

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2018

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 COMPREHENSIVE ANNUAL 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 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: vacant
2nd District: Brad Anderson 651-258-4462 Home
3rd District: Barney Nesseth 507-824-2003 Home
4th District: Jason Majerus 651-923-5185 Home
5th District: Paul Drotos 651-388-1042 Home

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: Mark Jaeger 651-267-4900
Facilities: Rick Seyffer 651-385-3207
Finance: Brian Anderson 651-385-3043
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: Nathan Pelz 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.

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.

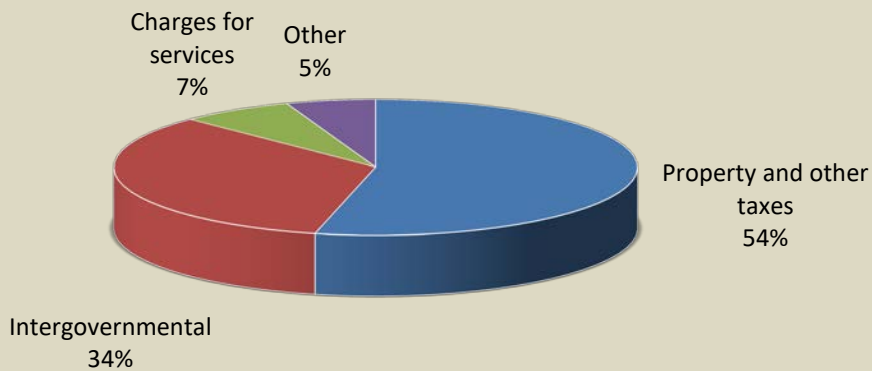
Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to and opportunity for economically disadvantaged persons or businesses.

A PROFILE OF GOODHUE COUNTY

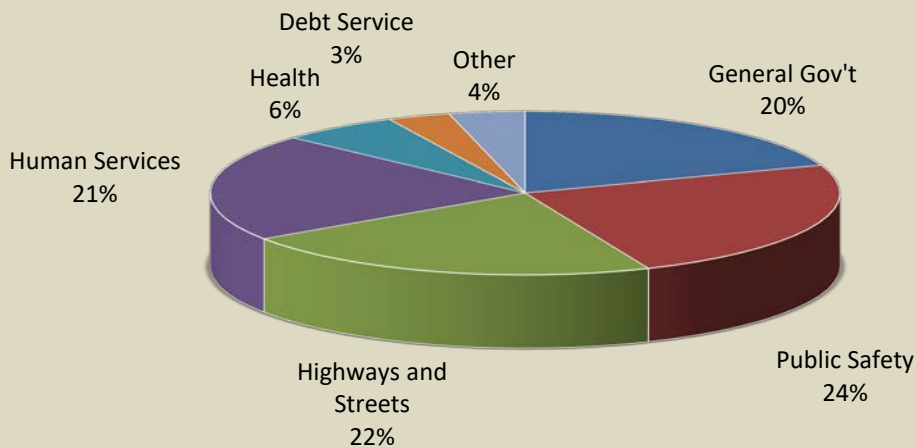
<u>Key Indicator</u>	<u>Total 2018</u>	<u>Total 2017</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	46,540	46,562	-0.05%
Total Tax Capacity	76,704,934	73,029,127	5.03%
% of Property Taxes Collected	99.28%	99.83%	-0.55%
Total General Revenues	37,189,535	34,552,889	7.63%
Total Program Revenues	26,652,175	24,245,247	9.93%
<u>Total Expenses:</u>			
Governmental activities	56,871,175	60,854,113	-6.55%
<u>Capital Assets:</u>			
Governmental activities	146,545,088	145,405,046	0.78%
<u>Total Outstanding Net Bonded Debt of Goodhue County:</u>			
General Obligation	19,170,000	20,531,492	-6.63%
Bond Rating on Most Recent General Obligation Bond Issue			
	Aa2	Aa2	
<u>Total Government-wide Net Position:</u>			
Governmental activities	150,214,074	144,372,608	4.05%
Total Number of Full-Time Employees	332	324	2.47%
Total Number of Part-Time Employees	26	23	13.04%

Goodhue County's 2018 Governmental Funds' Finances

Where it comes from...



