

HOUSTON COUNTY
SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013

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
Chuck Schwartau	Regional Director U of M Extension	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
Mary Marchel	Public Health Nursing Director	725-5810
Bob Scanlan	Zoning Administrator	725-5800
* Donna Trehus	Treasurer	725-5815
Richard Walter	Surveyor	725-5814

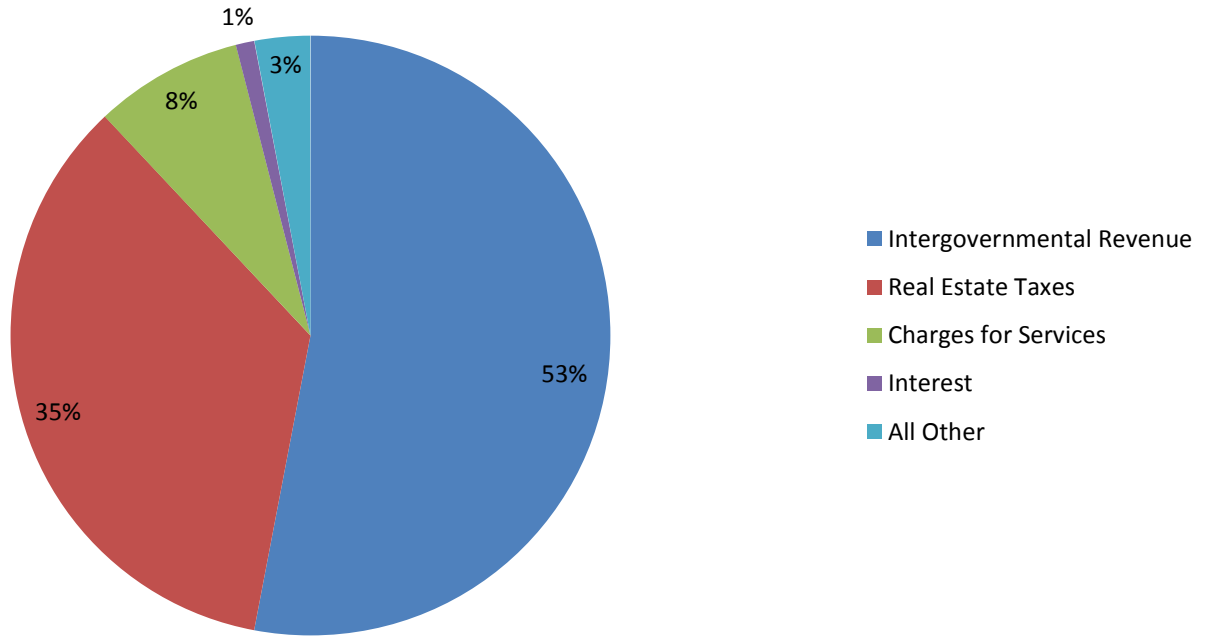
* Elected Positions

A PROFILE OF HOUSTON COUNTY

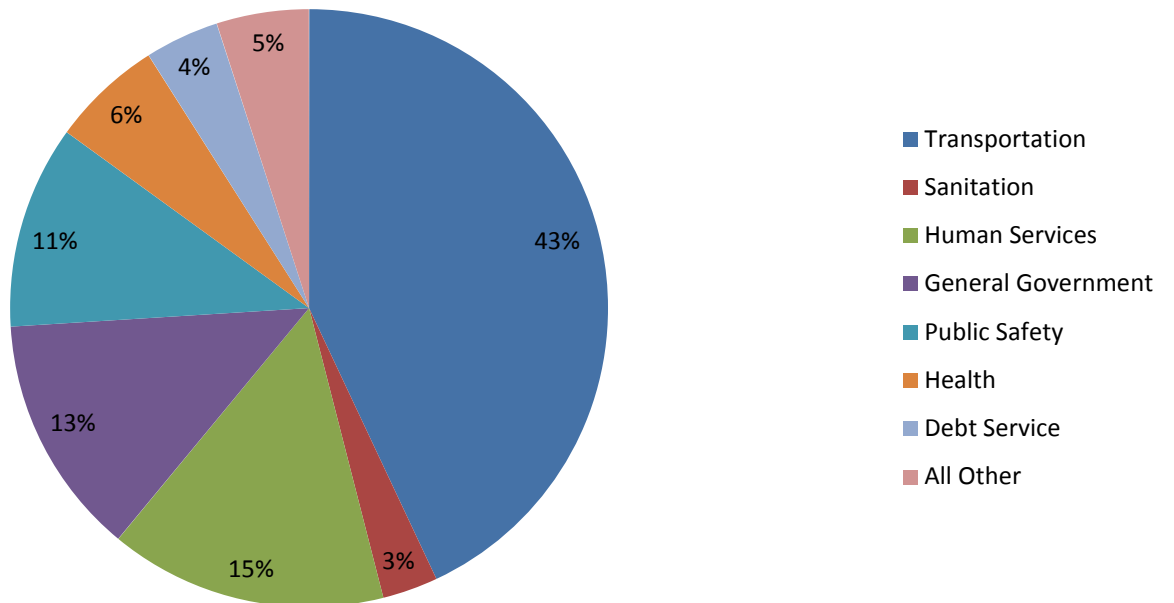
Key Indicator	Total 2013	Total 2012	Percent Increase (Decrease)
Estimated Population	18,814	18,839	(.13)
Assessed Market Value of All Taxable Property	\$2,087,915,500	\$2,039,546,100	2.37
Total Tax Capacity	\$15,955,487	\$15,385,776	3.70
Percent of Property Taxes Collected	98.59	98.40	.19
Total Revenues Governmental Activities	\$28,632,174-	\$28,019,394-	2.19
Total Expenditures Government Activities	\$28,993,601	\$24,526,858	18.21
Capital Assets Government Activities	76,980,933	77,100,443	(.16)
Total Outstanding Net Bonded Debt of the County General Obligation	\$17,055,000	\$17,540,000	(2.77)
Bond Rating on Most Recent General Obligation Bond Issue	AAA	AAA	-
Total Government-Wide Net Assets Government Activities	\$78,482,527	\$78,843,954	(.46)

2013 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, 2013

Assets

Cash and pooled investments	\$ 10,763,434
Petty cash and change funds	17,160
Investments	2,787,380
Taxes receivable	220,121
Accounts receivable - net	230,918
Accrued interest receivable	25,354
Loan receivable	910,486
Due from other governments	7,263,280
Inventories	504,054
Prepaid items	8,650
Capital assets	
Non-depreciable	5,294,785
Depreciable - net of accumulated depreciation	71,686,148
Total Assets	<u>\$ 99,711,770</u>

Liabilities

Accounts payable	\$ 359,996
Salaries payable	409,047
Contracts payable	371,947
Due to other governments	175,336
Accrued interest payable	249,351
