Financial Statement of McLeod County, Minnesota

Prepared by Cindy Schultz, County Auditor-Treasurer

Year Ended December 31, 2011



McLeod County Auditor-Treasurer Cindy Schultz

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To the Honorable Board of County Commissioners:

I hereby submit to you the comprehensive Annual Financial Statement of McLeod County, Minnesota for the fiscal year ended December 31, 2011. Minnesota Law requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the County by the State Auditor. This requirement has been completed for 2011.

This report complies with the format prescribed by the Office of the State Auditor, pursuant to Minnesota Statutes, Section 375.17 as the form of financial statements to be used by all Counties in Minnesota.

Detailed analysis of items contained in this report, additional schedules and analysis of the various funds, account groups and disbursements not required to be published are on file and of record in the office of the County Auditor-Treasurer and are available for public inspection.

Acknowledgements:

I wish to take this opportunity to thank Colleen Robeck, Auditor-Treasurer's Office Accountant, Judy Peterson, Highway Department Accountant and Gladys Kirsch, Social Services Accountant for their assistance in the preparation of this statement.

I would like to thank the members of the McLeod County Board of Commissioners for their dedicated interest and support in planning and conducting the financial operations of McLeod County in a responsible and progressive manner.

Respectfully Submitted,

Cindy Schultz County Auditor-Treasurer

Cindy Schult

A USER'S GUIDE TO MCLEOD COUNTY'S FINANCIAL STATEMENTS

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

BASIC FINANCIAL STATEMENTS

McLeod County's basic financial statements consist of three parts: (1) governmental-wide financial statements, (2) fund financial statements, and (3) 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 the government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They consist of a Statement of Net Assets and Statement of Activities.

The Statement of Net Assets presents information on all of McLeod County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may be an indicator of whether the financial position of McLeod County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing or related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). At this time McLeod County does not have any business-type activities. The governmental activities of the County include: general government, public safety, highways and streets, sanitation, human services, health, culture and recreation, conservation of natural resources, and economic development.

The government-wide financial statements include McLeod County (primary government) and its discretely presented component unit. McLeod County Housing and Redevelopment Authority is a discretely presented component unit of McLeod County.

Fund financial statements a fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. McLeod County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of McLeod County can be divided into two broad categories: governmental funds and fiduciary funds.

Financial reporting entity consists of the primary government (county), organization 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, 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. McLeod County has one component unit the McLeod County Housing and Redevelopment Authority (HRA).

COUNTY GOVERNMENTAL FUND TYPES

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities. This allows readers to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

McLeod County maintains four fund types within the governmental funds: General, Special Revenue, Debt Services, and Capital Projects. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and change in fund balances for the General Fund, Road and Bridge Fund, Human Services Fund, Solid Waste Fund, and Ditch Fund, all of which are considered to be major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

McLeod County adopts an annual budget for the following governmental funds: General, Road and Bridge, Solid Waste, Human Services, and Debt Service funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with their budgets. **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. The Special Revenue Funds include Road and Bridge, Human Services, Solid Waste, Ditch and Forfeited Tax.

Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal, interest and related costs of general long-term debt of McLeod County.

Capital Projects Fund is used to track proceeds from capital improvement bonds and capital equipment notes and expenditures related to the use of those funds.

COUNTY FIDUCIARY FUND TYPE

Trust and Agency Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support McLeod County's own programs.

MAJOR CATEGORIES OF COUNTY EXPENDITURES

Current Expenditures include all expenditures other than capital outlays and debt service on county bonds.

Capital Outlay Expenditures include all expenditures for the construction of county facilities for the purchase of buildings or major equipment by the county.

Debt Service includes all expenditures for the repayment of bonds issued by the county, including the payment of principal, interest, and other fiscal charges associated with the bonds.

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 functions classifications.

General Government activities include expenditures for general county activities such as the county commissioners' salaries and expenses, county administrator's office, county attorney's office, county auditor-treasurer's office, county assessor's office, county recorder's office, judicial court administration, planning, and zoning office, and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures for corrections activities, the operation of the sheriff's department, county jail, and emergency services.

Highways and Streets include expenditures relating to the construction and maintenance of county highways and streets.

Solid Waste involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, and recycling programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs, including child support collections, child welfare, chemical dependency treatment programs, medical assistance, child protection services and others.

Health activities include expenditures for county public health including immunizations, home health aide services, parent and child services, health promotion, disease prevention and control, and other activities to assess community health, plan for needed services, and assure that needs are met.

Culture and Recreation involves cultural and recreation activities maintained for the benefit of county residents and visitors. These activities include expenditures for historical society, libraries and other recreation programs, including the development and maintenance of all county park facilities.

Conservation of Natural Resources activities designed to conserve and develop natural resources as water, soil, and forests departments and programs include soil and water conservation, county extension office, water planning and other.

Economic Development activities are directed toward economically developing the area encompassed by the county providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

The purpose of this report is to provide a summary of financial information concerning McLeod County for interested citizens. Questions about this report should be directed to Cindy Schultz, McLeod County Auditor-Treasurer, at the North Complex, 2391 Hennepin Ave., Glencoe, MN, or by calling 320-864-1262.

A full and complete copy of the county financial statement is available upon request by calling 320-864-1262, by writing to the McLeod County Auditor-Treasurer's Office, 2391 Hennepin Ave. N., Glencoe, MN 55336, or by downloading it from the McLeod County website (www.co.mcleod.mn.us).

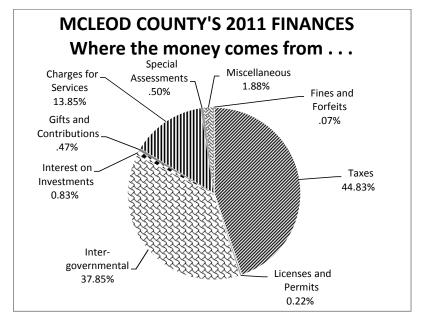
MCLEOD COUNTY GLENCOE, MINNESOTA

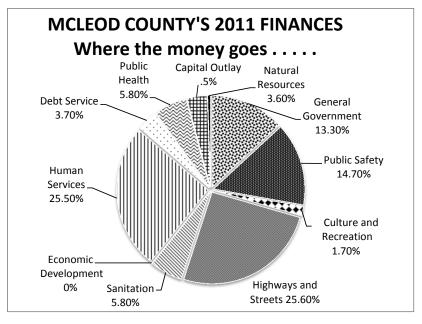
EXHIBIT 1

STATEMENT OF NET ASSETS

DECEMBER 31, 2011 AND JUNE 30, 2011, FOR THE COMPONENT UNIT

	_	Primary Government Governmental Activities	<u> </u>	Housing and Redevelopment Authority Component Unit
<u>Assets</u>	_	received	_	Cinc
Cash and pooled investments	\$	41,895,455	\$	20,333
Petty cash and change funds	Ф	22,505	Э	20,333
Departmental cash		5,537		-
Cash with fiscal agent		1,265,011		-
Taxes receivable		1,203,011		_
Prior - net		424,734		_
Special assessments receivable		121,731		
Noncurrent - net		963,734		_
Prior		944		_
Accounts receivable - net		331,670		14,775
Accrued interest receivable		52,327		
Due from other governments		2,911,925		-
Deferred charges - current		9,974		-
Inventories		424,921		-
Restricted assets		-,		
Cash and pooled investments		-		128,193
Deferred charges		-		35,393
Capital assets				,
Non-depreciable		7,122,374		197,000
Depreciable - net of		, ,		,
accumulated depreciation		105,021,411	_	3,105,274
Total Assets	\$	160,452,522	\$	3,500,968
<u>Liabilities</u>				
Accounts payable		1,231,833		
Salaries payable	\$	543,748	\$	-
Accrued payroll taxes	Ф		Э	-
Other accrued liabilities		35,773 205,933		45,901
Retainage payable		246,660		43,901
Due to other governments		388,610		-
Accrued interest payable		11,344		-
Claims payable		131,251		-
Unavailable revenue		131,431		580
Unearned revenue		25,843		-
Long-term liabilities		23,043		-
Due within one year		2,228,143		128,990
Due in more than one year		1,828,381		3,569,440
Liabilities payable from restricted assets		-		38,170
Total Liabilities	\$	6,877,519	\$	3,783,081
Net Assets	Ψ	0,011,017	y	2,703,001
	_			***
Invested in capital assets - net of related debt Restricted for	\$	110,822,743	\$	(396,156)
General government		764,616		-
Public safety		3,929,843		-
Highways and streets		111,788		-
Conservation of natural resources		364,529		-
Sanitation		4,206,326		-
Economic development		-		84,793
Debt service		1,336,556		-
Unrestricted		32,038,602		29,250
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MCLEOD COUNTY GLENCOE, MINNESOTA

EXHIBIT 2

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2011 AND JUNE 30, 2011 FOR THE COMPONENT UNIT

									N	et (Expense) Rev		d Changes																							
																														Program Revenues Operating Grants Capital Grants and		Primary Government Governmental		Assets Discretely Presented Component	
		Expenses	Fine	s, and Other	and	Contributions	Con	tributions		Activities		Unit																							
Functions/Programs																																			
Primary Government Governmental activities																																			
General government	\$	5,381,204	\$	963,820	\$	23,952	\$	-	\$	(4,393,432)																									
Public safety		5,801,038		202,909		632,587		-	\$	(4,965,542)																									
Highways and streets		7,279,491		236,138		3,935,372		965,342	\$	(2,142,639)																									
Sanitation		2,065,478		2,467,499		-		-	\$	402,021																									
Human services		9,618,166		1,291,957		4,109,843		-	\$	(4,216,366)																									
Health		2,194,400		592,901		1,003,385		-	\$	(598,114)																									
Culture and recreation		658,001		84,930		3,000		-	\$	(570,071)																									
Conservation of natural resources		1,367,348		627,799		43,768		-	\$	(695,781)																									
Economic development		1,895		-		-		-	\$	(1,895)																									
Interest		53,633		_					\$	(53,633)																									
Total primary government	\$	34,420,654	\$	6,467,953	\$	9,751,907	\$	965,342	\$	(17,235,452)																									
Component unit																																			
Housing and Redevelopment Authority	\$	843,083	\$	460,152	\$	433,769.00	\$	-			\$	50,838																							
		eral Revenues							\$	16 000 229	\$																								
		roperty taxes	and daa	1 tox					Э	16,900,338 20,563	Э	-																							
		lortgage registry		ıtax								-																							
		ayments in lieu o			:c					39,942		-																							
		rants and contrib		ot restricted to s	pecific pr	ograms				2,663,446		- 549																							
		vestment income								355,788		349																							
		ain on disposal o	i assets							18,978		-																							
	IV	liscellaneous								112,658		-																							
		Fotal general re	venues a	and special item	1				\$	20,111,713	\$	549																							
	Cha	nge in net assets	S						\$	2,876,261	\$	51,387																							
	Net .	Assets - Beginni	ng							150,698,742		(333,500)																							
	Net .	Assets - Ending							\$	153,575,003	\$	(282,113)																							

