

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021

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 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	651-380-7809 Cell
3 rd District: Todd Greseth	507-319-9550 Cell
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: Tim Redepinning	651-385-3207
Finance: Brian Anderson	651-385-3043
Health & Human Services: Nina Arneson	651-385-6115
Information Technology: John Smith	651-385-3224
Land Use Management/Recorder: Lisa Hanni	651-385-3104
Public Works: Greg Isakson	651-385-2812
Veteran's Service Officer: Joel Rustad	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:

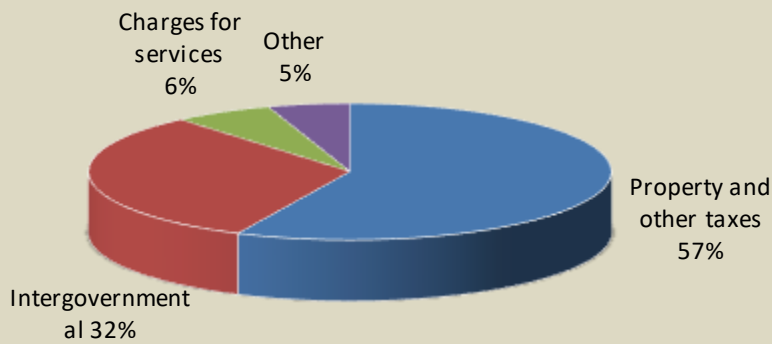
Function	Purpose	Departments
General Government	Support of general county operations and government not included under other functions	Board of Commissioners Administration Finance & Taxpayer Services Planning & Zoning Veterans' Service Office Other general services
Public Safety	Protection of persons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

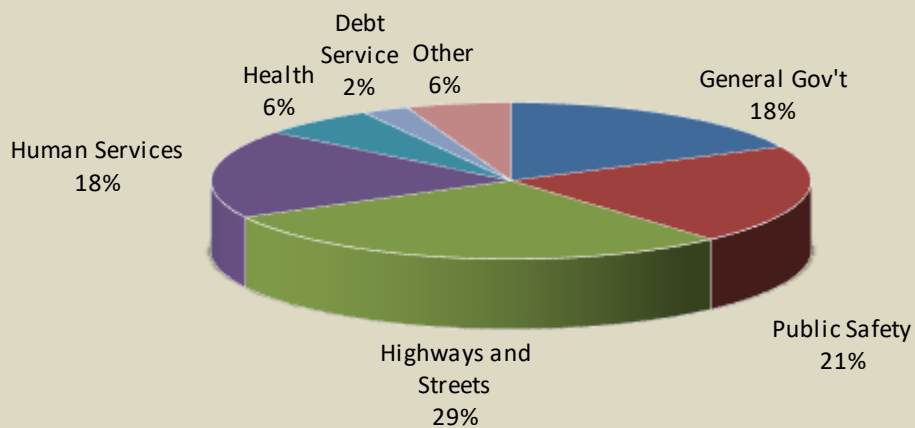
<u>Key Indicator</u>	Total 2021	Total 2020	Percent Increase (Decrease)
Estimated Population	n/a	46,318	
Total Tax Capacity	84,927,305	80,463,523	5.55%
% of Property Taxes Collected	99.40%	99.80%	-0.40%
Total General Revenues	46,189,402	45,363,746	1.82%
Total Program Revenues	30,463,670	35,209,063	-13.48%
<u>Total Expenses:</u>			
Governmental activities	62,510,199	72,647,496	-13.95%
<u>Capital Assets:</u>			
Governmental activities	143,771,894	138,881,012	3.52%
<u>Total Outstanding Net Bonded Debt of Goodhue County:</u>			
General Obligation	15,130,000	16,500,000	-8.30%
<u>Bond Rating on Most Recent General Obligation Bond Issue:</u>			
	Aa2	Aa2	
<u>Total Government-wide Net Position:</u>			
Governmental activities	177,991,379	163,848,506	8.63%
Total Number of Full-Time Employees	332	327	1.53%
Total Number of Part-Time Employees	20	25	-20.00%

Goodhue County's 2021 Governmental Funds' Finances

Where it comes from...



