

HOUSTON COUNTY
SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

The purpose of this Report is to provide a summary of financial information concerning Houston County for interested citizens. Questions about this Report should be directed to Carol Lapham, Houston County Finance Director - (507) 725-5839.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE FOR A FEE UPON REQUEST BY CALLING (507) 725-5839, BY WRITING TO CAROL LAPHAM, HOUSTON COUNTY FINANCE DIRECTOR, 304 SOUTH MARSHALL, CALEDONIA, MN 55921, OR IT MAY BE DOWNLOADED FOR FREE ON THE HOUSTON COUNTY WEBSITE, WWW.CO.HOUSTON.MN.US, UNDER THE FINANCE DEPARTMENT.

COUNTY OFFICIALS

Theressa Arrick-Kruger	Human Resources Director	725-5822
Linda Bahr	Human Services Director	725-5811
* Beverly Bauer	Recorder	725-5813
Thomas Dybing	Assessor	725-5801
* Doug Ely	Sheriff	725-3379
James Fabian	District Court Judge	725-5806
Richard Frank	Environmental Services Officer	725-5800
Robert Gross	Veteran Service Officer	725-5805
* Jamie Hammell	Attorney	725-5802
LuAnn Hiniker	Extension Campus Regional Director	725-5807
Kurt Kuhlert	Emergency Services Coordinator	725-5838
Daniel Krzoska	E911 Coordinator	725-5827
Carol Lapham	Finance Director	725-5839
Darlene Larson	Court Administrator	725-5806
* Char Meiners	Auditor	725-5803
Andrew Milde	IT Director	725-5809
Rena Patterson	Court Services Officer	725-5808
Brian Pogodzinski	Engineer	725-3925
Deb Rock	Public Health Nursing Director	725-5810
Bob Scanlan	Zoning Administrator	725-5800
* Donna Trehus	Treasurer	725-5815
Richard Walter	Surveyor	725-5814