A Profile of McLeod County										
Key Indicator	Total 2010	Total 2011	Percent Increase (Decrease)							
Estimated Population	36,651	36,489	-0.4%							
Total Assessed Market Value of All Taxable Property	3,620,112,000	3,478,412,000	-3.9%							
Percent of Property Taxes Collected	98.56%	98.48%	-0.1%							
Total Revenues (All Governmental Funds)	43,264,996	37,795,824	-12.6%							
Total Current Expenditures (All Governmental Funds)	36,632,031	37,777,447	3.1%							
Total Outstanding Net Bonded Debt of the County	3,501,388	2,422,718	-30.8%							
Bond Rating on Most Recent General Obligation Bond Issue	AA	AA								
Total Number of Full Time Employees	247	252	2.0%							

County Commissioners:		Term of Office
1st District	Ray Bayerl**	January 2013
2nd District	Kermit Terlinden	January 2015
3rd District	Paul Wright	January 2013
4th District	Sheldon Nies	January 2015
5th District	Beverly Wangerin*	January 2013
Elected County Officers:		
County Attorney	Michael K. Junge	January 2015
County Auditor-Treasurer	Cindy Schultz	January 2015
County Recorder	Lynnette Schrupp	January 2015
County Sheriff	Scott Rehmann	January 2015
Judge of District Court	Michael Savre	January 2013
Judge of District Court	Terrence E. Conkel	January 2013
Appointed Department Heads:		
County Administrator	Pat Melvin	Indefinite
County Assessor	Sue Schulz	January 2012
County Environmentalist	Roger Berggren	Indefinite
County Highway Engineer	John Brunkhorst	May 2012
County Information Systems Manager	Tom Keefe	Indefinite
County Nursing Director	Kathy Nowak	Indefinite
County Parks Superintendent	Allan Koglin	Indefinite
County Court Services	Andy Ypma	Indefinite
County Human Services Director	Gary Sprynczynatyk	Indefinite
County Solid Waste Administrator	Edwin Homan Jr.	Indefinite
County Veterans Services Officer	James Lauer	January 2012
County Zoning Administrator	Larry Gasow	January 2012
Court Administrator	Karen Messner	Indefinite
Appointed Positions:		
County Agricultural Inspector	Allan Koglin	January 2012
County Coroner	Dr. Quinn Strobl	December 2014
County Emergency Services Director	Kevin Mathews	Indefinite
Human Resources	Mary Jo Wieseler	Indefinite
Regional Extension Director	Sarah Chur	Indefinite
County Surveyor	Jeff Rausch	January 2012

MCLEOD COUNTY GLENCOE, MINNESOTA

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2011

EXHIBIT 3

		General	Road and Bridge	Human Services	Solid Waste	Ditch	Other Governmental Funds	Total Governmental Funds	
<u>Assets</u>									
Cash and pooled investments	\$	21,488,358	\$ 7,829,896	\$ 5,037,904	\$ 4,166,20		\$ 3,097,507	\$	41,895,455
Petty cash and change funds		2,355 5,537	100	-	20,05	-	-		22,505 5,537
Departmental cash Cash with fiscal agent		1,265,011	-	-	-	-	-		1,265,011
Taxes receivable		1,203,011	-	-	-	-	-		1,203,011
Prior		225,838	74,991	98,789	_	_	25,116		424,734
Special assessments receivable		,,,,,,	. ,	,					,·-
Prior		-	-	-	-	944	-		944
Noncurrent		869,440	-	-	-	94,294	-		963,734
Accounts receivable		29,461	13,261	98,381	190,56	7 -	-		331,670
Accrued interest receivable		52,327	-	-	-	-	-		52,327
Due from other funds		1,440	-	283	-	=	-		1,723
Due from other governments		475,396	1,484,667	938,541	72	,	-		2,911,925
Inventories Advances to other funds		8,155 505 325	416,766	-	-	-	-		424,921 595,325
		595,325				<u> </u>			
Total Assets	\$	25,018,643	\$ 9,819,681	\$ 6,173,898	\$ 4,377,55	\$ 383,416	\$ 3,122,623	\$	48,895,811
iabilities and Fund Balance									
iabilities	*		Φ	d	.		0		1 000
Accounts payable	\$	178,666	\$ 454,645	\$ 345,511	\$ 118,72		\$ -	\$	1,231,833
Salaries payable Accrued payroll taxes		314,685 19,306	50,702 3,755	162,978 11,640	15,38 1,07		-		543,748 35,773
Accrued payron taxes Accrued interest payable		19,306	3,/33	11,040	1,0 /	1,847	-		1,847
Accrued expenses		144,173	18,096	37,897	5,76		-		205,933
Advance from other funds		-	-	51,691 -	5,70	595,325	-		595,325
Retainage payable		-	246,660	-	_	-	<u>-</u>		246,660
Due to other funds		283	-	1,440	_	-	-		1,723
Due to other governments		263,762	20,136	64,593	10,23	1 29,888	-		388,610
Deferred revenue - unavailable		1,281,232	1,480,808	549,097	-	107,061	25,116		3,443,314
Deferred revenue - unearned		25,843	-	-	-	-	-		25,843
Claims payable		118,893				<u> </u>			118,893
Total Liabilities	\$	2,346,843	\$ 2,274,802	\$ 1,173,156	\$ 151,17	\$ 868,411	\$ 25,116	\$	6,839,502
und Balance									
Nonspendable	¢.	0.155	Φ 41.6.7.66	r.	Ф	¢.	¢.	Ф	424 021
Inventories Advances to other funds	\$	8,155 595,325	\$ 416,766	\$ -	\$ -	\$ -	\$ -	\$	424,921 595,325
Restricted		393,323	-	-	-	-	-		393,323
Restricted for E-911		121,411	_	_	_	_	_		121,411
Restricted for HAVA equipment		23,861		-	_	_	-		23,861
Restricted for records preservation		45,949	_	-	-	-	-		45,949
Restricted for law library		77,808	-	-	-	-	-		77,808
Recorder's equipment purchases		236,998	-	-	-	-	-		236,998
Restricted for new jail construction		3,690,448	-	-	-	-	-		3,690,448
Snowmobile enforcement		251	-	-	-	-	-		251
Law enforcement		69,704	-	-	-	-	-		69,704
Land records technology		78,375	-	-	-	-	-		78,375
Restricted for drug enforcement		8,218	-	-	-	-	-		8,218
Restricted for conservation Restricted for court services		260,413	-	-	-	-	-		260,413
Restricted for court services Rectricted for records compliance		39,811 301,625	-	-	-	-	-		39,811 301,625
Restricted for records compliance Restricted for road & bridge		301,625	- 111,788	-	-	-	-		301,623 111,788
Restricted for foad & bridge Restricted solid waste abatement		<u>-</u>	-	- -	4,206,32	- 5 -	- -		4,206,326
Rectricted for debt service		_	- -	- -	1,200,32	- -	1,336,556		1,336,556
Ditch maintenance & construction		-	-	-	-	104,116	,, 		104,110
Committed						,			. ,
Petty cash and change funds		2,355	100	-	20,05) -	-		22,503
ssigned									
Assigned for capital projects		5,313,112	-	-	-	-	1,181,237		6,494,349
4-H after school adventures		3,986	-	-	-	-	-		3,986
Assigned McLeod for Tomorrow		6,808	-	-	-	-	-		6,808
Lidar and orthophotography		26,560	-	-	-	-	-		26,560
Assigned for veterans van		48,500	-	-	-	-	-		48,500
Assigned for new canine		5,901	-	-	-	-	-		5,901
Assigned for ag programming		1,773	7.016.225	-	-	-	-		1,773
Assigned for highways and streets Assigned for human services		-	7,016,225	5,000,742	-	-	-		7,016,225 5,000,742
Assigned for debt service funds		<u>-</u>	- -	5,000,7 4 2 -	-	- -	579,714		579,714
Jnassigned		11,704,453				(589,111)			11,115,342
Total Fund Balance	\$	22,671,800	\$ 7,544,879	\$ 5,000,742	\$ 4,226,37	\$ (484,995)	\$ 3,097,507	\$	42,056,309
	_								10.0==
Total Liabilities and Fund Balance	\$	25,018,643	\$ 9,819,681	\$ 6,173,898	\$ 4,377,55	\$ 383,416	\$ 3,122,623	\$	48,895,811