Where it goes...



**Summary of Goodhue County's Statement of Net Assets
December 31, 2018**

	Primary Government Governmental Activities
<u>Assets</u>	
Cash and pooled investments	41,730,431
Petty cash and change funds	2,350
Taxes receivable	
Delinquent	346,632
Current	5,336
Accounts receivable - net	341,601
Accrued interest receivable	117,345
Loans receivable	856,041
Due from other governments	6,821,159
Inventories	487,368
Prepaid items	275,570
Restricted assets	
Cash and pooled investments	220,039
Investment in joint venture	4,165,971
Capital assets	
Non-depreciable	9,582,840
Depreciable - net of accumulated depreciation	136,962,248
Total Assets	\$ 201,914,931
<u>Deferred Outflows of Resources</u>	
Deferred pension outflows	8,758,036
Deferred OPEB outflows	38,918
Total Deferred Outflows of Resources	\$ 8,796,954
<u>Liabilities</u>	
Accounts payable	\$ 719,821
Salaries payable	1,052,123
Contracts payable	342,885
Due to other governments	700,915
Accrued interest payable	208,158
Customer deposits	21,751
Long-term liabilities	
Due within one year	3,316,487
Due in more than one year	22,329,088
Net Pension Liability	16,784,985
OPEB Liability	1,228,676
Total Liabilities	\$ 46,704,889
<u>Deferred Inflows of Resources</u>	
Taxes received for future periods	232,720
Deferred pension inflows	13,560,202
Total Deferred Inflows of Resources	\$ 13,792,922
<u>Net Position</u>	
Net investment in capital assets	\$ 126,807,665
Restricted for	
General government	657,115
Public safety	335,231
Highways and streets	4,692,039
Conservation of natural resources	204,445
Economic development	546,963
Debt Service	498,077
Landfill postclosure	220,039
Gravel pit postclosure	235,005
Unrestricted	16,017,495
Total Net Assets	\$ 150,214,074

**Summary of Goodhue County's Statement of Activities
For the Year Ended December 31, 2018**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
<u>Governmental activities:</u>			
General government	\$ 11,183,567	\$ 2,629,173	\$ (8,554,394)
Public safety	14,548,058	3,067,577	(11,480,481)
Highways and streets	11,410,425	9,526,289	(1,884,136)
Sanitation	1,339,641	367,213	(972,428)
Human Services	12,592,187	7,435,942	(5,156,245)
Health	3,699,283	3,298,086	(401,197)
Culture and recreation	806,522	96,669	(709,853)
Conservation of natural resources	722,000	220,443	(501,557)
Economic development	37,736	10,783	(26,953)
Interest	531,756	-	(531,756)
Total governmental activities	<u>\$ 56,871,175</u>	<u>\$ 26,652,175</u>	<u>\$ (30,219,000)</u>
Total Primary Government	<u>\$ 56,871,175</u>	<u>\$ 26,652,175</u>	<u>\$ (30,219,000)</u>
General Revenues and other			
Taxes			\$ 33,646,739
Other general revenues			3,542,796
Net change in net assets - Primary Government			<u>\$ 6,970,535</u>

Goodhue County	
A Summary of Fiduciary Net Position	
As of and for the Year Ended December 31, 2018	
	Agency Funds
<u>Assets</u>	
Cash and cash equivalents	\$ 1,508,420
Accounts receivable	27,843
Due from other governments	56,013
Total Assets	<u>\$ 1,592,276</u>
<u>Liabilities</u>	
Due to other governments	\$ 1,431,651
Due to individuals	160,625
Total Liabilities	<u>\$ 1,592,276</u>