Unearned revenue	1,192,363
Customer deposits	21,221
Long-term liabilities	
Due within one year	556,809
Due in more than one year	17,893,173
Total Liabilities	<u>\$ 21,229,243</u>

Net Assets

Invested in capital assets, net of related debt	\$ 59,898,955
Restricted for	
General government	229,696
Public safety	177,041
Debt service	859,976
Highways and streets	3,927,325
Economic development	179,475
Unrestricted	13,210,059
Total Net Assets	<u>\$ 78,482,527</u>

**HOUSTON COUNTY
CALEDONIA, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Program Revenues			Net (Expense) Revenues and Change in Net Assets	
	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions		
Expenses					
Functions/Programs					
Primary government					
Governmental activities					
General government	\$ 3,983,552	\$ 403,512	\$ 317,865	\$ -	\$ (3,262,175)
Public safety	3,788,865	164,633	340,629	-	(3,283,603)
Transportation	12,436,079	126,153	8,013,595	1,267,910	(3,028,421)
Sanitation	833,116	467,420	58,363	-	(307,333)
Human services	4,431,265	557,178	2,531,547	-	(1,342,540)
Health	1,689,333	1,063,572	359,358	-	(266,403)
Culture and recreation	308,747	40,358	-	-	(268,389)
Conservation of natural resources	316,582	3,447	-	-	(313,135)
Economic development	605,821	2,213	412,828	424,891	234,111
Interest	600,241	-	-	-	(600,241)
Total Governmental Activities	\$ 28,993,601	\$ 2,828,486	\$ 12,034,185	\$ 1,692,801	\$ (12,438,129)
General Revenues					
Property taxes				\$ 10,072,644	
Mortgage registry and deed tax				14,087	
Other taxes				198,137	
Payments in lieu of tax				335,824	
Grants and contributions not restricted to specific programs				1,068,573	
Unrestricted investment earnings				56,297	
Miscellaneous				327,048	
Gain on sale of capital assets				4,092	
Total general revenues				\$ 12,076,702	
Change in net position				\$ (361,427)	
Net Position - Beginning				78,843,954	
Net Position - Ending				\$ 78,482,527	