MCLEOD COUNTY GLENCOE, MINNESOTA

EXHIBIT 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2011

	General	Road and Bridge	Human Services	s	olid Waste	Ditch	Go	Other overnmental Funds	G	Total overnmental Funds
Revenues	 						-			
Taxes	\$ 8,690,844	\$ 3,063,106	\$ 3,903,731	\$	-	\$ -	\$	1,287,803	\$	16,945,484
Special assessments	96,611	-	-		-	92,675		-		189,286
Licenses and permits	76,628	6,550	-		1,465	-		-		84,643
Intergovernmental	3,465,005	6,167,001	4,314,637		90,826	-		80,090		14,117,559
Charges for services	1,721,634	265,404	824,333		2,423,754	-		-		5,235,125
Fines and forfeits	19,273	-	-		-	-		2,200		21,473
Gifts and contributions	176,273	-	-		-	-		-		176,273
Investment earnings	308,805	_	_		_	2,342		2,620		313,767
Miscellaneous	 350,437	 44,500	 274,995		42,282	 -		-		712,214
Total Revenues	\$ 14,905,510	\$ 9,546,561	\$ 9,317,696	\$	2,558,327	\$ 95,017	\$	1,372,713	\$	37,795,824
Expenditures										
Current										
General government	\$ 4,956,320	\$ -	\$ -	\$	-	\$ -	\$	3,190	\$	4,959,510
Public safety	5,536,862	-	-		-	-		-		5,536,862
Highways and streets	-	9,653,309	-		-	_		_		9,653,309
Sanitation	-	, , , <u>-</u>	-		2,175,298	_		_		2,175,298
Human services	_	_	9,646,017		-	_		_		9,646,017
Health	2,197,055	_	-,,		_	_		_		2,197,055
Culture and recreation	636,567	_	_		_	_		_		636,567
Conservation of natural resources	843,190	_	_		_	513,650		_		1,356,840
Economic development	1,895	_	_		_	-		_		1,895
Intergovernmental	-	214,820	_		_	_		_		214,820
Debt service		214,020								214,020
Principal	56,456	_	_		_	_		1,295,000		1,351,456
Interest	10,944	_	_		_	3,705		32,269		46,918
Administrative charges	 -	 <u>-</u>	 		- -	 -		900		900
Total Expenditures	\$ 14,239,289	\$ 9,868,129	\$ 9,646,017	\$	2,175,298	\$ 517,355	\$	1,331,359	\$	37,777,447
Excess of Revenues Over (Under) Expenditures	\$ 666,221	\$ (321,568)	\$ (328,321)	\$	383,029	\$ (422,338)	\$	41,354	\$	18,377
Other Financing Sources (Uses)										
Transfers in	\$ 421,377	\$ 216,816	\$ 35,363	\$	-	\$ -	\$	990	\$	674,546
Transfers out	(990)	-	-		-	-		(673,556)		(674,546)
Loan issued	268,830	_	_		_	_		-		268,830
Proceeds from the sale of capital assets	 5,978	-	-		-	-		-		5,978
Total Other Financing Sources (Uses)	\$ 695,195	\$ 216,816	\$ 35,363	\$	-	\$ 	\$	(672,566)	\$	274,808
Net Change in Fund Balance	\$ 1,361,416	\$ (104,752)	\$ (292,958)	\$	383,029	\$ (422,338)	\$	(631,212)	\$	293,185
Fund Balance - January 1, as restated Increase (decrease) in inventories	\$ 21,311,477 (1,093)	\$ 7,495,583 154,048	\$ 5,293,700	\$	3,843,347	\$ (62,657)	\$	3,728,719	\$	41,610,169 152,955
Fund Balance - December 31	22,671,800	\$ 7,544,879	\$		4,226,376	(484,995)	\$			42,056,309

McLeod County 2011 Highlights

The 2011 financial reporting for McLeod County was completed in accordance with the Government Accounting Standards Board Statement 34 (GASB 34) reporting model. This accounting model shows county financial reports in a fashion that more closely resembles a private business.

Financial Analysis

Net Assets

Net assets may serve over time as a useful indicator of a government's financial position. In the case of McLeod County, assets exceeded liabilities by \$153,575,003 as of December 31, 2011. Investment in capital assets, net of related debt, is the largest portion of McLeod County's net assets at 72%. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Approximately 7% of McLeod County's net assets are subject to external restrictions on how they may be used and therefore are considered restricted. The remaining 21% or \$32,038,602 is unrestricted and available to be used to meet the government's ongoing obligations to citizens and creditors.

Governmental Activities

McLeod County's governmental activities increased net assets by \$2,876,261 during the current fiscal year. This increase is primarily due to a donation from the estate of Annamarie Tudhope, and an increase in capital assets.

Governmental Funds

At the end of 2011, McLeod County governmental funds reported a combined fund balance of \$42,056,309. This is an increase of \$446,140 from the prior year. The General Funds' fund balance increased \$1,360,323 due to postponing expenses for the ARMER project. The fund balance in the Road & Bridge Fund increased by \$49,296 due to a transfer from Capital Projects and increase in inventory. The fund balance in the Human Services Fund decreased by \$292,958 due to increased expenses. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11,704,453 or 82% of total 2011 General Fund expenditures.

Long-term Debt

At the end of the current fiscal year, McLeod County had bonded debt, capital notes, and loans outstanding of \$2,422,718. This is a decrease of \$1,078,670 from the beginning of the year. The decrease is due to principal payments on general obligation bonds and notes.

