

GOODHUE COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2016

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	651-388-9435 Home
2 nd District: Brad Anderson	651-258-4462 Home
3 rd District: Dan Rehtzigel	507-789-5877 Home
4 th District: Jason Majerus	651-923-5185 Home
5 th District: Ted Seifert	651-388-2223 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: Carolyn Holmsten	651-385-3040
Human Resources: Melissa Cushing	651-385-3028
Health & Human Services: Nina Arneson	651-385-6115
Information Technology: Randy Johnson	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, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

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.

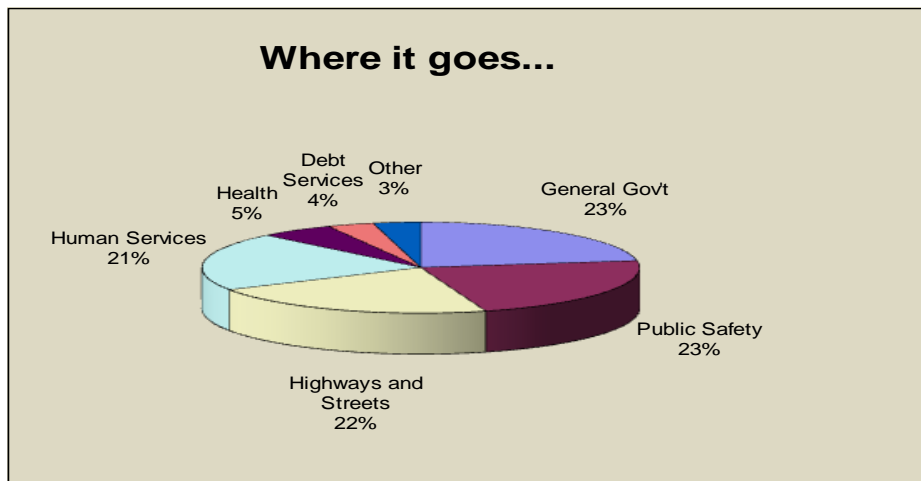
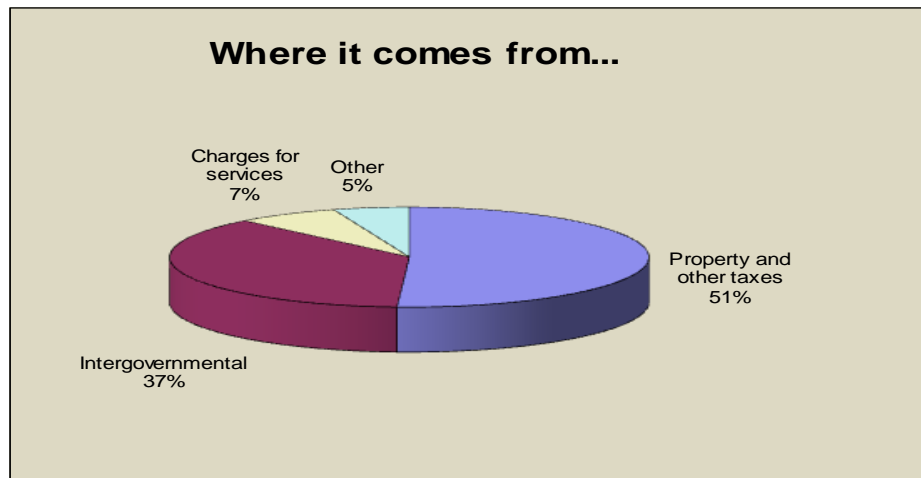
Conservation involved activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

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 2016</u>	<u>Total 2015</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	46,717	46,611	0.23%
Total Tax Capacity	69,299,891	66,406,002	4.18%
% of Property Taxes Collected	99.48%	99.41%	0.07%
Total General Revenues	32,897,009	31,636,696	3.83%
Total Program Revenues	26,107,736	23,847,703	8.66%
<u>Total Expenses:</u>			
Governmental activities	65,095,038	58,537,846	10.07%
<u>Capital Assets:</u>			
Governmental activities	147,683,291	148,146,931	-0.31%
<u>Total Outstanding Net Bonded Debt of Goodhue County:</u>			
General Obligation	21,837,153	23,232,688	-6.39%
Bond Rating on Most Recent General Obligation Bond Issue			
	Aa2	Aa2	N/A
<u>Total Government-wide Net Position:</u>			
Governmental activities	146,428,585	152,518,878	-4.16%
Total Number of Full-Time Employees	318	324	-1.89%
Total Number of Part-Time Employees	19	23	-21.05%

