

Financial Statement of McLeod County, Minnesota

Prepared by Cindy Schultz, County Auditor-Treasurer

Year Ended December 31, 2014



McLeod County Auditor-Treasurer Cindy Schultz Ford

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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, 2014. 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 2014.

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, Deb Crooks, 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 Ford".

Cindy Schultz Ford
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).

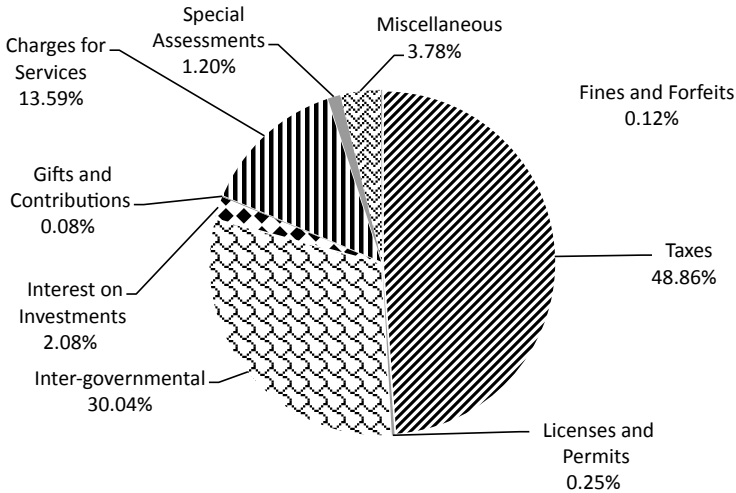
MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 1

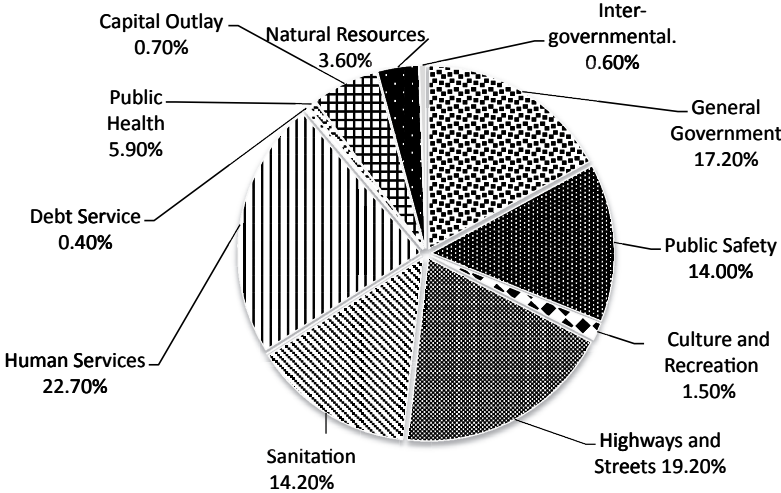
STATEMENT OF NET POSITION
DECEMBER 31, 2014
AND JUNE 30, 2014 FOR THE COMPONENT UNIT

	Primary Government Governmental Activities	Housing and Redevelopment Authority Component Unit
Assets		
Cash and pooled investments	\$ 47,663,039	\$ 21,984
Petty cash and change funds	12,355	-
Departmental cash	2,615	-
Cash with fiscal agent	1,425,993	-
Taxes receivable		
Delinquent	418,116	-
Special assessments receivable		
Delinquent	10,044	-
Noncurrent	1,764,073	-
Accounts receivable - net	668,626	5,796
Accrued interest receivable	15,147	-
Due from other governments	5,647,879	-
Inventories	571,746	-
Prepaid items		2,970
Restricted assets		
Cash and pooled investments	-	74,513
Deferred charges	-	-
Capital assets		
Non-depreciable	11,838,028	-
Depreciable - net of accumulated depreciation	118,752,709	2,943,267
Total Assets	\$ 188,790,370	\$ 3,048,530
Liabilities		
Accounts payable	2,229,572	3,932
Salaries payable	\$ 726,184	\$ -
Accrued payroll taxes	53,948	-
Accrued interest payable	1,896	-
Other accrued expenses	347,029	39,938
Contracts payable	247,102	
Retainage payable	40,276	-
Due to other governments	383,353	-
Unearned revenue	459,424	4,730
Claims payable	102,554	-
Long-term liabilities		
Due within one year	1,007,244	150,114
Due in more than one year	12,345,220	3,139,724
Liabilities payable from restricted assets	-	45,260
Total Liabilities	\$ 17,943,802	\$ 3,383,698
Net Position		
Invested in capital assets - net of related debt	\$ 127,185,882	\$ (346,571)
Restricted for		
General government	911,640	-
Public safety	4,106,172	-
Highways and streets	2,579,673	-
Sanitation	5,006,407	-
Conservation of natural resources	590,425	-
Economic development	-	29,592
Capital projects	6,447,832	
Unrestricted	24,018,537	(18,189)
Total Net Position	\$ 170,846,568	\$ (335,168)