Where it goes...



**Goodhue County Statement of Net Position
December 31, 2021**

	Primary Government	
	Governmental	
	Activities	
<u>Assets</u>		
Cash and pooled investments	\$	66,497,157
Petty cash and change funds		2,350
Taxes receivable		
Delinquent		454,130
Special assessments - Current		96,627
Special assessments - Noncurrent		259,836
Accounts receivable		492,284
Accrued interest receivable		146,307
Loans receivable		551,326
Due from other governments		8,087,829
Inventories		538,786
Prepaid items		472,501
Restricted assets		
Cash and pooled investments		223,307
Investment in joint venture		5,887,324
Net pension asset		186,802
Capital assets		
Non-depreciable		17,109,408
Depreciable - net of accumulated depreciation		126,662,486
Total Assets	\$	227,668,460
<u>Deferred Outflows of Resources</u>		
Deferred pension outflows	\$	13,352,296
Deferred OPEB outflows		103,273
Total Deferred Outflows of Resources	\$	13,455,569
<u>Liabilities</u>		
Accounts payable	\$	978,217
Salaries payable		1,708,618
Contracts payable		681,249
Due to other governments		305,314
Unearned Revenue		4,647,263
Accrued interest payable		177,280
Customer deposits		39,573
Long-term liabilities		
Due within one year		3,208,651
Due in more than one year		19,334,068
Net Pension Liability		12,982,549
OPEB Liability		1,395,600
Total Liabilities	\$	45,458,382
<u>Deferred Inflows of Resources</u>		
Taxes received for future periods	\$	20,922
Deferred pension inflows		17,586,194
Deferred OPEB inflows		67,152
Total Deferred Inflows of Resources	\$	17,674,268
<u>Net Position</u>		
Net investment in capital assets	\$	128,450,049
Restricted for		
General government		1,524,400
Public safety		460,602
Highways and streets		4,267,748
Human services		494,535
Conservation of natural resources		267,719
Economic development		546,963
Debt Service		2,974,917
Landfill postclosure		223,307
Gravel pit postclosure		305,354
Net pension asset		186,802
Unrestricted		38,288,983
Total Net Assets	\$	177,991,379

**Goodhue County Summary of Activities
For the Year Ended December 31, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
<u>Governmental activities:</u>			
General government	\$ 12,801,851	\$ 3,020,002	\$ (9,781,849)
Public safety	13,664,216	2,303,641	(11,360,575)
Highways and streets	14,357,136	12,204,514	(2,152,622)
Sanitation	1,895,620	426,923	(1,468,697)
Human Services	11,706,899	8,199,772	(3,507,127)
Health	4,680,853	3,967,479	(713,374)
Culture and recreation	1,038,833	122,667	(916,166)
Conservation of natural resources	989,335	216,351	(772,984)
Economic development	974,027	2,321	(971,706)
Interest	401,429	-	(401,429)
Total governmental activities	\$ 62,510,199	\$ 30,463,670	\$ (32,046,529)
Total Primary Government	\$ 62,510,199	\$ 30,463,670	\$ (32,046,529)
General Revenues and other			
Taxes			\$ 42,888,724
Other general revenues			3,300,678
Net change in net position - Primary Government			\$ 14,142,873

Goodhue County Statement of Fiduciary Net Position December 31, 2021			
	Social Welfare Private-Purpose Trust Fund		Custodial Funds
<u>Assets</u>			
Cash and pooled investments	\$ 249,345	\$	1,236,012
Accounts receivable	-		849,910
Due from other governments	-		1,888
Total Assets	\$ 249,345	\$	2,087,810
<u>Liabilities</u>			
Due to individuals	\$	-	\$ 762
Due to other governments		-	1,236,520
Total Liabilities	\$	-	\$ 1,237,282
<u>Net Position</u>			
Restricted for individuals, organizations and other governments	\$ 249,345	\$	850,528
Total Net Position	\$ 249,345	\$	850,528