Goodhue County
A Summary Balance Sheet of Governmental Funds
December 31, 2018

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Waste Mgmt Fund	Total Governmental Funds
Assets:							
Cash and investments	\$ 22,011,813	\$ 8,593,225	\$ 7,124,387	\$ 461,133	\$ 2,906,416	\$ 635,807	\$ 41,732,781
Receivables							
Taxes - Delinquent	206,960	43,819	69,556	232	22,014	4,051	346,632
Accounts receivable	79,897	51,726	199,742	-	-	10,236	341,601
Accrued interest receivable	117,345	-	-	-	-	-	117,345
Special assessments - Current	-	-	-	-	5,336	-	5,336
Loans	-	-	-	856,041	-	-	856,041
Due from other funds	3,259	2,607	-	-	-	-	5,866
Due from other governments	365,659	5,032,976	1,407,925	-	-	14,599	6,821,159
Prepaid items	241,676	140	33,723	-	-	31	275,570
Inventories	-	487,368	-	-	-	-	487,368
Restricted Assets							
Cash and pooled investments	-	-	-	-	-	220,039	220,039
Total assets	\$ 23,026,609	\$ 14,211,861	\$ 8,835,333	\$ 1,317,406	\$ 2,933,766	\$ 884,763	\$ 51,209,738
Liabilities:							
Payables							
Accounts	\$ 203,906	\$ 25,923	\$ 480,798	\$ -	\$ -	\$ 9,196	\$ 719,823
Salaries	642,622	79,108	317,494	-	-	12,899	1,052,123
Contracts	-	342,885	-	-	-	-	342,885
Due to other funds	1,219	-	3,259	-	-	1,388	5,866
Due to other governments	36,619	126,204	534,258	-	-	3,834	700,915
Customer deposits	21,751	-	-	-	-	-	21,751
Total Liabilities	\$ 906,117	\$ 574,120	\$ 1,335,809	\$ -	\$ -	\$ 27,317	\$ 2,843,363
Deferred Inflows of Resources:							
Unavailable revenue	\$ 315,810	\$ 4,777,025	\$ 255,547	\$ 528,103	\$ 22,299	\$ 12,296	\$ 5,911,080
Taxes received for future periods	142,582	26,681	47,873	167	12,859	2,558	232,720
Total deferred inflows of resources	\$ 458,392	\$ 4,803,706	\$ 303,420	\$ 528,270	\$ 35,158	\$ 14,854	\$ 6,143,800
Fund balances:							
Nonspendable	\$ 241,676	\$ 487,508	\$ 33,723	\$ -	\$ -	\$ 31	\$ 762,938
Restricted	1,432,165	-	-	546,963	498,077	220,039	2,697,244
Committed	5,451,214	440,613	150,550	242,173	2,400,531	35,075	8,720,156
Assigned	2,250,079	7,905,914	7,011,831	-	-	587,447	17,755,271
Unassigned	12,286,966	-	-	-	-	-	12,286,966
Total fund balance	\$ 21,662,100	\$ 8,834,035	\$ 7,196,104	\$ 789,136	\$ 2,898,608	\$ 842,592	\$ 42,222,575
Total liabilities and fund balance	\$ 23,026,609	\$ 14,211,861	\$ 8,835,333	\$ 1,317,406	\$ 2,933,766	\$ 884,763	\$ 51,209,738