MCLEOD COUNTY'S 2014 FINANCES
Where the money comes from . . .



MCLEOD COUNTY'S 2014 FINANCES
Where the money goes



MCLEOD COUNTY GLENCOE, MINNESOTA					EXHIBIT 2	
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2014 AND JUNE 30, 2014 FOR THE COMPONENT UNIT						
	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Discretely Presented Component Unit
Functions/Programs						
Primary Government						
Governmental activities						
General government	\$ 6,833,419	\$ 1,011,600	\$ 32,250	\$ -	\$ (5,789,569)	
Public safety	6,103,156	315,371	394,888	-	\$ (5,392,897)	
Highways and streets	7,926,744	210,833	5,344,726	1,153,378	\$ (1,217,807)	
Sanitation	2,859,051	2,433,996	-	-	\$ (425,055)	
Human services	9,418,769	1,661,782	3,993,050	-	\$ (3,763,937)	
Health	2,518,848	888,065	999,869	-	\$ (630,914)	
Culture and recreation	650,173	96,618	-	-	\$ (553,555)	
Conservation of natural resources	1,511,881	1,277,059	452,784	-	\$ 217,962	
Economic development	13,747	-	-	-	\$ (13,747)	
Interest	74,791	-	-	-	\$ (74,791)	
Total primary government	<u>\$ 37,910,579</u>	<u>\$ 7,895,324</u>	<u>\$ 11,217,567</u>	<u>\$ 1,153,378</u>	<u>\$ (17,644,310)</u>	
Component unit						
Housing and Redevelopment Authority	<u>\$ 912,659</u>	<u>\$ 468,978</u>	<u>\$ 421,922.00</u>	<u>\$ -</u>		<u>\$ (21,759)</u>
General Revenues						
Property taxes					\$ 18,122,387	\$ -
Mortgage registry and deed tax					24,689	-
Wheelage tax					383,106	
Payments in lieu of tax					45,785	-
Grants and contributions not restricted to specific programs					2,013,223	-
Investment income					672,803	145
Gain on disposal of assets					84,204	-
Miscellaneous					110,380	-
Total general revenues and special item					<u>\$ 21,456,577</u>	<u>\$ 145</u>
Change in net assets					\$ 3,812,267	\$ (21,614)
Net Position - Beginning					<u>167,034,301</u>	<u>(313,554)</u>
Net Position - Ending					<u>\$ 170,846,568</u>	<u>\$ (335,168)</u>

A Profile of McLeod County			
Key Indicator	Total 2013	Total 2014	Percent Increase (Decrease)
Estimated Population	36,095	35,942	-0.4%
Total Assessed Market Value of All Taxable Property	3,144,089,900	3,428,866,500	9.1%
Percent of Property Taxes Collected	98.80%	98.56%	-0.2%
Total Revenues (All Governmental Funds)	42,911,933	37,909,448	-11.7%
Total Current Expenditures (All Governmental Funds)	45,683,830	41,806,981	-8.5%
Total Outstanding Net Bonded Debt of the County	1,203,046	11,006,415	814.9%
Bond Rating on Most Recent General Obligation Bond Issue	AA	AA	
Total Number of Full Time Employees	256	263	2.7%