**Goodhue County - Governmental Funds
Balance Sheet
December 31, 2021**

	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
Assets:								
Cash and pooled investments	\$ 32,883,463	\$ 15,032,723	\$ 13,822,543	\$ 537,988	\$ 3,136,573	\$ 421,326	\$ 664,891	\$ 66,499,507
Taxes - Delinquent	312,907	48,279	71,394	306	16,448	-	4,796	454,130
Special assessments - Current	96,627	-	-	-	-	-	-	96,627
Special assessments - Noncurrent	259,836	-	-	-	-	-	-	259,836
Accounts receivable	48,726	14,925	403,124	-	-	-	25,509	492,284
Accrued interest receivable	146,307	-	-	-	-	-	-	146,307
Due from other funds	2,259	4,127	-	-	-	-	-	6,386
Due from other governments	275,107	6,201,507	1,605,112	-	-	-	6,103	8,087,829
Prepaid items	415,331	3,748	51,572	-	1,850	-	-	472,501
Inventories	-	538,786	-	-	-	-	-	538,786
Loans Receivable	-	-	-	551,326	-	-	-	551,326
Advance to other funds	700,000	-	-	-	-	-	-	700,000
Restricted Assets								
Cash and pooled investments	-	-	-	-	-	-	223,307	223,307
Total assets	<u>\$ 35,140,563</u>	<u>\$ 21,844,095</u>	<u>\$ 15,953,745</u>	<u>\$ 1,089,620</u>	<u>\$ 3,154,871</u>	<u>\$ 421,326</u>	<u>\$ 924,606</u>	<u>\$ 78,528,826</u>
Liabilities:								
Payables								
Accounts	\$ 267,470	\$ 144,557	\$ 539,100	\$ 400	\$ -	\$ 8,752	\$ 17,938	\$ 978,217
Salaries	1,001,039	137,896	543,442	-	-	-	26,241	1,708,618
Contracts	-	681,249	-	-	-	-	-	681,249
Due to other funds	1,340	-	2,259	-	-	-	2,787	6,386
Due to other governments	210,589	42,318	45,541	-	-	-	6,866	305,314
Unearned Revenue	4,404,069	243,194	-	-	-	-	-	4,647,263
Customer deposits	39,573	-	-	-	-	-	-	39,573
Advance from other funds	-	-	-	-	-	700,000	-	700,000
Total Liabilities	<u>\$ 5,924,080</u>	<u>\$ 1,249,214</u>	<u>\$ 1,130,342</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 708,752</u>	<u>\$ 53,832</u>	<u>\$ 9,066,620</u>
Deferred Inflows of Resources:								
Unavailable revenue	\$ 668,152	\$ 5,182,460	\$ 343,123	\$ 332,848	\$ 12,305	\$ -	\$ 3,491	\$ 6,542,379
Taxes received for future periods	12,486	3,023	4,264	20	824	-	305	20,922
Total deferred inflows of resources	<u>\$ 680,638</u>	<u>\$ 5,185,483</u>	<u>\$ 347,387</u>	<u>\$ 332,868</u>	<u>\$ 13,129</u>	<u>\$ -</u>	<u>\$ 3,796</u>	<u>\$ 6,563,301</u>
Fund balances:								
Nonspendable	\$ 415,331	\$ 542,534	\$ 51,572	\$ -	\$ 1,850	\$ -	\$ -	\$ 1,011,287
Restricted	2,217,512	-	494,535	546,963	3,139,892	-	223,307	6,622,209
Committed	3,931,952	818,316	148,715	209,389	-	-	35,075	5,143,447
Assigned	4,337,908	14,048,548	13,781,194	-	-	-	608,596	32,776,246
Unassigned	17,633,142	-	-	-	-	(287,426)	-	17,345,716
Total fund balance	<u>\$ 28,535,845</u>	<u>\$ 15,409,398</u>	<u>\$ 14,476,016</u>	<u>\$ 756,352</u>	<u>\$ 3,141,742</u>	<u>\$ (287,426)</u>	<u>\$ 866,978</u>	<u>\$ 62,898,905</u>
Total liabilities, Deferred Inflows of Resources and fund balance	<u>\$ 35,140,563</u>	<u>\$ 21,844,095</u>	<u>\$ 15,953,745</u>	<u>\$ 1,089,620</u>	<u>\$ 3,154,871</u>	<u>\$ 421,326</u>	<u>\$ 924,606</u>	<u>\$ 78,528,826</u>