HOUSTON COUNTY
CALEDONIA, MINNESOTA
BALANCE SHEET-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<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	\$ 3,216,514	\$ 5,930,619	\$ 765,108	\$ 851,193	\$ 10,763,434
Petty cash and change funds	17,060	100	-	-	17,160
Investments	596,142	1,491,238	700,000	-	2,787,380
Taxes receivable					
Prior	127,622	47,479	23,723	21,297	220,121
Accounts receivable	81,870	1,238	147,810	-	230,918
Loans receivable	910,486	-	-	-	910,486
Accrued interest receivable	21,056	3,431	867	-	25,354
Due from other funds	6,899	-	-	-	6,899
Due from other governments	667,411	6,186,730	409,139	-	7,263,280
Prepaid expense	8,650	-	-	-	8,650
Inventories	-	504,054	-	-	504,054
Total Assets	<u>\$ 5,653,710</u>	<u>\$ 14,164,889</u>	<u>\$ 2,046,647</u>	<u>\$ 872,490</u>	<u>\$ 22,737,736</u>
<u>Liabilities and Fund Balances</u>					
Liabilities					
Accounts payable	\$ 98,994	\$ 110,856	\$ 150,146	\$ -	\$ 359,996
Salaries payable	260,532	75,547	72,968	-	409,047
Contracts payable	-	371,947	-	-	371,947
Due to other funds	-	-	6,899	-	6,899
Due to other governments	16,074	3,986	155,276	-	175,336
Unearned revenue	22,206	1,127,000	43,157	-	1,192,363
Customer deposits	21,221	-	-	-	21,221
Total Liabilities	<u>\$ 419,027</u>	<u>\$ 1,689,336</u>	<u>\$ 428,446</u>	<u>\$ -</u>	<u>\$ 2,536,809</u>
Deferred Inflows of Resources					
Unavailable revenue	<u>\$ 241,876</u>	<u>\$ 5,051,164</u>	<u>\$ 327,060</u>	<u>\$ 12,514</u>	<u>\$ 5,632,614</u>
Fund Balances					
Nonspendable					
Prepaid items	\$ 8,650	\$ -	\$ -	\$ -	\$ 8,650
Long-term loans/notes receivable	283,351	-	-	-	283,351
Inventories	-	504,054	-	-	504,054
Restricted for					
Debt service	-	-	-	859,976	859,976
Recorder's technology equipment	86,879	-	-	-	86,879
Recorder's compliance	134,518	-	-	-	134,518
E-911	84,557	-	-	-	84,557
Economic development	179,475	-	-	-	179,475
Conceal and carry	76,755	-	-	-	76,755
Sheriff's DUI forfeiture	15,729	-	-	-	15,729
Attorney forfeited property	8,299	-	-	-	8,299
Road and bridge projects	-	155,741	-	-	155,741
Committed					
Road and bridge projects	-	1,575,455	-	-	1,575,455
Assigned					
Road and bridge	-	5,189,139	-	-	5,189,139
Human services	-	-	1,291,141	-	1,291,141
Unassigned					
	4,114,594	-	-	-	4,114,594
Total Fund Balances	<u>\$ 4,992,807</u>	<u>\$ 7,424,389</u>	<u>\$ 1,291,141</u>	<u>\$ 859,976</u>	<u>\$ 14,568,313</u>
Total Liabilities and Fund Balances	<u>\$ 5,653,710</u>	<u>\$ 14,164,889</u>	<u>\$ 2,046,647</u>	<u>\$ 872,490</u>	<u>\$ 22,737,736</u>