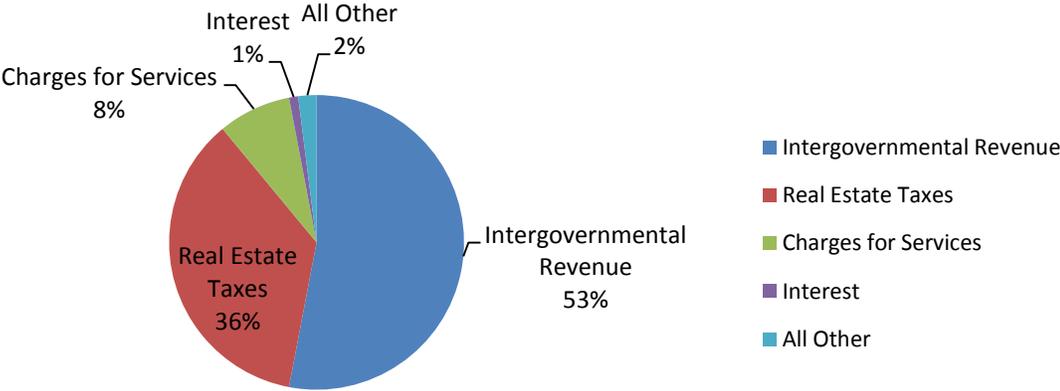
* Elected Positions

A PROFILE OF HOUSTON COUNTY

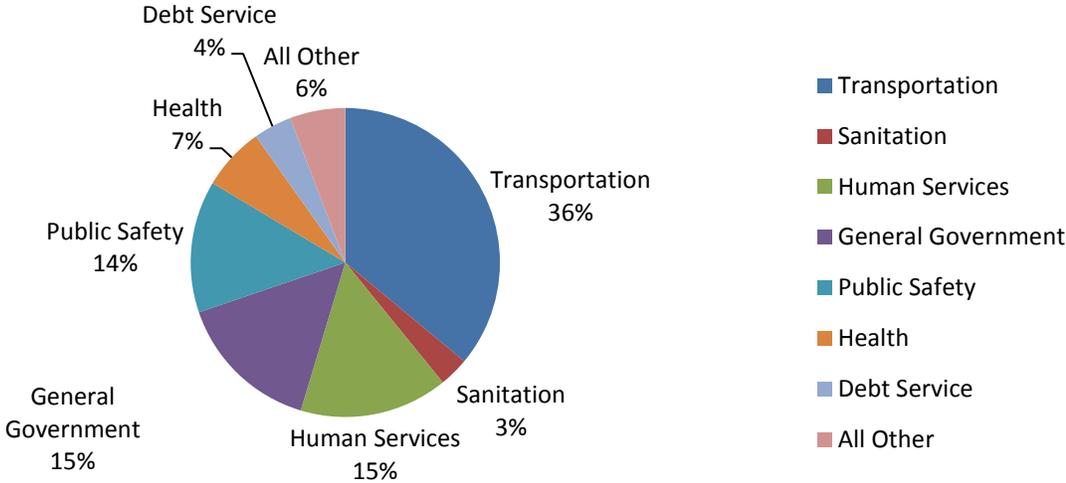
Key Indicator	Total 2012	Total 2011	Percent Increase (Decrease)
Estimated Population	18,839	18,933	(.49)
Assessed Market Value of All Taxable Property	\$2,039,546,100	\$1,990,095,700	(.06)
Total Tax Capacity	\$15,385,776	\$16,484,413	(.01)
Percent of Property Taxes Collected	98.40	98.25	(.01)
Total Revenues Governmental Activities	\$28,019,394-	\$24,952,162-	(2.96)
Total Expenditures Government Activites	\$24,526,858-	\$22,068,016-	(30.16)
Capital Assets Government Activities	77,100,443-	76,772,620-	15.47
Total Outstanding Net Bonded Debt of the County General Obligation	\$17,540,000	\$17,705,000	(.92)
Bond Rating on Most Recent General Obligation Bond Issue	AA-	AAA	-
Total Government-Wide Net Assets Government Activities	\$78,843,954	\$75,351,418	3.98

2012 HOUSTON COUNTY GOVERNMENTAL FUNDS' FINANCES

Where it comes from...



Where it goes...



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.

COUNTY GOVERNMENTAL FUND TYPES

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds are used to account for restricted revenues from the federal and state government, and other oversight agencies, as well as committed property tax revenues.

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

The Capital Projects Fund is used to account for financial resources committed for the construction of the Criminal Justice Center.

COUNTY FIDUCIARY FUNDS

Trust and Agency Funds are used to account for assets held by a county in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds.

MAJOR CATEGORIES OF COUNTY EXPENDITURES

Current Expenditures include all expenditures other than debt service.

Debt Service will include all expenditures for the repayment of long term purchases by the county, including the payment of principal, interest and other fiscal charges associated with the purchase.

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

The Public Safety activities include expenditures for corrections activities, the operation of the Sheriff's Office and county jail.

The Transportation activities include expenditures for highway department construction and maintenance programs.

The Sanitation activities include expenditures for county solid waste collection and disposal programs, including county-sponsored recycling programs.

The Human Services activities include the administration of all federal, state and county human services programs, including child support collection activities, social service programs such as chemical dependency treatment programs, and child protection services.

The Health activities include expenditures for the county public health department, including inoculation programs, home health aid services, and programs to protect public and private drinking water systems.

The Culture and Recreation activities include expenditures for county libraries, county parks, recreation programs, including the development and maintenance of all county park facilities.

The Conservation of Natural Resources activities include expenditures relating to soil and water conservation and the county extension office.

The Economic Development activities include expenditures for economic development programs.

**HOUSTON COUNTY
CALEDONIA, MINNESOTA
STATEMENT OF NET ASSETS-GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012**

Assets

Cash and pooled investments	\$ 11,359,363
Petty cash and change funds	17,060
Investments	2,885,788
Taxes receivable	221,272
Accounts receivable - net	192,177
Accrued interest receivable	33,145
Loan receivable	1,313,228
Due from other governments	7,298,703
Inventories	614,399
Prepaid items	4,066
Restricted assets	
Cash and pooled investments	69,011
Accrued interest receivable	154
Capital assets	
Non-depreciable	3,828,173
Depreciable - net of accumulated depreciation	73,272,270
Total Assets	<u>\$ 101,108,809</u>

Liabilities

Accounts payable	\$ 336,062
Salaries payable	329,954
Contracts payable	249,387
Due to other governments	95,323
Accrued interest payable	246,383
Unearned revenue	880,942
Customer deposits	17,697
Advance from other governments	1,268,740
Long-term liabilities	
Due within one year	548,087
Due in more than one year	18,292,280
Total Liabilities	<u>\$ 22,264,855</u>

Net Assets

Invested in capital assets, net of related debt	\$ 59,258,579
Restricted for	
General government	208,262
Public safety	96,128
Debt service	817,566
Highways and streets	5,379,658
Economic development	276,947
Unrestricted	12,806,814
Total Net Assets	<u>\$ 78,843,954</u>

