

Financial Statement of McLeod County, Minnesota

Prepared by Cindy Schultz, County Auditor-Treasurer

Year Ended December 31, 2012



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, 2012. 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 2012.

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,

A handwritten signature in cursive script that reads "Cindy Schultz".

Cindy Schultz
County Auditor-Treasurer

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 Position and Statement of Activities.

The Statement of Net Position presents information on all of McLeod County’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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.

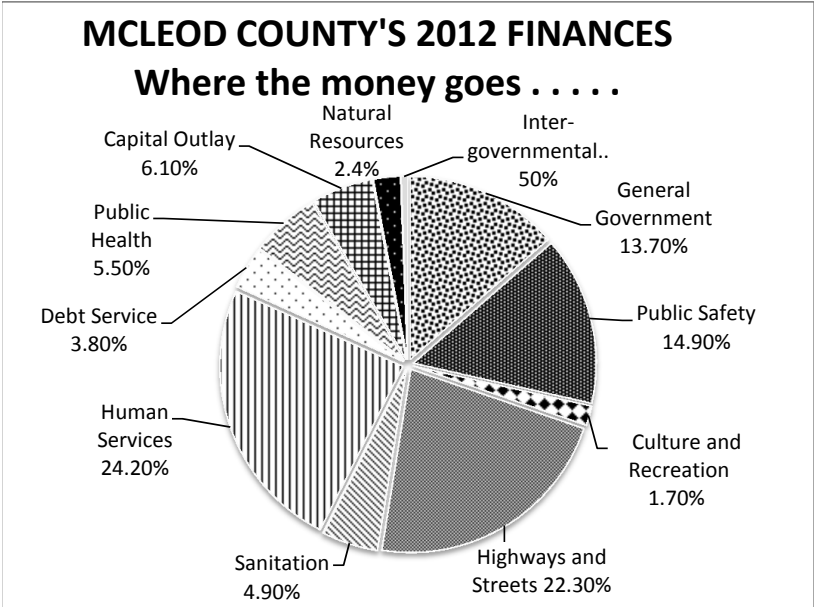
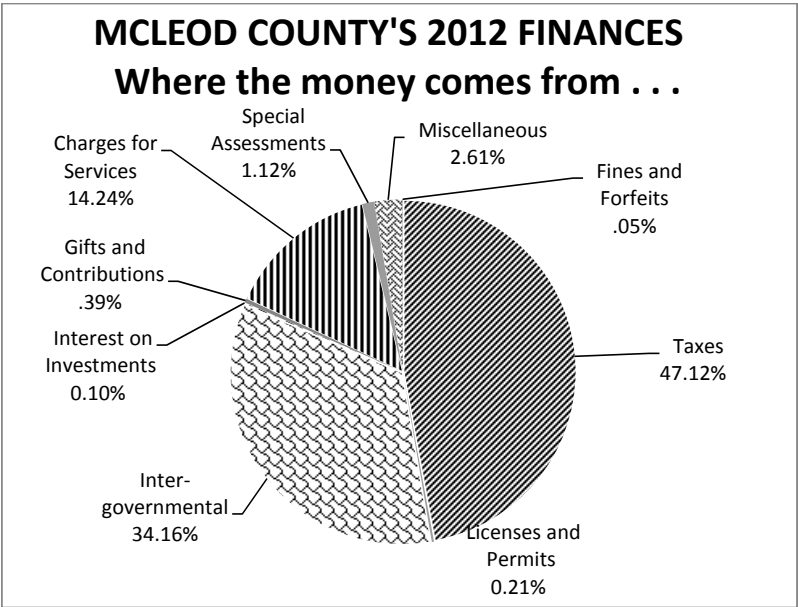
Conservation of Natural Resources activities designed to conserve and develop natural resources as water, soil, and forests departments and programs include soil and water conservation, county extension office, water planning and other.

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 POSITION		
DECEMBER 31, 2012 AND JUNE 30, 2012 FOR THE COMPONENT UNIT		
	Primary Government Governmental Activities	Housing and Redevelopment Authority Component Unit
Assets		
Cash and pooled investments	\$ 42,473,189	\$ 8,461
Petty cash and change funds	22,355	-
Departmental cash	4,917	-
Cash with fiscal agent	1,251,714	-
Taxes receivable		
Prior - net	449,333	-
Special assessments receivable		
Noncurrent - net	1,267,793	-
Prior	1,101	-
Accounts receivable - net	281,342	13,003
Accrued interest receivable	69,369	-
Due from other governments	2,898,291	-
Inventories	429,519	-
Prepaid items		1,480
Restricted assets		
Cash and pooled investments	-	164,476
Deferred charges	-	33,501
Capital assets		
Non-depreciable	9,444,008	197,000
Depreciable - net of accumulated depreciation	106,144,293	2,984,026
Total Assets	\$ 164,737,224	\$ 3,401,947
Liabilities		
Accounts payable	809,018	-
Salaries payable	\$ 665,472	\$ -
Accrued payroll taxes	41,081	-
Other accrued liabilities	262,594	42,517
Retainage payable	301,484	-
Due to other governments	473,128	-
Accrued interest payable	2,634	-
Claims payable	100,019	-
Unearned revenue	119,902	2,255
Long-term liabilities		
Due within one year	885,255	135,679
Due in more than one year	1,929,361	3,433,756
Liabilities payable from restricted assets	-	40,200
Total Liabilities	\$ 5,589,948	\$ 3,654,407
Net Position		
Invested in capital assets - net of related debt	\$ 115,588,301	\$ (388,409)
Restricted for		
General government	832,708	-
Public safety	4,137,985	-
Highways and streets	982,327	-
Conservation of natural resources	577,580	-
Sanitation	5,094,168	-
Economic development	-	123,041
Unrestricted	31,934,207	12,908
Total Net Position	\$ 159,147,276	\$ (252,460)



MCLEOD COUNTY GLENCOE, MINNESOTA						EXHIBIT 2	
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2012 AND JUNE 30, 2012 FOR THE COMPONENT UNIT							
					Net (Expense) Revenue and Changes in Net Assets		
			Program Revenues		Primary Government	Discretely Presented	
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit	
Functions/Programs							
Primary Government							
Governmental activities							
General government	\$ 5,574,989	\$ 1,031,356	\$ 19,050	\$ -	\$ (4,524,583)		
Public safety	5,827,057	320,868	725,331	-	\$ (4,780,858)		
Highways and streets	6,714,091	198,800	4,558,228	704,865	\$ (1,252,198)		
Sanitation	2,058,635	2,667,062	-	-	\$ 608,427		
Human services	9,023,101	1,187,577	3,914,874	-	\$ (3,920,650)		
Health	2,096,297	576,085	900,719	-	\$ (619,493)		
Culture and recreation	651,848	90,876	-	-	\$ (560,972)		
Conservation of natural resources	911,215	834,066	309,284	-	\$ 232,135		
Economic development	1,593	-	-	-	\$ (1,593)		
Interest	36,175	-	-	-	\$ (36,175)		
Total primary government	\$ 32,895,001	\$ 6,906,690	\$ 10,427,486	\$ 704,865	\$ (14,855,960)		
Component unit							
Housing and Redevelopment Authority	\$ 855,490	\$ 463,417	\$ 421,331.00	\$ -		\$ 29,258	
General Revenues							
Property taxes					\$ 18,175,087	\$ -	
Mortgage registry and deed tax					26,213	-	
Payments in lieu of tax					40,908	-	
Grants and contributions not restricted to specific programs					1,862,718	-	
Investment income					62,650	394	
Gain on disposal of assets					148,233	-	
Miscellaneous					112,424	-	
Total general revenues and special item					\$ 20,428,233	\$ 394	
Change in net assets					\$ 5,572,273	\$ 29,652	
Net Position - Beginning					153,575,003	(282,112)	
Net Position - Ending					\$ 159,147,276	\$ (252,460)	

A Profile of McLeod County			
Key Indicator	Total 2011	Total 2012	Percent Increase (Decrease)
Estimated Population	36,489	36,104	-1.1%
Total Assessed Market Value of All Taxable Property	3,478,412,000	3,139,603,800	-9.7%
Percent of Property Taxes Collected	98.48%	98.00%	-0.5%
Total Revenues (All Governmental Funds)	37,795,824	38,592,260	2.1%
Total Current Expenditures (All Governmental Funds)	37,777,447	37,841,386	0.2%
Total Outstanding Net Bonded Debt of the County	2,422,718	1,079,516	-55.4%
Bond Rating on Most Recent General Obligation Bond Issue	AA	AA	
Total Number of Full Time Employees	252	250	-0.8%