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2018

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Waste Mgmt Fund	Total Governmental Funds
Revenues:							
Taxes	\$ 19,476,271	\$ 4,654,949	\$ 6,949,592	\$ 21,979	\$ 1,953,475	\$ 369,296	\$ 33,425,562
Special assessments	3,739	-	-	-	1,201	-	4,940
Licenses and permits	503,391	12,208	-	-	-	5,301	520,900
Intergovernmental	4,401,362	7,969,244	8,415,433	375	69,493	138,755	20,994,662
Charges for services	2,341,709	379,192	1,587,737	2,000	-	64,178	4,374,816
Fines and forfeits	13,010	-	-	-	-	-	13,010
Gifts and contributions	36,608	-	2,870	-	-	-	39,478
Investment earnings	373,443	-	-	-	-	330	373,773
Miscellaneous	1,527,026	46,767	737,044	11,174	-	169,705	2,491,716
Total revenues	\$ 28,676,559	\$ 13,062,360	\$ 17,692,676	\$ 35,528	\$ 2,024,169	\$ 747,565	\$ 62,238,857
Expenditures:							
Current							
General government	\$ 11,708,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,708,827
Public safety	14,440,466	-	-	-	-	-	14,440,466
Highways and streets	-	12,597,468	-	-	-	-	12,597,468
Sanitation	-	-	-	-	-	721,532	721,532
Human services	-	-	12,746,523	-	-	-	12,746,523
Health	-	-	3,661,415	-	-	-	3,661,415
Culture and recreation	776,647	88,179	-	-	-	-	864,826
Conservation of natural resources	719,155	-	-	-	-	-	719,155
Economic development	4,446	-	-	33,290	-	-	37,736
Debt service							
Principal retirement	57,398	-	-	-	1,304,094	-	1,361,492
Interest	-	-	-	-	510,563	-	510,563
Administrative (fiscal) charges	-	-	-	-	59,501	-	59,501
Intergovernmental							
Highways and streets	-	542,701	-	-	-	-	542,701
Total expenditures	\$ 27,706,939	\$ 13,228,348	\$ 16,407,938	\$ 33,290	\$ 1,874,158	\$ 721,532	\$ 59,972,205
Excess of Revenues							
Over (Under) Expenditures	\$ 969,620	\$ (165,988)	\$ 1,284,738	\$ 2,238	\$ 150,011	\$ 26,033	\$ 2,266,652
Other financing sources (uses):							
Transfers in	\$ 7,500	\$ 6,875	\$ 67,249	\$ -	\$ -	\$ 376	\$ 82,000
Transfers out	(74,500)	-	(7,500)	-	-	-	(82,000)
Proceeds from sale of capital assets	60,748	-	-	-	-	-	60,748
Total other financing sources (uses)	\$ (6,252)	\$ 6,875	\$ 59,749	\$ -	\$ -	\$ 376	\$ 60,748
Net Change in Fund Balances	\$ 963,368	\$ (159,113)	\$ 1,344,487	\$ 2,238	\$ 150,011	\$ 26,409	\$ 2,327,400
Fund Balances - January 1	20,698,732	9,002,343	5,851,617	786,898	2,748,597	816,183	39,904,370
Increase (decrease) in reserved for inventories	-	(9,195)	-	-	-	-	(9,195)
Fund Balances - December 31	\$ 21,662,100	\$ 8,834,035	\$ 7,196,104	\$ 789,136	\$ 2,898,608	\$ 842,592	\$ 42,222,575