**HOUSTON COUNTY
CALEDONIA, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Program Revenues			Net (Expense) Revenues and Change in Net Assets	
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions		Capital Grants and Contributions
Functions/Programs					
Primary government					
Governmental activities					
General government	\$ 3,903,207	\$ 395,290	\$ 592,926	\$ -	\$ (2,914,991)
Public safety	3,664,005	94,087	795,285	-	(2,774,633)
Transportation	8,831,768	303,928	8,067,472	691,822	231,454
Sanitation	817,996	410,594	55,950	-	(351,452)
Human services	3,922,931	188,658	2,582,168	-	(1,152,105)
Health	1,671,359	1,053,747	332,568	-	(285,044)
Culture and recreation	339,751	45,888	-	-	(293,863)
Conservation of natural resources	417,097	2,734	20,855	-	(393,508)
Economic development	254,982	2,297	203,670	183,286	134,271
Interest	703,762	-	-	-	(703,762)
Total Governmental Activities	\$ 24,526,858	\$ 2,497,223	\$ 12,650,894	\$ 875,108	\$ (8,503,633)
General Revenues					
Property taxes					\$ 9,573,946
Mortgage registry and deed tax					14,054
Other taxes					173,452
Payments in lieu of tax					357,271
Grants and contributions not restricted to specific programs					1,245,747
Unrestricted investment earnings					185,470
Miscellaneous					438,852
Gain on sale of capital assets					7,377
Total general revenues					\$ 11,996,169
Change in net position					\$ 3,492,536
Net Position - Beginning					75,351,418
Net Position - Ending					\$ 78,843,954

HOUSTON COUNTY
CALEDONIA, MINNESOTA
BALANCE SHEET-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General</u>	<u>Road and Bridge</u>	<u>Social Services</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<u>Assets</u>					
Cash and pooled investments	\$ 3,499,632	\$ 6,094,764	\$ 932,375	\$ 832,592	\$ 11,359,363
Petty cash and change funds	16,960	100	-	-	17,060
Investments	886,267	1,499,521	500,000	-	2,885,788
Taxes receivable					
Prior	127,437	50,099	23,540	20,196	221,272
Accounts receivable	104,262	927	86,988	-	192,177
Loans receivable	1,313,228	-	-	-	1,313,228
Accrued interest receivable	29,580	3,032	527	6	33,145
Due from other funds	842,297	426,210	-	450,198	1,718,705
Due from other governments	266,176	6,643,586	388,941	-	7,298,703
Prepaid expense	4,066	-	-	-	4,066
Inventories	-	614,399	-	-	614,399
Restricted cash and pooled investments	39,011	-	-	-	69,011
Restricted accrued interest receivable	154	-	-	-	154
Total Assets	\$ 7,159,070	\$ 15,332,638	\$ 1,932,371	\$ 1,302,992	\$ 25,727,071
<u>Liabilities and Fund Balances</u>					
Liabilities					
Accounts payable	\$ 92,856	\$ 55,020	\$ 188,186	\$ -	\$ 336,062
Salaries payable	215,955	53,359	60,640	-	329,954
Contracts payable	-	200,825	-	48,562	249,387
Due to other funds	876,408	411,116	-	431,181	1,718,705
Due to other governments	77,089	3,738	14,496	-	95,323
Deferred revenue - unavailable	94,481	6,057,767	166,248	10,399	6,328,895
Deferred revenue - unearned	837,785	-	43,157	-	880,942
Customer deposits	17,697	-	-	-	17,697
Advance from other governments	-	1,268,740	-	-	1,268,740
Total Liabilities	\$ 2,212,271	\$ 8,050,565	\$ 472,727	\$ 490,142	\$ 11,225,705
Fund Balances					
Nonspendable					
Prepaid items	\$ 4,066	\$ -	\$ -	\$ -	\$ 4,066
Long-term loans/notes receivable	441,803	-	-	-	441,803
Inventories	-	614,399	-	-	614,399
Restricted for					
Debt service	-	-	-	817,566	817,566
Recorder's technology equipment	93,909	-	-	-	93,909
Recorder's compliance	111,517	-	-	-	111,517
E-911	29,548	-	-	-	29,548
Economic development	276,947	-	-	-	276,947
Conceal and carry	53,822	-	-	-	53,822
Sheriff's DUI forfeiture	12,758	-	-	-	12,758
Attorney forfeited property	2,836	-	-	-	2,836
Road and bridge projects	-	496,497	-	-	496,497
Committed					
Airport	25,000	-	-	-	25,000
Road and bridge projects	-	200,000	-	-	200,000
Assigned					
Road and bridge	-	5,971,177	-	-	5,971,177
Human services	-	-	1,459,644	-	1,459,644
Unassigned					
	3,894,593	-	-	(4,716)	3,889,877
Total Fund Balances	\$ 4,946,799	\$ 7,282,073	\$ 1,459,644	\$ 812,850	\$ 14,501,366
Total Liabilities and Fund Balances	\$ 7,159,070	\$ 15,332,638	\$ 1,932,371	\$ 1,302,992	\$ 25,727,071