McLeod County 2012 Organization		
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
District Judge	Michael Savre	January 2013
District Judge	Terrence E. Conkel	January 2013
Appointed Department Heads:		
County Administrator	Pat Melvin	Indefinite
County Assessor	Sue Schulz	January 2013
County Environmentalist	Roger Berggren	Indefinite
County Highway Engineer	John Brunkhorst	May 2013
County Information Systems Director	Vince Traver	Indefinite
County Nursing Director	Kathy Nowak	Indefinite
County Parks Superintendent	Allan Koglin	Indefinite
County Human Services Director	Gary Sprynczynatyk	Indefinite
County Solid Waste Director	Edwin Homan Jr.	Indefinite
County Veterans Service Officer	James Lauer	January 2013
County Zoning Administrator	Larry Gasow	January 2013
Court Administrator	Karen Messner	Indefinite
Appointed Positions:		
County Agricultural Inspector	Allan Koglin	January 2013
County Coroner	Dr. Quinn Strobl	December 2014
Regional Extension Director	Sarah Chur	Indefinite
County Surveyor	Jeff Rausch	January 2013
* Denotes Chair		

MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	General	Road and Bridge	Human Services	Solid Waste	Ditch	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>							
Cash and pooled investments	\$ 23,268,537	\$ 8,415,068	\$ 5,522,646	\$ 5,100,539	\$ 149,015	\$ 17,384	\$ 42,473,189
Petty cash and change funds	2,205	100	-	20,050	-	-	22,355
Departmental cash	4,917	-	-	-	-	-	4,917
Cash with fiscal agent	1,251,714	-	-	-	-	-	1,251,714
Taxes receivable							
Prior	269,940	77,755	101,638	-	-	-	449,333
Special assessments receivable							
Prior	-	-	-	-	1,101	-	1,101
Noncurrent	762,482	-	-	-	505,311	-	1,267,793
Accounts receivable	88,534	2,056	30,702	160,050	-	-	281,342
Accrued interest receivable	69,369	-	-	-	-	-	69,369
Due from other funds	84	-	-	-	-	-	84
Due from other governments	466,429	1,754,391	666,968	2,253	8,250	-	2,898,291
Inventories	8,575	420,944	-	-	-	-	429,519
Advances to other funds	524,150	-	-	-	-	-	524,150
Total Assets	\$ 26,716,936	\$ 10,670,314	\$ 6,321,954	\$ 5,282,892	\$ 663,677	\$ 17,384	\$ 49,673,157
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ 242,016	\$ 204,517	\$ 233,445	\$ 88,991	\$ 40,049	\$ -	\$ 809,018
Salaries payable	384,213	61,022	201,302	18,935	-	-	665,472
Accrued payroll taxes	21,782	4,342	13,621	1,336	-	-	41,081
Accrued interest payable	-	-	-	-	2,634	-	2,634
Accrued expenses	196,427	10,214	50,760	5,193	-	-	262,594
Advance from other funds	-	-	-	-	524,150	-	524,150
Retainage payable	-	301,484	-	-	-	-	301,484
Due to other funds	-	-	-	-	84	-	84
Due to other governments	293,287	16,529	88,697	51,533	23,067	-	473,113
Deferred revenue - unavailable	1,236,494	1,305,964	246,200	2,686	514,662	15	3,306,021
Deferred revenue - unearned	119,902	-	-	-	-	-	119,902
Claims payable	100,094	-	-	-	-	-	100,094
Total Liabilities	\$ 2,594,215	\$ 1,904,072	\$ 834,025	\$ 168,674	\$ 1,104,646	\$ 15	\$ 6,605,647
Fund Balance							
Nonspendable							
Inventories	\$ 8,575	\$ 420,944	\$ -	\$ -	\$ -	\$ -	\$ 429,519
Advances to other funds	524,150	-	-	-	-	-	\$ 524,150
Restricted							
Restricted for E-911	134,954	-	-	-	-	-	134,954
Restricted for HAVA equipment	13,407	-	-	-	-	-	13,407
Restricted for records preservation	44,530	-	-	-	-	-	44,530
Restricted for law library	75,042	-	-	-	-	-	75,042
Recorder's equipment purchases	237,212	-	-	-	-	-	237,212
Restricted for new jail construction	3,847,640	-	-	-	-	-	3,847,640
Snowmobile enforcement	251	-	-	-	-	-	251
Law enforcement	92,308	-	-	-	-	-	92,308
Land records technology	68,090	-	-	-	-	-	68,090
Restricted for drug enforcement	11,536	-	-	-	-	-	11,536
Restricted for conservation	305,114	-	-	-	-	-	305,114
Restricted for court services	51,296	-	-	-	-	-	51,296
Restricted for SSTS Biscay City	176,650	-	-	-	-	-	176,650
Rectricted for records compliance	394,427	-	-	-	-	-	394,427
Restricted for road & bridge	-	982,327	-	-	-	-	982,327
Restricted solid waste abatement	-	-	-	5,094,168	-	-	5,094,168
Rectricted for debt service	-	-	-	-	-	-	-
Ditch maintenance & construction	-	-	-	-	95,816	-	95,816
Committed							
Petty cash and change funds	2,205	100	-	20,050	-	-	22,355
Assigned							
Assigned for capital projects	6,711,506	-	-	-	-	17,369	6,728,875
4-H after school adventures	1,347	-	-	-	-	-	1,347
Assigned McLeod for Tomorrow	11,003	-	-	-	-	-	11,003
Lidar and orthophotography	26,660	-	-	-	-	-	26,660
Assigned for aerial photos	10,000	-	-	-	-	-	10,000
Assigned for veterans van	57,118	-	-	-	-	-	57,118
Assigned for new canine	5,901	-	-	-	-	-	5,901
Assigned for ag programming	1,991	-	-	-	-	-	1,991
Assigned for highways and streets	-	7,362,871	-	-	-	-	7,362,871
Assigned for human services	-	-	5,487,929	-	-	-	5,487,929
Assigned for debt service funds	-	-	-	-	-	-	-
Unassigned	11,309,808	-	-	-	(536,785)	-	10,773,023
Total Fund Balance	\$ 24,122,721	\$ 8,766,242	\$ 5,487,929	\$ 5,114,218	\$ (440,969)	\$ 17,369	\$ 43,067,510
Total Liabilities and Fund Balance	\$ 26,716,936	\$ 10,670,314	\$ 6,321,954	\$ 5,282,892	\$ 663,677	\$ 17,384	\$ 49,673,157

MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 5

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

	General	Road and Bridge	Human Services	Solid Waste	Ditch	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 10,800,839	\$ 3,218,616	\$ 4,159,104	\$ -	\$ -	\$ -	\$ 18,178,559
Special assessments	113,693	-	-	-	318,583	-	432,276
Licenses and permits	70,283	7,905	-	4,265	-	-	82,453
Intergovernmental	3,462,704	5,507,736	4,123,553	89,879	-	-	13,183,872
Charges for services	1,819,663	169,218	888,260	2,617,741	-	-	5,494,882
Fines and forfeits	19,354	-	-	-	-	-	19,354
Gifts and contributions	151,996	-	-	-	-	-	151,996
Investment earnings	38,228	-	-	-	1,442	586	40,256
Miscellaneous	453,157	21,137	491,946	42,372	-	-	1,008,612
Total Revenues	\$ 16,929,917	\$ 8,924,612	\$ 9,662,863	\$ 2,754,257	\$ 320,025	\$ 586	\$ 38,592,260
Expenditures							
Current							
General government	\$ 5,149,856	\$ -	\$ -	\$ -	\$ -	\$ 3,165	\$ 5,153,021
Public safety	5,636,732	-	-	-	-	-	5,636,732
Highways and streets	-	8,434,130	-	-	-	-	8,434,130
Sanitation	-	-	-	1,866,415	-	-	1,866,415
Human services	-	-	9,175,676	-	-	-	9,175,676
Health	2,065,551	-	-	-	-	-	2,065,551
Culture and recreation	655,901	-	-	-	-	-	655,901
Conservation of natural resources	633,333	-	-	-	268,485	-	901,818
Economic development	1,593	-	-	-	-	-	1,593
Capital Outlay	2,292,990	-	-	-	-	-	2,292,990
Intergovernmental	-	228,853	-	-	-	-	228,853
Debt service							
Principal	72,571	-	-	-	-	1,325,000	1,397,571
Interest	12,063	-	-	-	7,514	11,308	30,885
Administrative charges	-	-	-	-	-	250	250
Total Expenditures	\$ 16,520,590	\$ 8,662,983	\$ 9,175,676	\$ 1,866,415	\$ 275,999	\$ 1,339,723	\$ 37,841,386
Excess of Revenues Over (Under) Expenditures	\$ 409,327	\$ 261,629	\$ 487,187	\$ 887,842	\$ 44,026	\$ (1,339,137)	\$ 750,874
Other Financing Sources (Uses)							
Transfers in	\$ 961,887	\$ 782,279	\$ -	\$ -	\$ -	\$ 3,165	\$ 1,747,331
Transfers out	(3,165)	-	-	-	-	(1,744,166)	(1,747,331)
Loan issued	49,806	-	-	-	-	-	49,806
Proceeds from the sale of capital assets	32,646	173,277	-	-	-	-	205,923
Total Other Financing Sources (Uses)	\$ 1,041,174	\$ 955,556	\$ -	\$ -	\$ -	\$ (1,741,001)	\$ 255,729
Net Change in Fund Balance	\$ 1,450,501	\$ 1,217,185	\$ 487,187	\$ 887,842	\$ 44,026	\$ (3,080,138)	\$ 1,006,603
Fund Balance - January 1, as restated	\$ 22,671,800	\$ 7,544,879	\$ 5,000,742	\$ 4,226,376	\$ (484,995)	\$ 3,097,507	\$ 42,056,309
Increase (decrease) in inventories	420	4,178	-	-	-	-	4,598
Fund Balance - December 31	\$ 24,122,721	\$ 8,766,242	\$ 5,487,929	\$ 5,114,218	\$ (440,969)	\$ 17,369	\$ 43,067,510

McLeod County 2012 Highlights

The 2012 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 \$159,147,276 as of December 31, 2012. Investment in capital assets, net of related debt, is the largest portion of McLeod County’s net assets at 73%. 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 20% or \$31,934,207 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 position by \$5,572,273 during the current fiscal year. This increase is primarily due to a decrease in debt and an increase in capital assets.