Major Recipients of Goodhue County Expenditures

NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED IN 2018	Govt Forms and Supplies	12,912.52	Pump And Meter Service Inc	12,152.29
The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2018. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.		Greater MN Family Services	6,622.77	Quality Power Solutions	8,391.80
		Greenlee/Staci	13,554.01	R & S Transport Inc	10,686.62
		Gs Distributing	9,107.95	Ramy Turf Products	18,808.00
		H & L Mesabi	37,432.03	Ranger Chevrolet Buick GMC	193,484.85
		H & R Construction Co	6,548.92	Red Wing City-Finance	24,776,292.42
		Hancock Concrete Products LLC	59,280.44	Red Wing City-Public Works	99,781.72
		Handi Van of Rochester LLC	69,534.60	Red Wing Ignite	5,000.00
		Harbor Shelter & Counseling Center	34,420.64	Red Wing Mobility LLC	8,227.72
180 Degrees Von Wald Group Home	40,061.70	Hassis - Stillwater MN (obo)	8,852.00	Red Wing River View Riders-Rw	16,137.04
2nd Wind Exercise Equipment	10,150.00	Hay Creek Township	260,171.69	Red Wing Tree Service Inc	8,400.00
3M Company	12,447.41	HBC	7,037.48	Red Wing YMCA	15,738.93
AAA Stripping Service Co	387,471.65	Health Check 360	27,553.25	Relias LLC	5,741.78
Accurate Controls Inc	31,556.00	Heartland Girls Ranch	168,946.54	Riester Refrigeration Inc	9,418.49
Acoustimac (obo)	6,876.61	Hiawatha Valley Adult	9,067.50	Ripley Dental Care	15,298.64
ADP, LLC	83,623.39	Hiawatha Valley Mental Health	194,161.26	River Country Cooperative	5,269.94
Advanced Correctional Healthcare	446,973.79	Hillside Learning Center of Hastings LLC	5,540.00	Rivertown Multimedia	15,786.03
Ag Partners Coop	184,368.44	Hoisington Koegler Group, Inc	5,125.11	Riverview Services, Inc.	28,939.53
Albers Auto Body Inc	32,053.53	Holden Township	205,332.02	ROCHESTER SAND & GRAVEL	113,934.91
Alerus Financial	892,419.19	Holst Excavating Inc	12,392.71	Roscoe Township	236,224.52
Allegra	9,009.52	Holzmann/Rose Marie	40,476.08	Rowan/Linda	14,906.03
Amazon.Com	38,934.43	House Ford-Chrysler-Dodge-Jeep-Ram	8,956.29	Rr Brink Locking System Inc	5,706.00
American Fence Company	7,148.00	Huebsch Linen	8,406.11	Rs Eden	19,685.04
American Solutions For Business	31,405.01	Humane Society-Goodhue Co	19,000.00	RTG Consulting Inc.	6,720.00
American Tower Corporation	6,000.00	Inspired Home And Flower Studio	5,038.51	Runnings Supply Inc	5,118.84
Anchor Promotions	7,233.44	Integra Realty Resources - Mpls/St Paul	22,400.00	Ryan Mechanical Inc	36,449.08
ANCOM Technical Center	77,270.27	Integrity Global Solutions LLC	6,829.27	Safe Assure Consultants Inc.	9,195.37
Anderson Rock & Lime Inc	10,595.40	Integrity Power Services, LLC	32,810.40	Samuel H Hertogs Trust	19,827.13
Anderson/Nicole	13,232.56	Intellcents	16,995.00	Sand Creek Group Ltd	12,337.47
Anoka County Juvenile Center	19,923.47	Isd 256 - Kids Junction	13,511.34	Sara Ousky, LLC	51,300.43
Applied Concepts Inc	10,155.57	J.R.'s Appliance Disposal Inc	13,616.40	SavATree LLC	7,740.00
Aramark Uniform Services Inc	7,254.00	JackPine Consulting	7,500.00	Schafer/Paul	9,000.00
Aslakson's Service Inc.	12,471.09	Jamison/Tammy	7,268.85	Schilling/Rebecca	15,567.11
Association Of Mn Counties	29,837.00	Janssen/Sarah	9,165.08	School District 195-Randolph	148,421.92
Astech	54,703.64	Jaytech Inc.	13,868.44	School District 200-Hastings	11,760.62
Auger/Amanda	6,124.60	JOBSHQ	5,786.70	School District 2125-Triton	19,511.33
Auto Value - Red Wing	5,602.24	John Deere Financial	68,216.74	School District 2172-Kenyon-Wmngo	2,343,884.49