**HOUSTON COUNTY
CALEDONIA, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Road and Bridge</u>	<u>Social Services</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Revenues					
Taxes	\$ 5,807,569	\$ 2,229,877	\$ 1,144,137	\$ 1,091,626	\$ 10,273,209
Licenses and permits	78,120	7,730	-	-	85,850
Intergovernmental	2,742,381	10,322,088	2,533,148	36,408	15,634,025
Charges for services	2,013,861	324,049	118,194	-	2,456,104
Fines and forfeits	23,675	-	-	-	23,675
Gifts and contributions	3,750	-	-	-	3,750
Investment earnings	29,461	17,005	9,813	18	56,297
Miscellaneous	348,259	29,031	414,163	-	791,453
Total Revenues	\$ 11,047,076	\$ 12,929,780	\$ 4,219,455	\$ 1,128,052	\$ 29,324,363
Expenditures					
Current					
General government	\$ 3,908,928	\$ -	\$ -	\$ -	\$ 3,908,928
Public safety	3,357,753	-	-	-	3,357,753
Transportation	-	12,456,945	-	-	12,456,945
Sanitation	813,830	-	-	-	813,830
Human services	-	-	4,387,958	-	4,387,958
Health	1,692,321	-	-	-	1,692,321
Culture and recreation	307,656	-	-	-	307,656
Conservation of natural resources	315,833	-	-	-	315,833
Economic development	602,041	-	-	-	602,041
Intergovernmental	-	222,274	-	-	222,274
Debt service					
Principal	-	-	-	485,000	485,000
Interest	-	-	-	593,200	593,200
Administrative (fiscal) charges	-	-	-	7,424	7,424
Total Expenditures	\$ 10,998,362	\$ 12,679,219	\$ 4,387,958	\$ 1,085,624	\$ 29,151,163
Excess of Revenues Over (Under) Expe	\$ 48,714	\$ 250,561	\$ (168,503)	\$ 42,428	\$ 173,200
Other Financing Sources (Uses)					
Transfers in	\$ -	\$ -	\$ -	\$ 4,698	\$ 4,698
Transfers out	(4,698)	-	-	-	(4,698)
Proceeds from sale of capital assets	1,992	2,100	-	-	4,092
Change in Fund Balance	\$ 46,008	\$ 252,661	\$ (168,503)	\$ 47,126	\$ 177,292
Fund Balance - January 1	4,946,799	7,282,073	1,459,644	812,850	14,501,366
Increase (decrease) in reserved for invento	-	(110,345)	-	-	(110,345)
Fund Balance - December 31	\$ 4,992,807	\$ 7,424,389	\$ 1,291,141	\$ 859,976	\$ 14,568,313

**HOUSTON COUNTY
CALEDONIA, MINNESOTA
STATEMENT OF FIDUCIARY NET ASSETS
December 31, 2013**

Assets
Cash and pooled investments

Agency Funds

\$ 1,330,987

Liabilities
Accounts payable
Due to other governments

\$ 161,582

1,169,405

Total Liabilities

\$ 1,330,987

The following is a list of the recipients of Houston County expenditures totaling \$2,000 or more during 2013. The list does not include individual salaries paid to county employees nor does it include individual payments to those who received federal, state, or county human services aid.