Goodhue County's 2016 Governmental Funds' Finances



**Summary of Goodhue County's Statement of Net Assets
December 31, 2016**

	Primary Government Governmental Activities
Assets	
Cash and pooled investments	38,678,558
Petty cash and change funds	2,350
Taxes receivable	
Prior	415,473
Special assessments receivable	
Current	11,942
Accounts receivable - net	286,068
Accrued interest receivable	40,906
Loans receivable	887,676
Due from other governments	5,382,292
Inventories	429,675
Prepaid items	504,360
Restricted assets	
Cash and pooled investments permanent	219,380
Investment in joint venture	3,031,085
Capital assets	
Non-depreciable	11,789,117
Depreciable - net of accumulated depreciation	135,894,174
Total Assets	\$ 197,573,056
Deferred Outflows of Resources	
Deferred pension outflows	\$ 22,813,332
Liabilities	
Accounts payable	\$ 1,085,393
Salaries payable	893,783
Contracts payable	682,625
Due to other governments	395,949
Accrued interest payable	225,989
Customer deposits	16,543
Long-term liabilities	
Due within one year	3,173,968
Due in more than one year	24,385,386
Net Pension Liability	39,176,696
Total Liabilities	\$ 70,036,332
Deferred Inflows of Resources	
Deferred pension inflows	\$ 3,921,471
Net Position	
Net investment in capital assets	\$ 125,919,390
Restricted for	
General government	344,683
Public safety	246,079
Highways and streets	3,676,969
Sanitation	64,085
Conservation of natural resources	133,586
Economic development	623,069
Debt Service	298,846
Landfill postclosure	219,380
Gravel pit postclosure	190,974
Unrestricted	14,711,524
Total Net Assets	\$ 146,428,585

**Summary of Goodhue County's Statement of Activities
For the Year Ended December 31, 2016**

Functions/Programs	Expenses	Program Revenues	Net
Primary Government			
Governmental activities:			
General government	\$ 12,925,685	\$ 2,174,214	\$ (10,751,471)
Public safety	16,914,804	3,674,854	(13,239,950)
Highways and streets	15,988,827	9,513,404	(6,475,423)
Sanitation	785,491	748,523	(36,968)
Human Services	12,521,486	6,370,007	(6,151,479)
Health	4,009,596	3,041,236	(968,360)
Culture and recreation	643,907	43,766	(600,141)
Conservation of natural resources	718,033	429,746	(288,287)
Economic development	27,672	111,986	84,314
Interest	559,537	-	(559,537)
Total governmental activities	\$ 65,095,038	\$ 26,107,736	\$ (38,987,302)
Total Primary Government	\$ 65,095,038	\$ 26,107,736	\$ (38,987,302)
General Revenues and other			
Taxes			\$ 29,829,864
Other general revenues			3,067,145
Net change in net assets - Primary Government			\$ (6,090,293)

**Goodhue County
A Summary of Fiduciary Net Position
As of and for the Year Ended December 31, 2016**

	Agency Funds
Assets	
Cash and cash equivalents	\$ 1,826,103
Accounts receivable	34,084
Due from other governments	39,899
Total Assets	\$ 1,900,086
Liabilities	
Due to component unit	\$ -
Due to other governments	1,900,086
Total Liabilities	\$ 1,900,086