Avanti Girls Center-Vol of America	41,270.21	Johnson Tire Service	15,013.71	School District 252-Cf	3,896,361.11
Ayres Associates Inc	72,950.00	Kasa/Nancy	6,956.41	School District 253-Goodhue	1,051,453.61
Ban-ko Systems Inc	31,980.67	Keefe Supply	6,343.56	School District 255-Pi	1,750,305.26
Bauer Built Tire Center	19,906.21	Kenyon City	974,825.67	School District 256-RW	10,273,143.89
Bayley Law LLC	18,150.00	Kenyon Snowdrifters-Kenyon	15,625.19	School District 2805-Zta Mazeppa	2,796,134.05
BCA - MNJIS Section	5,520.00	Kenyon Township	154,242.64	School District 659-Northfield	155,369.26
Bear's Overhead Doors	13,325.35	Kielmeyer Construction	88,905.45	School District 813-Lake City	1,170,908.49
Beebe/Tamara	8,954.16	KinderCare Learning Center	8,617.00	Schumacher Elevator Co	5,315.31
Belle Creek Township	174,433.21	Kindred Family Focus	79,935.65	Schumacher Elevator Co	6,333.90
Belle Creek Watershed	25,643.65	Knobelsdorff Electric Inc	9,981.37	Schumacher Excavating Inc	126,396.08
Bellechester City	42,091.36	Konrad Material Sales, LLC	18,900.00	Seachange Print Innovations	27,776.17
Belvidere Township	153,918.82	Kwik Trip Inc	199,596.94	Securus Technologies	41,895.00
Benson Bros Tiling	8,700.21	L & T Street Rod and Sports Truck	26,291.42	Selco	491,210.13
Bentley Systems Inc	7,848.00	Lake City	773,591.98	SEMA Equipment Inc	27,600.00
Bergman/Jena	6,886.62	League Of Mn Cities	5,449.84	Semcac Senior Nutrition Program	6,650.00
Bird's Auto Repair	8,326.10	Leica Geosystems Inc	74,746.77	Semmchra	420,342.44
Bolt/Heidi	12,654.35	Leo A Hoffmann Center, Inc	28,023.00	SEMVET	7,460.00
Boyer Trucks	85,800.14	Leon Township	257,730.13	Serenity Services	34,164.45
Brock White Company	29,397.28	Lereta	7,655.00	Sgts Inc	17,161.25
Brooks Office Interiors Inc	31,337.08	Lexisnexis Matthew Bender	7,407.42	Sherwin Williams	13,060.98
Bruening Rock Products, Inc	155,506.08	License Center	21,205.95	Shi Corp	194,167.38
Buck/Amy	13,270.68	Lifeline Inc.	11,777.75	Short Elliot Hendrickson Inc	49,421.38
C & S Vending Company	133,878.68	Lindenfelser/Brittney	20,314.10	Shull/Carla	14,871.51
Cannon Auto Repair	6,884.85	Lockridge Grindl Nauen	20,000.04	Sound and Media Solutions Inc.	12,660.64
Cannon Falls City	3,256,243.84	Lodermeier Implement Co	23,869.98	Southeast Service Cooperative	3,844,480.00
Cannon Falls Fire Department	8,011.56	Lopez/Sharon	6,715.55	Southwestern Youth Services	5,950.00
Cannon Falls Township	232,365.50	Low's	39,829.88	Springsted Inc	5,400.00
Cannon Valley Fair Assn	5,000.00	Low's Home Centers LLC	9,693.45	SSD Village of Welch	51,995.09
Cannon Valley Trail	148,437.02	Luhman Construction Co Inc	20,379.53	St. Paul Port Authority	12,838.66
CBHH-ALEXANDRIA-491	18,876.00	Lutheran Social Service	26,308.99	Stanton Township	265,168.95
CBHH-FERGUS FALLS-491	10,164.00	Lutheran Social Service of MN	5,856.00	Staples Advantage	65,445.75
CDW Government Inc	34,809.99	Lutheran Social Services/In Home	13,973.20	Starting Point Day Care	10,110.69
Century Link (WA)	34,216.81	Lyle Signs Inc	10,009.71	State Of Minnesota-Sales & Use Tax	14,021.00
Century Link (AZ)	39,014.49	Madden Galanter Hansen LLP	7,112.97	Stebert/Glen	57,090.00
Century Link (Phoenix)	15,507.20	Mahn Family Funeral Home	5,580.00	Stensrud/Ariana	16,291.88
Chapman/Jaime	13,643.97	Malds in Minnesota	73,953.75	Stokes/Melanie	11,378.49
Cherry Grove Township	177,266.35	Mapletree Group Home, Inc	97,239.75	STORY REVOCABLE TRUST	30,000.00