Goodhue County - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2021

	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
Revenues:								
Taxes	\$ 22,491,547	\$ 10,173,413	\$ 7,753,352	\$ 36,943	\$ 1,497,641	\$ -	\$ 554,472	\$ 42,507,368
Special assessments	231,197	-	-	-	-	-	-	231,197
Licenses and permits	665,529	13,487	-	-	-	-	8,205	687,221
Intergovernmental	4,680,587	9,482,735	9,303,936	558	78,647	-	150,481	23,696,944
Charges for services	1,853,599	468,102	2,170,329	-	-	-	79,424	4,571,454
Fines and forfeits	10,142	-	-	-	-	-	-	10,142
Gifts and contributions	31,127	-	8,400	-	-	-	-	39,527
Investment earnings	440,469	-	5,375	-	-	-	2,607	448,451
Miscellaneous	1,396,359	35,451	720,954	2,405	-	-	202,170	2,357,339
Total revenues	\$ 31,800,556	\$ 20,173,188	\$ 19,962,346	\$ 39,906	\$ 1,576,288	\$ -	\$ 997,359	\$ 74,549,643
Expenditures:								
Current								
General government	\$ 12,271,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,271,107
Public safety	13,821,272	-	-	-	-	-	-	13,821,272
Highways and streets	-	19,604,250	-	-	-	-	-	19,604,250
Sanitation	-	-	-	-	-	-	928,321	928,321
Human services	5,000	-	13,118,281	-	-	-	-	13,123,281
Health	-	-	4,439,291	-	-	-	-	4,439,291
Culture and recreation	871,180	234,100	-	-	-	-	-	1,105,280
Conservation of natural resources	697,003	-	-	-	-	287,426	-	984,429
Economic development	919,478	-	-	54,549	-	-	-	974,027
Capital outlay								
General government	241,631	-	-	-	-	-	-	241,631
General government-COVID 19	256,742	-	-	-	-	-	-	256,742
Public safety	887,098	-	-	-	-	-	-	887,098
Highways and streets	511,317	-	-	-	-	-	-	511,317
Sanitation	47,150	-	-	-	-	-	-	47,150
Debt service								
Principal	-	-	-	-	1,370,000	-	-	1,370,000
Interest	-	-	-	-	439,061	-	-	439,061
Administrative (fiscal) charges	-	-	-	-	2,852	-	-	2,852
Intergovernmental								
Highways and streets	-	515,859	-	-	-	-	-	515,859
Total expenditures	\$ 30,528,978	\$ 20,354,209	\$ 17,557,572	\$ 54,549	\$ 1,811,913	\$ 287,426	\$ 928,321	\$ 71,522,968
Excess of Revenues Over (Under) Expenditures	\$ 1,271,578	\$ (181,021)	\$ 2,404,774	\$ (14,643)	\$ (235,625)	\$ (287,426)	\$ 69,038	\$ 3,026,675
Other financing sources (uses):								
Transfers in	\$ 130,829	\$ 555	\$ 119,155	\$ -	\$ -	\$ -	\$ 147	\$ 250,686
Transfers out	(119,857)	(123,329)	(7,500)	-	-	-	-	(250,686)
Proceeds from sale of capital assets	92,073	-	-	-	-	-	-	92,073
Total other financing sources (uses)	\$ 103,045	\$ (122,774)	\$ 111,655	\$ -	\$ -	\$ -	\$ 147	\$ 92,073
Net Change in Fund Balances	\$ 1,374,623	\$ (303,795)	\$ 2,516,429	\$ (14,643)	\$ (235,625)	\$ (287,426)	\$ 69,185	\$ 3,118,748
Fund Balances - January 1	27,161,222	15,894,518	11,959,587	770,995	3,377,367	-	797,793	59,961,482
Increase (Decrease) in inventories	-	(181,325)	-	-	-	-	-	(181,325)
Fund Balances - December 31	\$ 28,535,845	\$ 15,409,398	\$ 14,476,016	\$ 756,352	\$ 3,141,742	\$ (287,426)	\$ 866,978	\$ 62,898,905

