25,914	-	-	-	-	-	25,914
Total other financing sources (uses)	\$ (153,985)	\$ 601	\$ 169,205	\$ 10,000	\$ -	\$ 93	\$ 25,914
Net Change in Fund Balances	\$ 665,959	\$ 1,597,601	\$ (1,486,478)	\$ 18,723	\$ 207,191	\$ 85,773	\$ 1,088,769
Fund Balances - January 1	20,032,773	7,337,854	7,338,095	768,175	2,541,406	730,410	38,748,713
Increase (decrease) in reserved for inventories	-	66,888	-	-	-	-	66,888
Fund Balances - December 31	\$ 20,698,732	\$ 9,002,343	\$ 5,851,617	\$ 786,898	\$ 2,748,597	\$ 816,183	\$ 39,904,370

Major Recipients of Goodhue County Expenditures

The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2017. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.		Goodhue City	586,967.96	Power Plan OIB	10,091.62
		Goodhue County Abstract Co	25,872.51	Prairie Lakes Youth Programs	67,159.04
		Goodhue County Attorney Office	46,794.75	Prestige Care, LLC	44,227.33
		Goodhue County Coop Elec Assn	10,126.13	Proact Inc	174,296.36
		Goodhue County Education Dist	565,380.81	Pump And Meter Service Inc	19,888.19
		Goodhue County Fair	25,480.00	Quality Power Solutions	16,328.98
		Goodhue County Fsc	144,038.00	R & S Transport Inc	7,669.95
		Goodhue County HHS	8,820.00	Ramy Turf Products	7,615.00
		Goodhue County Historical Society	97,035.00	Ranger Chevrolet Buick GMC	77,357.67
		Goodhue County Social Welfare Fund	57,843.93	Rapiscan Systems Inc.	24,297.00
		Goodhue County Swcd	462,252.00	Rdo Equipment Co	200,200.00
		Goodhue Township	209,339.88	Red Wing Ace Hardware	5,009.87
		Gorman & Broderick LLC	15,000.00	Red Wing City-Finance	23,093,482.77
		Grover Auto Co	59,237.62	Red Wing City-Public Works	266,050.12
		Gs Distributing	19,461.17	Red Wing Construction Co	405,372.07
		H & L Mesabi	28,013.65	Red Wing Ford-Chrysler-Dodge-Jeep	5,256.51
		H & R Construction Co	8,705.63	Red Wing Ignite	5,000.00
		Haas-Armstrong/Elizabeth	10,375.10	Red Wing Mobility LLC	25,405.51
		Hancock Concrete Products LLC	5,250.43	Red Wing River View Riders-Rw	14,993.25
		Handi Van of Rochester LLC	36,639.72	Red Wing YMCA	11,585.48
		Harbor Shelter & Counseling Center	25,038.16	Relias Learning LLC	5,122.25
		Hardrives, Inc.	175,858.63	Rem Woodvale Inc	6,570.00
		Hay Creek Township	241,566.57	Remjoy Special Transportation LLC	39,050.70
		HBC	6,038.99	Rice County Public Health	21,423.00
		Health Check 360	22,157.25	Riester Refrigeration Inc	45,155.92
		Hiawatha Valley Adult	5,145.00	Ripley Dental Care	21,370.51
		Hiawatha Valley Mental Health	227,578.06	RiverTown Multimedia	16,123.93
		Hoisington Koegler Group, Inc	24,981.86	Riverview Services, Inc.	31,132.30
		Holden Township	195,824.77	Roberts Business Forms	5,154.04
		Holst Excavating Inc	12,471.40	Rochester Sand & Gravel	1,607,197.00
		Holzmann/Rose Marie	16,589.62	Roscoe Township	244,745.99
		Huebsch Linen	7,629.87	Rowan/Linda	18,148.15
		Humane Society-Goodhue Co	18,000.00	Rr Brink Locking System Inc	5,665.00
		ICON Constructors, LLC	569,443.45	Rs Eden	23,070.10
		Insight Public Sector	145,548.92	RTG Consulting Inc.	7,110.00
		Intellicents	15,578.75	Runnings Supply Inc	6,392.55
		Intradyn	6,500.00	Ryan Mechanical Inc	16,318.85
		Ireland/Linda	13,698.45	Safe Assure Consultants Inc.	9,015.07
		iSpace Environments	170,432.02	Sand Creek Group Ltd	20,522.74
		J.R.'s Appliance Disposal Inc	12,552.00	Sara Ousky, LLC	38,049.58