McLeod County 2014 Organization		
County Commissioners:		<u>Term of Office</u>
1st District	Ron Shimanski	January 2017
2nd District	Kermit Terlinden	January 2015
3rd District	Paul Wright *	January 2017
4th District	Sheldon Nies	January 2017
5th District	Jon Christensen	January 2015
Elected County Officers:		
County Attorney	Michael K. Junge	January 2015
County Auditor-Treasurer	Cindy Schultz	January 2015
County Recorder	Lynn Ette Schrupp	January 2015
County Sheriff	Scott Rehmann	January 2015
District Judge	Michael Savre	January 2019
District Judge	Terrence E. Conkel	January 2019
Appointed Department Heads:		
County Administrator	Pat Melvin	Indefinite
County Assessor	Sue Schulz	January 2015
County Environmentalist	Roger Berggren	Indefinite
County Highway Engineer	John Brunkhorst	May 2018
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 2015
County Zoning Administrator	Larry Gasow	January 2015
Court Administrator	Karen Messner	Indefinite
Appointed Positions:		
County Agricultural Inspector	Allan Koglin	January 2015
County Coroner	Dr. Quinn Strobl	December 2015
Regional Extension Director	Sarah Chur	Indefinite
County Surveyor	Jeff Rausch	January 2015
* Denotes Chair		

MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	General	Road and Bridge	Human Services	Solid Waste	Ditch	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and pooled investments	\$25,303,201	\$ 3,981,635	\$ 5,900,160	\$ 5,534,848	\$ 336,779	\$ 6,594,379	\$ 12,037	\$47,663,039
Petty cash and change funds	2,205	100	-	10,050	-	-	-	12,355
Departmental cash	2,615	-	-	-	-	-	-	2,615
Cash with fiscal agent	1,425,993	-	-	-	-	-	-	1,425,993
Taxes receivable								
Delinquent	254,840	74,362	88,914	-	-	-	-	418,116
Special assessments receivable								
Delinquent	8,428	-	-	-	1,616	-	-	10,044
Noncurrent	799,722	-	-	-	964,351	-	-	1,764,073
Accounts receivable	77,844	15,201	361,350	214,231	-	-	-	668,626
Accrued interest receivable	15,147	-	-	-	-	-	-	15,147
Due from other governments	412,056	4,237,640	949,659	1,400	47,124	-	-	5,647,879
Inventories	8,645	563,101	-	-	-	-	-	571,746
Advances to other funds	766,100	-	-	-	-	-	-	766,100
Total Assets	\$29,076,796	\$ 8,872,039	\$ 7,300,083	\$ 5,760,529	\$ 1,349,870	\$ 6,594,379	\$ 12,037	\$58,965,733
Liabilities and Fund Balance								
Liabilities								
Accounts payable	\$ 928,850	\$ 60,483	\$ 286,673	\$ 688,531	\$ 118,488	\$ 146,547	\$ -	\$ 2,229,572
Salaries payable	408,477	63,220	228,229	26,258	-	-	-	726,184
Accrued payroll taxes	29,851	4,837	17,251	2,009	-	-	-	53,948
Accrued interest payable	-	-	-	-	1,896	-	-	1,896
Accrued expenses	216,432	25,697	94,933	9,967	-	-	-	347,029
Advance from other funds	-	-	-	-	766,100	-	-	766,100
Contracts payable	247,102	-	-	-	-	-	-	247,102
Retainage payable	-	40,276	-	-	-	-	-	40,276
Due to other governments	150,402	29,911	69,024	12,538	121,440	-	38	383,353
Unearned revenue	459,424	-	-	-	-	-	-	459,424
Claims payable	102,554	-	-	-	-	-	-	102,554
Total Liabilities	\$ 2,543,092	\$ 224,424	\$ 696,110	\$ 739,303	\$ 1,007,924	\$ 146,547	\$ 38	\$ 5,357,438
Deferred Inflows of Resources								
Unavailable revenue	\$ 1,222,264	\$ 3,905,925	\$ 439,414	\$ 4,769	\$ 1,005,040	\$ -	\$ -	\$ 6,577,412
Fund Balance								
Nonspendable								
Inventories	\$ 8,645	\$ 563,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,746
Advances to other funds	766,100	-	-	-	-	-	-	766,100
Restricted								
Restricted for E-911	217,143	-	-	-	-	-	-	217,143
Restricted for law library	48,320	-	-	-	-	-	-	48,320
Restricted for capital projects	-	-	-	-	-	6,447,832	-	6,447,832
Restricted for recorders equipment	228,303	-	-	-	-	-	-	228,303
Restricted for new jail construction	3,883,058	-	-	-	-	-	-	3,883,058
Restricted for land records technology	82,866	-	-	-	-	-	-	82,866
Restricted for drug enforcement	5,971	-	-	-	-	-	-	5,971
Restricted for conservation	443,494	-	-	-	-	-	-	443,494
Restricted for SSTs Biscay City	3,426	-	-	-	-	-	-	3,426
Restricted for records compliance	492,010	-	-	-	-	-	-	492,010
Restricted solid waste abatement	-	-	-	5,006,407	-	-	-	5,006,407
Restricted for aquatic invasive species	22,086	-	-	-	-	-	-	22,086
Restricted for forfeited tax	-	-	-	-	-	-	11,999	11,999
Restricted for escrow	48,142	-	-	-	-	-	-	48,142
Restricted for ditch maintenance	-	-	-	-	121,419	-	-	121,419
Committed								
Petty cash and change funds	2,205	100	-	10,050	-	-	-	12,355
Assigned								
Assigned for capital projects	5,029,466	-	-	-	-	-	-	5,029,466
Assigned McLeod for Tomorrow	2,564	-	-	-	-	-	-	2,564
Assigned for lidar and orthophotography	27,305	-	-	-	-	-	-	27,305
Assigned for aerial photos	4,800	-	-	-	-	-	-	4,800
Assigned for veterans van	71,705	-	-	-	-	-	-	71,705
Assigned for new canine	8,901	-	-	-	-	-	-	8,901
Assigned for ag programming	2,034	-	-	-	-	-	-	2,034
Assigned for ARMER radio enhancements	10,000	-	-	-	-	-	-	10,000
Assigned for contracted projects	520,442	435,039	-	-	-	-	-	955,481
Assigned for records preservation	44,570	-	-	-	-	-	-	44,570
Assigned for snowmobile enforcement	251	-	-	-	-	-	-	251
Assigned for law enforcement	130,331	-	-	-	-	-	-	130,331
Assigned for court services	92,407	-	-	-	-	-	-	92,407
Assigned for highways and streets	-	3,743,450	-	-	-	-	-	3,743,450
Assigned for human services	-	-	6,164,559	-	-	-	-	6,164,559
Unassigned	13,114,895	-	-	-	(784,513)	-	-	12,330,382
Total Fund Balance	\$25,311,440	\$ 4,741,690	\$ 6,164,559	\$ 5,016,457	\$ (663,094)	\$ 6,447,832	\$ 11,999	\$47,030,883
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$29,076,796	\$ 8,872,039	\$ 7,300,083	\$ 5,760,529	\$ 1,349,870	\$ 6,594,379	\$ 12,037	\$58,965,733

