

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2019

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: Linda Flanders	651-212-6084 Home
2 nd District: Brad Anderson	651-258-4462 Home
3 rd District: Barney Nesseth	507-990-7578 Home
4 th District: Jason Majerus	651-923-5185 Home
5 th 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 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:

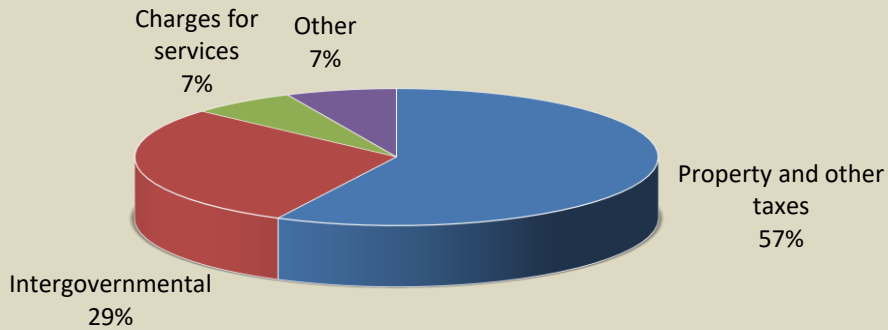
Function	Purpose	Departments
General Government	Support of general county operations and government not included under other functions	Board of Commissioners Administration Finance & Taxpayer Services Planning & Zoning Veterans' Service Office Other general services
Public Safety	Protection of persons 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

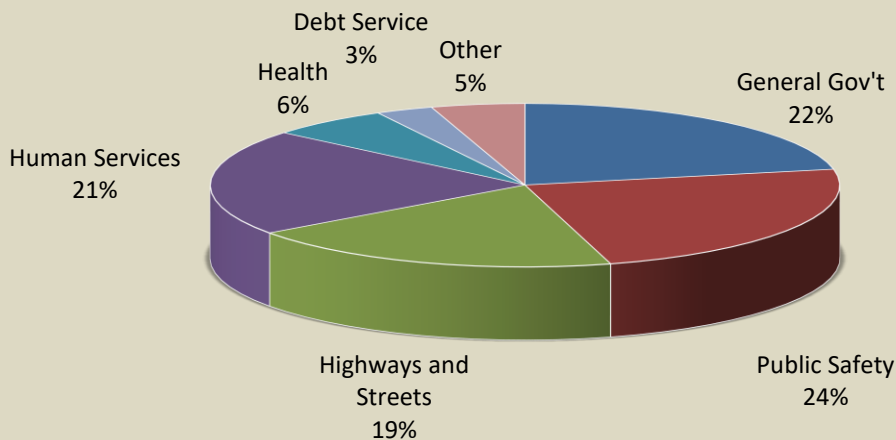
<u>Key Indicator</u>	Total 2019	Total 2018	Percent Increase (Decrease)
Estimated Population	46,340	46,403	-0.14%
Total Tax Capacity	78,671,591	76,704,934	2.56%
% of Property Taxes Collected	99.64%	99.60%	0.04%
Total General Revenues	44,912,722	37,189,535	20.77%
Total Program Revenues	26,367,295	26,652,175	-1.07%
<u>Total Expenses:</u>			
Governmental activities	66,043,492	56,871,175	16.13%
<u>Capital Assets:</u>			
Governmental activities	142,203,410	146,545,088	-2.96%
Total Outstanding Net Bonded <u>Debt of Goodhue County:</u>			
General Obligation	17,845,000	19,170,000	-6.91%
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	
<u>Total Government-wide Net Position:</u>			
Governmental activities	155,923,193	150,214,074	3.80%
Total Number of Full-Time Employees	331	332	-0.30%
Total Number of Part-Time Employees	31	26	19.23%

**Goodhue County's 2019
Governmental Funds' Finances**

Where it comes from...



Where it goes...