		JackPine Consulting	6,975.00	School District 195-Randolph	155,727.11
		JOBSHQ	9,221.40	School District 200-Hastings	11,361.13
		Johnson Tire Service	16,432.73	School District 2125-Triton	18,963.35
		Kasa/Nancy	5,784.76	School District 2172-Kenyon-Wmngo	2,461,024.87
		Keefe Supply	10,364.00	School District 252-Cf	4,055,378.95
		Kenyon City	936,974.14	School District 253-Goodhue	1,059,199.09
		Kenyon Snowdrifters-Kenyon	14,520.08	School District 255-Pi	1,688,476.76
		Kenyon Township	149,680.33	School District 256-RW	10,394,794.12
		Kielmeyer Construction	118,094.07	School District 2805-2ta Mazeppa	2,324,213.34
		Kindred Family Focus	85,037.76	School District 659-Northfield	128,016.30
		Knobelsdorff Electric Inc	7,581.80	School District 813-Lake City	985,774.74
		Konrad Material Sales, LLC	9,922.50	Schumacher Elevator Co	9,155.46
		Kwik Trip Inc	162,627.17	Schumacher Excavating Inc	533,217.94
		L & L Street Rod and Sports Truck	20,357.85	Schwickert's Tecta America LLC	5,778.00
		L3 Communications Mobile-Vision Inc	27,167.22	Scuba Center	5,119.95
		Lake City	733,253.45	SE MN CD Regional Navigator	17,638.00
		Lancman/Angela	14,012.90	Securus Technologies	57,342.00
		League Of Mn Cities	5,053.55	Selco	483,951.00
		Leica Geosystems Inc	48,826.47	Semmac Senior Nutrition Program	5,000.00
		Leo A Hoffmann Center, Inc	113,834.00	Semmchra	315,529.82
		Leon Township	264,655.75	SEMVCTET	7,000.00
		License Center	7,095.80	Serenity Services	34,297.50
		Lidgerding/Sheri	5,269.02	Sgts Inc	27,932.23
		Lifeline Inc.	7,618.50	Sherwin Williams	5,150.21
		Lindenfelser/Brittney	8,716.44	Shi Corp	5,480.00
		Lockridge Grindal Nauen	18,333.37	Shi Corp	247,192.00
		Loffler Companies Inc.	10,282.62	Short Elliot Hendrickson Inc	105,881.29
		Lorentz Etc Inc.	47,487.47	Siewerts Garage Inc	5,216.00
		Louis/Margaret	13,739.66	Skarpohl Pressure Washer Sales	10,287.96
		Luhman Construction Co Inc	25,141.15	Sloan/Maggie	9,536.48
		Lutheran Social Service	31,545.35	Smitty's Marine	9,970.04
		Lutheran Social Services/In Home	15,276.40	Social Security Admintration	11,274.74
		Lyle Signs Inc	5,612.66	Souffisher Store	6,535.81
		Mahn Family Funeral Home	13,640.67	Sound and Media Solutions Inc.	10,505.53
		Mapletree Group Home, Inc	17,842.98	Southeast Service Cooperative	4,173,777.60
		Marco Technologies LLC	7,582.18	Stanton Township	268,193.04
		Mathiowetz Construction Co	1,648,259.72	Staples Advantage	58,288.92
		Matrix Communications	39,323.00	Starting Point Day Care	6,716.92
		Matthees Oil Inc	18,334.30	State Of Minnesota-Sales & Use Tax	15,412.00
		Mattison Contractors, Inc	151,026.50	Steberg/Glen	55,651.00
		Mayo Clinic	152,624.82	Steele County Public Health	23,703.00
		Mayo Clinic Health System, Red Wing	12,423.16	Stewart/Diana	9,978.21
		McBeath Phd/Bruce	10,316.11	Streamworks LLC	14,500.00
		MCCC	116,532.84	Streichers Inc	32,725.76
		MCIT	534,633.44	Summit Food Service LLC	374,717.26
		Menards-Red Wing	7,235.75	Taube/Elise	23,164.73
		Mench/Tamara	5,608.22	Tesch/Mic	23,848.16
		Mestad/Mark	9,411.33	Thomas Allen Inc	154,233.88
		MetLife Dental	5,747.64	Thompson/David E	6,200.00
		Midway Auto	8,516.61	Thompson/Ethel	12,000.00
		Miller-Campbell/Michelle	16,353.31	Three Rivers Community Action Inc	45,024.78