**HOUSTON COUNTY
CALEDONIA, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General</u>	<u>Road and Bridge</u>	<u>Social Services</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Revenues					
Taxes	\$ 5,312,478	\$ 2,406,019	\$ 1,073,375	\$ 989,120	\$ 9,780,992
Licenses and permits	56,350	3,870	-	-	60,220
Intergovernmental	3,214,630	8,436,077	2,784,688	69,763	14,505,158
Charges for services	1,937,926	317,818	138,429	-	2,394,173
Fines and forfeits	9,299	-	-	-	9,299
Gifts and contributions	2,550	-	-	-	2,550
Investment earnings	154,335	22,313	8,615	207	185,470
Miscellaneous	431,626	12,462	1,915	-	446,003
Total Revenues	\$ 11,119,194	\$ 11,198,559	\$ 4,007,022	\$ 1,059,090	\$ 27,383,865
Expenditures					
Current					
General government	\$ 3,803,281	\$ -	\$ -	\$ -	\$ 3,803,281
Public safety	3,441,029	-	-	32,196	3,473,225
Transportation	-	9,052,376	-	-	9,052,376
Sanitation	790,332	-	-	-	790,332
Human services	-	-	3,903,422	-	3,903,422
Health	1,659,533	-	-	-	1,659,533
Culture and recreation	338,660	-	-	-	338,660
Conservation of natural resources	416,146	-	-	-	416,146
Economic development	464,371	-	-	-	464,371
Intergovernmental	-	216,591	-	-	216,591
Capital outlay	-	-	-	4,143	4,143
Debt service					
Principal	227,210	132,790	-	50,000	410,000
Interest	2,384	1,461	-	597,006	600,851
Administrative (fiscal) charges	-	-	-	7,425	7,425
Total Expenditures	\$ 11,142,946	\$ 9,403,218	\$ 3,903,422	\$ 690,770	\$ 25,140,356
Excess of Revenues Over (Under) Expe	\$ (23,752)	\$ 1,795,341	\$ 103,600	\$ 368,320	\$ 2,243,509
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	\$ 4,445	\$ 2,932	\$ -	\$ -	\$ 7,377
Change in Fund Balance	\$ (19,307)	\$ 1,798,273	\$ 103,600	\$ 368,320	\$ 2,250,886
Fund Balance - January 1	4,966,106	5,468,265	1,356,044	444,530	12,234,945
Increase (decrease) in reserved for invento	-	15,535	-	-	15,535
Fund Balance - December 31	\$ 4,946,799	\$ 7,282,073	\$ 1,459,644	\$ 812,850	\$ 14,501,366