Goodhue County Statement of Net Position
December 31, 2019

	Primary Government Governmental Activities
<u>Assets</u>	
Cash and pooled investments	48,887,452
Petty cash and change funds	2,350
Taxes receivable	
Delinquent	400,002
Current	13,933
Accounts receivable - net	388,664
Accrued interest receivable	148,016
Loans receivable	842,809
Due from other governments	9,343,299
Inventories	420,302
Prepaid items	320,452
Restricted assets	
Cash and pooled investments	220,369
Investment in joint venture	4,265,307
Capital assets	
Non-depreciable	9,443,418
Depreciable - net of accumulated depreciation	132,759,992
Total Assets	\$ 207,456,365
<u>Deferred Outflows of Resources</u>	
Deferred pension outflows	4,778,522
Deferred OPEB outflows	90,934
Total Deferred Outflows of Resources	\$ 4,869,456
<u>Liabilities</u>	
Accounts payable	\$ 1,679,717
Salaries payable	1,499,012
Contracts payable	271,646
Due to other governments	401,485
Accrued interest payable	198,586
Customer deposits	26,046
Long-term liabilities	
Due within one year	3,300,045
Due in more than one year	20,962,531
Net Pension Liability	16,778,905
OPEB Liability	1,285,242
Total Liabilities	\$ 46,403,215
<u>Deferred Inflows of Resources</u>	
Taxes received for future periods	44,357
Deferred pension inflows	9,921,825
Deferred OPEB inflows	33,231
Total Deferred Inflows of Resources	\$ 9,999,413
<u>Net Position</u>	
Net investment in capital assets	\$ 124,111,284
Restricted for	
General government	743,579
Public safety	359,103
Highways and streets	5,826,797
Human services	501,646
Conservation of natural resources	228,751
Economic development	546,963
Debt Service	2,919,065
Landfill postclosure	220,369
Gravel pit postclosure	256,884
Unrestricted	20,208,752
Total Net Assets	\$ 155,923,193

**Goodhue County Summary of Statement of Activities
For the Year Ended December 31, 2019**

Functions/Programs	Expenses	Program Revenues	Net
Primary Government			
<u>Governmental activities:</u>			
General government	\$ 14,035,828	\$ 2,618,914	\$ (11,416,914)
Public safety	15,605,175	3,164,292	(12,440,883)
Highways and streets	15,466,141	8,095,033	(7,371,108)
Sanitation	901,715	292,171	(609,544)
Human Services	13,367,608	7,836,203	(5,531,405)
Health	3,950,154	3,365,722	(584,432)
Culture and recreation	1,501,690	812,958	(688,732)
Conservation of natural resources	676,100	168,770	(507,330)
Economic development	62,997	13,232	(49,765)
Interest	476,084	-	(476,084)
Total governmental activities	\$ 66,043,492	\$ 26,367,295	\$ (39,676,197)
Total Primary Government	\$ 66,043,492	\$ 26,367,295	\$ (39,676,197)
General Revenues and other			
Taxes			\$ 40,087,785
Other general revenues			4,824,937
Net change in net assets - Primary Government			\$ 5,236,525

Goodhue County		
Statement of Fiduciary Net Position		
December 31, 2019		
	Social Welfare Private-Purpose Trust Fund	Custodial Funds
<u>Assets</u>		
Cash and cash equivalents	\$ 183,875	\$ 1,266,170
Accounts receivable	-	908,534
Due from other governments	-	327
Total Assets	\$ 183,875	\$ 2,175,031
<u>Liabilities</u>		
Due to other governments	\$ -	\$ 1,275,284
Total Liabilities	\$ -	\$ 1,275,284
<u>Net Position</u>		
Restricted for individuals, organizations and other governments	\$ 183,875	\$ 899,747
Total Net Position	\$ 183,875	\$ 899,747