McLeod County

INTEGRATED FINANCIAL SYSTEM SUMMARIZED PAYMENT BY VENDOR JANUARY THRU DECEMBER, 2011 ALL VENDORS OVER \$300

A L JORDAN INC	3,600.00	CENTER POINT ENERGY	56,357.69	EQUIPMENT PARTS WHOLESALE	876.26	HONEYWELL INTERNATIONAL INC	80,783.69
AAA STRIPING SERVICE COMPANY ACE HARDWARE	82,757.60 4,843.92	CENTRAL APPLICATORS CENTRAL HYDRAULICS INC	19,355.13 4,942.37	EQUUL ACCESS INC ERICKSON ENGINEERING COMPANY	1,937.50 1,260.00	HORMANN/STACEY HOUSTON ENGINEERING INC	530.26 1,739.00
ACHIEVEMENT PRODUCTS ACMC LITCHFIELD ADAPTIVEMALL COM	348.97 3,245.50	CENTRAL MINNESOTA JOBS & TRAINING CENTURY LINK CHAMB SOFTMARE INC	226,786.25 50,901.78	ERICKSON PROPERTIES ESRI	300.00 2,797.83	HOWARD LAKE WAVERLY WINSTED HS HOWE BAKER ENGINEERS LTD	528.80 380.12
ADAPTIVEMALL.COM ADVANCED CORRECTIONAL HEALTHCARE INC ADVANCED HEALTH SAFETY AND SECURITY	555.30 35,008.70 965.00	CHAMP SOFTWARE INC CHANNING BETE COMPANY INC CHET & ASSOCIATES	11,060.01 438.02 340.00	ETRANSTECH LLC EUSTIS/REBECCA EVERGREEN APARTMENTS	3,440.00 1,160.00 816.00	HRUBY/SANDY HUBBELL & ASSOCIATES LTD HURLEY/PATRICA & THOMAS	1,369.39 4,109.44 2,400.04
ADVANCED PUBLIC SAFETY INC AEON PAIGE HALL	8,760.78 441.00	CHILDRENS HOSPITAL & CLINICS CHILSON FUNERAL HOME	2,623.12 1,650.00	EWERT BROTHERS INC EXECUTEAM INC	330.00 1,124.95	HUSKY SPRING HUTCH AUTO & TRUCK PARTS	2,102.39 454.22
AFFILIATED COMPUTER SERVICES AHA PROCESS INC	14,870.15 2,165.28	CHILSON HOLDINGS LLC CHRAST/GRACE	2,440.00 1,920.00	E2 ELECTRICAL SERVICES INC FAMILY ALTERNATIVES INC	3,818.44 19,424.58	HUTCH MEALS ON WHEELS HUTCHINSON AREA CHAMBER OF COMMERCE	7,577.20 1,469.00
AHMC ASSET MANAGEMENT AIM ELECTRONICS INC	1,176.00 333.04	CHRISTIANSEN/JANICE CIMLINE	440.00 1,007.85	FAMILY FOCUS CENTER FAMILY FOUNDATIONS OF MN	300.00 500.00	HUTCHINSON CO-OP HUTCHINSON COMMUNITY HOSPITAL	26,527.71 71,893.00
AIR HYDRAULIC SYSTEMS AKO ELECTRIC INC	447.09 11,906.07	CIRCLE R RANCH CITI CARGO & STORAGE	1,505.00 15,886.26	FARM & HOME PUBLISHERS LTD FARM PLAN	500.63 654.81	HUTCHINSON EVENT CENTER HUTCHINSON FFA	1,137.00 532.51
ALDRICH/VIERGAL AND ANDERSON/DAWN ALL ABOUT NETWORK	331.04 466.00	CITIMORTGAGE INC CITRIX SYSTEMS INC	500.00 1,442.82	FARM RITE EQUIPMENT INC FARNIOK/AMY	9,799.83 1,135.60	HUTCHINSON FIRE AND SAFETY HUTCHINSON LEADER	996.08 16,839.65
ALLIED PRODUCTS INC ALLINA MEDICAL CLINIC	919.50 450.00	CITY DIRECTORIES CITY OF BISCAY	500.00 12,414.56	FASHION INTERIORS FASTENAL COMPANY	51,909.80 965.17	HUTCHINSON MEDICAL CENTER PA HUTCHINSON PLUMBING & HEATING	5,016.90 5,237.16
ALLTEL ALPHA WIRELESS COMMUNICATIONS	19,491.44 26,293.43	CITY OF BROWNTON CITY OF FAIRFAX/POOL	372,553.01 550.00	FEDYK/LYNNEA AND TODD FEEDING CHILDREN INTERNATIONAL	1,514.10 663.16	HUTCHINSON POLICE SERVICES HUTCHINSON UTILITIES COMMISSION	7,089.91 140,528.80
AMAZON AMEM	4,306.28 488.45	CITY OF GLENCOE CITY OF HUTCHINSON	1,053,594.14 7,078,836.67	FFF ENTERPRISES FIALA/ERNIE	800.70 550.00	HUTCHINSON WHOLESALE SUPPLY CO IBBITSON/JEANNE	562.63 13,387.71
AMERICAN INSTITUTE FOR PREVENTIVE MEDICINE AMERICAN INSTITUTIONAL SUPPLY	727.75 3,482.04	CITY OF HUTCHINSON EDA CITY OF HUTCHINSON HRA	148,510.94 120,671.33	FIDELITY SECURITY LIFE INSURANCE FINKEN WATER CENTERS	6,873.50 3,370.10	IBBITSON/KIMBERLY IBM CORPORATION	19,811.85 55,463.51
AMERICAN LEGION POST 96 AMERICAN LEGION POST 143 AMERICAN LEGION POST 641	300.00 508.36 300.00	CITY OF LESTER PRAIRIE CITY OF PLATO CITY OF SHAKOPEE	624,397.24 153,405.69 8,400.00	FIRST BAPTIST CHURCH FIRST LAB FIRST LUTHERAN CHURCH	3,170.50 694.35 1,892.95	IDL IDVILLE IFP TEST SERVICES INC	413.95 970.80 445.00
AMERICAN LEGION POST 95 AMERICAN SOLUTIONS FOR BUSINESS	300.00 16,700.44	CITY OF SILVER LAKE CITY OF STEWART	437,555.28 363,994.20	FIRST LUTHERAN CHURCH MST 2012 FIRST STATE TIRE RECYCLING INC	1,482.33 4,119.82	IKON OFFICE SOLUTIONS IMPACT PROVEN SOLUTIONS	94,842.59 7,854.00
AMERICANINN OF ALBERT LEA AMERICINN	662.24 324.92	CITY OF WINSTED CLAYBURN/LORETTA	1,132,712.94 1,495.17	FISCHBACH/KENDAL FISHNET SECURTIY INC	1,647.47 2,900.54	INDEPENDENT EMERGENCY SERVICES INDIANHEAD SPECIALTY COMPANY	504.57 353.79
AMERICINN OF HUTCHINSON AMPI AG SERVICE COOPERATIVE	475.97 14,046.22	CLIMATE AIR INC CLINICAL & FORENSIC PSYCHOLOGY	1,439.00 1,800.00	FLEET SERVICES FLINN/LENORE L	171,696.50 4,065.00	INFO USA MARKETING INC INFORMATION SYSTEMS CORP	1,850.00 36,233.91
ANOKA COUNTY JC -SECURE AP TECHNOLOGY	486.00 995.00	CNA GROUP LONG TERM CARE COAST TO COAST SOLUTIONS	7,103.74 518.01	FN INVESTMENTS LLC FORBES AUTO STORE	3,688.06 2,408.79	INNOVATIVE OFFICE SOLUTIONS INSIGHT PUBLIC SECTOR	28,857.63 2,113.70
APEX EQUIPMENT LLC APOTHECUS PHARMACEUTICAL CORP	240,549.21 2,311.01	COBORN REALTY COMPANY COBORNS LITTLE DUKES	15,702.14 1,918.19	FORCE AMERICA INC FOSTER MECHANICAL INC	1,252.66 41,191.33	INTEGRA TELECOM INC INTENSITY SIGNS & GRAPHICS	6,969.90 400.78
APPLE TIME INC APPLIED CONCEPTS INC	1,014.40 5,734.30	COHRS/TERRI COLE PAPERS INC	350.00 453.68	FOUR SQUARE BUILDERS FOUR STAR DRIVING SCHOOL	3,310.77 300.00	IRS-FICA & FIT ISAACS/DENNIS AND RUTH	2,741,122.90 2,313.56
APOLLO APARTMENTS ARAMARK	550.00 302.52	COMFORT INN COMFORT INN AIRPORT	916.14 479.94	FRANKLIN PRINTING INC FRIENDSHIP VENTURES	9,426.17 17,145.00	ISS FACILITY SERVICES MINNEAPOLIS ISSUETRAK INC	6,499.07 1,300.00
ARAMARK UNIFORM SERVICES INC ARCHIVES CORPORATION	10,959.48 1,092.00	COMMISSIONER OF FINANCE COMMISSONER OF REVENUE	132,367.78 23,353.00	FRITZ/JEANNE FRONTIER PRECISION INC	3,650.00 9,047.93	J R APPLIANCE DISPOSAL INC J & R RADIATORS AC & EXHAUST	12,672.80 1,900.66