Goodhue County
A Summary Balance Sheet of Governmental Funds
December 31, 2016

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Assets:							
Cash and investments	\$ 20,739,483	\$ 7,300,654	\$ 7,162,364	\$ 418,438	\$ 2,541,947	\$ 518,022	\$ 38,680,908
Receivables							
Taxes - Delinquent	251,123	53,266	75,285	240	29,590	5,969	415,473
Accounts	117,046	17,776	171,650	-	-	20,502	326,974
Special assessments - Current	-	-	-	-	11,942	-	11,942
Loans	10,069	-	-	877,607	-	-	887,676
Due from other funds	2,258	1,971	-	-	-	-	4,229
Due from other governments	478,685	3,877,919	1,025,248	-	-	440	5,382,292
Prepaid items	349,935	36,850	113,053	-	456	4,066	504,360
Inventories	-	429,675	-	-	-	-	429,675
Restricted Assets							
Cash and pooled investments	-	-	-	-	-	219,380	219,380
Total assets	<u>\$ 21,948,599</u>	<u>\$ 11,718,111</u>	<u>\$ 8,547,600</u>	<u>\$ 1,296,285</u>	<u>\$ 2,583,935</u>	<u>\$ 768,379</u>	<u>\$ 46,862,909</u>
Liabilities:							
Payables							
Accounts	\$ 565,987	\$ 76,620	\$ 422,756	\$ -	\$ 4,825	\$ 15,205	\$ 1,085,393
Salaries	548,184	69,722	262,074	-	-	13,803	893,783
Contracts	342,382	340,243	-	-	-	-	682,625
Due to other funds	1,971	-	2,258	-	-	-	4,229
Due to other governments	44,129	8,224	339,048	-	2,551	1,997	395,949
Customer deposits	16,543	-	-	-	-	-	16,543
Total Liabilities	<u>\$ 1,519,196</u>	<u>\$ 494,809</u>	<u>\$ 1,026,136</u>	<u>\$ -</u>	<u>\$ 7,376</u>	<u>\$ 31,005</u>	<u>\$ 3,078,522</u>
Deferred Inflows of Resources:							
Unavailable revenue	<u>\$ 396,630</u>	<u>\$ 3,885,448</u>	<u>\$ 183,369</u>	<u>\$ 528,110</u>	<u>\$ 35,153</u>	<u>\$ 6,964</u>	<u>\$ 5,035,674</u>
Fund balances:							
Nonspendable	\$ 349,935	\$ 466,525	\$ 113,053	\$ -	\$ 456	\$ 4,066	\$ 934,035
Restricted	979,407	-	-	604,283	298,846	219,380	2,101,916
Committed	4,765,685	495,437	150,550	163,892	2,242,104	35,075	7,852,743
Assigned	1,664,437	6,375,892	7,074,492	-	-	471,889	15,586,710
Unassigned	12,273,309	-	-	-	-	-	12,273,309
Total fund balance	<u>\$ 20,032,773</u>	<u>\$ 7,337,854</u>	<u>\$ 7,338,095</u>	<u>\$ 768,175</u>	<u>\$ 2,541,406</u>	<u>\$ 730,410</u>	<u>\$ 38,748,713</u>
Total liabilities and fund balance	<u>\$ 21,948,599</u>	<u>\$ 11,718,111</u>	<u>\$ 8,547,600</u>	<u>\$ 1,296,285</u>	<u>\$ 2,583,935</u>	<u>\$ 768,379</u>	<u>\$ 46,862,909</u>