Goodhue County - Governmental Funds
Balance Sheet
December 31, 2019

	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 pooled investments	\$ 23,281,002	\$ 12,605,621	\$ 8,854,562	\$ 492,136	\$ 3,086,124	\$ 570,357	\$ 48,889,802
Taxes - Delinquent	245,476	46,022	82,023	286	21,808	4,387	400,002
Special assessments - Current	-	-	-	-	13,933	-	13,933
Accounts receivable	63,463	16,182	302,751	-	-	6,268	388,664
Accrued interest receivable	148,016	-	-	-	-	-	148,016
Due from other funds	5,248	2,322	-	-	-	-	7,570
Due from other governments	1,323,830	6,541,854	1,467,972	-	-	9,643	9,343,299
Prepaid items	284,232	3,673	32,547	-	-	-	320,452
Inventories	-	420,302	-	-	-	-	420,302
Loans Receivable	-	-	-	842,809	-	-	842,809
Restricted Assets							
Cash and pooled investments	-	-	-	-	-	220,369	220,369
Total assets	<u>\$ 25,351,267</u>	<u>\$ 19,635,976</u>	<u>\$ 10,739,855</u>	<u>\$ 1,335,231</u>	<u>\$ 3,121,865</u>	<u>\$ 811,024</u>	<u>\$ 60,995,218</u>
Liabilities:							
Payables							
Accounts	\$ 1,033,467	\$ 90,244	\$ 540,546	\$ 582	\$ 1,800	\$ 13,079	\$ 1,679,718
Salaries	904,939	118,216	459,059	-	-	16,798	1,499,012
Contracts	-	271,646	-	-	-	-	271,646
Due to other funds	1,203	-	5,248	-	-	1,119	7,570
Due to other governments	13,902	248,370	136,330	-	-	2,883	401,485
Customer deposits	26,046	-	-	-	-	-	26,046
Total Liabilities	<u>\$ 1,979,557</u>	<u>\$ 728,476</u>	<u>\$ 1,141,183</u>	<u>\$ 582</u>	<u>\$ 1,800</u>	<u>\$ 33,879</u>	<u>\$ 3,885,477</u>
Deferred Inflows of Resources:							
Unavailable revenue	\$ 1,043,161	\$ 5,881,203	\$ 350,691	\$ 528,106	\$ 27,319	\$ 2,693	\$ 7,833,173
Taxes received for future periods	27,227	5,099	9,099	32	2,414	486	\$ 44,357
Total deferred inflows of resources	<u>\$ 1,070,388</u>	<u>\$ 5,886,302</u>	<u>\$ 359,790</u>	<u>\$ 528,138</u>	<u>\$ 29,733</u>	<u>\$ 3,179</u>	<u>\$ 7,877,530</u>
Fund balances:							
Nonspendable	\$ 284,232	\$ 423,975	\$ 32,547	\$ -	\$ -	\$ -	\$ 740,754
Restricted	1,588,317	-	501,646	546,963	3,090,332	220,369	5,947,627
Committed	3,286,673	604,404	150,550	259,548	-	35,075	4,336,250
Assigned	2,522,561	11,992,819	8,554,139	-	-	518,522	23,588,041
Unassigned	14,619,539	-	-	-	-	-	14,619,539
Total fund balance	<u>\$ 22,301,322</u>	<u>\$ 13,021,198</u>	<u>\$ 9,238,882</u>	<u>\$ 806,511</u>	<u>\$ 3,090,332</u>	<u>\$ 773,966</u>	<u>\$ 49,232,211</u>
Total liabilities and fund balance	<u>\$ 25,351,267</u>	<u>\$ 19,635,976</u>	<u>\$ 10,739,855</u>	<u>\$ 1,335,231</u>	<u>\$ 3,121,865</u>	<u>\$ 811,024</u>	<u>\$ 60,995,218</u>