Governmental Funds

At the end of 2012, McLeod County governmental funds reported a combined fund balance of \$43,067,510. This is an increase of \$1,011,201 from the prior year. The General Funds’ fund balance increased \$1,450,921 due to increased intergovernmental revenue and a transfer in for capital equipment. The fund balance in the Road & Bridge Fund increased by \$1,221,363 due to the timing of construction. The fund balance in the Human Services Fund increased by \$487,187 due to increased revenues. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11,309,808 or 68% of total 2012 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 1,079,516. This is a decrease of \$1,343,202 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, 2012
ALL VENDORS OVER \$300

A & T SEPTIC & EXCAVATING	11,600.00	CHRAST/GRACE	1,920.00	FENSKE STUMP REMOVAL	3,398.84	HUTCH MEALS ON WHEELS	7,367.22
A L JORDAN INC	3,600.00	CIRCLE R RANCH	935.00	FFF ENTERPRISES	839.40	HUTCHINSON AREA CHAMBER OF COMMERCE	875.00
ABSOLUTE CATERING	1,336.50	CITI CARGO & STORAGE	23,584.92	FIALA/ERNIE	590.00	HUTCHINSON AREA HEALTH CARE	1,816.50
ACE HARDWARE	4,529.47	CITRIX SYSTEMS INC	2,944.68	FINKEN WATER CENTERS	3,367.32	HUTCHINSON CO-OP	25,382.81
ACKERSON/LYNN & CYNTHIA	367.68	CITY OF BISCAV	16,892.59	FIRST LAB	1,039.10	HUTCHINSON COMMUNITY HOSPITAL	49,956.00
ACMC LITCHFIELD	8,371.97	CITY OF BROWNTON	448,632.78	FIRST LUTHERAN CHURCH GLENCOE	2,258.70	HUTCHINSON CONCRETE	3,118.08
ADVANCED CORRECTIONAL HEALTHCARE INC	37,791.58	CITY OF GLENCOE	2,631,883.75	FIRST LUTHERAN CHURCH RENVILLE	393.75	HUTCHINSON DOWNTOWN ASSOCIATION	700.00
ADVANCED HEALTH SAFETY AND SECURITY	4,110.00	CITY OF HUTCHINSON	7,809,411.21	FIRST MINNESOTA BANK NA	304.08	HUTCHINSON EVENT CENTER	1,492.00
AFFILIATED COMPUTER SERVICES	5,914.02	CITY OF HUTCHINSON EDA	154,962.99	FIRST STATE TIRE RECYCLING INC	3,295.00	HUTCHINSON IRON & METAL INC	624.93
AILIE CONSTRUCTION LLC	13,476.77	CITY OF HUTCHINSON HRA	140,454.43	FIRSTAID CPR	705.15	HUTCHINSON LAND HOLDINGS LLC	5,688.00
AKO ELECTRIC INC	9,431.43	CITY OF LESTER PRAIRIE	742,104.41	FISCHBACH/KENDAL	19,611.76	HUTCHINSON LEADER	20,658.14
ALBRECHT/LAUREL	864.90	CITY OF PLATO	187,339.30	FISHNET SECURITIY INC	2,128.22	HUTCHINSON MEDICAL CENTER PA	506.25
ALPHA WIRELESS COMMUNICATIONS	22,122.22	CITY OF SHAKOPEE	8,400.00	FLASH WARN	300.00	HUTCHINSON PLUMBING & HEATING	8,230.40
AMAZON	2,376.73	CITY OF SILVER LAKE	655,056.16	FLEET SERVICES	68,731.98	HUTCHINSON POLICE SERVICES	5,494.43
AMERICAN INSTITUTIONAL SUPPLY	1,521.35	CITY OF STEWART	1,214,953.64	FLEETPRIDE INC	1,422.06	HUTCHINSON UTILITIES COMMISSION	126,598.32
AMERICAN LEGION POST 96	300.00	CITY OF WINSTED	1,246,191.19	FLINN/LENORE L	480.00	HUTCHINSON WHOLESALE SUPPLY CO	666.48
AMERICAN LEGION POST 143	300.00	CLEMSON UNIVERSITY	4,260.00	FN INVESTMENTS LLC	542.00	HWY SAFETY ZONE	1,277.16
AMERICAN LEGION POST 95	300.00	CLIMATE AIR INC	969.00	FORBES AUTO STORE	2,646.69	I BUY OFFICE SUPPLY.COM	633.70
AMERICAN MADE ELECTION EQUIPMENT	363.00	CNA GROUP LONG TERM CARE	7,763.53	FOSTER MECHANICAL INC	47,944.51	IBBITSON/KIMBERLY	17,598.72
AMERICAN SOLUTIONS FOR BUSINESS	20,542.08	COBORNS LITTLE DUKES	1,915.99	FOUR SQUARE BUILDERS	11,415.00	IBM CORPORATION	13,283.77
AMERICAN WELDING & GAS INC	740.55	COBORNS PHARMACY	805.60	FOUR STAR DRIVING SCHOOL	600.00	IDVILLE	850.15
AMERICINN OF FARIBAULT	307.64	COKATO HEALTH & HOUSING	1,876.66	FOX BROTHERS OF SANDBORN	103,124.55	IFP TEST SERVICES INC	950.00
AMERICINN OF HUTCHINSON	375.99	COMMERCIAL CLAIMS INC	916.00	FRAMERS PLUS LLC	3,600.00	IMS	3,016.25
AMERICANINN OF PRINCETON	493.74	COLONY PLAZA INC	421.80	FRANKLIN PRINTING INC	14,563.89	INDEPENDENT EMERGENCY SERVICES	2,840.63
AMSTERDAM	7,320.47	COMMISSIONER OF FINANCE	145,657.89	FRASER/JEFF	1,100.00	INDIANHEAD SPECIALTY COMPANY	303.75
ANDERSON/DAWN	3,847.44	COMMISSONER OF REVENUE	21,909.00	FRED PRYOR SEMINARS	2,027.00	INFOGROUP	1,961.00
AP TECHNOLOGY	795.00	COMMISSIONER OF TRANSPORTATION	12,284.02	FREDERICKSON/JOEY	350.00	INFORMATION SYSTEMS CORP	140,274.19
APEX ADVANTAGE	564.68	COMMUNITY AND FAMILY SERVICES	25,793.76	FRIENDSHIP VENTURES	18,618.00	INLAND HUTCHINSON LLC	44,186.59
APEX EQUIPMENT LLC	2,423.56	COMMUNITY EDUCATION-LITCHFIELD	400.00	FRITZ/JEANNE	4,064.00	INNOVATIVE OFFICE SOLUTIONS	31,847.87
APOTHECUS PHARMACEUTICAL CORP	918.61	COMPAP INC	299,965.68	FRONTIER PRECISION INC	480.86	INSIGHT PUBLIC SECTOR	1,960.18
APPLIED CONCEPTS INC	3,821.19	COMPLETE SELF DEFENSE HUTCH	340.00	FUN SPORTS OF HUTCHINSON INC	641.14	INTEGRA TELECOM INC	14,019.16
ARAMARK	1,490.47	COMPUTER PROFESSIONALS UNLIMITED	1,148.60	G & K SERVICES	1,294.46	INTEREUM INC	9,411.41
ARAMARK UNIFORM SERVICES INC	13,185.67	CONCRETE PAVING ASSOCIATION OF MINNESOTA	330.00	GALETON INC	599.91	INTERPRETATIONS LLC	1,660.00
ARCHIVES CORPORATION	1,092.00	CONFLICT COACHING & CONSULTING INC	3,000.00	GALLS AN ARAMARK COMPANY	937.13	INTL ASSN FOR PROPERTY & EVIDENCE	350.00
ARM OF MINNESOTA	470.00	CONKEL/JEANNE M V	20,009.51	GARBERG/GRETA	2,204.30	INTOXIMETERS INC	5,504.07