		Minneapolis Township	213,008.91	Tolad, Inc.	24,603.52
		Minnesota Chemical Company	13,595.50	Tom Parker Electric Inc	18,896.41
		Minnesota County Attorneys Association	6,068.00	Toshiba Financial Services (L.A.)	16,309.00
		Minnesota Human Services-Cdft	317,707.37	Toshiba Financial Services (St Louis)	32,729.23
		Minnesota Management and Budget	48,810.19	Totalfunds by Hasler	43,020.00
		Minnesota State Auditor	74,198.66	Towmaster Inc	106,493.16
		Mistic/Lori	12,963.87	Traffic Marking Service Inc	23,643.45
		Mjs Security Inc	50,310.00	Trans-Alarm Inc	8,142.19
		Mn Bureau Of Criminal Apprehension	5,720.00	Tri State Bobcat Inc	46,960.30
		Mn Correctional Facility-Red Wing	79,250.00	Trimin Systems Inc	27,936.55
		Mn Department of Human Services	47,380.70	Tri-State Business Machines Inc	6,649.46
		MN Dept of Agriculture	17,568.00	TrueNorth Steel	19,931.58
		Mn Dept Of Corrections-Sts	206,911.55	Twin River Riders-Cannon Falls	10,264.84
		Mn Dept Of Finance	135,709.50	Under The Rainbow Inc	13,494.54
		Mn Dept Of Health	5,980.00	United States Postal Service	36,000.00
		Mn Dept Of Human Services	719,053.57	University Of Mn-Fiscal	70,663.20
		Mn Public Facilities Authority	8,254.08	Us Bank	1,815,900.00
		Mn Sheriffs Assn	17,105.00	US Dept HHSCMS	12,204.54
		Mn State Treasurer, Accounting Div	6,839,013.06	Vanguard Appraisals Inc	16,875.00
		Mn Ui Fund	34,170.11	Vanguard Systems	7,281.88
		Moment To Moment Healing	6,810.00	Vasa Township	352,402.09
		Motorola Solutions Inc	51,795.32	Veolia North America Inc	28,609.81
		Mueller/Jennifer	43,142.80	Verizon Wireless	90,153.29
		Nedland Industries Inc	46,461.28	Village Ranch, Inc	31,641.70
		Nelson Auto Center	165,269.72	Vogel & Gorman Plc	35,025.00
		Nexus - Mille Lacs Academy	34,760.26	Wacouta Township	199,681.56
		Nexus Glen Lake	67,433.70	Walmart	19,450.44
		Niebur Tractor & Equipment Inc	28,928.82	Wanamingo City	871,003.69
		North Homes Inc	95,250.41	Wanamingo Township	196,805.52
		Northland Business Systems	6,050.26	Warsaw Township	212,485.26
		Northwoods	6,024.00	Welch Township	275,829.37
		Norton Psychological Services	5,850.00	Wells Creek Riders-Frontenac	13,516.37
		Now Micro	9,300.00	Wells Fargo Home Mortgage Financial Supt	6,223.00
		Nuss Truck and Equipment Group LLC	121,382.75	West Payment Center	46,152.04
		Nygaard/Ron	8,613.82	Whitaker/Richard	6,051.39
		Office Of MN.IT Services	22,487.76	Widseth Smith Nolting	25,466.68
		Olmsted County	5,606.95	Wilson Oil And Gas Company	16,428.95
		Olmsted County Community Services	52,079.64	Winona County	50,548.58
		OpenText Inc.	5,299.82	Woodland Hills	70,594.05
		OPG-3 Inc.	8,980.00	Workforce Development Inc	172,537.63
		OSI Environmental	5,890.00	Wsb & Assoc Inc	5,174.00
		Pace Analytical	13,969.00	Xcavate of Welch	8,550.00
		Pachan/Mary	11,376.42	Xcel Energy	377,006.89
		Parallel Technologies Inc.	127,009.98	Zemke Trucking LLC	23,128.20
		Parris/Michelle	10,237.18	Ziegler Inc	202,913.50
		PCIRoads, LLC	153,626.83	Zixcorp Corporation	9,370.00
		Pember Companies, Inc.	335,468.75	Zumbro Valley Health Center	98,334.00
		Phoenix Supply	6,758.23	Zumbrota City	1,822,133.68
		Pine Island City	2,463,438.11	Zumbrota Ford	10,962.10
		Pine Island Township	181,238.84	Zumbrota Township	220,733.73
		PlayPower LT Farmington	34,314.00		101,245,357.10