Goodhue County - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2019

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Waste Mgmt Fund	Total Governmental Funds
Revenues:							
Taxes	\$ 22,019,088	\$ 8,047,294	\$ 7,356,324	\$ 25,655	\$ 1,951,640	\$ 393,010	\$ 39,793,011
Special assessments	3,500	-	-	-	12,772	-	16,272
Licenses and permits	500,556	12,902	-	-	-	5,201	518,659
Intergovernmental	4,349,251	6,846,023	8,812,726	380	67,129	142,736	20,218,245
Charges for services	2,416,497	121,093	1,894,275	-	-	74,155	4,506,020
Fines and forfeits	11,594	-	-	-	-	-	11,594
Gifts and contributions	37,816	-	4,376	-	-	-	42,192
Investment earnings	1,796,598	-	685	-	-	330	1,797,613
Miscellaneous	1,553,619	91,680	569,868	49,891	-	91,560	2,356,618
Total revenues	<u>\$ 32,688,519</u>	<u>\$ 15,118,992</u>	<u>\$ 18,638,254</u>	<u>\$ 75,926</u>	<u>\$ 2,031,541</u>	<u>\$ 706,992</u>	<u>\$ 69,260,224</u>
Expenditures:							
Current							
General government	\$ 13,251,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,251,609
Public safety	14,346,461	-	-	-	-	-	14,346,461
Highways and streets	-	10,297,770	-	-	-	-	10,297,770
Sanitation	-	-	-	-	-	775,618	775,618
Human services	-	-	13,206,125	-	-	-	13,206,125
Health	-	-	3,872,135	-	-	-	3,872,135
Culture and recreation	1,468,563	29,420	-	-	-	-	1,497,983
Conservation of natural resources	678,434	-	-	-	-	-	678,434
Economic development	4,446	-	-	58,551	-	-	62,997
Capital outlay							
General government	485,123	-	-	-	-	-	485,123
Public safety	527,434	-	-	-	-	-	527,434
Highways and streets	1,333,392	-	-	-	-	-	1,333,392
Debt service							
Principal retirement	-	-	-	-	1,325,000	-	1,325,000
Interest	-	-	-	-	488,095	-	488,095
Administrative (fiscal) charges	-	-	-	-	26,722	-	26,722
Intergovernmental							
Highways and streets	-	538,457	-	-	-	-	538,457
Total expenditures	<u>\$ 32,095,462</u>	<u>\$ 10,865,647</u>	<u>\$ 17,078,260</u>	<u>\$ 58,551</u>	<u>\$ 1,839,817</u>	<u>\$ 775,618</u>	<u>\$ 62,713,355</u>
Excess of Revenues							
Over (Under) Expenditures	<u>\$ 593,057</u>	<u>\$ 4,253,345</u>	<u>\$ 1,559,994</u>	<u>\$ 17,375</u>	<u>\$ 191,724</u>	<u>\$ (68,626)</u>	<u>\$ 6,546,869</u>
Other financing sources (uses):							
Transfers in	\$ 52,500	\$ 884	\$ 62,690	\$ -	\$ -	\$ -	\$ 116,074
Transfers out	(63,574)	-	(52,500)	-	-	-	(116,074)
Proceeds from sale of capital assets	57,239	-	-	-	-	-	57,239
Total other financing sources (uses)	<u>\$ 46,165</u>	<u>\$ 884</u>	<u>\$ 10,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,239</u>
Net Change in Fund Balances	<u>\$ 639,222</u>	<u>\$ 4,254,229</u>	<u>\$ 1,570,184</u>	<u>\$ 17,375</u>	<u>\$ 191,724</u>	<u>\$ (68,626)</u>	<u>\$ 6,604,108</u>
Fund Balances - January 1 (prior to restatement)	21,662,100	8,834,035	7,196,104	789,136	2,898,608	842,592	42,222,575
Restatement - GASB 84	-	-	472,594	-	-	-	472,594
Fund Balance - January 1 (restated)	21,662,100	8,834,035	7,668,698	789,136	2,898,608	842,592	42,695,169
Increase (decrease) in inventories	-	(67,066)	-	-	-	-	(67,066)
Fund Balances - December 31	<u>\$ 22,301,322</u>	<u>\$ 13,021,198</u>	<u>\$ 9,238,882</u>	<u>\$ 806,511</u>	<u>\$ 3,090,332</u>	<u>\$ 773,966</u>	<u>\$ 49,232,211</u>