MCLEOD COUNTY GLENCOE, MINNESOTA								
EXHIBIT 5								
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014								
	General	Road and Bridge	Human Services	Solid Waste	Ditch	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 10,786,579	\$ 3,576,671	\$ 4,156,448	\$ -	\$ -	\$ -	\$ -	\$ 18,519,698
Special assessments	326,444	-	-	-	127,570	-	-	454,014
Licenses and permits	80,901	9,200	-	6,515	-	-	-	96,616
Intergovernmental	3,566,332	3,239,861	4,475,391	99,471	8,051	-	-	11,389,106
Charges for services	2,018,116	135,715	627,173	2,369,202	-	-	-	5,150,206
Fines and forfeits	19,675	-	-	-	-	-	25,997	45,672
Gifts and contributions	29,833	-	-	-	-	-	-	29,833
Investment earnings	788,654	-	-	-	1,478	-	-	790,132
Miscellaneous	486,327	5,859	888,473	53,512	-	-	-	1,434,171
Total Revenues	\$ 18,102,861	\$ 6,967,306	\$ 10,147,485	\$ 2,528,700	\$ 137,099	\$ -	\$ 25,997	\$ 37,909,448
Expenditures								
Current								
General government	\$ 7,129,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,998	\$ 7,143,118
Public safety	5,841,233	-	-	-	-	-	-	5,841,233
Highways and streets	-	8,033,089	-	-	-	-	-	8,033,089
Sanitation	-	-	-	5,950,880	-	-	-	5,950,880
Human services	-	-	9,508,599	-	-	-	-	9,508,599
Health	2,453,269	-	-	-	-	-	-	2,453,269
Culture and recreation	638,381	-	-	-	-	-	-	638,381
Conservation of natural resources	1,093,156	-	-	-	412,701	-	-	1,505,857
Economic development	13,747	-	-	-	-	-	-	13,747
Capital Outlay	-	-	-	-	-	293,095	-	293,095
Intergovernmental	-	244,964	-	-	-	-	-	244,964
Debt service								
Principal	115,584	-	-	-	-	-	-	115,584
Interest	18,656	-	-	-	5,428	-	-	24,084
Bond issuance costs	-	-	-	-	-	41,081	-	41,081
Total Expenditures	\$ 17,303,146	\$ 8,278,053	\$ 9,508,599	\$ 5,950,880	\$ 418,129	\$ 334,176	\$ 13,998	\$ 41,806,981
Excess of Revenues Over (Under) Expenditures	\$ 799,715	\$ (1,310,747)	\$ 638,886	\$ (3,422,180)	\$ (281,030)	\$ (334,176)	\$ 11,999	\$ (3,897,533)
Other Financing Sources (Uses)								
Transfers in	\$ -	\$ -	-	\$ 3,217,226	\$ -	\$ -	\$ -	\$ 3,217,226
Transfers out	-	-	-	-	-	(3,217,226)	-	(3,217,226)
Loan issued	124,327	-	-	-	-	-	-	124,327
Proceeds from the sale of bonds	-	-	-	-	-	9,785,000	-	-
Premium on bonds issued	-	-	-	-	-	214,234	-	-
Proceeds from the sale of capital assets	19,776	69,201	-	-	-	-	-	88,977
Total Other Financing Sources (Uses)	\$ 144,103	\$ 69,201	\$ -	\$ 3,217,226.00	\$ -	\$ 6,782,008	\$ -	\$ 10,212,538
Net Change in Fund Balance	\$ 943,818	\$ (1,241,546)	\$ 638,886	\$ (204,954)	\$ (281,030)	\$ 6,447,832	\$ 11,999	\$ 6,315,005
Fund Balance - January 1, as restated	\$ 24,369,222	\$ 5,799,776	\$ 5,525,673	\$ 5,221,411	\$ (382,064)	\$ -	\$ -	\$ 40,534,018
Increase (decrease) in inventories	(1,600)	183,460	-	-	-	-	-	181,860
Fund Balance - December 31	\$ 25,311,440	\$ 4,741,690	\$ 6,164,559	\$ 5,016,457	\$ (663,094)	\$ 6,447,832	\$ 11,999	\$ 47,030,883

McLeod County 2014 Highlights

The 2014 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 \$170,846,568 as of December 31, 2014. Investment in capital assets, net of related debt, is the largest portion of McLeod County’s net assets at 74%. 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 12% of McLeod County’s net assets are subject to external restrictions on how they may be used and therefore are considered restricted. The remaining 14% or \$24,018,537 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 \$3,812,267 during the current fiscal year. This increase is a combination of additional capital assets and budget savings from operations.