**HOUSTON COUNTY
CALEDONIA, MINNESOTA
STATEMENT OF FIDUCIARY NET ASSETS
December 31, 2012**

Assets
Cash and pooled investments

Liabilities
Accounts payable
Due to other governments

Total Liabilities

Agency Funds

\$ 1,281,769

\$ 140,007

1,141,762

\$ 1,281,769

The following is a list of the recipients of Houston County expenditures totaling \$2,000 or more during 2012. 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	Amount	Name	Amount
180 Degrees-Von Wald	9,927.28	Meadowbrook Ins Group	2,100.00
3D Specialties	5,848.98	Mechtel/Allen	3,387.68
A.J. Spanjers Company Inc	83,101.25	Mechtel/Pam	3,105.21
A+ Imaging Systems	72,368.11	Medicare Premium Collection Ctr	2,077.20
Aasum/Kristin	2,549.74	Melde/Jesica	2,347.81
Ability Building Center Inc	242,044.75	Menards-Onalaska	15,285.62
Able Inc	83,601.06	Meyer Bros	45,242.00
Access Mobility	4,000.00	Meyer Home Repair	2,063.91
Ace Communications Group	58,353.46	Meyer/Laurie	2,968.55
Acelink Telecommunications Inc	59,662.16	Meyer's Lawn Service	10,323.35
Acs	13,779.36	Michaels Truck Equipment Inc	4,607.86
Aegis Therapies	22,275.95	Middendorf/Kim	49,818.45
Agvantage Fs, Inc	5,341.38	Midwest Fuels	9,864.70
Alpha Human Services Inc	15,912.88	Midwest Off Road Center	3,045.78
Alpha Service Industries Inc	13,282.30	Miller/Jack	5,393.58
Alta Planning & Design Inc	3,850.00	Minnesota Energy Resources Corporation	36,241.45
American Engineering Testing, Inc	4,888.00	Minnesota Homecare Association	2,354.42
AMERICAN INSTITUTIONAL SUPPLY	8,097.00	Minnesota Sheriff's Association	5,975.51
AMERICAN SOLUTIONS FOR BUSINESS	12,939.63	Minnesota State Auditor	73,509.86
Ancom Technical Center	21,256.21	Minnesota Ui Fund	10,563.94
Api Garage Door Inc	20,597.01	Minnowa Construction Inc	1,778,282.96
Arm Assoc Of Minnesota	3,870.00	Mississippi Welders Supply Co	2,284.58
Assn Of Minnesota Counties	11,981.00	Mn Child Support Payment Center	4,192.00
Auburndale Recycling Center Llc	19,862.00	Mn Correctional Facility	75,645.59
Austin Manor	5,762.90	Mn Counties Intergovernmental Trust	287,248.00
Ayres Associates Inc	9,898.56	Mn County Attorney Assn	2,168.93
B & D Sealcoating	84,217.60	Mn Dept Of Corrections	109,814.68
B & D Trailer Sales	9,443.50	Mn Dept Of Revenue	13,142.89
B & M Service Center	2,864.31	Mn Office Of Enterprise Technology	9,458.33
Baker/Carolyn	5,495.20	Mn Transportation Alliance	2,005.00
Bank Of The West	269,948.84	Morris Electronics Inc	51,093.15
Behaviorial Change Services	3,475.00	Morton Salt Inc	61,938.53
Berg Bag Company	5,771.25	Mosher Home	53,716.88
Berlin-Burns/Jill	20,565.60	Motorola Solutions Inc	902,557.86
Best Buy For Business	13,050.15	M-R Sign Company Inc	13,165.40
Bigalk/Laurie	3,152.50	Mspace Inc	61,687.37