Major Recipients of Goodhue County Expenditures

The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2019. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.		
NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED IN 2019	
Gs Distributing	6,848.08	Proact Inc
H & L Mesabi	31,853.24	Project Pathfinder Inc
H & R Construction Co	25,417.43	Pump And Meter Service Inc
H M Cragg Co	9,204.20	Q Media Group Llc
Handi Van of Rochester LLC	47,586.32	Ramy Turf Products
Harbor Shelter & Counseling Center	19,339.40	Ranger Chevrolet Buick GMC
Harvey's Tire Service Inc.	5,680.00	Ratwik Roszak & Maloney PA
Hay Creek Township	259,423.52	RDO Equipment Co
HBC	7,114.25	Reasonable Contracting LLC
Health Check 360	26,100.75	Red Wing Ace Hardware
Heartland Girls Ranch	110,653.08	Red Wing City-Finance
Heise/Mark	16,531.14	Red Wing City-Public Works
Henning Professional Services, Inc.	13,016.84	Red Wing Ignite
Hiawatha Valley Adult	7,147.50	Red Wing Mobility LLC
Hiawatha Valley Mental Health	175,959.55	Red Wing River View Riders-Rw
Hispanic Outreach of Red Wing	11,050.00	Red Wing YMCA
Holden Township	204,197.59	Relias LLC
Holst Excavating Inc	24,867.11	Riester Refrigeration Inc
Holzmann/Rose Marie	12,184.95	Ripley Dental Care
Houck Transit Advertising	15,000.00	River Country Cooperative
Huebsch Linen	14,143.47	River Valley Power & Sport Inc
Hughes Home Improvements, LLC	8,382.04	Rivertown Multimedia
Humane Society-Goodhue Co	19,075.00	RIVERVIEW SERVICES, INC.
Huppert's Auto Body Inc	7,016.73	ROCHESTER SAND & GRAVEL
Integrity Court Reporting Inc.	8,588.00	Rolyan Buoy
Integrity, LLC	13,350.00	Ronco Engineering Sales Co, Inc
Intellicents	15,755.52	Roscoe Township
Ironbridge Lodging LLC	27,184.00	Rowan/Linda
Isd 256 - Kids Junction	21,289.12	Rs Eden
J.R.'s Appliance Disposal Inc	11,493.75	RTG Consulting Inc.
Jase Property LLC	7,775.58	Runnings Supply Inc
Jaytech Inc	11,494.50	Ryan Mechanical Inc
Joe's Mobil Station	6,915.14	Safe Assure Consultants Inc.
Johnson Law RW LLC	20,572.50	Sanford/Rhonda
Johnson Tire Service	23,708.73	Sara Ousky, LLC
Junk Happens LLC	12,431.00	Scaffold Services Inc (obo)
Keefe Supply	8,352.00	Schilling/Rebecca
Keller/Debra	18,105.45	School District 195-Randolph
Kelly Lindstrom	22,000.00	School District 200-Hastings
Kenyon City	1,024,814.94	School District 2125-Triton
Kenyon Snowdrifters-Kenyon	17,883.23	School District 2172-Kenyon-Wmngo
Kenyon Township	151,740.16	School District 252-Cf
Kielmeyer Construction	108,756.45	School District 253-Goodhue
Kiesler Police Supply	5,567.00	School District 255-Pi
KinderCare	8,824.84	School District 256-RW
Kindred Family Focus	113,902.01	School District 2805-Zta Mazeppa
Knobelsdorff Electric Inc	13,692.53	School District 659-Northfield
Kwik Trip Inc	200,762.91	School District 813-Lake City
L & L Street Rod and Sports Truck	64,524.17	Schumacher Elevator Co
Lake City	811,468.71	Schumacher Excavating Inc
Lee/Tina	8,026.92	Scuba Center
Leica Geosystems Inc	36,279.95	SE MN Emergency Medical Services
Leon Township	289,340.78	Se Mn Radio Board
Lerch Bates Inc.	17,021.34	Securus Technologies
Lereta	5,871.04	Selco
License Center	26,646.61	Semcac Senior Nutrition Program
Lifeline Inc.	7,318.50	Semmchra
Lindenfelser/Brittney	20,056.44	SEMV CET
Linderman/Rosemary S.	5,150.00	Serenity Services
Lockridge Grindal Nauen	20,000.04	SF Mobile-Vision Inc
Locus Architecture, LTD	10,211.50	Sgts Inc
Lodermeier Implement Co	15,612.34	Sherwin Williams
Lopez/Terri	6,081.00	Shi Corp
Luhman Construction Co Inc	21,524.48	Short Elliot Hendrickson Inc
Lutheran Social Service	38,446.06	Shull/Carla
Lutheran Social Services/In Home	13,203.95	Simplifile
Madden Galanter Hansen LLP	18,139.64	Sirius Computer Solutions
Magnet Forensics USA Inc	8,494.00	Smittys Marine
Mahn Family Funeral Home	10,770.00	Software House International
Maid In Minnesota	158,456.25	Soldo Consulting, PC
Mapletree Group Home, Inc	61,590.45	South Country Health Alliance
Marco Technologies LLC	12,128.24	Southeast Service Cooperative
Matthees Oil Inc	5,967.88	SSD Village of Welch