Name	Amount	Name	Amount
180 Degrees INC	78,863.78	BLUFF COUNTRY HRA	5,000.00
3M	4,095.98	Bluff Country Newspaper Group	10,747.62
A+ Imaging Systems	10,642.60	BOLTON & MENK INC	4,319.00
AAA STRIPING INC	98,270.90	Bond Trust Services Corporation	1,080,000.01
Aasum/Kristin	5,886.50	Brad's Electric Inc	6,800.06
Ability Building Center Inc	262,675.01	Brainard/Clinton	2,152.60
Able Inc	68,193.18	Brennan Construction Co	21,702.27
ACE COMMUNICATIONS GROUP	13,961.57	Brownsville Pump & Well Service	2,175.00
ACENTEK	63,254.35	Bruening Rock Products Inc	341,295.54
ACS ENTERPRISE SOLUTIONS, LLC	6,049.66	Buchan/Donnis	11,741.78
ADP Benefit Services KY, Inc	2,788.44	BUREAU OF CRIMINAL APPREHENSION	6,340.00
Aegis Therapies	53,313.25	Burg/Danielle	5,334.50
AGVANTAGE FS INC	10,379.59	Burroughs Equipment Repair Inc	22,268.15
Alsdurf, Phd, Lp/James M	2,000.00	Caledonia Ambulance Service	6,236.33
Amazon	3,804.24	Caledonia Area Convention & Tourism	2,983.95
AMERICAN FENCE COMPANY	4,198.00	Caledonia Lumber Co., Inc	12,638.84
AMERICAN SOLUTIONS FOR BUSINESS	8,521.25	Caledonia Oil Co	75,358.23
Ancom Technical Center	5,166.61	Caledonia Ready Mix Inc	3,000.20
ANDY HAUSER ENTERPRISES LLC	2,851.78	Caledonia School Age Care Program	4,933.42
Anoka Metro RTC - 412	9,517.65	Caledonia Sno Gophers Club	45,633.24
Arrick-Kruger/Theresa Ann	2,741.88	Caledonia True Value	5,990.92
ASCENT AVIATION GROUP, INC	44,232.15	Caledonia Wheel Alignment (Inc)	8,328.44
Association of MN Counties	2,606.41	Camp Winnebago	33,022.00
Astrup Drug Inc	2,064.94	CARGILL INCORPORATED	112,267.60
AVALON FROTRESS LTD	3,043.15	CBM Food Service	82,460.76
Avanti Center For Girls	41,504.30	CDW GOVERNMENT	13,102.55
B & D Sealcoating	8,235.00	CEDA	26,295.00
B & M Service Center	2,345.98	Centurylink	15,387.62
Bahr/Linda	4,095.40	Chosen Valley Testing, Inc	6,575.00
Baker/Carolyn	4,109.40	City Of Caledonia	177,579.14
Bauer/Erin	5,251.53	Colsch/Karen	2,345.84
Ben Lind - c/o Alpine Nursery	15,000.00	Commissioner Of Transportation	68,606.30
Ben Meadows Co./The	2,967.08	Commissioner Of Transportation	19,356.97
Bigalk/Laurie	2,915.31	Communications Services Inc	9,192.09
BI-STATE REALTY & APPRAISALS	2,000.00	Conniff/James	4,011.20
Bjerke/Rachel	6,819.25	Cps Technology Solutions	4,840.00