Bjerke/Rachel	5,389.82	Mulcahy Nicholas Llc	535,126.45
Bluff Country Newspaper Group	11,223.00	Natural Playgrounds Llc	7,810.58
BOLDT/GREG	9,600.00	Nebraska Medical Center	3,357.65
Bonanza Grain Inc	147,342.30	Nedland Industries Inc	13,030.00
Bond Trust Services Corporation	810,079.07	Nelson Auto Center	44,874.33
Brad's Electric Inc	9,689.47	Nodine Culvert Sales	2,679.95
Briggs Health Care Products	2,928.80	Norix Group Inc	3,174.77
Bruening Rock Products Inc	291,819.72	North American Salt Company	102,302.97
Buchan/Donnis	8,855.68	Northern Escrow Inc	372,435.78
Burfield/Gladys	8,480.54	Northern Safety Technology	3,256.35
Burroughs Equipment Repair Inc	8,801.74	O'Flaherty, Heim And Egan Trust Account	10,000.00
Caledonia Ambulance Service	2,500.00	Ole's Excavating Inc	71,060.00
Caledonia Implement Company	10,058.78	Olmsted County Community Services	18,178.80
Caledonia Lumber Co., Inc	14,000.10	Olson/Debra	3,554.43
Caledonia Masonic Lodge No 20 Af & Am	2,000.00	Orc Industries	16,421.37
Caledonia Oil Co	74,430.80	P & H Services	18,709.25
Caledonia Ready Mix Inc	4,668.21	Pass/Marilyn	2,290.69
Caledonia Sno Gophers Club	50,675.34	Path Homes Metro Office	2,242.88
Caledonia True Value	5,758.15	Pauly Jail Building Company Inc	389,555.89
Caledonia Wheel Alignment (Inc)	6,111.30	Personalized Stamped Envelope Program	2,006.10
Caledonia/City Of	170,907.25	Peterson/Leighsa	2,692.09
Call One Inc	2,113.73	Pflughoeft, Pederson, Johnsrud & Knuesel	48,125.00
Calmar Manufacturing Co Inc	369,413.20	Pine Creek Auto Inc	6,120.13
Carlin/Nancy	7,363.58	Pine Valley Painting & Finishing Llc	99,878.25
Carpenter/Thomas A And Sara E	4,716.10	Pitney Bowes, Inc.	4,276.53
CBM Food Service	7,508.05	Police Central Inc	18,926.40
Cellular Specialties Inc	62,663.10	Pollard/Karen	17,669.39
Chappell Central Inc	368,630.44	Prachar/David	103,136.65
Chosen Valley Testing, Inc	20,992.70	Premier Security Inc	7,290.75
City Of Hokah	12,600.00	Printy Quik	2,976.68
Clarkin/Deborah	37,935.46	Public Employees Retirement Assoc Of Mn	10,935.43
Colsch/Karen	2,111.59	Quillins Iga	2,363.77
Commissioner Of Transportation	700,707.72	Rdo Equipemnt Co (Inc)	2,989.36
Comstock/Keith	2,000.00	Redwood Cafe Llc	27,165.00
Conniff/James	4,046.40	Redwood Toxicology Lab Inc	3,805.31
COOKS CORRECTIONAL	4,668.97	Regents Of The University Of Minnesota	90,702.50
Cps Technology Solutions	10,074.65	Regina Medical Center	54,896.04
Cr Solutions	4,720.48	Reserve Account	30,000.00
Dalco	47,446.57	Richard's Sanitation	243,620.21
DEPT OF HUMAN SERVICES	10,470.57	Rick Denstad Trucking	2,025.00
Derby Industries	8,465.00	Rippe Hammell & Murphy	3,370.00
Derzon/Tony	2,228.40	River Valley Newspaper Group	4,571.26
DHS - SWIFT	124,324.93	Rmtd Llc	4,680.02
Dieter/Kathryn	2,636.20	Roble Funeral Home	4,824.10
Direct Office Solutions	8,510.47	Rochester Petroleum Equipment Inc	2,339.31
Dit Solutions Inc	6,674.97	Rock/Deb	2,447.84
Dodge Of Burnsville	26,477.00	Roellich/Curtis And Gloria	3,741.23
DPS Transport Llc	60,395.40	Rogich/Kathie	29,246.60
Dunn Blacktop Company	6,996.09	Rommes/Neldene	46,698.85
Dybing/Thomas	4,137.54	Ronco Engineering Sales Inc	17,378.79
E. Weinberg Supply Co Inc	16,625.00	Root River Swcd	56,834.64
Eagle Point	9,141.25	Rule 36 Limited Partnership Of Duluth	5,205.20
Ecm Publishers Inc	4,007.28	Russ's Sandblast	2,160.00
Eglinton/Laura	6,965.75	Rusty Berger Masonry	400,440.89
Ehlers	3,000.00	Sanden Realty	7,500.00
Eitzen State Bank	87,484.06	Sanofi Pasteur Inc	7,469.13
Election Systems & Software Inc	12,281.13	Sass/Luke	2,036.85
Ellingson Inc	6,675.79	Schammel Electric Inc	1,971,987.00
Emergency Communications Network LLC	10,000.00	Schilling Supply Company	3,893.54
Erickson Engineering Llc	105,670.66	Schneider Corporation/The	16,060.00
Erickson/Tracie Lee	2,061.05	Schneider Heating & Air Conditioning	11,789.00