ARM OF MINNESOTA ARROWWOOD A RADISSON RESORT & CONFERENCE	705.00 2,788.36	COMMISSIONER OF TRANSPORTATION COMMUNITY AND FAMILY SERVICES	22,176.70 41,123.00	FUN SPORTS OF HUTCHINSON INC G & K SERVICES	783.61 1,143.68	JACK L MARCUS INC JANKOWSKI/DIANE	478.12 350.00
ASSEMBLIES OF GOD CHURCH ASSET RECOVERY CORPORATION ASSOCIATION OF MINNESOTA COUNTIES	392.16 704.76 19,975.21	COMPAR INC CONCRETE PAVING ASSOCIATION OF MINNESOTA CONKEL/JEANNE M V	179,710.58 660.00 18,883.74	GALETON INC GALLS AN ARAMARK COMPANY GARBERG/GRETA	790.57 944.74	JAY MALONE MOTORS JEFFS ELECTRIC JENSEN LAW OFFICE	21,381.73 1,056.56
ASSUCIATION OF MINNESOTA COUNTIES ASSURED SECURITY INC AT&T MOBILITY	1,255.28 6,503.24	CONNECT CARE CONSTRUCTION MATERIALS INC	3,379.15 11,638.69	GARCIA/JOSELYN GARD SPECIALISTS COMPANY INC	1,486.50 409.59 310.49	JERABEK MACHINE SHOP JERRYS TRANSMISSION SERVICE INC	1,170.00 1,182.47 1,314.56
ATRI MUBILITY ATRIX INTERNATIONAL INC AUGUSTANA APARTMENTS	970.00 625.54	CONTECH CONSTRUCTION PROJECTS CONTINENTAL RESEARCH CORP	2,084.17 2,272.27	GARY L FISCHLER & ASSOCIATES PA GATHSEMANE LUTHERAN CHURCH	375.00 938.84	JJ KELLER & ASSOCIATES INC JLR GARAGE DOOR SERVICE INC	1,314.56 446.02 763.80
AUTO VALUE AVEYRON HOMES INC	5,569.45 32,060.52	COPSPLUS INC CORE PROFESSIONAL SERVICES PA	431.82 4,000.00	GAVIN OLSON WINTERS TWISS THEIS GERARD ACADEMY	16,309.16 484.08	JOANIES CATERING JOHN DEERE FINANCIAL	1,608.00 1,529.42
AVIANDS LLC AVTEX	113,939.18 4,500.00	CORNER POST EROSION CONTROL LL COUNTY OF ANOKA	1,025.00 98,535.00	GIFT OF LIFE TRANSPLANT HOUSE GLAXOSMITHKLINE PHARMACEUTICAL	1,075.00 528.00	JOHN E REID AND ASSOCIATES INC JOHNSON/ALAN	1,015.00 751.00
AZZ GALVANIZING WINSTED B & B SPORTS INC	458.82 1,180.91	CPS TECHNOLOGY SOLUTIONS CRAFTS DIRECT	4,250.00 800.00	GLEN KNOLL GLENCOE AREA CHAMBER OF COMMERCE	300.00 415.00	JOHNSON/CAROL A JOHNSTON FARGO CULVERT INC	1,139.11 6,445.95
B & B TIRE & AUTO REPAIR LLC B & C PLUMBING & HEATING INC	1,114.26 10,100.00	CRAGUNS RESORT & HOTEL ON GULL CREATIVE PRODUCT SOURCING INC	4,618.61 1,310.69	GLENCOE AUTO BODY INC GLENCOE CITY	5,379.67 1,192,969.80	JONES & MAGNUS LLC JUNCEWSKI/LEONARD & LINDA	2,420.59 2,123.00
BACHMAN/MARY BAHE/MICHAEL & JESSICA	11,760.00 428.00	CREEK SIDE ORGANIC PROCESSING CREEKSIDE SOILS	516.00 22,945.00	GLENCOE CO OP ASSN GLENCOE ENTERPRISE	15,637.56 414.82	JUNGCLAUS IMPLEMENT INC JUSTICE BENEFITS INC	820.34 3,251.82
BAJARI/ANN BALL/JOHN	13,539.30 490.00	CREMATION SOCIETY OF MN CRETEX CONCRETE PRODUCTS MIDWEST	1,445.00 8,221.62	GLENCOE GARDEN CENTER GLENCOE LAW OFFICE	13,137.68 1,560.00	JUUL CONTRACTING COMPANY INC K & S ELECTRIC INC	27,927.25 3,539.78
BARBARA SCHNEIDER FOUNDATION BARRIENTOS/FRANCISCO AND MERCE	1,260.00 6,252.00	CRITTERS & COMPANY CROAKERS WEST SIDE CAR WASH	900.00 949.44	GLENCOE OIL COMPANY INC GLENCOE POLICE DEPARTMENT	1,963.27 5,568.61	K & S MILLWRIGHTS INC K M FIRE PUMP SPECIALISTS	4,715.57 1,327.58
BARTCO RENTALS LLC BAUM HYDRAULICS CORPORATION	2,145.00 467.34	CROW RIVER FAMILY SERVICES CROW RIVER GLASS & SIGNS	10,713.60 2,648.18	GLENCOE REGIONAL HEALTH SERVICES GLENCOE VFW 5102	29,301.08 300.00	KALENBERG/KATHY KANDIYOHI COUNTY RECORDER	12,530.40 700.00
BDS LAUNDRY SYSTEMS BEAR GRAPHICS INC	6,502.76 1,398.17	CROW RIVER PRESS INC CROW RIVERS SIGNS	3,288.38 2,713.20	GLOBAL SIGN INC GOBLE/LISA	1,176.00 2,431.85	KAPPEL/JEAN KAPPEL/JEANETTE	1,920.00 1,200.00
BECKER/SHARON BECKER/TIIA	1,421.88	CROW RIVER SNO PROS CROWNE PLAZA ST PAUL RIVERFRONT	44,640.60 443.13	GODEJAHN/KATHY GOLDEN OAKS LLC	7,056.96 410.00	KARP RADIO KASAL & SCOTTING	1,559.25 7,217.50
BECKMAN INC BENCHMARK LEARNING BENNETT MATERIAL HANDLING INC	2,805.00 1,650.00	CSPC CTM CONSTRUCTION LLC CHAPPOS CHERISTIANS	1,210.09 15,710.00	GOLDEN TONGUE CONSULTANTS INC GOODPOINTE TECHNOLOGY INC	25,176.22 2,250.00	KAT KDUZ AM KARP FM RADIO KEEPRS INC	2,250.00 2,899.10 7,349.31
BERGMANNS COUNTRY INTERIORS BEST NORTHLAND PRAIRIE INN	13,589.31 7,379.64 727.50	CUADROS/CHRISTIANE CUMMINS NPOWER LLC CUSTOMER ELATION	2,911.65 1,356.83 498.30	GOPHER CAMPFIRE CONSERVATION GOVERNMENT MANAGEMENT GROUP GRAHAM TIRE COMPANY	1,050.00 5,250.00 506.55	KELLOGG/MOLLY KEN MATHEWS DIGGING	620.00 4,057.50
BEST WESTERN PLUS COON RAPIDS BEST WESTERN PLUS KELLY INN	342.04 1,397.93	CZYCALLA/CHARLES D & T VENTURES	525.00 7,938.00	GRAINGER GRAND VIEW LODGE	1,070.19 873.30	KENNEDY SCALES INC KENNING/DOUG	2,129.72 1,960.00
BIG DONS CATHEDRAL BINDER/KARLA	1,524.31 2,911.65	DAHLEN DWYER & FOLEY INC DAIRY QUEEN	7,500.00 800.00	GRANDSTAY RESIDENTIAL SUITES GRANT WRITING USA	449.00 395.00	KETTERING/CHARLES & DEBORAH KEVINS AUTO SERVICE INC	5,072.72 16,747.72
BLACK HILLS AMMUNITION INC BLAKE/SHARON	9,229.00	DAKOTA COUNTY RECEIVING CENTER DALES PLUMBING AND HEATING INC	8,013.50 1,390.57	GRAYBAR GREATER MN FAMILY SERVICES	2,402.74 20,309.57	KIDS OF THE KINGDOM KINDRED	730.00 13,705.35
BLOCK/CHARLEEN AND GERALD BLUE EARTH COUNTY	474.49 1,148.74	DARE AMERICA DATASPAN INC	325.20 7,403.79	GREEN LIGHTS RECYCLING INC GREENDISK INC	3,979.26 3,519.80	KINGSTON APOSTOLIC LUTHERAN CHURCH KNIFE RIVER CORPORATION	945.44 2,403.03
BOB BARKER COMPANY INC BOLLAND/JOANNE	692.03 2,431.85	DAVE WITTHUS CONSTRUCTION DAVID HOY AND ASSOCIATES LTD	3,679.80 23,132.50	GRIEBENOW/LYNDA GSL COMMUNITY EDUCATION	1,020.00 593.50	KNIGHTS OF COLUMBUS KNOWLES/DUANA & DARRELL	15,856.90 2,488.87
BOLLINGMO/SARAH BOLTON AND MENK INC	350.00 4,124.50	DAWES/DAVID DAWES/KAREN	2,319.57 3,369.20	GTS GUY PROPERTIES	590.00 500.00	KNUTSON/HANS KOHLER-NELSON/KAREN	1,494.50 1,751.43