Chosen Valley Testing	6,049.00	Marco Technologies LLC	10,883.36	Streamworks LLC	14,500.00
CivicPlus	9,007.07	MATHIOWETZ CONSTRUCTION CO	989,356.89	Streichers Inc	39,388.76
Clean Harbors Environmental Svcs Inc.	6,553.09	Mayo Clinic	147,669.87	SUMMIT FIRE PROTECTION	7,015.00
CliftonLarsonAllen LLP	61,720.00	McBeath Phd/Bruce	5,288.09	Summit Food Service LLC	443,602.31
Cochran Recovery Services Inc.	79,593.65	MCCC	107,545.94	Sunset Mobility Inc	44,393.07
Community And Economic Devel Assoc	13,099.78	MCIT	503,823.00	Superior Crane Corp	5,997.59
Community Compliance	7,227.50	McMahon Counseling & Consultation	22,356.25	Tapco	6,171.54
Compass Minerals America	293,340.94	Menards Corporate Accounting	51,436.00	Taube/Elise	16,997.13
Computer Information	115,894.68	Menards Inc.	114,202.03	The Hills Youth & Family Services	53,527.85
CONDUENT BUSINESS SERVICES, LLC	6,315.92	Mench/Tamara	10,918.44	The Network Guys, Inc.	10,978.28
CORE Professional Services PA	10,948.64	Merchants Bank-Winona	12,609.00	Thomas Allen Inc	152,733.78
CORELOGIC	25,979.00	Mestad/Mark	9,664.88	Three Rivers Community Action Inc	58,749.02
Covered Bridge Riders-Zumbrota	17,241.57	MetLife Dental	6,258.96	Tolad, Inc.	25,784.35
Craftsmen Trailer, LLC	41,485.20	Midway Auto	10,179.25	Tom Lutz and Associates	6,770.00
Cragun's Conference And Golf Resort	6,711.76	Midway Ford	82,779.18	Tom Parker Electric Inc	7,461.44
Crop Production Services	5,922.68	Miller/Latiya	7,280.80	Toshiba Financial Services (L.A.)	40,398.23
Crysteel Truck Equipment	13,487.07	Miller-Campbell/Michelle	16,452.33	Toshiba Financial Services (St Louis)	15,094.47
Cummings Mobility Conversions & Supply	12,500.00	Minncorp Industries	5,855.00	Totalfunds	37,000.00
Cummins Npower Llc	8,545.95	Minneapolis Forensic Psychological Svcs	11,925.00	Towmaster Inc	120,183.10
D & T Ventures LLC	6,244.56	Minneola Township	221,565.74	Trans-Alarm Inc	7,791.19
Dahlen, Dwyer & Foley Inc	6,300.00	Minnesota Ag Group Inc	36,182.63	Trimin Systems Inc	26,711.00
Daikin Applied	10,513.10	Minnesota County Attorneys Association	6,324.00	Tri-State Business Machines Inc	11,025.60
Dakota Co Financial Services	119,862.43	Minnesota Energy Resources Corp	85,376.56	TrueNorth Steel	17,488.04
DataBank IMX LLC	14,286.10	Minnesota Human Services-Ccdf	223,297.06	Twin River Riders-Cannon Falls	11,045.39
Dell Marketing Lp	46,461.31	Minnesota Management and Budget	7,918.06	Two Men and a Truck	6,088.08
Dennison City	133,504.69	Minnesota Monitoring	7,195.00	Under The Rainbow Inc	14,760.42
Department Of Revenue	1,524,342.35	Minnesota Supply Company	24,326.00	United States Postal Service	36,000.00
Department Of Transportation-State of MN	107,344.90	Mjs Security Inc	53,010.00	University Of Mn-Fiscal	72,192.00
Dept of Labor & Industry Financial Svcs	13,641.80	Mn Bureau Of Criminal Apprehension	6,329.25	Us Bank	1,813,380.00
Dhs - Anoka Metro Rtc - 412	239,350.72	Mn Correctional Facility-Red Wing	132,595.00	Vanguard Appraisals Inc	38,475.00
Dhs - St Peter RTC- 472	66,056.20	Mn Department of Human Services	38,261.91	Vanguard Systems	7,281.88
Dhs-Msop-Mn Sex Offender Prgrm - 462	95,403.20	Mn Dept of Agriculture	57,398.00	Vasa Township	322,108.74
Dodge Of Burnsville	21,747.00	Mn Dept Of Corrections-Sts	219,326.24	Veolia North America Inc	28,023.35
Dorton Technology Solutions LLC	19,450.00	Mn Dept Of Finance	152,540.00	Verizon Wireless	90,331.42
Ds Solutions Inc	6,446.50	Mn Dept Of Health	48,359.20	Village Ranch, Inc	42,030.66