Goodhue County
A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2016

	General Fund	Public Works Fund	Health & Human Service Fund	Economic Development Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 17,930,826	\$ 4,321,278	\$ 5,143,475	\$ 19,025	\$ 1,947,795	\$ 464,239	\$ 29,826,638
Special assessments	-	-	-	-	19,038	-	19,038
Licenses and permits	455,600	16,120	-	-	-	5,369	477,089
Intergovernmental	4,099,399	9,124,342	7,964,274	357	73,616	524,127	21,786,115
Charges for services	2,794,250	19,190	1,109,978	93,200	-	60,212	4,076,830
Fines and forfeits	12,512	-	-	-	-	-	12,512
Gifts and contributions	58,894	-	31,030	-	-	-	89,924
Investment earnings	235,802	-	-	-	-	329	236,131
Miscellaneous	1,477,054	49,075	456,238	19,366	-	166,305	2,168,038
Total revenues	<u>\$ 27,064,337</u>	<u>\$ 13,530,005</u>	<u>\$ 14,704,995</u>	<u>\$ 131,948</u>	<u>\$ 2,040,449</u>	<u>\$ 1,220,581</u>	<u>\$ 58,692,315</u>
Expenditures:							
Current							
General government	\$ 13,625,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,625,210
Public safety	13,620,842	-	-	-	-	-	13,620,842
Highways and streets	-	12,615,176	-	-	-	-	12,615,176
Sanitation	-	-	-	-	-	735,911	735,911
Human services	-	-	12,445,627	-	-	-	12,445,627
Health	-	-	3,322,008	-	-	-	3,322,008
Culture and recreation	586,953	53,247	-	-	-	-	640,200
Conservation of natural resources	711,804	-	-	-	-	-	711,804
Economic development	-	-	-	27,672	-	-	27,672
Debt service							
Principal retirement	17,568	-	-	-	1,377,967	-	1,395,535
Interest	-	-	-	-	659,013	-	659,013
Administrative (fiscal) charges	-	-	-	-	14,207	-	14,207
Intergovernmental							
Highways and streets	-	462,724	-	-	-	-	462,724
Total expenditures	<u>\$ 28,562,377</u>	<u>\$ 13,131,147</u>	<u>\$ 15,767,635</u>	<u>\$ 27,672</u>	<u>\$ 2,051,187</u>	<u>\$ 735,911</u>	<u>\$ 60,275,929</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (1,498,040)</u>	<u>\$ 398,858</u>	<u>\$ (1,062,640)</u>	<u>\$ 104,276</u>	<u>\$ (10,738)</u>	<u>\$ 484,670</u>	<u>\$ (1,583,614)</u>
Other financing sources (uses):							
Transfers in	\$ 7,500	\$ 352,315	\$ 553,888	\$ 10,000	\$ -	\$ 62,459	\$ 986,162
Transfers out	(978,662)	-	(7,500)	-	-	-	(986,162)
Proceeds from sale of capital assets	19,389	-	-	-	-	-	19,389
Total other financing sources (uses)	<u>\$ (951,773)</u>	<u>\$ 352,315</u>	<u>\$ 546,388</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 62,459</u>	<u>\$ 19,389</u>
Net Change in Fund Balances	<u>\$ (2,449,813)</u>	<u>\$ 751,173</u>	<u>\$ (516,252)</u>	<u>\$ 114,276</u>	<u>\$ (10,738)</u>	<u>\$ 547,129</u>	<u>\$ (1,564,225)</u>
Fund Balances - January 1	22,482,586	6,600,189	7,854,347	653,899	2,552,144	183,281	40,326,446
Increase (decrease) in reserved for inventories	-	(13,508)	-	-	-	-	(13,508)
Fund Balances - December 31	<u>\$ 20,032,773</u>	<u>\$ 7,337,854</u>	<u>\$ 7,338,095</u>	<u>\$ 768,175</u>	<u>\$ 2,541,406</u>	<u>\$ 730,410</u>	<u>\$ 38,748,713</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 2016. 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 2016		
1000Bulbs.com (obo)	10,627.68	GFI Cleaning Services	15,645.00
180 Degrees Family Foster Home	38,362.93	Goodhue Bellechester Rail Riders	5,533.57