Name	Amount	Name	Amount
Dalco	10,098.62	Hancock Concrete Products, Llc	47,644.89
DataBank IMX LLC	72,094.06	HANSON TIRE SERVICE, INC	20,902.21
DEPARTMENT OF TRANSPORTATION	3,287.86	HEALTH DIRECT	29,161.62
DEWEY STRUB TRUCKING	6,712.50	Heise/Natalie	13,801.76
DHS - SWIFT	222,161.88	Herman Dental Pa	3,057.00
Dieter/Kathryn	5,477.78	HERNESS CONSTRUCTION, LLC	2,345.91
Dlt Solutions Inc	4,408.18	Hewlett-Packard Company	14,945.98
DODGE COUNTY HIGHWAY DEPARTMENT	9,301.71	Hiawatha Valley Mental Health	21,924.98
Dorsch/Deanna L	15,140.70	Hilton Medical Supply	2,424.77
DPS Transport Llc	59,555.00	Historical Society/Treas Of	42,500.00
Dunn Blacktop Company	2,994.20	HOFMEISTER ENGINEERING & SURVEYING INC	2,700.00
Dybing/Thomas	3,112.34	Holiday Inn	2,601.85
Ecm Publishers Inc	3,047.34	HOLTY/BENJAMIN	20,120.00
edocument (see Databank IMX)	41,891.66	HOLTY/JAMES & BEVERLY	36,460.00
Ehlers	5,625.00	HOLTY/RONALD & KIMBERLY	19,050.00
Eitzen State Bank	236,531.90	Hoskins Electric	5,827.80
Election Systems & Software Inc	8,500.36	Hoskins Electric Inc	17,326.69
Ellingson Inc	3,610.85	Houston Ambulance Service	2,500.00
Embassy Suites	2,471.96	Houston Co Ag Society	19,317.00
Emergency Communications Network LLC	10,000.00	Houston Co Aluminum Redemption	12,107.40
ERICKSON ENGINEERING LLC	66,012.78	Houston Co Recycling Petty Csh	5,833.01
Erickson/Tracie Lee	2,114.21	Houston County Phn	32,652.81
Esri Inc	5,118.27	Houston County Recorder	3,491.80
Fahrner Asphalt Sealers, LLC	441,332.94	Houston County Sheriff	2,805.00
Fahy/Pamela	17,396.16	Houston County Treasurer-HS	241,612.59
Family & Childrens Center Inc	109,578.44	Houston County Treasurer-VP Invstmt	211,978.63
Farmers Coop Elevator Co	33,563.90	Houston-Mny Crk Snwmbles Club	22,889.37
Farrell Equipment & Supply Co, Inc	4,947.28	IBM CORPORATION	2,810.62
Fastenal Company	4,135.06	ICAN LLC	28,282.65
Fee/Heather	3,889.41	Imperial Inc	2,190.29
FELDMEIER/MATT	3,504.08	Insight Public Sector	35,805.94
Felten/Bonnie	3,079.21	J B Holland Construction Inc	2,559,578.95
Fillmore County Public Health	10,596.76	J.J. Keller & Associates, Inc	3,269.47
First Supply LLC La Crosse	7,432.42	Kid's Corner Of Caledonia Llc	2,822.86
FLEET PAINT & BODY REPAIR LLC	9,194.53	Kinstler/Karsten	11,402.08
Fleet Services Division-Admin	18,946.84	Kraus Oil Co.	50,390.10
Folsom/Nickie	3,161.99	Kroeger/Gary	2,985.34
Fossum/Beth	8,452.69	Krueger/Arden Jr	5,702.00
FOSSUM/JANET B.	18,100.00	Kwik Trip	40,854.95
Frank/Richard A	3,618.83	La Crescent Christian Child Care Ctr	2,230.45
Freeborn Co Coop Oil	76,749.12	La Crescent Trail	20,415.47
Frontier Precision Inc	20,967.44	LA CROSSE GRAPHICS INC	3,309.67
Geiwitz/Amy S	2,702.96	La Crosse Truck Center Inc -Mack	11,594.25
Geiwitz/Ryan	12,242.64	La Crosse Truck Cntr Inc -Ford	45,613.90
GENERATION X CONSTRUCTION, LLC	138,001.61	LANDSOM/JUSTIN K. & JOYCE E.	13,550.00
Geocomm, Inc	2,787.82	Landsom/Susan	2,106.45
Gerard Of Minnesota	19,255.58	Laser Product Technologies	2,887.71
Geske/Dave	2,980.00	Lawrence Lake Marina	2,279.05
Giblin/Shirley	6,362.56	Lawton & Associates/Chuck	5,300.40
Giertych/Johnathan	3,853.84	LEE/JERALD W. & JOYCE D.	25,390.00
GIESE/DIANE	2,437.53	LEE/JEREMY W. & AMY G.	2,700.00
Global Software Inc	5,176.21	Lee/Michelle	2,774.32
Goodyear Auto Service Center	6,424.88	LHB, INC	11,478.42
Government Management Group	3,600.00	LIBERTY TIRE RECYCLING LLC	24,666.63
Gregerson/Bonnie	56,290.48	LIND/BEN	15,000.00
Gregerson/Malissa A	21,501.04	Little Falls Machine Inc	4,072.69
Griffin Construction	1,059,284.91	Lochner/Jan	2,653.67
Gundersen Administrative Services	3,742.08	M & I Lockbox: Mccc	111,051.63
H&L Mesabi	55,736.11	Maco	4,460.00
Hammell Equipment-Eitzen, Inc	5,257.74	Magno-Maralit/Leticia	5,331.55