Earl F Andersen Inc	20,920.20	Mn Dept Of Human Services	583,208.57	Vogel & Gorman Plc	34,800.00
Election Systems & Software Inc	280,440.50	Mn Sheriffs Assn	14,470.00	Wacouta Township	203,667.73
Emergency Automotive Tech	44,809.26	Mn State Treasurer, Accounting Div	6,243,222.54	Walmart	21,277.59
Engberg Construction & Contracting, Inc.	71,808.30	Mn Transportation Alliance	5,215.00	Wanamingo City	879,617.23
England Law Office LTD	16,015.00	Mn Ui Fund	24,384.33	Wanamingo Township	194,079.45
Erickson Engineering Co LLC	13,856.49	Mobile-Vision Inc	33,950.23	Warsaw Township	225,423.73
eSecurity To Go Llc	7,589.78	Moldenhauer/Karen	14,707.62	WaterGuards LLC	9,946.00
Espinoza/Rosa	54,197.18	Moment To Moment Healing	5,275.00	Welch Township	282,421.24
Esri Inc	50,000.00	Motorola Solutions Inc	54,121.96	Wells Creek Riders-Frontenac	14,547.59
Fahrner Asphalt Sealers LLC	761,129.69	Msc-Southeast Technical	11,200.00	West Payment Center	46,184.90
Falk Auto Body Inc	13,082.06	Mueller/Jennifer	22,199.84	Whitaker/Richard	8,735.79
Featherstone Township	199,096.19	Nardini Fire Equipment Co. Inc.	13,576.00	Widseth Smith Nolting	30,959.95
Fernbrook Family Center	17,069.28	Nedland Industries Inc	18,537.47	Wilson Oil And Gas Company	19,241.74
First Farmers & Merchants Bank-RW	14,925.00	Nesmith/Elizabeth	8,068.18	Winona County	26,516.89
Fitzgerald Excavating And Trucking	54,364.00	North Homes Inc	84,229.45	Wobig Construction LLC	6,985.00
FleetPride	5,364.63	Northern Battery (obo)	6,389.08	Woodridge of Missouri, LLC	59,677.00
Florence Township	399,682.36	Northwoods	6,893.00	Woodward Academy	13,288.60
Focus Design	15,472.85	Nuss Truck and Equipment Group LLC	28,268.50	Workforce Development Inc	176,889.97
Ford of Hibbing	142,450.25	Nygaard/Ron	6,320.31	Wsb & Assoc Inc	12,700.00
Frontier Ag & Turf	43,386.92	Office Of MN.IT Services	22,662.01	Wynn's Construction & Remodeling	22,459.09
Galls LLC - DBA Uniforms Unlimited	6,001.62	Olmsted Co Hazardous Waste	10,620.00	Xcel Energy	395,991.96
Genetec (obo)	12,574.60	Olmsted County	5,148.53	Zemke Trucking LLC	29,916.90
Gerard Treatment Programs LLC	252,451.30	Olmsted County Health, House & Human Svc	45,333.11	Zemke/Alydia	8,155.43
GFI Cleaning Services	13,875.00	Onsolve LLC	25,388.00	Ziegler Inc	10,506.27
Goodhue Bellechester Rail Riders	11,314.79	OpenText Inc.	5,210.32	Ziccorp Corporation	9,370.00
Goodhue City	599,483.18	OPG-3 Inc.	8,980.00	Zumbro Valley Health Center	106,748.95
Goodhue County Attorney Office	66,573.67	OSI Environmental	7,662.50	Zumbrota City	1,847,802.21
Goodhue County Coop Elec Assn	8,881.48	Pace Analytical	13,869.00	Zumbrota Ford	7,196.08
Goodhue County Education Dist	541,432.99	Pachan/Mary	7,547.98	Zumbrota Township	193,254.14
Goodhue County Fair	25,560.00	Parallel Technologies Inc.	11,609.65		103,414,020.52
Goodhue County Fsc	179,651.00	Parks & Trails Council Of Minnesota	31,817.92		
Goodhue County HHS	6,300.00	PCIRoads, LLC	5,780,235.47		
Goodhue County Historical Society	107,110.00	Pember Companies, Inc.	157,695.75		
Goodhue County Sheriffs Dept	68,410.50	Phoenix Supply	6,099.85		
Goodhue County Social Welfare Fund	51,862.61	Pine Island City	1,978,809.30		
Goodhue County Swcd	466,679.00	Pine Island Township	196,979.35		
Goodhue Township	204,255.48	Port Group Homes	8,891.04		
Goodrich Construction Inc.	13,030.57	Prairie Lakes Youth Programs	105,561.92		
Gorman & Broderick LLC	15,000.00	Prestige Care, LLC	4		