180 Degrees Hayward Group Home	50,983.17	Goodhue City	655,653.06
180 Degrees Von Wald Group Home	38,639.51	Goodhue County Abstract Co	227,585.95
Absolute Trailer Sales Inc	21,393.74	Goodhue County Attorney Office	49,110.55
Access Ability Options Inc.	45,650.00	Goodhue County Coop Elec Assn	8,766.25
Accurate Controls Inc	1,027,964.88	Goodhue County Education Dist	549,135.32
ACS Enterprise Solutions Inc	5,368.95	Goodhue County Fair	22,540.00
Action Conservators Inc	45,065.41	Goodhue County Fsc	110,734.00
ADP, LLC	78,518.19	Goodhue County HHS	34,299.56
Advanced Correctional Healthcare	307,754.55	Goodhue County Historical Society	92,310.88
Ag Partners Coop	120,625.48	Goodhue County Public Health Service	5,000.00
Albers Auto Body Inc	15,785.59	GOODHUE COUNTY SOCIAL WELFARE FUND	42,693.70
Alcon Construction Corp	168,548.81	Goodhue County Swcd	450,234.75
Alerus Financial	200,006.21	Goodhue Township	200,354.73
All Furniture	17,967.85	Gorman & Broderick LLC	15,000.00
All New Directions, Inc.	22,171.33	H & L Mesabi	27,076.34
All State Communications	22,689.88	Hager City Glass	40,241.00
Alliance Benefit Group	587,465.97	Hancock Concrete Products LLC	5,009.45
AllOver Media	10,575.00	Harbor Shelter & Counseling Center	17,224.20
Allstate Peterbilt of Winona	35,947.43	Hardrives, Inc.	3,341,237.82
Alternative Resolutions Inc	6,265.84	Harvey's Tire Service Inc.	6,580.75
Amazon.Com	29,903.71	Hay Creek Township	233,996.14
American Solutions For Business	26,541.99	HBC	9,948.56
AMV Transportation	20,121.40	Health Check 360	21,627.00
Anchor Promotions	8,263.00	Health Providers, Inc	5,346.00
ANCOM Technical Center	65,830.09	Hiawatha Valley Adult	9,802.50
Anderson Rock & Lime Inc	11,364.01	Hiawatha Valley Mental Health	293,406.29
Anoka County Juvenile Center	40,698.31	Hoisington Koegler Group, Inc	20,986.80
Aramark Uniform Services Inc	12,394.00	Holden Township	199,049.48
Arnold's Supply Company	5,207.80	Holst Excavating Inc	7,289.61
Association Of Mn Counties	30,237.00	Hubbard County DAC	5,020.77
Aviands LLC	544,587.78	Huebsch Linen	7,311.61
Ayres Associates Inc	75,000.00	Humane Society-Goodhue Co	17,000.00
B & N Construction Inc	12,682.00	ICON Constructors, LLC	383,450.50
Bauer Built Tire Center	25,257.74	IdentiSys	5,894.67
Bayley Law LLC	15,918.75	Inspired Home And Flower Studio	16,192.00
BCA - MNJIS Section	5,763.25	Institute For Environmental Assessment	7,167.63
Bear's Overhead Doors	10,124.19	Insty Prints - Red Wing	7,501.28
Beebe/Tamara	6,309.16	Integra Realty Resources - Mpls/St Paul	14,000.00
Behavioral Change Services	5,500.00	Integrity Global Solutions LLC	40,120.16
Behrens Supply - Red Wing	11,628.50	Ireland/Linda	13,735.98
Belle Creek Township	166,485.69	JOBBSHQ	10,704.90
Belle Creek Watershed	21,244.02	Johnson Tire Service	21,210.14
Bellechester City	30,418.27	Jorgenson Construction Inc.	837,307.14
Belvidere Township	152,252.17	Jr's Appliance Disposal Inc	9,440.00
Benson Bros Tiling	7,812.98	Keefe Supply	6,340.00
Bentley Systems Inc	6,520.00	Keeps	6,141.67
Bird's Auto Repair	5,514.36	Kenyon City	890,588.84
Bodelson-Mahn Funeral Home	9,035.17	Kenyon Snowdrifters-Kenyon	7,641.60
Brock White Company	58,782.17	Kenyon Township	140,340.96
Brooks Office Interiors Inc	286,059.25	Kielmeyer Construction	95,522.98