Maxfield Research & Consulting	20,709.00	St. Paul Port Authority
Maydwell Mascots	6,025.00	Stanton Township
Mayo Clinic	163,917.59	Staples Advantage
Mayo Clinic Health System, Red Wing	6,006.59	State Of Minnesota-Sales & Use Tax
MCCC	138,011.81	Steberg/Glen
MCIT	548,956.65	Stokes/Melanie
McMahon Counseling & Consultation	48,212.50	Stonebrooke Engineering Inc
McPhillips Bros. Roofing Co.	559,180.00	Streamworks LLC
Menards-Red Wing	13,198.69	Streichers Inc
Merchants Bank-Winona	6,309.00	Summit Food Service LLC
Mestad/Mark	9,097.57	Sunset Mobility Inc
Metal Culverts Inc.	6,384.00	Tactical Night Vision (obo)
Midstates Equipment & Supply	33,504.61	Target Corporation
Midway Auto	7,193.33	The Crackleberry Group
Midway Ford	144,757.64	The Hills Youth & Family Services
Midwest Mechanical Solutions	88,290.00	The Network Guys, Inc.
Miller-Campbell/Michelle	7,939.65	Theco Inc.
Minneapolis Forensic Psychological Svcs	17,625.00	Thomas Allen Inc
Minneola Township	213,185.91	Three Rivers Community Action Inc
Minnesota Ag Group Inc	6,162.73	Tierney Brothers Inc
Minnesota County Attorneys Association	8,595.50	Tolad, Inc.
Minnesota Energy Resources Corp	166,035.89	Tom Parker Electric Inc
Minnesota Human Services-Ccdf	234,252.72	Toshiba America Business Solutions
Minnesota Management and Budget	9,761.01	Toshiba Financial Services (L.A.)
Minnesota Monitoring, Inc.	15,200.00	Totalunds
Minnowa Construction Inc	56,839.04	Towmaster Inc
Mjs Security Inc	49,972.50	Traffic Marking Service Inc
MN Association of Assessors (OBO)	8,547.50	Trans-Alarm Inc
Mn Bureau Of Criminal Apprehension	5,530.00	Traxler Construction Inc
Mn Department of Human Services	37,728.22	TriMark Hockenbergs
Mn Dept Of Corrections-Sts	229,664.39	Trimin Systems Inc
Mn Dept Of Finance	142,909.50	Trnka/Amanda
Mn Dept Of Human Services	590,072.94	TrueNorth Steel
Mn Sheriffs Assn	22,082.03	Turnkey Corrections
Mn State Treasurer, Accounting Div	6,061,142.82	Twin River Riders-Cannon Falls
Mn UI Fund	13,555.80	Under The Rainbow Inc
Moldenhauer/Karen	6,819.41	United States Geological Survey
Moment To Moment Healing	12,010.00	United States Postal Service
Monarch Paving Company	19,851.08	University Of Mn-Fiscal
Motorola Solutions Inc	59,528.49	Us Bank
M-R Signs	24,688.89	Van Diest Supply Company
Nedland Industries Inc	21,248.14	Vanguard Appraisals Inc
Nesmith/Elizabeth	23,759.39	Vanguard Systems
Nexus - Mille Lacs Academy	5,457.45	Vasa Township
North Homes Inc	96,372.13	Veolia North America Inc
Northern Natural Gas	38,791.28	Verizon Wireless
Northland Business Systems	9,814.89	Village Ranch, Inc
Northwoods	7,135.00	Vogel & Gorman Plc
Nuss Truck and Equipment Group LLC	49,928.11	Wabasha County Auditor Treasurer
Nuvera (FKA NU-Telecom)	6,539.67	Wabasha County Jail
Nygaard/Ron	8,469.58	Wacouta Township
Office Depot	8,691.58	Walmart
Office Of MN.IT Services	22,120.05	Wal-Mart Stores Inc
OK Tire Store - Inc	8,481.60	Walz/Marcy
Olmsted County	10,424.61	Wanamingo City
Olmsted County Health, House & Human Svc	77,616.52	Wanamingo Township
Onsolve LLC	37,400.00	Warsaw Township
OpenText Inc.	5,213.94	Waterfront Restoration LLC
OPG-3 Inc.	8,980.00	Welch Township
OSI Environmental	5,855.00	Wells Creek Riders-Frontenac
O'Sullivan/Errin	15,514.80	Wells Fargo Bank
Pace Analytical	17,089.00	West Payment Center
Parallel Technologies Inc.	62,345.05	Wisdeth Smith Noting
Parizek/Sara	6,850.97	Wiley Law Office, PC
Parker/Jackie	8,103.52	Winona County
Passow/Janneu	5,029.15	Woodridge of Missouri, LLC
PCIRoads, LLC	363,458.54	Workforce Development Inc
Pember Companies, Inc.	125,536.10	Wsb & Assoc Inc
Pestop Inc	5,915.79	Xcel Energy
Phoenix Supply	7,236.89	Yang/Gao
Pine Island City	2,046,786.47	Zemke Trucking LLC
Pine Island Township	197,445.01	Ziegler Inc
Port Group Homes	68,052.81	Zixcorp Corporation
PRAIRIE LAKES YOUTH PROGRAMS	131,636.02	Zumbro Valley Health Center
PrecisionHawk Inc.	13,163.20	Zumbrota City
Prestige Care, LLC	44,936.71	Zumbrota Ford
Priem/Sheila	8,722.79	Zumbrota Township
		228,141.64
		106,577,884.32