Esri Inc	6,932.41	Schulte/Dorothy	2,475.89
Expedite! Direct Mail & Fulfillment	6,400.00	Schumacher Elevator Company	274,134.38
Fahrner Asphalt Sealers, Llc	440,637.12	Schumacher-Kish Funeral Home Inc	2,791.37
Fahy/Pamela	20,914.20	Scientific Recycling Inc	10,364.25
Family & Childrens Center	55,924.32	Scott Roble Plumbing & Heating	5,000.00
Farmer/Malinee	24,072.00	Se Mn Area Agency On Aging Inc	5,904.48
Fillmore Co Sheriff	50,649.75	Se Mn Narcotics & Gang Task Force	6,000.00
Fillmore County Public Health	301,130.89	Seekamp/Alicia	7,559.01
Fitzpatrick/Vikki	12,074.00	Seh	3,428.82
Fix/Linda	32,614.11	Selco	123,000.00
Fix/Sylvan	3,715.14	Semcac	78,459.55
FJB Consulting Services Llc	10,864.20	Semcac Transportation	4,000.00
Flatten Trust B/Leonard E	13,681.16	Servicemaster	2,821.56
FLEET SERVICES	34,339.69	Severson Oil Company	22,646.65
Folsom/Nickie	3,378.88	Shay/Lindsey	2,144.15
Ford Metro Inc	152,969.70	Sheriffs Youth Program Of Mn	27,692.54
Four Season Maintenance	2,870.00	Shi International Corp	85,674.67
Frank/Richard A	2,755.65	Shuster/Michele	21,048.32
Franklin Covey	2,167.41	Sno-Pac Foods, Inc	4,188.28
Freeborn Co Coop Oil	70,422.55	Solum/Jessica	3,593.95
Frontier Precision Inc	4,825.85	Southern Mn Initiative Foundation	2,700.00
Geiwitz/Ryan	10,390.33	Spring Grove Ambulance Service	2,500.00
General Sprinkler Corp	134,900.00	Spring Grove Battery	3,043.11
Geocomm, Inc	11,465.95	St Mary Auto Body Shop	7,183.92
Gerard Of Minnesota	71,956.92	St Marys Scrip Program	2,425.97
Geske/Dave	2,960.00	Staggemeyer/Catherine	20,555.48
Ggg Inc-Engineering Surveying & Planning	2,500.00	Stanley Convergent Security Solutions In	270,427.00
Giblin/Shirley	8,952.66	Staples Advantage	44,452.53
Giertych/Johnathan	4,204.48	Steelcell Of North America Inc	90,161.00
Global Software Inc	6,013.37	Steele Construction & Landscaping Inc	15,615.00
Goodyear Auto Service Center	5,041.72	Steele Painting	4,720.00
Government Management Group	3,600.00	Stein Counseling	3,500.00
Great Northern Landscapes, Inc	54,173.75	Stein/Kristina	5,521.82
Gregerson/Bonnie	68,046.17	Sterling Pharmacy	10,618.59
Griffin Construction	281,668.02	Stoel Rives Llp	9,432.22
Gundersen Lutheran	2,189.07	Stonebrooke Engineering Inc	8,234.05
H&L Mesabi	8,351.32	Stoner/Gena M	41,439.10
Hale, Skemp, Hanson, Skemp & Sleik	2,447.01	Stoos/Darlyne	2,477.21
Hammell Equipment-Eitzen, Inc	2,191.08	Stork Twin City Testing Corporation	3,110.00
Hancock Concrete Products, Llc	15,360.72	Storlie/Judy	25,207.07
Hanson Structural Precast Inc	26,190.50	Streicher's	3,231.24
Hanson Tire Service, Inc.	50,149.75	Supreme Graphics	3,297.64
Harris/Jamie	2,053.80	SYNERGY GRAPHICS	3,619.27
Hawk & Sons Inc	33,501.75	Tande/Roseann K	6,759.04
Hawkeye Foodservice Distribution	2,196.19	TASC	3,852.92
Heise/Natalie	11,418.24	TC MANAGEMENT LLC	14,209.03
Henricksen Psg	264,691.98	Team Distributing	2,016.45
Hewlett-Packard Company	6,275.02	Thesing/Lewis	3,708.95
Hiawatha Valley Mental Health	27,706.59	Thesing/Mavis	10,882.61
HILLYARD-HUTCHINSON	2,763.44	Thompson/Stacey	24,020.42
Historical Society/Treas Of	51,600.00	Titan Machinery	4,288.77
Hoffman/Jessica G	6,441.42	TKDA & Associates Inc	6,170.35
Holten/Joseph	2,733.38	Tke Corp	2,728.63
Hoskins Electric Inc	2,877.97	Traffic Marking Service Inc	66,089.53
Houston Ambulance Service	2,500.00	Treasurer City Of La Crescent	3,713.97
Houston Co Ag Society	19,292.00	Treasurer Twp Of Money Creek	10,691.30
Houston Co Aluminum Redemption	20,846.00	Treasurer Twp Of Mound Prairie	49,010.50
Houston Co Recycling Petty Csh	13,336.09	Treasurer-State Of Mn - 412	339,438.35
Houston Co Treasurer	4,430.00	Tri State Doors	9,943.00
HOUSTON COUNTY EDA	2,096.28	Tri-County Electric Coop	28,885.73
Houston County Phn	20,559.49	Trillium Development Inc	95,800.14