ARNOLDS OF GLENCOE INC	7,016.92	CONTINENTAL RESEARCH CORP	1,208.15	GARD SPECIALISTS COMPANY INC	791.28	INVITATION HELTH INSTITUTE	5,650.00
ARROW GLOBAL ASSET DISPOSITION INC	402.69	CONTROLLED FORCE INC	2,010.00	GARY L FISCHLER & ASSOCIATES PA	1,225.00	INTERNAL REVENUE SERVICES	2,749,242.73
ARROWWOOD A RADISSON RESORT & CONFERENCE	2,133.65	CORE PROFESSIONAL SERVICES PA	6,600.00	GATHSEMANE LUTHERAN CHURCH	1,067.76	ISSUETRAK INC	1,350.00
ASSOCIATION OF MINNESOTA COUNTIES	21,259.85	CORN CAPITAL DAYS INC	2,943.66	GAVIN OLSON WINTERS TWISS THIEMANN LONG	15,086.68	J & R RADIATOR	1,692.53
ASSOCIATION OF TRAINING	750.00	CORNER POST EROSION CONTROL LLC	800.00	GENERAL OFFICE PRODUCTS	1,520.29	J R APPLIANCE DISPOSAL INC	1,143.00
ASSURED SECURITY INC	1,060.00	COUNTRY INN & SUITES	322.83	GENIE DRAIN CLEANING INC	787.80	JACKPOT JUNCTION	692.58
AT&T MOBILITY	10,309.12	COUNTRY SIDE FLAGPOLE	1,051.12	GENSMER/KAREN	1,400.00	JACOBSEN/RUSSELL	333.00
ATCO INTERNATIONAL	479.42	COUNTY OF ANOKA	102,943.00	GERARD ACADEMY	23,419.76	JAY MALONE MOTORS	102,560.33
ATRIX INTERNATIONAL INC	1,330.00	CRAFTS DIRECT	600.00	GILDEA/JULIE & CHARLES	2,264.86	JENKINS/NICHOLAS	2,375.00
ATSSA	315.00	CRAGUNS RESORT & HOTEL ON GULL	6,759.75	GLAXOSMITHKLINE PHARMACEUTICAL	2,093.00	JENSEN/ANN	1,100.00
AUTO VALUE	7,694.23	CREATIVE PRODUCT SOURCING INC	4,546.39	GLEN KNOLL	340.00	JERRYS FRAME INC	1,810.69
AVERA MARSHALL PSYCHIATRY ASSOCIATES	696.00	CREEKSIDE SOILS	29,105.54	GLENCOE AREA CHAMBER OF COMMERCE	500.00	JERRYS TRANSMISSION SERVICE INC	550.40
AVERA MARSHALL REGIONAL MEDICAL	3,800.00	CREMATION SOCIETY OF MN	2,162.54	GLENCOE AUTO BODY INC	23,692.30	JLR GARAGE DOOR SERVICE INC	1,110.73
AVESIS THIRD PARTY ADMINISTRATORS	5,900.68	CROSSING INN & SUITES BY GRANDSTAY	2,909.62	GLENCOE CITY	20,154.62	JOANIES CATERING	1,860.10
AVEYRON HOMES INC	62,015.21	CROW RIVER FAMILY SERVICES	22,912.00	GLENCOE CO OP ASSOCIATION	28,922.64	JOBSHQ	2,242.43
AVIANDS LLC	116,282.13	CROW RIVER GLASS & SIGNS	3,873.12	GLENCOE ENTERPRISE	943.98	JOHN DEERE FINANCIAL	1,344.95
AVTEX SOLUTIONS	400.79	CROW RIVER PRESS INC	982.95	GLENCOE LAW OFFICE	10,406.25	JOHNSON FUNERAL HOME	450.00
B & B SPORTS INC	570.76	CROW RIVERS SIGNS	494.76	GLENCOE OIL COMPANY INC	1,910.89	JOHNSON MCBRIDE FUNERAL	2,370.00
B & B TIRE & AUTO REPAIR LLC	5,260.66	CROW RIVER SNO PROS	54,357.38	GLENCOE POLICE DEPARTMENT	2,680.03	JOHNSON RSR INC	990.00
B W WELDING INC	1,538.82	CROWN/PHILLIP & ELISSA	540.00	GLENCOE REGIONAL HEALTH SERVICES	24,297.61	JOHNSON/CAROL	1,608.00
BACHMAN/MARY	11,760.00	CROWNE PLAZA ST PAUL RIVERFRONT	852.14	GLENCOE SCHOOLS	1,100.00	JOHNSON/TYLER	375.00
BANK OF AMERICA NA	700.95	CRYSTEEL TRUCK	1,159.95	GLENCOE VFW 5102	300.00	JONAS CENTER	410.00
BAUM HYDRAULICS CORPORATION	403.29	CSPC	675.00	GLOBAL EQUIPMENT CO INC	1,996.30	JONES & MAGNUS LLC	11,569.16
BDS LAUNDRY SYSTEMS	768.88	CTM CONSTRUCTION LLC	2,168.00	GLOBAL SIGN INC	941.00	JUETTNER MOTORS	19,504.75
BEAR GRAPHICS INC	4,574.10	CUMMINS NPOWER LLC	3,219.61	GODEJAHN/KATHY	4,156.62	JUNGCLAUS IMPLEMENT INC	3,886.91
BECKER COUNTY	1,399.50	CUSTOMER ELEATION INC	408.45	GOLDEN TONGUE CONSULTANTS INC	20,478.18	JUNGCLAUS PARTS CITY	2,140.25
BECKER/SHARON	1,406.58	CVT	3,180.00	GOODPOINTE TECHNOLOGY INC	2,250.00	JUSTICE BENEFITS INC	1,995.40
BECKER/TIA	900.00	D & T VENTURES	7,938.00	GOODWILL INDUSTRIES VOCATIONAL	1,127.00	JUUL CONTRACTING COMPANY INC	1,155.00
BENCHMARK LEARNING	3,652.75	D LUX SCREEN PRINTING INC	453.90	GOPHER CAMPFIRE CONSERVATION	1,280.00	K & S ELECTRIC INC	28,012.30
BENNETT MATERIAL HANDLING INC	66,833.15	DAAK REFRIGERATION & APPLIANCE	391.51	GOPHER STATE ONE-CALL	387.20	K & S MILLWRIGHTS INC	6,652.90
BEST BUY FOR BUSINESS	9,305.90	DAILY GLOBE	420.87	GOVERNMENT MANAGEMENT GROUP	5,250.00	KAHNKE BROTHERS NURSERY	602.69
BEST WESTERN DAKOTA RIDGE	348.00	DAKOTA COUNTY RECEIVING CENTER	6,180.30	GRAFIX SHOPPE	2,156.58	KALENBERG/KATHY	3,120.00
BEST WESTERN VICTORIAN INN	942.24	DALES PLUMBING AND HEATING INC	8,165.18	GRAINGER	500.14	KAPPEL/JEAN	1,920.00
BETHEL LUTHERAN CHURCH	326.97	DARNELL/KATHY	3,624.45	GRAND VIEW LODGE	815.56	KAPPEL/JEANETTE	1,200.00
BIERBAUM/PAMELA & TIMOTHY	2,314.17	DATASPAN INC	6,232.82	GRAYBAR	18,872.64	KARP FM RADIO	2,324.82
BIG DONS CATHEDRAL	2,216.53	DAVE WITTHUS CONSTRUCTION	499.05	GREAT KIDS INC	18,716.55	KASAL & SCOTTING	967.50
BINIEK/CARRIE	871.93	DAVID HOY AND ASSOCIATES LTD	5,315.00	GREATER MN FAMILY SERVICES	11,440.29	KAT	1,998.00
BLACK HILLS AMMUNITION INC	4,332.00	DAWES/DAVID	1,540.73	GREEN LIGHTS RECYCLING INC	4,287.85	KAUFFMANN/MANDY	428.35
BLAKE/SHARON	840.00	DAWES/KAREN	3,326.40	GREENDISK INC	2,099.00	KDUZ AM KARP FM RADIO	2,193.20
BLUE EARTH COUNTY	1,148.74	DC SENIORS	990.00	GROSCHE/GRETA	750.00	KECKEISEN/KASEY	400.00
BLUMBERG/DYLAN	468.40	DEATONS MAILING SYSTEMS INC	5,864.13	GSL COMMUNITY EDUCATION	398.00	KEEPRS INC	2,231.92
BOB BARKER COMPANY INC	1,903.95	DEPARTMENT OF CORRECTIONS STS	57,834.00	GTS	1,290.00	KELLER/JASMINE	414.15
BODINE/THERESE	7,290.05	DEPARTMENT OF HUMAN SERVICES	703,839.17	GUZMAN LAW FIRM PA	450.00	KEN MATHEWS DIGGING	340.00