BORKA EXCAVATING BOUDREAU/REGINALD	39,150.00 29,949.00	DE ABREU/RUTA DEATONS MAILING SYSTEMS INC	17,503.94 5,815.31	H & L MESABI HAAG/GAIL	41,981.78 2,355.10	KOHLS SWEEPING SERVICE KOSCIELSKI/MAREN	318.75 7,062.00
BOUND TREE MEDICAL LLC BRAD OLSON LOCKSMITHING	704.87 1,295.38	DECISIONONE CORPORATION DELUXE BUSINESS CHECKS	1,137.00 312.13	HACKER EQUIPMENT LLC HAMPTON INN & SUITES	7,748.44 740.80	KOSEK/JEROME KOTILA/DARREL	329.00 400.00
BRADLEY SECURITY LLC BRAUN INTERTEC CORPORATION	5,143.65 2,078.00	DENT BREAKAWAY INDUSTRIES DEPARTMENT OF CORRECTIONS STS	334.05 67,234.74	HANCOCK CONCRETE PRODUCTS LLC HANSEN GRAVEL INC	21,563.41 493.77	KRAFT WALSER HETTIG & HONSEY PLLP KRIS ENGINEERING INC	2,991.00 35,730.75
BREDE/ALICE BREEZY POINT RESORT BRIAN RICK PLUMBING & HEATING	6,173.00 3,742.03 1,434.89	DEPARTMENT OF HUMAN SERVICES DEPARTMENT OF PUBLIC SAFETY DERKS WINDOWS	765,241.28 3,120.00 1,282.50	HANSEN TRUCK SERVICE HANSON SANDBLASTING LLC HARLANS AUTO REPAIR	3,084.31 710.00 4,159.09	KROLL ONTRACK INC KROOG/RACHAEL KUBASCH EXCAVATING INC	4,125.00 800.00 4,697.00
BRIAN SOUTHWELL LTD BRIANS HEATING AND AIR	1,448.55 372.76	DESIGN ELECTRICAL CONTRACTORS DESIGN 1 OF EDEN PRAIRIE	151,375.85 2,286.84	HARPEL BROTHERS INC HARRY MEYERING CTR INC-SILS	585.81 10,332.30	KUEHN/ARDEN & ELAINE KWIK TRIP INC	780.00 700.00
BRINKMAN/PAT BROCK WHITE COMPANY	2,836.80 3,378.78	DHS - MAXIS - 211 DIAMOND MOWERS INC	2,022.00 726.90	HAWK/ANNA HEARTLAND COMMUNITY ACTION AGENCY	2,911.65 13,850.62	L & P SUPPLY COMPANY INC L & P FINANCIAL SERVICES	8,569.18 5,390.92
BROOKS/ROCHELLE BROWN COUNTY EVALUATION CENTER	332.50 51,229.54	DIERS/MARK A & PATTY L DIGITAL ALLY INC	436.00 807.50	HEARTLAND EXPRESS HECKSEL/JEFFREY & KELLY	1,815.51 10,419.33	LA DOUX LAB SAFETY SUPPLY INC	340.00 1,561.14
BROWN/CINDY BROWN/MELANIE AND STEVE	644.74 3,879.39	DISCHER/HEATHER AND GEOFFREY DIVERSIFIED LIFESTYLES II	1,160.77 79,534.16	HEDLUND PLUMBING & HEATING INC HEINZ/JANICE	650.00 16,418.23	LAGOW/TAMARA LAKE COUNTRY SLS	490.00 10,298.14
BROWNTON OIL AND MARINE BROWNTON ROD AND GUN CLUB	18,006.39 1,000.00	DIVINE HOUSE INC DOBRATZ HANTGE CHAPEL	13,033.89 20,601.25	HELENA CHEMICAL CO HELP SYSTEMS IL LLC	3,058.09 828.35	LAKES GAS COMPANY LAMAR COMPANIES	4,074.79 5,948.00
BROWNTON STEWART GIRL SCOUTS BUERKLE/RHONDA	1,080.06 32,390.36	DODGE OF BURNSVILLE DOHERTY-SCHOOLER/TIFFANY	45,184.00 15,472.50	HEMOCUE INC HENKELMANN/SHERRY	913.78 7,888.89	LANGE DAIRY EQUIPMENT INC LANGUAGE LINE SERVICES	4,129.59 3,779.70
BUFFALO CREEK WATERSHED DISTRICT BUREAU OF CRIMINAL APPREHENSION	52,916.20 1,130.00	DOMINION RESOURCES INC DOUBLETRLEE BY HILTON HOTEL ROC	410.88 309.62	HENNEPIN COUNTY MEDICAL CENTER HENNEPIN FACULTY ASSOCIATES	39,010.00 2,968.00	LARAWAY ROOFING INC LARSON/CARL	609.00 13,057.12
BURKS/DOREEN BURKSTRAND/DENNIS AND BARBARA	3,745.00 7,523.72	DOUGLAS COUNTY PUBLIC HEALTH DREITZLER/ANDRIA	10,635.93 8,191.20	HENRY SCHEIN INC HERALD JOURNAL PUBLISHING INC	442.42 3,298.18	LARSON/LORI LEARNING ZONE EXPRESS	13,057.12 607.71
BUSINESS & LEGAL REPORTS INC BUSINESSWARE SOLUTIONS	378.67 15,974.25	DUENOW/RUSSEL DUININCK INC	550.00 1,423,765.93	HERC U LIFT INC HEWLETT PACKARD COMPANY	509.03 11,132.14	LENDER BUSINESS PROCESS SERVICE LENTSCH TRUCKING	792.52 45,530.04
BUTLER/DAVE C & C CONTRACTING	2,892.87 425.00	DULTMEIER SALES DUNBAR DDS/WILLIAM	4,328.50 730.00	HIGH ISLAND WATERSHED DISTRICT HIGHVIEW RANCH & STABLE LLC	20,581.49 650.00	LENTZ/RANDY & DOROTHY LENZEN/KEN	362.40 300.00
C & G MARKETING CADCA	2,032.30 878.50	E WEINBERG SUPPLY & EQUIPMENT EAGLE LEGAL SERVICE ECONO FOODS BHADMACY	3,683.28 520.00	HILDI INC HILLYARD HUTCHINSON	2,575.00 33,834.62	LIGHT & POWER COMMISSION LINDER BUS COMPANY INC	157,498.91 720.00
CALL ONE INC CAMP RIPLEY MESS FUND CAMP TANAPOONA	1,012.51 1,974.00	ECONO FOODS PHARMACY EGGERT/KATIE EGLESTON/SCOTT	4,777.55 330.00	HILTON MINNEAPOLIS HITE HARDWARE INC HITESMAN & ASSOCIATES PA	1,306.44 1,681.48	LINDER/LUANNE LITE ELECTRIC INC	4,761.44 317.00
CAMP TANADOONA CAR QUEST AUTO PARTS CARD SERVICES	1,820.00 4,666.71 1,163.21	EGLESTON/SCOTT ELECTION SYSTEMS & SOFTWARE INC ELECTRO WATCHMAN INC	19,276.58	HITESMAN & ASSOCIATES PA HJERPE CONTRACTING INC HODSDON/RICHARD	465,321.49	LITTFIN LUMBER CO LITTLE CROW SHOOTING SPORTS LITTLE FALLS MACHINE INC	805.55 2,456.81 1,212.09
CARD SERVICES CAREER TRACK CARLSON TRACTOR & EQUIPMENT CO	405.84	ELECTRO WATCHMAN INC ELMORE ACADEMY ELSE/JENNIFER R	11,379.20	HOUSDON/RICHARD HOLGER OLSEN & SON INC HOLIDAY INN HOTEL & SUITES	7,624.73	LITTLE FALLS MACHINE INC LITTLE SAND GROUP HOME LITZAU EXCAVATING INC	1,212.09 10,443.28 5,762.50
CARLSON/KARI M CARVER COUNTY	1,517.55	EMBASSY SUITES HOTELS EMBROIDERY PLUS	327.24 478.00	HOLIDAY INN HOTEL & SUITES HOLIDAY INN CAMPUS AREA EAU CLAIRE HOLIDAY INN ST PAUL EAST	317.80	LOCATORS & SUPPLIES INC LTP ENTERPRISE INC	1,606.80 2,905.15
CARVER COUNTY CARVER COUNTY TREASURER CASH REGISTER SALES INC		EMERGENCY AUTOMOTIVE TECHNOLOGY		HOLIDAY ININ ST PAGE EAST HOLIDAY STATION STORE HOLT MOTORS INC	1,172.51	LUCHT/SUE LUKAT/MANFRED	1,882.08 17,916.57
CASH WISE HUTCHINSON CATCO PARTS & SERVICE INC		EMPLOYEE RELATIONS INC		HOLY TRINITY CHURCH HOMANS CONSTRUCTION	6,957.88	LUNDEEN/RONELLE LUPIENT ENTERPRISES	1,457.92 1,230.86
CATHOLIC CHARITIES CDW GOVERNMENT INC	7,846.69 9,791.69	ENNIS PAINT ENVIROTECH SERVICES INC	1,017.00	HOME INVENTORY LLC HOME SOLUTIONS OF GLENCOE	362.45	LUTHERAN SOCIAL SERVICE-SILS LUTHERAN SOCIAL SERVICE	4,341.08 102,621.79
CENEX FLEETCARD CENTER FOR EDUCATION & EMPLOYMENT	37,545.45 318.00	EOF INC EQUINE CONNECTIONS	345.21 3,900.00	HOMEKEEPERS INTERNATIONAL HOMETOWN LANDSCAPE & DESIGN LLC		M R SIGN COMPANY INC	34,816.87 585.00