Major Recipients of Goodhue County Expenditures

NAME OF RECIPIENT	TOTAL AMOUNT RECEIVED N2021			
The following is a list of the recipients of Goodhue County expenditures totaling \$5,000 or more during 2021. 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 Senior Living LLC	27,445.69	Pine Island City
		Goodhue Township	238,001.21	Pine Island Township
		Gorman & Broderick PLC	26,850.00	PMKCN LLP
		Graysift LLC	10,070.00	Port Group Homes
		Greater MN Family Services	63,400.79	Prairie Lakes Youth Programs
		Greg J Homes of Hastings, Inc.	5,400.00	Precise MRM LLC
		Griesert/Beverly Jo	8,568.56	Premier Biotech Labs, LLC
		Gs Distributing	10,385.11	Prestige Care, LLC
		Guardian Fleet Safety	65,504.90	Primary Products Co
		H & L Mesabi	40,394.00	Proact Inc
		H2Over Viewers LLC	17,500.00	Q Media Group LLC
		Hager City Glass Co. LLC	71,250.00	Quadient Finance USA, Inc.
		Handi Van of Rochester LLC	19,853.68	Quality Power Solutions
		Harvey's Tire Service Inc.	23,873.00	Ramy Turf Products
		Hay Creek Township	252,702.06	RDO Equipment Co
		HBC	12,626.78	Red Wing City-Finance
		HealthCheck 360	24,313.73	Red Wing City-Public Works
		Heartland Girls Ranch	18,915.10	Red Wing Family YMCA
		Heartland Payment Systems LLC	12,076.96	Red Wing Ignite
		Hiawatha Valley Mental Health	158,754.19	Red Wing River View Riders-Rw
		Hispanic Outreach of Goodhue County	10,140.00	Red Wing Youth Outreach Prog
		Holden Township	209,026.00	Redstone Construction, LLC
		Hold Excavating Inc	12,032.14	Regents of the University of MN
		Hope Coalition	5,000.00	Relias LLC
		Houck Transit Advertising	7,725.00	Rihm Kenworth
		Houston Engineering Inc	73,630.17	Rihm Leasing Inc
		Huebsch Services	20,169.74	Rinke Noonan, Ltd
		Humane Society-Goodhue Co	21,000.00	Riverview Services, Inc.
		ICON Constructors, LLC	1,096,256.50	Roberson Lime & Rock Inc
		IdentSys, Inc.	7,663.26	Roberts Business Forms
		Innovational Water Solutions, Inc.	13,000.24	Rochester Sand & Gravel
		Intellcents, Inc.	5,891.96	Roscoe Township
		J & S Repair	12,004.36	Royal Guardians LLC
		J.R.'s Appliance Disposal Inc	9,826.00	Rs Eden
		J.V. Construction LLC	16,688.00	RTG Consulting Inc.
		Jaytech Inc.	6,603.72	RTS Tactical
		JOBSHQ	6,018.75	Ryan Mechanical, Inc
		Johnson Law RW LLC	33,153.75	SafeAssure Consultants Inc.
		Johnson Tire Service Inc.	16,884.56	Sai Krupa LLC
		Kandiyohi County HHS	13,189.86	Sanford/Rhonda
		Keith Christiansen Construction, LLC	16,890.00	Sara Ousky, LLC
		Kenyon City	1,153,338.83	Scaffold Service
		Kenyon Snowdrifters-Kenyon	16,624.48	School District 195-Randolph
		Kenyon Township	154,724.89	School District 200-Hastings
		Kevin's Service	7,118.13	School District 2125-Triton
		Kiesler Police Supply	11,104.20	School District 2172-Kenyon-Wmngo
		King/Camarra	18,414.35	School District 252-Cf
		Knobelsdorff Electric, Inc	8,781.03	School District 253-Goodhue
		Konrad Material Sales, LLC	18,360.00	School District 255-Pi