BOLTON AND MENK INC	21,850.00	DEPARTMENT OF PUBLIC SAFETY	3,120.00	H & R CONSTRUCTION COMPANY	1,630.00	KENNEDY SCALES INC	2,542.91
BOOTH BROWN	500.00	DERKS WINDOWS	1,282.50	HAAQ/GAIL	1,804.65	KENNY PRODUCTS INC	377.50
BORCHARDT/COLLEEN	1,689.76	DESIGN ELECTRICAL CONTRACTORS	102,569.95	HABLE/SHANNON	992.50	KENS EXCAVATION	8,960.00
BORKA EXCAVATING	2,750.00	DIAMOND VOGEL PAINT CENTER	431.75	HALBERT/JON	2,710.46	KEVINS AUTO SERVICE INC	15,338.94
BOUND TREE MEDICAL LLC	1,577.00	DICK HIPP EXCAVATING	11,000.00	HALLMARK INSIGHTS	1,622.50	KINDRED	64,616.45
BOUNDLESS NETWORK	648.71	DIGITAL ALLY INC	326.75	HAMPTON INN & SUITES	412.71	KLINGELHUTZ/BRIAN & LUANN	1,848.00
BOYER FORD TRUCKS	1,263.64	DIVERSIFIED LIFESTYLES II	90,413.25	HAMPTON INN & SUITES COLORADO	2,074.23	KNIFE RIVER CORPORATION	481.27
BRADLEY SECURITY LLC	5,308.18	DIVINE HOUSE INC	6,253.37	HANCOCK CONCRETE PRODUCTS LLC	17,339.71	KNIGHTS OF COLUMBUS	9,490.32
BRAUN INTERTEC CORPORATION	6,065.00	DNA DIAGNOSTICS CENTER INC	1,781.00	HANSEN GRAVEL INC	1,142.15	KNUTSON/HANS	967.00
BREEZY POINT RESORT	1,765.50	DOBRAZT HANTGE CHAPEL	19,995.00	HANSEN TRUCK SERVICE	1,274.36	KOHL S SWEEPING SERVICE	310.00
BREITKREUTZ/JERILYN	696.80	DODD/JEANNE	609.00	HARLANS AUTO REPAIR	2,835.31	KOLDEN FUNERAL HOME	1,650.00
BRINKMAN/PAT	2,564.10	DOHERTY-SCHOOLER/TIFFANY	11,609.00	HARPER BROOMS	466.83	KORNGIEBEL PROPERTIES	855.00
BROCK WHITE COMPANY	665.73	DOMINION RESOURCES INC	5,323.02	HARRY MEYERING CTR INC-SILS	10,276.67	KOTILA/DARREL	500.00
BROWN COUNTY EVALUATION CENTER	54,653.07	DOSTAL ELECTRONICS CENTER	714.94	HAUER/DENNIS	1,050.00	KOZLAK-RADULOVICH	1,223.00
BROWN/CINDY	1,873.30	DOUBLETRILEE BY HILTON HOTEL ROC	971.83	HAWK/ANNA	3,468.70	KRENZ/DIANE	930.00
BROWNTON POLICE DEPARTMENT	450.00	DOUGLAS COUNTY PUBLIC HEALTH	20,087.42	HAZELDEN	14,440.12	KRIPPNER/LISA	12,300.45
BROWNTON ROD AND GUN CLUB	1,801.00	DPMS FIREARMS	934.09	HEARTLAND COMMUNITY ACTION AGENCY	19,173.80	KRIS ENGINEERING INC	8,690.48
BROWNTON STEWART GIRL SCOUTS	629.87	DREITZLER/ANDRIA	4,702.96	HEARTLAND EXPRESS	459.58	KWIK TRIP INC	768.00
BUERKLE/PATTY	789.90	DROP N GO SHIPPING	3,302.61	HEATON/ROSANNE	379.08	L & P SUPPLY COMPANY INC	6,364.54
BUERKLE/RHONDA	36,676.68	DS SOLUTIONS INC	1,734.05	HECKSEL/JEFFREY & KELLY	17,883.20	LAB SAFETY SUPPLY INC	510.71
BUFFALO CREEK WATERSHED DISTRICT	56,245.64	DUIINICK INC	2,498,997.89	HEDLUND PLUMBING & HEATING INC	325.00	LAKE COUNTRY SLS	8,957.93
BUFFALO HOSPITAL FOUNDATION	1,738.60	DUMMER/TRACI & WILFRED	7,953.39	HEI	1,040.50	LAKES GAS COMPANY	4,667.41
BUREAU OF CRIMINAL APPREHENSION	2,490.00	DUNBAR DDS/WILLIAM	795.00	HEINZ/JANICE	3,654.16	LANGUAGE LINE SERVICES	3,583.74
BURKS/DOREEN	2,170.00	DYNA SYSTEMS	434.39	HELENA CHEMICAL CO	2,732.24	LANO EQUIPMENT OF NORWOOD INC	766.85
BUSINESS & LEGAL REPORTS INC	482.83	DYNAMIC RECYCLING INC	4,155.56	HELP SYSTEMS IL LLC	309.19	LARAWAY ROOFING INC	690.55
BUSINESS IMAGES BY RHINO	1,176.33	E WEINBERG SUPPLY & EQUIPMENT	4,229.94	HEMOCUE INC	1,173.49	LARSON/CARL	11,014.64
BUSINESSWARE SOLUTIONS	15,833.13	EAGLE LEGAL SERVICE	350.00	HENKELMANN/SHERRY	8,643.62	LARSON/LORI	11,014.64
BUTLER/DAVE	3,856.79	ECHO MINNESOTA	852.00	HENLE PRINTING CO	389.67	LAW ENFORCEMENT TECHNOLOGY GRC	396,576.65
CJ PROPERTIES LLC	500.00	ECONO FOODS PHARMACY	8,680.07	HENNEPIN COUNTY MEDICAL CENTER	14,087.50	LEARNING ZONE EXPRESS	940.87
CADCA	300.00	EDGEWAVE	21,311.20	HENNEPIN COUNTY TREASURER	57,750.00	LEIGHTON/SARAH	1,250.58
CALL ONE INC	2,659.68	EGLESTON/SCOTT	20,866.82	HENRY SCHEIN INC	401.81	LENTSCH TRUCKING	46,330.00
CAMARA/KARI	429.97	EIDE BAILLY EMPLOYEE BENEFITS	2,676.59	HERALD JOURNAL PUBLISHING INC	8,484.92	LESTER PRAIRIE POLICE DEPARTMENT	1,690.00
CAMP AMNICON	481.25	ELECTION SYSTEMS & SOFTWARE INC	21,649.95	HERNANDEZ/SILVERIO & LUCIA	681.00	LIBERTY TIRE RECYCLING LLC	1,795.40
CAMP BUCKSKIN	2,204.00	ELECTRO WATCHMAN INC	410.40	HEWLETT PACKARD COMPANY	37,038.69	LIGHT & POWER COMMISSION	169,827.41
CAMP FOLEY	2,200.00	ELMORE ACADEMY	5,620.00	HIGH ISLAND WATERSHED DISTRICT	29,083.77	LILIENTHAL/CHRISTIAN	338.50
CAMP RIPLEY MESS FUND	1,610.00	ELSE/JENNIFER R	22,310.18	HIGHVIEW RANCH & STABLE LLC	650.00	LIMBERIS/CHRIST	1,743.50
CAMP TANADOONA	440.00	EMBASSY SUITES HOTELS	334.67	HILDI INC	570.00	LINCOLN COUNTY TREASURER	8,670.52
CAR QUEST AUTO PARTS	2,008.20	EMPLOYEE RELATIONS INC	1,032.75	HILLYARD HUTCHINSON	38,994.09	LINDER BUS COMPANY INC	720.00
CAR SHOP INC	699.87	ENLOW COMPANIES INC	45,325.69	HILTON MINNEAPOLIS	3,210.43	LITE ELECTRIC INC	511.60
CARD SERVICES	866.25	ENVIRONMENTAL SYSTEM RESEARCH INC	16,031.25	HITE HARDWARE & PAINT	4,280.48	LITTFIN LUMBER CO	325.35
CARDINAL HEALTH 110 INC	1,815.06	ENVIROTECH SERVICES INC	3,829.25	HITESMAN & ASSOCIATES PA	508.00	LITTLE FALLS MACHINE INC	369.30
CARLSON/KARI M	5,446.59	EOF INC	1,427.27	HUERPE CONTRACTING INC	44,743.09	LITZAU EXCAVATING INC	1,695.00
CARS ON PATROL SHOP & TOWING	847.65	EQUINE CONNECTIONS	3,380.00	HOLGER OLSEN & SON INC	25,971.20	LOCATORS & SUPPLIES INC	2,476.89
CARVER COUNTY TREASURER	4,767.76	EQUUL ACCESS INC	2,175.00	HOLIDAY	1,000.00	LTP ENTERPRISE INC	4,02