Summarized payments by vendor (continued from page 7)

MAAPT	450.00	NATIONAL 4 H COUNCIL SUPPLY SERVICE	540.35	RIDGEVIEW MEDICAL CENTER	1,625.90	TBJ PROPERTIES	530.00
MACPIAL MACPEALCALANTER HANGENHAR	2,250.00 350.00	NCAST PROGRAMS NELSON AUTO CENTER NELSON/JAMES	642.10 39,497.50	RIDGEWATER COLLEGE RISTINE/MITCHELL G RITE WAY LASER ENGRAVING LLC	3,315.00 4,650.00	TDS METROCOM TECHNICAL SOLUTIONS OF MADISON TEK MECHANICAL SERVICE INC	18,580.05 25,299.69
MADDEN GALANTER HANSEN LLP MAESSE/CHRISTY	15,241.80 800.00	NEOPOST	660.00 4,120.10	RIVER BEND EDUCATION DISTRICT	576.05 12,522.40	TELVENT DTN	415.08 2,462.42
MAILFINANCE MAJOR/ABBIGALE MANDELKOW FLOORING INC	757.40 518.00 1,286.92	NEUBARTH LAWN CARE & LANDSCAPING NEW ULM MEDICAL CENTER NEW WORLD SYSTEMS	1,200.00 23,945.00 104,801.48	RIVERSIDE ASSEMBLY OF GOD CHURCH ROACH/DONNA & MARVIN ROE/ALETHEA	620.00 9,324.53 10,604.60	THANE HAWKINS POLAR CHEVROLET THE BANK OF NEW YORK MELLON THE HOMESOURCE STORE INC	28,233.30 272,705.00 448.50
MANTEUFFEL/PAMELA MAPLETREE	4,137.62 16,172.94	NIELSEN/JAMES P NISSEN CONCRETE RAISING INC	5,734.75 3,280.50	ROLF/MYRON ROLL-A-RAMP	332.66 1,985.50	THE KNOX COMPANY THE SEE GROUP POLICE SUPPLY	945.00 544.32
MARCO INC MARRCH	152,272.81 507.00	NOBLE DIAGNOSTICS INC NOBLE MEDICAL INC	3,390.00 4,501.13	ROLYAN BUOYS ROSENTHAL/MARILYN JEAN	489.63 500.00	THE TOWER COMPANY INC THE URBAN EXPRESS	890.00 350.00
MARSHALL & SWIFT MARTY'S EXCAVATING/PLUMBING/HEATING	605.88 12,500.00	NORTH AMERICAN SALT COMPANY NORTH CENTRAL BUS & EQUIPMENT	183,805.45 192,629.00	ROTO ROOTER ROWEKAMP ASSOCIATES INC	4,205.00 1,282.50	THOMSON DOUGHERTY FUNERAL HOME TIERNEY BROTHERS INC	1,650.00 3,230.15
MARYS WISH MAS MODERN MARKETING	649.47 994.85	NORTH CENTRAL INTERNATIONAL NORTH HOMES INC	4,953.71 44,261.70	ROYAL TIRE INC RS EDEN	16,537.27 2,109.15	TIMEMARK CORPORATION TJ PAINTING	1,473.81 320.00
MATHEWS SEWER ROOTER SERVICE MATHEWS SEWER SYSTEMS	3,104.50 14.046.72	NORTHEAST WISCONSIN TECHNICAL NORTHERN BANK NOTE COMPANY	350.00 1,140.00	RSR INC RT VISION	826.40 33,635.28	TLJ INTERNATIONAL TOTAL ACCESS GROUP INC	302.22 2,041.04
MATHEWS SEVER OF STELLING MATHEWS BENDER & COMPANY INC	641,890.51 5,455.27	NORTHERN BUSINESS PRODUCTS NORTHERN SAFETY COMPANY INC	932.46 1,540.40	RUDELL/LINDA & JON RUFFRIDGE JOHNSON EQUIP CO INC	7,644.00 485.48	TOTAL COMPLIANCE SOLUTIONS INC TOTAL FIRE PROTECTION	4,380.92 1,770.90
MAURER/MAE MAYBERRY PROPERTY MANAGEMENT	643.35 6,337.93	NORTHERN SAFETY TECHNOLOGY INC NORTHERN STATES SUPPLY INC	501.85 305.66	RUNNINGS SUPPLY INC RUTTGERS BAY LAKE LODGE INC	9,437.34 1,075.20	TOWN & COUNTRY GLASS INC	33,755.77 7,181.85
MAYO MEDICAL SOCIAL SERVICES MCBRIDE-HANTGE CHAPELS	2,803.87 4,585.00	NORTHLAND BUSINESS SYSTEMS NORTHWOOD CHILDREN'S SERVICE	4,022.17 37,591.16	S & S WORLDWIDE INC SAFARILAND LLC	1,099.41 995.00	TOWN OF ACOMA TOWN OF BERGEN	262,514.43 265,530.90
MCBRIDE/PHILIP MCCARTHY/ANITA	1,625.20 2,361.50	NORTHWORKS OCCUPATIONAL HEALTH NU-TELECOM	380.00 39,799.23	SAFEASSURE CONSULTANTS INC SAIC ENERGY ENVIRONMENT & INFR	8,450.00 19,892.24	TOWN OF COLLINS TOWN OF GLENCOE	99,782.01 71,561.85
MCDANIEL/LAURA MCDONALDS	2,911.65 300.00	NURSE FAMILY PARTNERSHIP NUSS TRUCK & EQUIPMENT	14,794.00 113,893.26	SAMS CLUB SAMS TIRE SERVICE	1,753.07 30,064.78	TOWN OF HALE TOWN OF HASSAN VALLEY	165,950.15 148,135.91
MCF RED WING MCF TOGO	24,740.00 11,070.00	NYGAARD ENTERPRISES INC O REILLY AUTOMOTIVE INC	3,365.00 1,000.73	SANOFI PASTERU INC SCDIU TACTICAL TEAM	1,240.17 450.00	TOWN OF HELEN TOWN OF HUTCHINSON	167,331.93 141,103.50
MCKAYS FAMILY DODGE-MITSUBISHI MCKENNA/ERIN	1,563.79 1,466.45	OFFICE DEPOT INC OFFICIAL BOARD MARKETS	34,545.00 345.00	SCHATZ CONSTRUCTION INC SCHAUER & SONS CONSTRUCTION INC	6,480.73 8,540.00	TOWN OF LYNN TOWN OF PENN	100,709.79 96,294.81
MCKESSON MEDICAL SURGICAL MCLEOD ALLIANCE FOR VICTIMS	3,394.43 9,422.51	OLIVER/COURTNEY OLIVIA BOWL	1,086.70 300.00	SCHAUER/JEREMY SCHEELER/SHERRY	625.00 1,606.57	TOWN OF RICH VALLEY TOWN OF ROUND GROVE	72,211.19 111,212.62
MCLEOD COOPERATIVE POWER ASSOC MCLEOD COUNTY AG ASSOCIATION	20,545.74	OLSEN COMPANIES OLSEN FIRE INSPECTION INC	401.78 510.00	SCHIROO ELECTRICAL REBUILDING SCHIROO/KRISTI	16,632.02 439.08	TOWN OF SUMTER TOWN OF WINSTED	101,689.21 195,490.24
MCLEOD COUNTY MCLEOD COUNTY EMERGENCY FOOD SHELF	94,455.52 2,000.00	OLSON APARTMENTS OLSON/HEIDI	741.00 490.00	SCHMELING OIL COMPANY SCHMID EGLESTON/MICHELLE	7,017.35 19,840.00	TRAILBLAZER TRANSIT TRAINERS WAREHOUSE	556,947.73 302.99
MCLEOD COUNTY HISTORICAL SOCIETY MCLEOD COUNTY 4-H	39,347.00 1,060.01	OLSON/LAURAL OLSONS LOCKSMITHING	5,498.63 2,814.57	SCHOENFELDER/KENNETH SCHOENHERR/AMANDA AND DANIEL	2,700.00 14,765.31	TRANE US INC TRANSPORTATION SAFETY APPAREL	3,211.84 486.51
MCLEOD COUNTY 4-11 MCLEOD PUBLISHING INC MCLEOD SOIL & WATER CONSERVATION	7,469.25 65,000.00	ONSITE SEWAGE TREATMENT PROGRAM ORBIS	775.00 7,732.41	SCHOOL DISTRICT OF BLH 2159 SCHOOL DISTRICT OF GFW 2365	226,751.05 208,402.41	TREASURER STATE OF MINNESOTA TRI DIM FILTER CORP	3,137.00 801.58
MCLEOD TREATMENT PROGRAMS INC	36,079.38	ORCHID CELLMARK	4,140.00 337.48	SCHOOL DISTRICT OF GSL 2859	2,140,899.85	TRI MIN GOVERNMENT SOLUTIONS	25,831.12
MEADA OF MCLEOD COUNTY MEDIBAG COMPANY INC	10,350.00 550.00	ORIENTAL TRADING CO INC OUR SAVIORS LUTHERAN CHURCH	991.01	SCHOOL DISTRICT OF HLWW 2687 SCHOOL DISTRICT OF HUTCHINSON	840,726.59 4,725,216.72	TRUE NORTH STEEL TRUNK HIGHWAY 15 COALITION	11,874.24 2,000.00
MEDICINE SHOPPE MEDTOX LABORATORIES	631.79 1,248.34	OUTDOOR MOTION INC OWL ENGINEERING & EMC TEST LAB	400.78 750.00	SCHOOL DISTRICT OF LESTER PRAIRIE SCHOOL DISTRICT OF LITCHFIELD	800,217.70 337.86	TWIN CITIES & WESTERN RAILROAD TWIN OAKS TOWN HOMES	300.14 300.00
MEEKER COUNTY MEEKER MEMORIAL HOSPITAL	544,356.68 1,644.00	PACT 4 FAMILIES COLLABORATIVE PAKOR	243,519.59 635.71	SCHOOL SPECIALTY SCHRADE/DENISE	604.78 700.00	TWO WAY COMMUNICATIONS INC TYO/HEATHER OR MIKE	1,443.90 518.68
MEEKER WASHED SAND & GRAVEL INC MELCHERT HUBERT SJODIN PLLP	37,020.30 705.00	PALACIOS/LILLIAN PALM/SHARI	419.68 7,833.00	SCHUTTE/CRYSTAL SCOOTER STORE	300.00 2,298.00	UHL COMPANY ULINE	36,757.18 3,339.24
MELLESMOEN/DAVID MELSHA CONSTRUCTION INC	2,476.07 11,470.00	PANTHER ADVENTURE CLUB ISD 285 PANTHER FIELD HOUSE	496.00 550.00	SECURITY MANAGEMENT REALTY INC SELCHOW/VIOLET	886.00 12,591.30	ULTRAMAX AMMUNITION UNICEL	2,757.00 1,788.82
MENARDS HUTCHINSON METRO LEGAL SERVICES INC	7,295.86 905.00	PARK TOWERS PAUL LEMKE & SONS INC	350.00 680.96	SETERUS INC SETTERGREN/NIKKITA	777.46 2,963.10	UNIFORMS UNLIMITED INC UNION SECURITY INSURANCE COMPANY	765.12 50,488.58
METRO TRANSIT MFW CAA	460.00 435.00	PEACE LUTHERAN CHURCH PEARSON BROS INC	2,787.59 787,020.54	SEVEN COUNTY PROCESS SERVERS LLC SEVERSON/VALERIE	6,705.00 1,376.10	UNIQUE PAVING MATERIALS CORPORATION UNITED LABORATORIES	1,730.04 10,316.21
MID AMERICAN SPECIALTIES INC MID MINNESOTA DEVELOPMENT COMM	517.98 66,788.53	PEART & ASSOCIATES INC PEDERSON/PAT & PATRICIA	5,927.53 1,970.40	SGS NORTH AMERICA INC SHAFER & FELD INC	500.00 356.96	UNITED STATES TREASURY UNITED TRAILER LEASING	1,927.50 2,515.72
MID MN SEPTIC SERVICES MIDCOUNTRY BANK	53,403.73 6,122.54	PELLINEN LAND SURVEYING PERSONAL HEALTH DESIGNS INC	14,700.00 321.21	SHAFER CONTRACTING CO INC SHANNAHAN/MARY	2,471,939.07 500.00	UNIVAR USA INC UNIVERSITY OF MINNESOTA	13,077.30 1,759.00
MIDWAY FORD MIDWEST DENTAL BENEFITS	41,272.22 99.022.23	PERSPECTIVE ENTERPRISES INC	1,136.00 6.162.29	SHERATON BLOOMINGTON HOTEL SHERIFF'S YOUTH PROGRAM	839.93 300.92	UNIVERSITY OF MINNESOTA-CEED UPRIGHT BUILDERS INC	1,065.00 8,770.24
MIDWEST MACHINERY CO MIDWEST MONITORING & SURVEILLANCE	3,058.09 9,850.00	PHILLIPS/PAUL & LYNN PINEHAVEN YOUTH & FAMILY SERVICES	7,468.04 74,667.26	SHEROD/ROBERT & LORI SHI INTERNATIONAL CORP	700.00 68,819.31	URBAN/JANET US AUTOFORCE	12,363.00 4,524.58
MIKOLICHEK PLUMBING & HEATING MILLE LACS ACADEMY-ADOLESCENT	950.00 31,274.60	PIONEER MANUFACTURING COMPANY PIONEERLAND LIBRARY SYSTEM	737.44 187,513.00	SHOOTING STAR CASINO SHOPKO LLC	1,040.31 1,676.48	US HEALTH WORKS MEDICAL GROUP US POSTAL SERVICE	532.00 70,000.00