Brueening Rock Products, Inc	50,832.79	Kindred Family Focus	25,021.68
Call One, Inc	5,192.54	Kwik Trip Inc	133,114.70
Callstrom/Tricia	8,412.78	L & L Street Rod and Sports Truck	14,917.38
Cannon Falls City	3,020,647.07	L&M Boiler Systems Inc.	28,293.35
Cannon Falls Township	228,013.72	L3 Communications Mobile-Vision Inc	47,257.78
Cannon Valley Fair Assn	5,000.00	Lafferty/Ann	9,217.00
Cannon Valley Trail	37,967.00	Lake City	744,711.57
Cargill Inc	5,408.09	Lancman/Angela	12,815.91
Caverly Construction Inc.	35,000.00	Lenco	341,667.00
CBHH-ANNANDALE-CODE 491	84,996.00	Leo A Hoffmann Center, Inc	65,776.25
CDW Government Inc	12,701.81	Leon Township	258,296.71
Celebrite Inc.	6,799.99	Lereta	5,895.00
Century Link (WA)	38,212.23	License Center	11,887.93
Century Link (AZ)	20,691.21	Lifeline Inc	5,079.00
Century Link (Phoenix)	18,003.02	Lockridge Grindal Nauen	9,200.04
Chapman/Jaime	16,086.13	Lorenson/Lyle L	5,115.00
Cherry Grove Township	171,850.13	LSSMN	13,014.23
CivicPlus	6,183.98	Luhman Construction Co Inc	23,151.89
Clarinda Academy	15,713.76	Lutheran Social Service of MN	7,626.00
Clarity Coverdale Fury	5,500.02	Lutheran Social Services/In Home	15,412.15
Cochran Recovery Services Inc.	136,326.05	Madden Galanter Hansen LLP	18,690.94
Colburn/Dawn or Bill	11,498.71	Marco Inc	7,257.03
Community And Economic Devel Assoc	7,183.70	Mass Storage Systems Inc	9,300.00
Community Compliance	8,719.50	MATHIOWETZ CONSTRUCTION CO	51,597.89
Compass Minerals America	167,368.81	Matrix Communications	223,494.10
Computer Information	38,571.13	Mayo Clinic	138,010.33
CORELOGIC	32,975.76	Mayo Clinic Health System, Red Wing	17,806.43
Covered Bridge Riders-Zumbrota	8,432.11	Mcbeath Phd/Bruce	8,062.17
Crop Production Services	49,492.40	Mccc M 33	129,194.33
Cummins Npower Llc	7,915.25	MCIT	553,500.23
Cyber Advisors Inc.	21,276.93	McPhillips Bros. Roofing Co.	47,087.00
D & R Vending	152,612.21	Menards-Red Wing	10,634.35
D & T Ventures LLC	6,244.56	Mesabi Academy	80,835.00
Daikin Applied	12,896.98	Mestad/Mark	9,229.28
Dakota Co Financial Services	91,249.58	Midway Auto	10,625.30
DataBank IMX LLC	15,516.50	Minneola Township	199,193.36
Dennison City	129,125.74	Minnesota Aq Group Inc	61,046.59
Department Of Revenue	1,478,158.04	Minnesota County Attorneys Association	5,654.00
Department Of Transportation-State of MN	130,354.90	Minnesota Energy Resources Corp	5,029.08
DHS - ANOKA METRO RTC - 412	339,312.91	Minnesota Human Services-Ccdft	177,305.26
Dhs - St Peter RTC- 472	18,515.20	Minnesota State Auditor	65,639.98
DHS-MSOP-MN SEX OFFENDER PRGM - 462	56,080.80	Minnesota Supply Company	22,020.00
Dodge County Public Health	31,764.00	Mjs Security Inc	49,337.50
Donald F. Harris Revocable Trust	15,000.00	Mn Bureau Of Criminal Apprehension	8,254.50
Doyle Conner Co	15,060.00	MN CORRECTIONAL FACILITY-RED WING	37,075.00
Dps Transport	30,185.10	Mn Department of Human Services	26,877.01
Dynalene Inc. (OBO)	5,167.04	MN Dept of Agriculture	17,568.00
Earl F Andersen Inc	22,165.03	Mn Dept Of Corrections-Sts	200,885.00
Election Systems & Software Inc	20,585.09	Mn Dept Of Finance	149,155.50
Elert and Associates Inc.	36,134.75	Mn Dept Of Health	7,227.50