Name	Amount	Name	Amount
Manned Dump Site-Caledonia	8,745.06	Pflughoeft, Pederson, Johnsrud & Knuesel	48,375.00
Manned Dump Site-Hokah	4,005.20	PHELAN P.A./FRANCIS J	2,400.00
Manned Dump Site-Houston	6,073.52	Phillips Fencing Inc	4,423.00
Manned Dump Site-La Crescent	6,701.40	Pine Creek Auto Inc	2,519.16
Manned Dump Site-Spring Grove	7,442.00	Pitney Bowes, Inc.	4,959.39
Mapletree Group Home Inc	54,129.84	POLICE CENTRAL INC	13,993.44
MASS STORAGE SYSTEMS INC	66,348.00	Pt Welding & Driveshaft Repair Inc	3,065.74
MASTER'S TOUCH INC/THE	5,190.52	Pupp/Larry	3,865.66
Mathy Construction	3,066,015.47	RANZENBERGER/KEN	2,905.47
MATTISON CONTRACTORS, INC	67,610.00	RDO EQUIPMENT CO INC	9,094.71
MAYO CLINIC	111,546.04	RDO Equipment Co.Inc Trust Acct 80-5800	34,687.50
Mcleod Treatment Programs Inc	13,681.70	Regency Park Estates	3,371.83
MDH LICENSING PROGRAM	2,650.00	Regents Of The University Of Minnesota	88,937.93
Mead & Hunt Inc	89,591.18	Reserve Account	30,000.00
Meadowbrook Ins Group	3,600.00	RICHARD'S SANITATION LLC	244,574.30
MECHTEL/PAM	4,305.19	Rick Denstad Trucking	10,665.00
MERCHANTS BANK	3,128.62	RIVER BEND INDUSTRIES	3,603.84
MEYER/DARIN & STACIE M.	22,880.00	River Valley Newspaper Group	6,842.90
Meyer's Lawn Service	5,963.58	Rmtd Llc	3,395.70
MICHAEL J. MOREY APPRAISALS, LLC	3,500.00	Rogich/Kathie	29,034.82
Michaels Truck Equipment Inc	2,007.55	Rommes/Neldene	49,125.74
Micro Technology Services Inc	3,750.00	Ronco Engineering Sales Inc	11,225.15
Middendorf/Kim	56,235.01	Root River Market	6,550.00
Midwest Fuels	7,246.26	Root River Swcd	47,132.39
Milestone Materials	43,870.16	RUPP, ANDERSON, SQUIRES & WALDSPURGER	9,592.43
Mille Lacs Academy	16,276.18	Ruttger's Bay Lodge	2,094.70
MINNESOTA ENERGY RESOURCES	63,856.34	Sand Creek Group Ltd	7,889.60
Minnesota Sheriff's Association	6,566.74	SANDHILL APPRAISALS, INC	5,550.00
Minnesota State Auditor	7,921.75	Sanofi Pasteur Inc	7,241.78
Minnesota Ui Fund	12,125.29	Schilling Supply Company	4,244.28
Minnowa Construction Inc	807,186.63	Schneider Corporation/The	12,570.00
Mississippi Welders Supply Co	3,195.49	Schroeder Landscaping & Cn Inc	35,937.00
MN Correctional Facility-Red Wing	3,960.00	Schroeder/Jenny	18,778.62
MN Correctional Facility-Togo	13,760.00	SCHULTE/MICHELLE	2,197.10
Mn Counties Intergovernmental Trust	350,819.00	Schulze/Carol	2,613.70
Mn County Attorney Assn	2,184.00	Schumacher Elevator Company	3,213.11
MN DEPT OF CORRECTIONS	116,621.41	Scientific Recycling Inc	9,391.60
MN DEPT OF CORRECTIONS-STs	57,994.88	SCOT ROHDE CONSTRUCTION	3,225.00
MN DEPT OF EMPLOYMENT & ECONOMIC DEV	13,284.96	Se Mn Area Agency On Aging Inc	2,000.00
MN Dept of Revenue-Fuel/Sales Tax	11,571.35	Se Mn Narcotics & Gang Task Force	6,000.00
Mn Office Of Enterprise Technology	18,252.00	Selco	130,490.00
MN POLLUTION CONTROL AGENCY	2,400.00	Semcac	84,268.18
MN STATE AUDITOR	61,017.26	SEMCAC	4,000.00
Mn Transportation Alliance	2,265.00	Servicemaster	2,821.56
Morris Electronics Inc	22,359.07	Severson Oil Company	9,597.22
Morton Salt Inc	94,197.36	SGTS INC	4,421.30
Motorola Solutions Inc	11,514.48	SHI International Corp.	41,026.12
MSOP-MN Sex Offender Program - 462	16,000.40	SHORT ELLIOTT HENDRICKSON, INC.	22,809.50
Nelson Auto Center	23,302.09	SMITH/BEN	5,900.00
Nodine Culvert Sales	22,740.50	SODKO INC	4,000.00
Northern Safety Technology	4,052.66	SOLBREKK INC	2,745.75
Northern Wood Products Inc	3,251.51	Solum/Jessica	4,922.00
NORTHLAND BUSINESS SYSTEM INC	6,804.17	South Central Human Relations Center	5,000.00
NUSS TRUCK & EQUIPMENT	123,756.22	Southern Mn Initiative Foundation	2,700.00
OEFSTEDAHL/ROBERT A. & CANDACE A.	9,110.00	Spring Grove Ambulance Service	2,500.00
OLE'S EXCAVATING LLC	2,980.00	Spring Grove Soda	30,000.00
OLMSTED COUNTY	24,682.66	SPRING LAKE PARK POLICE DEPT	2,300.00
Olmsted County Finance	24,769.00	SPRINGSTED INCORPORATED	8,512.22
Pass/Marilyn	3,859.98	St Cloud State University	5,241.00
PATHFINDER CRM LLC	9,075.00	St Mary Auto Body Shop	11,534.20