Governmental Funds
At the end of 2014, McLeod County governmental funds reported a combined fund balance of \$47,030,883. This is an increase of \$6,496,865 from the prior year. The General Funds’ fund balance increased \$942,218 due to increased revenues. The fund balance in the Road & Bridge Fund decreased by \$1,058,086 due to the increase in construction expenses. The fund balance in the Human Services Fund increased by \$638,886 due to increased revenues. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$13,114,895 or 76% of total 2014 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 11,006,415. This is an increase of \$9,803,369 from the beginning of the year. The increase is due to the issuance of bonds and septic loans.

McLeod County
INTEGRATED FINANCIAL SYSTEM
SUMMARIZED PAYMENT BY VENDOR
JANUARY THRU DECEMBER, 2014
ALL VENDORS OVER \$300

A & T SEPTIC & EXCAVATING SERVICES INC	5,950.00	CDW GOVERNMENT INC	161,637.93	ELERT & ASSOCIATES	43,200.01	HENKELMANN/SHERRY	741.51
A L JORDAN INC	3,600.00	CENEX	1,352.44	ELKE/PAMELA	8,693.56	HERALD JOURNAL PUBLISHING INC	7,649.95
A PLUS WAREHOUSE EQUIPMENT & SUPPLY INC	2,376.77	CENTER POINT ENERGY	68,983.47	ELMORE ACADEMY	6,078.25	HERNESS CONSTRUCION CO LLC	1,152.00
AAA STRIPING SERVICE COMPANY	420,353.98	CENTRAL APPLICATORS	49,242.58	ELSE/JENNIFER R	15,981.93	HETTIG/MICHAEL	1,164.80
ACC MIDWEST TRANSPORTATION LLC	3,237.48	CENTRAL COMMUNITY TRANSIT	1,295.00	ELWOOD/CINDY	340.07	HEWLETT-PACKARD COMPANY	15,212.32
ACCENT WIRE PRODUCTS	2,726.30	CENTRAL CONVERTING	496.13	EMBASSY SUITES MINNEAPOLIS	632.85	HFSA	345.00
ACE HARDWARE	5,891.23	CENTRAL HYDRAULICS INC	3,922.11	EMERGENCY AUTOMOTIVE TECHNOLOLIES INC	14,099.04	HIGH ISLAND WATERSHED DISTRIC	28,545.43
ACMC LITCHFIELD	4,473.09	CENTRAL MINNESOTA JOBS & TRAINING	216,458.84	EMERGENCY COMMUNICATIONS NETWORK LLC	17,083.00	HILDI INC	3,400.00
ACTS INC	805.14	CENTRAL MN MENTAL HEALTH CENTER	1,260.00	EMPLOYEE BENEFITS CORP - COBRA SECURE	2,647.05	HILLYARD HUTCHINSON	37,614.11
ADAPTIVEMALL.COM	585.00	CENTRAL STATES WIRE PRODUCTS INC	10,594.48	EMPLOYEE RELATIONS INC	1,951.45	HILTON MINNEAPOLIS	6,957.31
ADLER CENTER FOR FAMILY & COMMUNITY	980.00	CENTURY 9 THEATER	677.50	ENGELS/JENNY	3,512.16	HITE HARDWARE AND PAINT	2,736.54
ADULT TRAINING AND HABILITATION INC	85,252.95	CENTURYLINK	67,226.10	ENNIS PAINT	1,435.00	HITESMAN & WOLD, PA	540.00