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Summarized payments by vendor (continued from page 7)

MARYS WISH	485.00	NELSON/JAMES	540.00	RIDGEWATER COLLEGE	3,930.00	THE GRANT COUNTY HERALD	300.00
MASTER GARDENERS	650.00	NEOPOST USA INC	3,622.96	RISTINE/MITCHELL	5,490.00	THE LAW OFFICES OF TROY A SCOTTING	11,535.00
MATHESON/DONALD	4,029.30	NEU/BERNIE S HELEN	20,375.22	RITE WAY LASER ENGRAVING LLC	535.61	THE OKEE OKEE BROTHERS-JOE MAILANDER	850.00
MATHEWS DRILLING & PUMP CO LLC	717.00	NEW LIFE TREATMENT CENTER	1,693.20	RIVER BEND EDUCATION DISTRICT	15,822.60	THE SEE GROUP POLICE SUPPLY	823.00
MATHEWS/DEBBIE	5,109.41	NEW ULM MEDICAL CENTER	13,965.00	ROACH/DONNA & MARVIN	9,052.07	TIMBERLINE WOODPRODUCTS	1,780.00
MATHEWS/TIMOTHY	420.00	NEW ULM QUARTZITE QUARRIES INC	501.54	ROTO ROOTER	3,235.00	TIME SAVERS	320.63
MATT CARLSON STONE & TILE	2,815.74	NEW WORLD SYSTEMS	110,042.56	ROWEKAMP ASSOCIATES INC	7,695.00	TIMEMARK CORPORATION	529.03
MATTHEW BENDER & COMPANY INC	6,772.86	NEXUS-MILLE LACS ACADEMY	32,513.85	ROY H & BARBARA THOMPSON TRUST	739.00	TIRE SOLUTIONS	1,800.38
MAURER/MAE	863.78	NIELSEN/JAMES P	9,073.76	ROYAL TIRE INC	11,911.83	TLJ INTERNATIONAL	551.99
MAYO MEDICAL SOCIAL SERVICES	3,607.68	NISSEN CONCRETE RAISING INC	1,700.00	RS EDEN	7,000.92	TOP 20 TRAINING	600.00
MCBRIDE-HANTGE CHAPELS	545.00	NOBLE DIAGNOSTICS INC	7,527.00	RT VISION	32,799.75	TORNE PROPERTIES	800.00
MCDONALDS MOBILE HOME PARK	300.00	NOBLE MEDICAL INC	3,157.55	RUNNINGS SUPPLY INC	9,197.32	TOTAL COMPLIANCE SOLUTIONS INC	4,636.80
MCKAYS FAMILY DODGE-MITSUBISHI	3,398.50	NORTH AMERICAN SALT COMPANY	165,600.62	RUTTGRERS BAY LAKE LODGE INC	1,265.44	TOTAL FIRE PROTECTION	2,889.86
MCKESSON MEDICAL SURGICAL	1,948.12	NORTH CENTRAL INTERNATIONAL	13,452.55	RUTTGRERS SUGAR LAKE LODGE	595.48	TOWMASTER INC	190,421.78
MCLEOD ALLIANCE FOR VICTIMS	12,022.11	NORTH HOMES INC	15,629.44	S & S WORLDWIDE INC	313.99	TOWN & COUNTRY GLASS INC	1,510.20
MCLEOD COOPERATIVE POWER ASSOC	27,581.90	NORTHEAST WISCONSIN TECHNICAL COLLEGE	700.00	SAFEASSURE CONSULTANTS INC	8,450.00	TOWN OF ACOMA	268,238.84
MCLEOD COUNTY 4-H	646.83	NORTHERN BANK NOTE COMPANY	1,140.00	SAGE SOFTWARE INC	384.21	TOWN OF BERGEN	251,096.42
MCLEOD COUNTY AG ASSOCIATION	445.00	NORTHERN BUSINESS PRODUCTS	5,725.93	SAIC ENERGY ENVIRONMENT & INFR	37,064.35	TOWN OF COLLINS	110,318.26
MCLEOD COUNTY	79,984.19	NORTHERN SAFETY COMPANY INC	3,324.61	SAMS CLUB	1,773.36	TOWN OF GLENCOE	83,290.60
MCLEOD COUNTY BAR ASSOCIATION	320.00	NORTHERN SAFETY TECHNOLOGY INC	3,424.28	SAMS TIRE SERVICE	20,308.97	TOWN OF HALE	180,905.21
MCLEOD COUNTY CHRONICLE	324.00	NORTHERN STAR ORTONVILLE INDEPENDENT	324.00	SANDQUIST/BRENDA	561.47	TOWN OF HASSAN VALLEY	159,120.68
MCLEOD COUNTY EMERGENCY FOOD SHELF	2,000.00	NORTHERN STATES SUPPLY INC	343.61	SANDQUIST/JESSICA	1,652.00	TOWN OF HELEN	177,681.09
MCLEOD COUNTY HISTORICAL SOCIETY	39,447.00	NORTHLAND BUSINESS SYSTEMS	31,011.18	SANFORD CHILDRENS HOSPITAL	350.00	TOWN OF HUTCHINSON	162,074.72
MCLEOD COUNTY HOLSTEIN ASSOCIATION	310.00	NORTHWEST MEDIA INC	1,205.50	SANOFI PASTERU INC	1,842.74	TOWN OF LYNN	121,217.82
MCLEOD COUNTY HRA	585.00	NORTHWOOD APARTMENTS	300.00	SAWATZKE/DICK	675.00	TOWN OF PENN	101,542.69
MCLEOD PUBLISHING INC	9,712.26	NORTHWOOD CHILDREN'S SERVICE	37,115.08	SAWYER BURKS/LORI	1,308.89	TOWN OF RICH VALLEY	81,689.33
MCLEOD SOIL & WATER CONSERVATION	70,000.00	NOVA CONSULTING GROUP INC	700.00	SCHATZ CONSTRUCTION INC	22,165.77	TOWN OF ROUND GROVE	105,422.91
MCLEOD TREATMENT PROGRAMS INC	65,596.80	NOWAK/HARRY	1,579.00	SCHAUER & SONS CONSTRUCTION INC	1,933.20	TOWN OF SUMTER	106,614.67
MEADA OF MCLEOD COUNTY	10,000.00	NU-TELECOM	37,581.86	SCHHEELER/SHERRY	15,202.68	TOWN OF WINSTED	225,079.22
MED COMPASS	1,175.00	NURSE FAMILY PARTNERSHIP	24,890.00	SCIENCECAST	682.57	TRAILBLAZER TRANSIT	373,103.67
MEDELA INC	598.00	NUSS TRUCK & EQUIPMENT	105,306.56	SCHIROO ELECTRICAL REBUILDING	30,278.02	TRANE US INC	24,637.72
MEDICINE SHOPPE	510.60	NYGAARD ENTERPRISES INC	1,575.00	SCHLUETER/DALE & HARMONY	11,963.42	TREASURER STATE OF MINNESOTA	274,563.16
MEEKER COUNTY	476,075.47	O REILLY AUTOMOTIVE INC	1,403.29	SCHMELING OIL COMPANY	5,739.29	TRENZ/HERBERT	1,826.30
MEEKER MEMORIAL HOSPITAL	1,193.00	OFFICE DEPOT INC	43,941.15	SCHMID EGLESTON/MICHELLE	6,900.00	TRI CITY PAVING INC	14,834.16
MEEKER PUBLIC TRANSIT	905.00	OLSEN FIRE INSPECTION INC	530.00	SCHOENFELDER/KENNETH	2,400.00	TRI DIM FILTER CORP	407.42
MELCHERT HUBERT S.JODIN PLLP	5,340.00	OLSEN/BRIAN	1,172.16	SCHOENHERR/AMANDA & DANIEL	20,628.99	TRI VALLEY OPPORTUNITY COUNCIL	455.60
MELLESMOEN/DAVID	2,680.35	OLSON/HEIDI	1,050.00	SCHOOL DISTRICT OF BLH 2159	225,128.20	TRIMIN GOVERNMENT SOLUTIONS	18,998.72
MELSHA CONSTRUCTION INC	10,500.00	OLSON/LAURAL	3,130.41	SCHOOL DISTRICT OF GFW 2365	226,099.19	TRIPLE C EVERSHARP	743.65
MENARDS HUTCHINSON	13,854.01	OLSONS LOCKSMITHING	923.83	SCHOOL DISTRICT OF GSL 2859	2,260,159.73	TRIPLE J FAMILY FARMS	775.00
MENDEZ/ROBERTO & ERICA	3,856.87	SCOTT MARINA OMEGA LLC	300.00	SCHOOL DISTRICT OF HLWW 2687	892,899.37	TROSDAHL/BRAD	300.00