Name	Amount	Name	Amount
St Peter RTC - 472	19,772.31	Verizon Wireless-7389	4,634.99
Stanley Convergent Security Solutions In	41,268.00	VICKERMAN/CURTIS & LISA	8,500.00
STAPLES ADVANTAGE	23,308.80	Viking Ridge Riders	16,547.76
Staples Advantage	9,933.37	Voyager Fleet Systems Inc	28,169.49
STEELE CONSTRUCTION & LANDSCAPING INC	25,277.00	W. KLAETSCH PAVING, LLC	40,960.00
Stemper Construction Llc	76,046.38	Walker/Courtney A	13,378.38
Sterling Pharmacy	4,014.54	Wal-Mart	4,892.17
Stoen/Lori	2,816.00	Walnut Street Properties	5,854.62
Stonebrooke Engineering Inc	46,801.20	Wermager/Larry	7,312.30
Stoos/Darlyne	11,154.60	West Grove Home	4,970.72
STREAMWORKS LLC	3,900.00	WEX BANK	31,241.39
STRUCTURES UNLIMITED, LLC	18,700.00	Wideth Smith Nolting & Assoc	41,287.00
Sultze/Roger	5,850.00	Wilson/Sheila	6,131.64
Tande/Roseann K	6,814.50	WINGFOOT COMMERCIAL TIRE, LLC	2,523.45
THOMPSON REUTERS-WEST	7,182.56	Winona Controls Inc	17,010.04
Thompson/Stacey	40,989.28	WINONA COUNTY	12,971.62
Thorson Graphics	2,296.02	Winona Excavating	80,215.47
THORSON/JAMES AND CINDY	10,340.00	Winona Health Services	7,874.27
Titan Machinery	3,138.05	Winona ORC Industries Inc	8,050.72
Tke Corp	2,156.70	WISTE/STEVE	15,000.00
Top Hat Inc DbA Access Transit	4,357.00	Workforce Development Inc	82,051.60
Towmaster	112,016.57	Wsb & Associates, Inc	6,995.50
Treasurer City Of La Crescent	2,955.00	Xcel Energy	3,191.54
Tri-County Electric Coop	27,964.72	Zenke Inc	116,673.70
Trimin Government Solutions	2,506.19	Ziegler Inc	5,843.92
TRIMIN SYSTEMS INC	15,903.30	Zumbro Valley Mental Health	27,137.90
TRINITY FABRICATORS INC	3,989.63	1000 Vendors Less Than \$2,000	480,399.72
TRI-STATE AMBULANCE INC	3,959.09	or Human Service Aid Recipient	156,084.07
Tri-State Business Mach Inc	2,259.48	TOTAL OTHER WARRANTS	19,098,600.78
TRUCK UTILITIES INC	3,294.48	PERSONAL SERVICES:	
Twin City Acoustics Inc	6,967.50	TOTAL SALARIES	7,555,035.50
UNIFORMS UNLIMITED INC	5,681.10	SOCIAL SECURITY	386,845.56
United Auto Supply Inc.	9,778.35	MEDICARE	103,298.70
Universal Truck Equipment Inc	35,829.85	PERA	588,830.56
UNIVERSITY OF WI-LA CROSSE	5,561.00	DEFINED CONTRIBUTION	4,955.07
US BANK VOYAGER FLEET SYSTEMS	66,333.82	HEALTH INSURANCE	1,473,244.76
Us Postal Service (Postage By Phone)	4,200.00	HSA/VEBA	290,491.01
Vaaler/Valerie	6,184.60	LIFE INSURANCE	2,341.05
Vanguard Appraisals Inc	10,632.00	TOTAL PERSONAL SERVICES	10,405,042.21
VANGUNDY EXCAVATING LLP	288,814.26	GRAND TOTAL	29,503,642.99
Veolia Es Technical Solutions Llc	2,106.11		