		Kwik Trip Inc	189,018.54	School District 256-RW
		KWNG Radio	6,084.00	School District 2805-Zta Mizeppa
		L & L Street Rod and Sports Truck	21,240.78	School District 659-Northfield
		Lake City	815,863.28	School District 813-Lake City
		Lake Pepin Legacy Alliance	6,600.00	Schumacher Excavating Inc
		Lakes Gas Co	5,241.25	Schwicker's Tecta America, LLC
		Lawson Products Inc.	5,189.51	SE MN Emergency Medical Services
		Leica Geosystems Inc	49,117.95	Se Mn Radio Board
		Leo A Hoffmann Center, Inc	176,509.51	Secure Data Recovery Services
		Leon Township	283,108.40	Securitas Electronic Security, Inc
		Lereta	5,744.00	Selco
		Lesure/Aaron	9,592.00	Semcac Senior Nutrition Program
		Liberty Tire Recycling LLC	7,279.28	Semmchra
		License Center	5,715.61	SEMV CET
		Locus Architecture, LTD	99,725.02	Serenity Services
		LSQ Funding Group, L.C.	6,012.50	SGHS, Inc.
		Luhman Construction Co Inc	20,932.52	SHI International Corp
		Lutheran Social Service	28,792.52	Short Elliot Hendrickson Inc
		Lutheran Social Service of MN	9,979.20	Siro/Caroline
		Lutheran Social Services/In Home	8,440.00	Sjerven OT Consulting Inc.
		Madden Galanter Hansen, LLP	27,472.94	Soldo Consulting, P.C.
		Magnetag Inc.	5,104.52	Southeast Service Cooperative
		Mahn Family Funeral Home	19,992.00	SRF Consulting Group Inc
		Malds in Minnesota	387,091.25	St. Paul Port Authority
		Marco Technologies LLC	8,122.35	Stalker Radar
		Marine/Michelle	15,139.68	Stanton Township
		Martin/David L. and Mai D.	21,000.00	Staples Advantage
		Matrix Communications	34,886.80	State Of Minnesota-Sales & Use Tax
		Mattison Contractors, Inc	339,128.40	Steberg/Glen
		Maxim Healthcare Staffing Services, Inc.	39,412.80	Stericycle Inc
		Mayo Clinic	196,240.96	Stoel Rives LLP
		McDonough/Michael	12,000.00	Streamworks LLC
		McDowall Comfort Management	62,317.00	Streichers, Inc.
		MCIT	694,389.04	Structural Specialties Inc
		McMahon Counseling & Consultation	8,921.25	Summit Food Service LLC
		Menards-Red Wing	11,878.38	Sunset Mobility Inc
		Merchants Bank-Winona	8,813.97	Sylvander Heating Inc
		Meyer/Diana	21,617.38	Tactical Install
		Midstates Equipment & Supply	25,700.46	Teamviewer (OBO)
		Midway Auto	7,508.26	Tech-One Services LLC
		Milestone Materials	124,587.90	Tenvoorde Ford, Inc.
		Mills/James R. and Evelyn L.	80,000.00	The Hills Youth & Family Services
		Minneapolis Forensic Psychological Svcs	7,087.50	The Servion Group
		Minneola Township	214,159.70	The Sherwin-Williams Company
		Minnesota Ag Group Inc	8,707.14	Thomas Allen Inc
		Minnesota County Attorneys Association	7,559.50	Thompson/Christopher B
		Minnesota Energy Resources Corporation	58,094.04	Thomson Reuters - West
		Minnesota Human Services-Cdftf	102,967.34	Three Rivers Community Action Inc
		Minnesota Monitoring, Inc.	14,690.00	Tierney Brothers LLC
		Minnesota Sheriff's Association	17,312.01	Tom Parker Electric Inc
		Minnesota Signal LLC	5,594.88	Toshiba America Business Solutions