Embassy Suites (Obo)	5,296.00	Mn Dept Of Human Services	446,910.23
Emergency Automotive Tech	23,650.49	Mn Public Facilities Authority	8,254.08
Emergency Communications Network Inc	26,688.00	Mn Sheriffs Assn	13,391.00
Engberg Construction & Contracting, Inc.	42,218.00	Mn State Treasurer, Accounting Div	6,510,037.31
Erickson Engineering Co LLC	8,027.50	Mn State Treasurer-Bldg Codes&Standards	13,159.78
Espinoza/Rosa	7,751.07	Moment To Moment Healing	5,865.00
Esri Inc	48,000.00	Motorola Solutions Inc	51,633.00
Evans/Michael or Melissa	7,041.82	Nelson Auto Center	155,157.90
Everett & VanderWiel P.L.L.P.	15,980.00	Nexus - Mille Lacs Academy	77,206.50
Exxon Mobil (Obo)	6,707.72	Niebur Tractor & Equipment Inc	40,085.56
Family Alternatives Inc	9,952.56	North Homes Inc	44,933.22
Featherstone Township	190,405.07	Northland Business Systems	5,867.00
Fernbrook Family Center	8,763.00	Northwest Lighting Systems (Obo)	21,248.04
First Farmers & Merchants Bank-RW	14,325.00	Northwood Children's Services	28,282.54
Florence Township	489,772.19	Nuss Truck and Equipment Group LLC	104,448.63
Focus Design	26,015.76	Nygaard/Ron	7,933.23
Franchise Associates LLC	6,933.32	Office Of Enterprise Technology	17,605.53
Franklin Roll-Off Service Inc	19,238.80	Office Of Mn.IT Services	8,377.04
Fraser/Lori	5,340.52	Ogden/Heather	19,858.15
Fremont Industries Inc	23,596.46	Olmsted County	10,969.02
Frontier Precision Inc	9,681.50	Olmsted County Community Services	90,457.86
Gavin, Atty/John	15,000.00	Olmsted County Public Health	6,913.20
Gerard Treatment Programs LLC	322,856.26	OpenText Inc.	5,132.97
		OPG-3 Inc.	8,980.00
		OPPORTUNITY SERVICES	10,931.55
		OSI Environmental	5,030.00
		O'Sullivan/Errin	9,668.76
		Ousky/Sara	8,461.06
		Pace Analytical	13,639.00
		Parallel Technologies Inc.	465,789.02
		Patchin Messner Dodd & Brumm	22,750.00
		PATH	14,006.83
		PCIRoads, LLC	2,918,909.86
		PHILIP'S TREE CARE LLC	45,198.37
		Phoenix Supply	7,793.21
		Phone Station Inc.	7,049.00
		Pine Island City	1,638,426.34
		Pine Island Township	175,645.67
		PRAIRIE LAKES YOUTH PROGRAMS	182,033.96
		Premier Restaurant Equipment	5,635.26
		Prestige Care, LLC	47,113.01
		Proact Inc	162,914.60
		Public Health Accreditation Board	5,088.00
		Quality Power Solutions	15,010.00
		Ramy Turf Products	15,720.00
		Ranger Chevrolet Buick GMC	41,057.90
		Red Wing Ace Hardware	5,737.64
		Red Wing Chevrolet	5,180.73
		Red Wing City-Finance	20,966,888.15
		Red Wing City-Public Works	111,316.08
		Red Wing Construction Co	505,479.40
		Red Wing Ford-Chrysler-Dodge-Jeep	10,127.70
		Red Wing Mobility	26,518.26
		Red Wing River View Riders-Rw	63,991.92
		Red Wing YMCA	10,050.75
		Regions Hospital	43,848.85
		Remjoy Special Transportation LLC	10,510.00
		Rice County Public Health	47,057.00
		Riester Refrigeration Inc	13,898.00
		Ripley Dental Care	14,547.38
		River Road Repair	5,047.57
		RiverTown Multimedia	19,183.87
		RIVERVIEW SERVICES, INC.	33,141.63
		RMS Rentals-Road Machinery & Supplies	16,735.00
		ROCHESTER SAND & GRAVEL	246,328.90
		Roscoe Township	244,608.30
		Rs Eden	24,117.45
		RTG Consulting Inc.	9,600.00
		Runnings Supply Inc	9,185.00
		Ryan Mechanical Inc	8,231.96
		Ryan/Sheila	7,619.92
		Safe Assure Consultants Inc.	9,358.30