ADVANCED CORRECTIONAL HEALTHCARE INC	37,157.56	CHAD GREENWAY FOOTBALL CAMP	450.00	ENVIRONMENTAL SYSTEM RESEARCH INST INC	408.00	HJ MARKETING & MEDIA SERVICES	734.23
AFFILIATED COMMUNITY MEDICAL CENTERS	1,619.50	CHAMP SOFTWARE INC	5,995.00	ENVIROTECH SERVICES INC	9,023.29	HJELTER/LARRY & DIANE	1,400.00
AFFILIATED COMPUTER SERVICES	5,285.86	CHASE ON THE LAKE LLC	428.52	EQUUL ACCESS INC	1,388.00	HJERPE CONTRACTING INC	339,556.62
AHERN/KENNETH	850.00	CHILDRENS RESIDENTIAL TREATMENT CTR	3,871.80	ERICKSON TRUCKS N PARTS	4,981.50	HOLGER OLSEN & SON INC	26,820.40
AIASF	594.00	CHILSON FUNERAL HOME	2,790.00	ERLER/JOE	568.32	HOLIDAY	627.10
AKO ELECTRIC INC	7,362.23	CHIPPEWA ENTERPRISES INC	1,050.36	ESRI	10,340.55	HOLIDAY INN HOTEL & SUITE	1,419.69
ALBAGHDADI/PAM	12,361.52	CHRAST/GRACE	1,920.00	ETR ASSOCIATES	504.00	HOLIDAY INN ST PAUL DOWNTOWN	319.20
ALL AMERICA PRESSURE WASHER MFG INC	440.00	CHRISTENSEN/JOHN	467.47	EVANS-NORDBY FUNERAL HOMES INC.	2,000.00	HOLT MOTORS INC	8,099.54
ALL MEDIA SUPPLIES INC	478.00	CHRISTENSEN/REBECCA	400.00	EXECUTEAM INC	5,167.64	HOLY TRINITY CHURCH	4,192.10
ALLIANCE BENEFIT GROUP	10,685.08	CIRCLE R RANCH	415.00	EXPEDIA	473.42	HOMETOWN LANDSCAPE & DESIGN LLC	25,636.72
ALPHA WIRELESS COMMUNICATIONS	331,771.66	CITI CARGO & STORAGE	47,373.41	EXPLORERS CLUB	2,979.00	HOMETOWN SPORTS	388.50
ALPHABET JUNCTION CHILD CARE CENTER	4,800.00	CITY LIMITS SYSTEMS INC	950.15	EXSTED/WILLARD	332.66	HON COMPANY LLC	560.27
AM HORIZONS TRAINING GROUP	1,250.00	CITY OF BISCAY	17,949.02	FAHEY REAL ESTATE	362.89	HONEY DO LAWN SERVICE	3,073.78
AMAZON	4,698.01	CITY OF BROWNTON	441,054.59	FAMILY ALTERNATIVES INC	18,027.32	HONEYWELL INTERNATIONAL INC	84,851.88
AMERICAN DOOR WORKS	15,440.89	CITY OF GLENCOE	2,580,616.06	FAMILY FOUNDATIONS OF MN	425.00	HORIZON PUBLIC HEALTH	62,594.17
AMERICAN ENGINEERING TESTING, INC.	1,500.00	CITY OF HUTCHINSON	7,829,548.15	FAMILY REXALL DRUG	473.20	HOUSTON ENGINEERING INC	14,387.00
AMERICAN LEGION POST 96	300.00	CITY OF LESTER PRAIRIE	1,079,548.38	FAMILYWISE SERVICES	1,060.00	HOWARD LAKE WAVERLY WINSTED HIGH SCHOOL	893.00
AMERICAN LEGION POST 125	300.00	CITY OF PLATO	202,977.53	FARM & HOME PUBLISHERS LTD	1,091.50	HTC CUSTOM TRAINING	390.00
AMERICAN LEGION POST 143	300.00	CITY OF SAINT PAUL	650.00	FARM PLAN	1,386.06	HUBBELL & ASSOCIATES LTD	1,473.59
AMERICAN LEGION POST 407	300.00	CITY OF SHAKOPEE	8,400.00	FARM RITE EQUIPMENT INC	31,935.70	HUBIN PUBLISHING CO INC	320.32