Houston County Sheriff	3,295.00	TRIMIN SYSTEMS INC	6,272.56
Houston County Treasurer	40,277.80	Tri-State Auto Outlet Corp	2,689.25
Houston Nature Center	6,000.00	Tri-State Business Mach Inc	12,930.28
Houston-Mny Crk Snwmbler Club	26,527.38	Tri-State Carpets Inc	144,795.20
IBM CORPORATION	9,598.25	Twin City Acoustics Inc	79,049.50
ICAN LLC	11,068.27	Twin City Tile & Marble Co	155,136.00
Identix Incorporated	10,901.25	Twin City Wire Inc	98,007.75
Independent Emergency Services Llc	153,652.19	Uniforms Unlimited Inc	2,989.29
Infoprint Solutions Co	2,572.32	United Auto Supply Inc.	10,166.88
Insight Public Sector	78,932.47	Universal Truck Equipment Inc	6,804.63
Iron Mountain	2,058.79	Us Postal Service (Postage By Phone)	6,000.00
Ivans Inc	2,817.36	Vaaler/Valerie	7,499.00
James R Chapel	75,000.00	Van Gundy Excavating Llp	7,655.55
Jlh Enterprises	42,918.01	Veolia Es Technical Solutions Llc	2,859.62
Johnson/Dale And Suzanne Johnson & Julson/Charles	10,703.72	Verizon Wireless-9746	7,670.73
Kavanaugh Restaurant Supply Inc	8,679.01	Viking Ridge Riders	35,591.41
Ken's Small Engine, Inc	124,656.21	Von Moos/Roger	15,000.00
Kid's Corner Of Caledonia Llc	6,505.58	VOYAGER FLEET SYSTEMS INC	84,475.83
King Cabinetry Llc	2,396.32	Voyager Fleet Systems Inc	17,002.55
King Construction Llc	5,527.20	Wabasha County Auditor/Treasurer	63,843.74
Kinstler/Karsten	4,952.00	Walnut Street Properties	5,320.76
Klein Mccarthy Architects	8,320.00	Walter/Teresa	2,420.89
Klug/Kim L	141,937.97	Watson Furniture Group	17,768.26
Knight/Janice	2,813.93	Wermager/Larry	5,694.36
Knutson Construction Services Inc	4,103.26	West Grove Home	2,559.24
Kraus Oil Co.	1,066,923.65	West Payment Center	10,397.69
Kroeger/Gary	36,804.59	Western Petroleum Co	58,186.38
Krueger/Arden Jr	2,342.33	Wideth Smith Nolting & Assoc	58,839.53
Kutina/Janice	5,840.38	Wieser Brothers General Contractors Inc	206,760.61
Kwik Trip	2,108.99	Williams/La Yair	3,918.29
La Crescent Trail	34,480.48	Wilms/Jordan	2,504.21
La Crosse Engineering & Surveying Co Inc	16,863.60	Wilson/Sheila	5,674.43
La Crosse Movers	2,925.00	Winona Controls Inc	578,956.76
La Crosse Truck Center Inc	5,000.00	Winona County Detention Center	6,370.00
Laundrycarts	33,299.40	Winona Health Physician Clinics	4,284.00
Lawrence Lake Marina	2,630.00	Winona Workforce Center	23,773.75
Lawson Products, Inc	4,041.12	Woodland Hills	17,132.39
Lawton & Associates/Chuck	4,873.53	Workforce Development Inc	62,537.25
Le Sueur County Courthouse	5,300.40	WRIGHT EXPRESS FSC	5,656.14
Lochner/Jan	128,813.75	Wsb & Associates, Inc	70,532.78
Loken's Sawmill Inn	2,767.18	Xcel Energy	2,589.30
Lonkowski/Ed	4,295.80	Yaggy Colby Associates	93,602.97
Lunda Construction	18,185.29	Youth Services International	14,170.00
M & I Lockbox: Mccc	10,000.00	Zenke Inc	209,947.47
Manned Dump Site-Caledonia	97,363.21	Ziegler Inc	4,765.79
Manned Dump Site-Hokah	13,574.65	Zumbro Valley Mental Health	43,954.10
Manned Dump Site-Houston	5,837.28	838 Vendors Less Than \$2,000	394,399.31
Manned Dump Site-La Crescent	10,890.63	TOTAL OTHER WARRANTS	24,552,906.18
Manned Dump Site-Spring Grove	9,980.47	PERSONAL SERVICES:	
Mastercard	14,112.16	TOTAL SALARIES	7,350,346.79
Mathy Construction	66,287.85	SOCIAL SECURITY	377,006.62
Mauss Pumping Service Inc	1,058,814.60	MEDICARE	100,007.28
Mayo Clinic Health System-Franciscan	2,095.00	PERA	569,009.52
Mayo Clinic Med Social Services	8,925.25	DEFINED CONTRIBUTION	4,717.32
Mayville Repair	4,760.11	HEALTH INSURANCE	1,204,208.50
Mdh Licensing Program	2,604.58	LIFE INSURANCE	3,180.89
Mead & Hunt Inc	3,275.00	TOTAL PERSONAL SERVICES	9,608,476.92
	111,185.63	GRAND TOTAL	34,161,383.10