		Schafer/Paul	5,190.00
		School District 195-Randolph	139,938.45
		School District 200-Hastings	12,667.95
		School District 2125-Triton	18,440.86
		School District 2172-Kenyon-Wmngo	2,270,195.40
		School District 252-Cf	4,162,577.44
		School District 253-Goodhue	1,178,915.34
		School District 255-Pi	1,687,031.32
		School District 256-RW	8,119,872.20
		School District 2805-Zta Mazeppa	2,324,886.51
		School District 659-Northfield	129,992.22
		School District 813-Lake City	984,590.01
		Schumacher Elevator Co	12,496.60
		Schumacher Excavating Inc	48,279.47
		Schwickert's Tecta America LLC	84,762.50
		Scott Construction Inc	855,370.72
		Scuba Center	6,149.41
		Seachange Print Innovations	28,425.92
		Securus Technologies	49,495.20
		Selco	483,951.00
		Semcac Senior Nutrition Program	5,000.00
		Semmchra	301,280.00
		SEM/CET	6,000.00
		Serenity Services	11,190.00
		Sgts Inc	28,150.32
		Shafer Contracting Co, Inc.	166,753.15
		Sherwin Williams	20,000.00
		Shi Corp	324,139.58
		Short Elliot Hendrickson Inc	169,275.72
		Sinykin/Carol or Stuart	10,407.19
		Social Security Administration	11,389.30
		Southeast Service Cooperative	3,690,979.72
		St Joseph Church	30,666.67
		St Joseph's Home For Children	46,929.10
		Stanton Township	296,090.25
		Staples Advantage	63,219.54
		Star Tribune	7,000.00
		State Of Minnesota-Sales & Use Tax	12,842.11
		Steborg/Glen	52,403.00
		Steele County Public Health	47,461.00
		Stewart/Diana	14,075.46
		Stoos/Tammi	17,438.74
		Streamworks LLC	15,250.00
		Streichers Inc	34,972.64
		Tapco	5,813.00
		Tesch/Mic	47,033.95
		Thomas Allen Inc	98,466.24
		Three Rivers Community Action Inc	100,442.20
		Tolad, Inc.	18,873.64
		Tom Parker Electric Inc	19,661.68
		Toshiba Financial Services (Pasadena)	6,967.18
		Toshiba Financial Services (St Louis)	40,060.09
		Totalfunds by Hasler	33,000.00
		Towmaster Inc	107,412.21
		Traffic Marking Service Inc	189,982.52
		Trans-Alarm Inc	7,498.14
		Trimin Systems Inc	23,737.50
		Tri-State Business Machines Inc	9,437.52
		TrueNorth Steel	18,095.76
		Turnbull/Charles	6,425.00
		Twin River Riders-Cannon Falls	5,401.82
		Uniforms Unlimited Inc	5,374.38
		United States Postal Service	34,000.00
		University Of Mn-Fiscal	71,657.69
		Us Bank	2,029,174.72
		Vangsness/Gwen	9,301.95
		Vanguard Appraisals Inc	35,850.00
		Vanguard Systems	7,281.88
		Vasa Township	252,017.57
		Veolia North America Inc	23,496.28
		Verizon Wireless	79,796.24
		Verizon Wireless Services LLC (MD)	6,000.00
		Vogel & Gorman Plc	34,800.00
		Wabasha County Auditor Treasurer	7,878.81
		Wabasha County Highway Dept	23,244.35
		Wacouta Township	192,549.88
		Wallace Company	12,624.50
		Walmart	12,735.60
		Wanamingo City	801,259.80
		Wanamingo Township	218,741.26
		Warsaw Township	214,180.83
		Welch Township	272,606.80
		Wells Creek Riders-Frontenac	7,114.58
		West Payment Center	42,379.45
		Wilson Oil And Gas Company	26,834.00
		Winona County	50,722.58
		Woodland Hills	71,569.00
		Workforce Development Inc	169,424.68
		Xcel Energy	369,687.63
		Zemke Roll-Off Service	8,208.60
		Ziegler Inc	13,902.45
		Zixcorp Corporation	9,370.00
		Zumbro Valley Health Center	69,431.50
		Zumbrota City	1,779,761.54
		Zumbrota Township	189,436.19
			91,920,905.60