MESSERLI & KRAMER	3,711.36	ONSITE SEWAGE TREATMENT PROGRAM	740.00	SCHOOL DISTRICT OF HUTCHINSON	4,656,515.14	TRUENORTH STEEL	15,002.26
METRO LEGAL SERVICES INC	1,005.00	ORCHID CELLMARK	675.00	SCHOOL DISTRICT OF LESTER PRAIRIE	645,536.40	TRUNK HIGHWAY 15 COALITION	2,000.00
MFW CAA	370.00	OUR SAVIORS LUTHERAN CHURCH	499.03	SCHOOL DISTRICT OF LITCHFIELD	1,787.68	TWIN CITIES & WESTERN RAILROAD	307.27
MICHALETZ/LARRY & CATHERINE	320.00	OVERLAND CONTRACTING INC	350.00	SCHULTZ & FARENBAUGH INC	1,497.50	TWO WAY COMMUNICATIONS INC	1,187.40
MID MINNESOTA DEVELOPMENT COMM	75,581.72	OWL ENGINEERING & EMC TEST LAB	1,500.00	SCHUTTE/CRYSTAL	591.00	UHL COMPANY	1,768.11
MID MN SEPTIC SERVICES	17,496.16	P&H SERVICES	712.91	SCHUTTE/JOHN	500.00	ULINE	2,459.45
MIDSTATES EQUIPMENT & SUPPLY INC	31,959.62	PACT 4 FAMILIES COLLABORATIVE	36,936.00	SCOTT COUNTY JUVENILE ATLERNATIVE FACILITY	6,845.00	UMX PRO FORMA	321.00
MIDWAY FORD	47,352.07	PAKOR	512.96	SEARS INC	323.64	UNIFORMS UNLIMITED INC	672.53
MIDWEST CONTRACTING LLC	359,299.08	PALACIOS/LILLIAN	350.00	SEH INC	54,999.35	UNION SECURITY INSURANCE COMPANY	53,855.60
MIDWEST DENTAL BENEFITS	78,270.00	PAMIDA INC	6,133.29	SERLOW/VIOLET	13,516.76	UNIQUE PAVING MATERIALS CORPORATION	1,397.39
MIDWEST MACHINERY CO	9,182.99	PARK TOWERS	3,034.95	SERVADIO/JARRI	1,626.88	UNITED LABORATORIES	9,726.08
MIDWEST MONITORING & SURVEILLANCE	16,189.00	PARKS RECREATION & COMMUNITY EDUCATION	2,325.00	SEVEN COUNTY PROCESS SERVERS LLC	4,785.00	UNITED STATES TREASURY	500.00
MIKOLICHEK PLUMBING & HEATING	723.00	PARTNERS IN PARENTING EDUCATION	2,090.00	SHAFAER & FELD INC	356.96	UNIVERSITY OF MINNESOTA	2,417.91
MILLE LACS ACADEMY-ADOLESCENT	3,127.46	PAUL LEMKE & SONS INC	1,020.08	SHAFAER CONTRACTING CO INC	11,741.53	UNIVERSITY OF MINNESOTA-CPHEO	595.00
MINI BIFF LLC	1,324.55	PAULSON & CLARK ENGINEERING INC	21,876.20	SHEROD/ROBERT & LORI	581.05	UPRIGHT BUILDERS INC	9,452.12
MINNCOR INDUSTRIES	424.30	PEACE LUTHERAN CHURCH	1,985.52	SHI INTERNATIONAL CORP	173,782.31	US AUTOFORCE	3,325.39
MINNESOTA ASSN OF ASSESSING OFFICERS	1,675.00	PEARSON BROS INC	503,433.02	SHOOTING STAR CASINO	572.66	US HEALTH WORKS MEDICAL GROUP	1,784.00
MINNESOTA ASSOCIATION OF COUNTY ADMIN	2,005.00	PEARSON EDUCATION	530.67	SHOPKO LLC	4,962.74	US POSTAL SERVICE	70,000.00
MINNESOTA CHILD SUPPORT PAYMENT	37,979.35	PEART & ASSOCIATES INC	3,086.84	SIBLEY COUNTY	350,407.85	US RECORDS	1,439.17
MINNESOTA COUNTIES COMPUTER COPERATIVE	104,678.75	PEDERSON/PAT & PATRICIA	2,770.73	SILVER LAKE SPORTSMENS CLUB	1,000.00	VALLEY NATIONAL GASES WV LLC	360.49
MINNESOTA COUNTY ATTORNEYS ASSOCIATION	1,012.12	PELLINEN LAND SURVEYING	790.00	SIMPLE BENEFIT PLAN ADMINISTRATOR	26,122.00	VALLEY SALES OF HUTCHINSON INC	2,634.62
MINNESOTA COUNTY ENGINEERS ASSOCIATION	700.00	PETERS/JEFFREY	571.66	SIMPLEX GRINNELL INC	5,168.87	VEOLIA ES TECHNICAL SOLUTIONS	39,175.66
MINNESOTA COUNTY RECORDERS ASSOCIATION	300.00	PETRASEK/KELLY	1,690.22	SKILLPATH SEMINARS MJW	482.00	VERIZON WIRELESS	29,981.74
MINNESOTA DEPARTMENT OF COMMERCE	895.88	PHOENIX SIGNS	1,416.09	SKOLBERG/RAY	3,040.00	VETSCH/DERRICK	2,670.00
MINNESOTA DEPARTMENT OF CORRECTIONS	275,459.61	PIERSON/SANDY	625.00	SLATER/SAMANTHA	549.00	VFW POST 906	300.00
MINNESOTA DEPARTMENT OF HEALTH	8,034.70	PINEHAVEN YOUTH & FAMILY SERVICES	23,525.24	SLUMBERLAND	524.65	VIKING SIGN & GRAPHICS INC	526.14
MINNESOTA DEPARTMENT OF REVENUE	4,411,621.01	PINNACLE PUBLISHING LLC	372.00	SMART	26,369.90	VILLAGE RANCH CHILD & FAMILY	7,267.58
MINNESOTA DEPARTMENT OF TRANSPORTATION	611.78	PINNAACE SERVICES INC	4,280.94	SMITH/RICHARD	1,237.64	VILLAGE RANCH INC	58,918.56
MINNESOTA DNR	56,009.27	PIONEER MANUFACTURING COMPANY	657.29	SOLARWINDS INC	328.00	VINEYARD UNITED METHODIST CHURCH	330.08
MINNESOTA ELEVATOR INC	5,347.42	PIONEERLAND LIBRARY SYSTEM	187,513.00	SORENSON/DIANE	432.00	VISITATION EXCHANGE CENTER	5,450.00
MINNESOTA EROSION CONTROL ASSOCIATION	300.00	PIZZA RANCH	2,006.09	SOURCE ONE SUPPLY INC	318.00	VISUAL EFFECTS SIGNS & GRAPHICS	812.83
MINNESOTA GIS LIS	370.00	PLATZ/JUDY	1,389.38	SOUTHWEST CORRIDOR TRANSPORT COALITION	2,000.00	VIVID IMAGE INC	1,855.35
MINNESOTA HUMAN SERVICES	481.84	PLUMBING & HEATING BY CRAIG IN	1,592.50	SOUTHWEST INITIATIVE FOUNDATION	5,897.00	VOLUNTEERS OF AMERICA OF MN	21,923.61
MINNESOTA HWY SAFETY RESEARCH CENTER	1,158.00	PLUNKETTS PEST CONTROL INC	7,534.62	SOUTHWEST MINNESOTA ARTS & HUMANITIES	983.00	W D LARSON COMPANIES LTD INC	1,503.64
MINNESOTA INSTITUTE OF PUBLIC HEALTH	4,000.00	POKORNOWSKI TRUCKING	1,190.00	SOUTHWESTERN MINNESOTA ADULT MENTAL	3,691.24	WAGNOR/PHILLIP	300.00
MINNESOTA MONITORING INC	800.00	POLK CITY DIRECTORIES	520.00	SPECIAL OPERATIONS TRAINING	705.00	WALMART	2,569.94
MINNESOTA MUTUAL	36,728.01	POLY FOAM INC	6,640.52	SPEE DEE DELIVERY	5,612.50	WALMART COMMUNITY GEMB	4,699.93
MINNESOTA ONSITE WATER ASSOCIATION	840.00	PONATH CONSTRUCTION INC	2,986.00	SQUEAKYS GRILL & BAR	550.00	WALMART HUTCHINSON 1738	500.00
MINNESOTA PREVENTION RESOURCE CENTER	755.00	POPE COUNTY PUBLIC HEALTH	39,778.52	ST CLOUD MEDICAL GROUP PA	891.24	WASHINGTON COUNTY	2,450.00
MINNESOTA RIVER BOARD	650.00	POPE COUNTY TRIBUNE	843.20	ST CLOUD OVERHEAD DOOR COMPANY	7,800.75	WASTE MANAGEMENT INC	15,523.38