		Minnesota Supply Company	27,950.23	Toshiba Financial Services (L.A.)
		Mississippi Welders Supply Co Inc	6,652.89	Total Tool Supply, Inc.
		MN Board of Water & Soil Resources	25,931.00	Towmaster Inc
		Mn Bureau Of Criminal Apprehension	8,595.00	Traffic Marking Service Inc
		Mn Department of Human Services	56,205.59	Trapp/Wayne Thomas
		Mn Dept Of Finance	181,278.00	Trimin Systems Inc
		Mn Dept Of Health	5,315.00	TrueNorth Steel
		Mn Dept Of Human Services	615,998.36	TSP, Inc.
		Mn Dept of Revenue - State General Tax	5,405,506.13	TVO Enterprises, LLC
		Mn State College-Southeast Tech	5,469.00	Twin River Riders-Cannon Falls
		MNCCC	182,117.06	Under The Rainbow Inc
		Monarch Paving Company	9,813.88	Us Bank
		Moriarity/Jasmine	27,676.62	Van Diest Supply Company
		Mosaic Family Services, Ltd	6,018.17	Vanguard Appraisals Inc
		Motorola Solutions Inc	385,166.86	Vanguard Systems
		M-R Sign Co, Inc.	21,733.16	Vasa Township
		Nedland Industries Inc	10,656.97	Veolia North America Inc
		Neo Electrical Solutions, LLC	184,600.00	Verizon Wireless
		Nexus - Gerard Family Healing	146,310.87	Vermaat/Tonia
		Nexus - Millie Lacs Academy	41,465.10	Vogel Gorman & Lodermeier Plc
		Nexus Family Healing/SERCC	12,675.00	Volunteers of America Corporate Office
		Nexus-Kindred Family Healing	21,535.48	Voth Dairy LLC
		Niebur Tractor & Equipment Inc	5,893.59	Wacouta Township
		Nokomis Energy	119,990.86	Wallner/Raquel
		North Country Chevrolet Buick GMC	65,354.70	Walmart
		North Homes Inc	88,187.63	Wanamingo City
		Northern Natural Gas	24,045.61	Wanamingo Township
		Northland Grading & Excavating LLC	2,858,696.56	Warsaw Township
		Northwoods	7,643.00	WatchGuard Video
		Norton Psychological Services	8,775.00	Waterford Oil
		Now Micro	7,400.00	Waterfront Restoration LLC
		Nuss Truck and Equipment Group LLC	45,215.73	Weich Township
		Nutrien Ag Solutions, Inc	20,777.76	Wells Creek Riders-Frontenac
		Nygaard/Ronald H.	6,965.17	Wells Fargo Banks
		Office Of MN.IT Services	20,672.02	Wells Fargo Home Mortgage
		Olmsted County	8,430.33	Wisdeth Smith Nolting
		Olmsted County Health, House & Human Svcs	35,576.06	Wiley Reber Law
		Onsolve LLC	19,635.00	Winona County
		OpenText Inc.	5,529.93	Witmer/Kevin
		OPG-3 Inc.	8,980.00	Woods Psychological Services LLC
		OSI Environmental, Inc.	8,567.00	Workforce Development Inc
		Our Saviours Evangelical Lutheran Church	32,000.00	WSB & Associates, Inc.
		P Hanson Marketing	5,256.08	Xcel Energy
		Pace Analytical	16,748.00	Young/Patricia
		Paragon Development Systems Inc.	25,374.76	Zemke Trucking LLC
		Parallel Technologies Inc.	21,867.77	Ziegler Inc
		Paypal	11,457.31	Ziemer Heating & Cooling Inc
		Pen-Link, Ltd	11,227.68	Zixcorp Corporation
		Peters/Patricia	7,825.89	Zumbro Valley Health Center
		Peterson/Eric	17,156.82	Zumbrota City
		Phoenix Supply	5,167.67	Zumbrota Economic Development Authority
		Pine Creek Services	6,480.50	Zumbrota Township
				118,072,546.63