MILLER MANUFACTURING COMPANY MINI BIFF LLC	357.30 1,212.25	PIZZA RANCH PLATZ/JUDY	787.86 7,942.20	SHORE POWER INC SHULTE/JOE	344.38 595.00	VALLEY BAG & SUPPLY CO VALLEY NATIONAL GASES WY LLC	1,160.00 444.71
MINNESOTA ASSN OF ASSESSING OFFICERS MINNESOTA ASSOCIATION OF COUNTY ADMIN	2,495.00 3,600.00	PLOTZ TIMBER HARVEST LLC PLUMBING & HEATING BY CRAIG IN	375.00 4,500.80	SIBLEY COUNTY SIBLEY COUNTY 4-H	400,083.86 841.76	VALLEY SALES OF HUTCHINSON INC VAN METER 7 ASSOCIATES INC	1,465.01 440.00
MINNESOTA CHILD SUPPORT PAYMENT	37,013.39	PLUNKETTS PEST CONTROL INC	6,799.97	SILVER LAKE SPORTSMENS CLUB SIMONSON LUMBER	1,000.00	VENEGAS/LUCY	321.86
MINNESOTA CLE MINNESOTA COUNTIES COMPUTER COPERATIVE	365.00 82,907.85	POLLMANN/DAVID & SHEILA PONATH CONSTRUCTION INC POPE COUNTY PUBLIC HEALTH	560.00 2,900.00	SIMPLEX GRINNELL INC	16,956.19 4,526.28	VEOLIA ES TECHNICAL SOLUTIONS VERIZON WIRELESS	32,680.82 13,612.51
MINNESOTA COUNTIES INTERGOVERNMENTAL TRUST MINNESOTA COUNTY ATTORNEYS ASSOCIATION	472,996.00 1,819.63	POSITIVE ID INC	38,441.03 460.42	SKOLBERG/RAY SLUMBERLAND	960.00 984.29	VETSCH/DERRICK VIKING SIGN & GRAPHICS INC	4,790.00 3,550.40
MINNESOTA COUNTY ENGINEERS ASSOCIATION MINNESOTA DEPARTMENT OF CORRECTIONS	400.00 272,373.45	POSITIVE PROMOTIONS POWELL PERFORMANCE FAB & PROPELLER	792.55 822.94	SMART SMART STYLE SALON	25,176.19 387.50	VILLAGE RANCH CHILD & FAMILY VILLAGE RANCH INC	318.06 209,305.27
MINNESOTA DEPARTMENT OF HEALTH MINNESOTA DEPARTMENT OF REVENUE	11,598.77 4,022,870.90	POWERPHONE INC	396.00 2,023.00	SMITH PH D LP/MARK R SORENSEN SALES & RENTALS	4,635.50 427.12	VISA VISITATION EXCHANGE CENTER	9,882.19 2,300.00
MINNESOTA DEPARTMENT OF TRANSPORTATION MINNESOTA DNR	300.00 53,227.38	POWERS/KRISTI PPL INDUSTRIES	2,200.00 822.00	SOUTH CENTRAL TECHNICAL COLLEGE SOUTHWEST CORRIDOR TRANSPORT COALITION	440.00 2,000.00	VIVID IMAGE INC VOKAL/WYATT	6,582.45 924.86
MINNESOTA ELEVATOR INC MINNESOTA GIS LIS	5,306.00 545.00	PRAIRIE COUNTRY RC & D PRAIRIE ECOLOGY BUSINESS CENTER	6,732.00 800.00	SOUTHWEST INITIATIVE FOUNDATION SOUTHWEST MINNESOTA ARTS & HUMANITIES	5,897.00 983.00	VOLUNTEERS OF AMERICA OF MN VOS CONSTRUCTION INC	11,583.00 3,850.00
MINNESOTA HIGHWAY SAFETY & RESEARCH CENTER MINNESOTA HUMAN SERVICES	386.00 669.32	PRAIRIE LAKES YOUTH PROGRAMS PRAIRIE WOOD ENVIRONMENTAL LEADS	220,093.73 380.00	SPECIAL OPERATIONS TRAINING SPEE DEE DELIVERY	855.00 5,814.26	WAHL/DONNA WALMART	1,745.30 2,889.00
MINNESOTA INSTITUTE OF PUBLIC MINNESOTA MUTUAL	21,998.00 40,555.76	PRCE PRECISE MRM LLC	2,001.00 23,499.66	SPIRAL BRUSHES SPORTSMAN LODGE	869.54 482.23	WALMART COMMUNITY GEMB WALMART HUTCHINSON 1738	983.93 893.72
MINNESOTA ONSITE WASTEWATER ASSOCIATION MINNESOTA POLLUTION CONTROL AGENCY	1,270.00 67,399.94	PRIMARY PRODUCTS COMPANY PRIORITY DISPATCH	1,820.80 1,280.00	SPOT COOLERS SQUEAKYS GRILL AND BAR	3,045.94 1,300.00	WALTER/JACINDA WALTERS/CASEY	1,571.01 4,591.78
MINNESOTA PREVENTION RESOURCE MINNESOTA RIVER BOARD	1,000.00 625.00	PRO AUTO & TRANSMISSION INC PRO AUTO & TRANSMISSION REPAIR	8,296.10 13,554.56	ST CLOUD MEDICAL GROUP PA ST CLOUD OVERHEAD DOOR COMPANY	590.66 4,760.21	WASTE MANAGEMENT INC WASTE MANAGEMENT OF WI MN	20,195.48 298,979.56
MINNESOTA RURAL COUNTIES CAUCUS MINNESOTA SAFETY COUNCIL	2,100.00 7,335.19	PRO TELECOMM INC PROGRESSIVE DIRECT INSURANCE COMPANY	318.00 434.04	ST CLOUD STATE UNIVERSITY ST CROIX RECREATION COMPANY	790.00 720.34	WATER PARK OF AMERICA WAUONA TRAINING & CONSULTING	531.94 750.00
MINNESOTA SHERIFFS ASSOCIATION MINNESOTA SOCIETY PROFESSIONAL ENGINEERS	8,083.66 318.00	PROJECT PATHFINDER INC PROMAXX TRUCK PARTS	1,135.00 5,896.51	ST JOES CHURCH ST JOHNS LUTHERAN SCHOOL	4,179.43 6,130.33	WELLS FARGO BANK NA WELNA/DOMONIQUE	1,055,464.37 700.00
MINNESOTA STATE AUDITOR MINNESOTA STATE BAR ASSOCIATION	64,421.54 1,141.28	PROTECTION SYSTEMS INC PSYCHOLOGICAL SERVICES ASSOCIATION	3,632.72 737.50	ST JOSEPH EQUIPMENT INC ST MARKS	7,616.00 2,890.26	WENDLANDT TREE SERVICE INC WEST CENTRAL INDUSTRIES INC	6,065.17 193,054.25
MINNESOTA STATE BOARD OF ASSESSORS MINNESOTA SUPREME COURT	430.00 658.00	PTS OF AMERICA LLC PUBLIC EMPLOYEES RETIREMENT ASSN	5,266.80 339.39	ST MARYS CARE CENTER ST NICHOLAS CHURCH	1,125.00 769.17	WEST CENTRAL JAIL ASSOCIATION WEST CENTRAL SANITATION INC	1,505.00 204,623.53
MINNESOTA TRANSPORTATON ALLIANCE INC MINNESOTA UC FUND	2,993.00 11,890.73	PUBLIC SAFETY EQUIPMENT LLC PULKRABEK/HEIDI	735.00 1,264.50	STANDARD PRINTING & OFFICE PRO STANLEY ACCESS TECH LLC	2,259.39 2,188.67	WEST CENTRAL TRIBUNE WEST PAYMENT CENTER	484.00 51,250.36
MINNESOTA WATERS MINNESOTA ZOO	300.00 500.00	PULKRABEK/PAYTON PUTZIER/GENE & CHERYL	2,003.30 2,705.04	STAPLES ADVANTAGE STAPLES BUSINESS ADVANTAGE	354.61 2,961.28	WESTERN COMMUNITY ACTION TRANS WESTERN DETENTION	404.85 1,611.10
MINNESOTA ZOOMOBILE MINNESOTAS BOOKSTORE	330.00 331.32	QUADE ELECTRIC INC QWEST	2,649.86 5,093.84	STAR EQUIPMENT INC STAR GROUP LLC	2,360.97 2,341.43	WESTERN RESERVE DISTRIBUTING I WESTIN DENVER DOWNTOWN	1,771.79 1,369.02
MITSUBISHI ELECTRIC POWER PRODUCTS INC MN ASSN OF COUNTY ADMINISTRATION	4,114.69 570.00	R & R EXCAVATING INC R & R SAFES	298,486.22 349.99	STARK/THERESA STATE INDUSTRIAL PRODUCTS	300.00 4,834.59	WESTLUND PROPERTY MANAGEMENT L WIGIN SEED FARM	300.00 680.00
MN CHILDRENS MUSEUM MN COUNTIES INTERGOVERNMENTAL TRUST	429.56 1,900,220.00	R S ENGINEERING INC R W BECK	1,000.00 457.73	STATE OF MINNESOTA STATE OF MINNESOTA TREASURER	502.31 10,164.01	WIGEN/DAVE WINSTED LAKE WATERSHED ASSOCIATION	500.00 1,000.00
MN DEPARTMENT OF LABOR & INDUSTRY MN DEPT OF ADMINSTRATION	360.00 24,000.00	RADIO MANKATO RADTKE/DUANE	2,715.00 350.00	STATE THEATRE STEARNS COUNTY AUDITOR-TREASURER	1,299.00 525.00	WINSTED POLICE DEPARTMENT WM MUELLER & SONS INC	4,204.71 281,833.19
MN DHS MN LABORERS FRINGE BENEFIT FUNDS	375.00 1,671.78	RAMIGE DONLEY/AMBER RANDYS BOBCAT SERVICE & TRUCKING	1,031.25 12,291.50	STEARNSWOOD INC STEP PUBLISHERS LLC	5,278.00 1,192.70	WOJCIK/TAMARA WOODHALL/DOUGLAS A	1687.79 770.00
MN OFFICE OF ENTERPRISE TECHNOLOGY MN RIVER AREA AGENCY ON AGING	21,030.00 2,867.99	RC HOSPITAL & CLINICS RCCR INC	5,345.88 2,019.15	STERICYCLE INC STERLING SOLUTIONS INC	428.32 700.00	WOODLAND CENTERS WORLDWIDE DISPENSERS	26,494.30 2,056.26
MOBILE MINI INC MONO MACHINES LLC	2,006.03 611.50	RDJ SPECIALTIES INC REDWOOD BIOTECH	4,952.05 813.23	STOCKMAN/JACQUELYN WERTH STONEBROOKE ENGINEERING INC	671.25 145,487.34	WORLDWIDE DISPENSERS WORTHINGTON DIRECT HOLDINGS WPSANTENNAS.COM	496.65 487.35
MORNINGSIDE MEADOW III APTS MORRIS ELECTRONICS INC	335.00 6,575.16	REDWOOD BIOTECH REDWOOD COUNTY PUBLIC HEALTH REED/ELLIOTT & JOLENE	26,989.96 343.49	STONEBROOKE ENGINEERING INC STRATEGIC EQUIPMENT & SUPPLY STREICHERS INC	9,580.37 9,169.02	XCEL ENERGY YOUNG/DIANNA	3,242.14 2,671.41
MORROW/CARMEN	13,482.30	REED/LINDA & ALAN	9,039.49	STRUCTURAL SPECIALTIES INC	300.00	YPMA/ANDY	478.56
MORTAG/RAY & SARAH MOXIE MEDIA MR NEVI EVEL LL C	3,112.00 571.15	REGENTS OF THE UNIVERSITY OF MN REINER ENTERPRISES INC	138,457.09 5,550.00	SUBSURFACE INC SUBURBAN TIRE WHOLESALE INC	11,417.20 2,016.86	ZEP SALES & SERVICE ZIEGLER INC ZIYCOPR SYSTEMS INC	339.32 41,173.38 6 807.94
MP NEXLEVEL LLC MRCI	1,539.51 3,962.70	REITER/DENNIS REM SOUTH CENTRAL SERVICES INC	600.00 14,737.12	SUBWAY SULLIVAN/SCOTT	1,131.43 540.00	ZIXCORP SYSTEMS INC ZOO MANS ATTRACTIONS	6,807.94 400.00
MSPACE FOX RIVER GRAPHICS LLC MSSA		RENVILLE COUNTY HEARTLAND EXPRESS RENVILLE COUNTY		SUPER AMERICA SWANSON PETERSON FUNERAL HOME		1ST CLASS TOWING 3M	1,027.29 19,712.52
MY OWN BODY SHOP INC NACCHO	1,678.03 375.00	RETKA/ANDREA	500.00 1,395.50	SWIFT/CELINE SWINGSAFE MAILBOX SUPPORT LLC		4IMPRINT 5TH DISTRICT JAIL ADMINISTRATION	545.39 1,290.00
NAGEL/KELSEY NARDINI FIRE EQUIPMENT INC	2,908.05 861.62	REYES/MELINDA	11,073.50 1,570.00	SYNERGY GRAPHICS INC TANFARE TRAVEL	1,540.30	7 HI BUDGET MOTEL EMPLOYEE REIMBURSEMENTS	300.00 5,684.08
NATIONAL ANIMAL CONTROL ASSOCIATION NATIONAL APPRAISAL GUIDES	525.00 318.00	RICKERT CORPORATION	35,359.25	TARGET	4,380.00 8,110.44	HUMAN SERVICE AID 749 VENDORS LESS THAN \$300	180,357.36 84,558.38
NATIONAL ASSOCIATION OF COUNTIES NATIONAL BUSINESS SYSTEMS INC	2,553.00 6,892.98	RICKERT SAND & GRAVEL RICKERTSEN/SANDRA	1,227.68 19,502.28	TASC TASER INTERNATIONAL	10,132.88 4,630.51	Total	54,720,577.74