MINNESOTA RUBBER & PLASTICS CORP	975.00	POPE DOUGLAS SOLID WASTE MANAGEMENT	1,608.96	ST CROIX BOAT & PACKET COMPANY	333.20	WASTE MANAGEMENT OF WI MN	254,528.00
MINNESOTA SAFETY COUNCIL	6,304.06	POSITIVE ID INC	542.00	ST JOES CHURCH	2,501.58	WAUONA TRAINING & CONSULTING	3,125.00
MINNESOTA SHERIFFS ASSOCIATION	11,365.36	POSITIVE PROMOTIONS INC	5,027.34	ST JOHNS LUTHERAN CHURCH	1,458.48	WEISENBACH SPECIALTY PRINTING INC	1,415.35
MINNESOTA STATE AUDITOR	67,744.97	POSTMASTER	910.00	ST JOHNS LUTHERAN SCHOOL	5,187.27	WELLS FARGO BANK NA	1,062,121.25
MINNESOTA STATE BAR ASSOCIATION	1,040.73	POWERPHONE INC	1,328.00	ST MARKS	1,941.60	WELLS FARGO HOME MORTGAGE	610.17
MINNESOTA STATE BOARD OF ASSESSORS	430.00	POWERS/KRISTI	2,560.00	ST NICHOLAS CHURCH	850.14	WENK ASSOCIATES INC	5,000.00
MINNESOTA STATE COLLEGES & UNIVERSITIES	1,291.06	PRAIRIE COUNTRY RC & D	5,732.00	STANDARD PRINTING & OFFICE PRODUCTS	2,489.96	WEST CENTRAL INDUSTRIES INC	188,689.76
MINNESOTA SUPPLY COMPANY	868.01	PRAIRIE ECOLOGY BUSINESS CENTER	800.00	STAPLES ADVANTAGE	367.94	WEST CENTRAL JAIL ADMINISTRATORS	1,075.00
MINNESOTA SUPREME COURT	329.00	PRAIRIE LAKES YOUTH PROGRAMS	59,963.60	STAPLES BUSINESS ADVANTAGE	3,142.69	WEST CENTRAL SANITATION INC	194,163.89
MINNESOTA TRANSPORTATON ALLIANCE INC	2,024.00	PRAIRIECARE LLC	411.05	STAR GROUP LLC	908.49	WEST PAYMENT CENTER	63,245.07
MINNESOTA UC FUND	21,294.72	PRCE	1,842.00	STAR MECHAEELINA NEWMAN	600.00	WEST SIDE WHOLESALE TIRE & SUPPLY	1,267.26
MINNESOTA VALLEY TESTING LABS	4,896.00	PRECISE MRM LLC	3,740.34	STATE INDUSTRIAL PRODUCTS	1,919.75	WESTERN RESERVE DISTRIBUTING INC	1,894.66
MINNESOTA ZOOMOBILE	355.00	PRIMARY PRODUCTS COMPANY	792.00	STATE OF MINNESOTA	520.48	WESTIN DENVER DOWNTOWN	1,095.66
MITSUBISHI ELECTRIC POWER PRODUCTS INC	4,114.69	PRO AUTO & TRANSMISSION INC	5,302.70	STATE OF MINNESOTA TREASURER	10,644.55	WEX BANK	13,355.16
MN ASSN OF COUNTY ADMINISTRATORS	678.00	PRO AUTO & TRANSMISSION REPAIR	16,811.44	STATE THEATRE	1,094.00	WHITE CONSTRUCTION OF HUTCHINSON	1,250.00
MN ASSN OF LAW ENFORCEMENT INSTRUCTORS	640.00	PROFESSIONAL EQUIPMENT	365.52	STEARNSWOOD INC	10,042.60	WICHMAN/KELSEY	1,452.82
MN BCA CRIMINAL JUSTICE TRAINING & EDUCATION	970.00	PROFESSIONAL TRAINING SERVICES	1,000.00	STERICYCLE INC	376.08	WIDSETH SMITH NOLTING & ASSOCIATES	15,205.28
MN BOARD OF WATER & SOIL RESOURCES	1,743.00	PROMAXX TRUCK PARTS	2,655.25	STERLING SOLUTIONS INC	700.00	WIGEND/VAE	600.00
MN COUNTIES INTERGOVERMENTAL TRUST	2,376,321.00	PROTECTION SYSTEMS INC	3,628.25	STEVES COPY SHOP & MORE	830.95	WILKENS/COLLEEN & VERNON	1,090.20
MN DEPARTMENT OF LABOR & INDUSTRY	380.00	PTS OF AMERICA LLC	6,768.30	STONEBROOKE ENGINEERING INC	7,641.90	WILLIAM B ORR CONSULTING PA	585.00
MN DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT	893.11	PUBLIC SAFETY EQUIPMENT LLC	738.00	STRATEGIC EQUIPMENT & SUPPLY	7,681.50	WINSTED AREA CHAMBER OF COMMERCE	700.00
MN DRIVER & VEHICLE SERVICES	320.00	QUADE ELECTRIC INC	72,910.84	STREET SMART RENTALS INC	1,111.50	WINSTED LAKE WATERSHED ASSOCIATION	1,000.00
MN GIS/LIS CONSORTIUM	370.00	QUALITY TRANSPORTATION INC	572.00	STREICHERS INC	6,991.98	WINSTED POLICE DEPARTMENT	2,669.12
MN OFFICE OF ENTERPRISE TECHNOLOGY	27,530.00	QUARTERMASTER	1,560.42	STRUCTURAL SPECIALTIES INC	6,600.00	WM MUELLER & SONS INC	232,470.81
MN POLLUTIN CONTROL AGENCY	84,635.06	R & R EXCAVATING INC	82,891.39	STUART NELSON BUILDERS INC	927.00	WOJCIK/TAMARA	3,372.95
MN RIVER AREA AGENCY ON AGING	23,607.11	R & R REPAIR	2,251.53	SUBSCRIBER SERVICES	316.41	WOODLAND CENTERS	26,969.70
MN RURAL COUNTIE CAUCUS	2,135.00	RADIO MANKATO	2,070.00	SUBURBAN TIRE WHOLESALE INC	4,778.28	WORLDWIDE DISPENSERS	1,332.09
MN SOCIETY PROFESSIONAL ENGINEERS	330.00	RAMADA PLAZA SUITES FARGO	614.40	SULLIVAN/SCOTT	515.00	WRIGHT COUNTY	118,207.54
MN TWINS	660.00	RAMSEY PRINTING INC	8,594.41	SUN PATRIOT NEWSPAPERS	305.18	WRIGHT EXPRESS FSC	79,429.21
MNDRIVERSMAUAL.COM LLC	1,781.82	RANGER CHEVROLET CADILLAC PONTIAC	28,159.81	SUPER AMERICA	1,500.00	WRIGHT LINE	54,091.73
MNPEA	840.00	RATWIK ROSZAK & MALONEY	824.83	SUPERIOR HOME EXTERIORS	1,738.00	WRS GROUP LTD	1,297.19
MOBILE MINI INC	1,851.72	REDUCED RATE LONG DISTANCE LLC	415.74	SUTTER/JASON	948.00	WSB & ASSOCIATES INC	84,841.84
MONO MACHINES	2,819.53	REDWOOD BIOTECH	432.47	SWANSON PETERSON FUNERAL HOME	2,000.00	WUETHERICH DRAINAGE INC	63,681.54
MORNINGSIDE MEADOW I APTS	500.00	REDWOOD COUNTY PUBLIC HEALTH	15,940.86	SWANSON/NICOLAS	350.00	WYLIE/DOUG	3,166.32
MORRIS ELECTRONICS INC	13,225.19	REDWOOD GAZETTE/LIEWIRE	634.74	SWANSTON EQUIPMENT CORP	17,634.38	XCEL ENERGY	4,129.39
MORROW/CARMEN	13,256.00	REDWOOD TOXICOLOGY LABORATORY INC	494.00	SWART/ROBERT & TAMMY	12,088.79	YMCA OF THE GREATER TWIN CITIES	410.00
MOTOROLA SOLUTIONS INC	1,555,958.00	REED/LINDA & ALAN	7,176.65	SWIFT COUNTY MONITOR NEWS	608.39	YOUNGLIFE	549.00
MP NEXLEVEL LLC	2,695.16	REGENTS OF THE UNIVERSITY OF MINNESOTA	137,807.41	SYMANTEC SMB RENEWALS	4,462.65	ZARNOTH BRUSH WORKS INC	424.14
MRCI	3,534.30	REHLMANN/RICKY	350.00	SYNERGY GRAPHICS INC	28,942.42	ZIEGLER INC	