AMERICAN LEGION POST 463	300.00	CITY OF SILVER LAKE	578,987.32	FASHION INTERIORS	6,850.96	HUEBENER/SARAH	778.02
AMERICAN LEGION POST 906	300.00	CITY OF STEWART	491,813.84	FASTENAL COMPANY	6,576.86	HUGHES - HANTGE FUNERAL CHAPEL	4,000.00
AMERICAN LEGION POST 95	300.00	CITY OF WINSTED	1,139,492.60	FEIGAL/PETE	500.00	HUGHES FUNERAL CHAPEL	2,000.00
AMERICAN SECURITY CABINETS INC	1,137.34	CIVIC RESEARCH INSTITUTE INC	359.90	FENSENMAIER/BOB	445.00	HUSKY SPRING	987.15
AMERICAN SOLUTIONS FOR BUSINESS	13,504.77	CLABO/REBECCA	811.13	FFF ENTERPRISES	921.21	HUTCH AUTO & TRUCK PARTS	670.00
AMERICINN OF HUTCHINSON	837.59	CLAREYS SAFETY EQUIPMENT INC	369.84	FINKEN WATER CENTERS	3,351.67	HUTCH BOWL	817.00
AMSTERDAM	500.48	CLARK/COLIN	544.00	FIRST BOOK MARKETPLACE	784.25	HUTCH INC	358.39
ANDERSON/WANDA	416.00	CLARY BUSINESS MACHINE LLC	3,786.60	FIRST EVANGELICAL LUTHERAN CHURCH	2,389.38	HUTCHINSON 3M CLUB	924.60
ANIMAL MEDICAL CENTER ON CROW RIVER	1,130.00	CLIMATE AIR INC	2,496.70	FIRST LAB	1,420.80	HUTCHINSON AREA CHAMBER OF COMMERCE	585.00
AP TECHNOLOGY	795.00	CLINICARE CORPORATION	27,385.60	FIRST STATE TIRE RECYCLING INC	8,470.30	HUTCHINSON COMMUNITY HOSPITAL	97,644.00
APCO INTERNATIONAL	389.00	CLOUSE/VICKI	3,175.54	FISCHBACH/KENDAL	2,420.66	HUTCHINSON CO-OP	30,543.90
APEX EQUIPMENT LLC	12,612.95	CNA GROUP LONG TERM CARE	16,053.83	FLECK/LUANN	1,515.05	HUTCHINSON EDA	150,528.16
APPLE TIME INC	323.99	CNH INDUSTRIAL CAPITAL PRODUCTIVITY PLUS	764.00	FLEET SERVICES	76,656.70	HUTCHINSON EVENT CENTER	1,330.00
APPRIZE TECHNOLOGY SOLUTIONS INC	3,471.00	COAST TO COAST SOLUTIONS	410.49	FLEETPRIDE INC	2,885.64	HUTCHINSON HEALTH	2,161.84
ARAMARK UNIFORM SERVICES	6,312.60	COBORNS	1,000.13	FLEISCHMAN/SANDRA	505.00	HUTCHINSON HRA	153,474.38
ARC UNITED	1,420.00	COBORNS LITTLE DUKES	1,500.00	FN INVESTMENTS LLC	530.00	HUTCHINSON LEADER	21,268.00
ARCASEARCH	10,853.11	COCHRAN RECOVERY SERVICES INC	3,090.15	FORBES AUTO STORE	3,329.97	HUTCHINSON MEALS ON WHEELS	5,797.00
ARCHIVES CORPORATION	1,092.00	COLE/ROBERT	3,112.16	FORCE AMERICA INC	4,274.02	HUTCHINSON PLUMBING & HEATING INC	426.00
ARM OF MINNESOTA	1,740.00	COMMISSIONER OF FINANCE	118,260.86	FORENSIC ASSOCIATES, LLC	450.00	HUTCHINSON PUBLIC SCHOOLS	728.95
ARROWWOOD RESORT & CONFERENCE CENTER	2,872.52	COMMISSIONER OF REVENUE	26,819.00	FORESTRY SUPPLIERS INC	525.24	HUTCHINSON UTILITIES COMMISSION	151,595.99
ASSOCIATION OF MINNESOTA COUNTIES	22,127.68	COMMISSIONER OF TRANSPORTATION	22,598.86	FORM A FEED INC	443.93	HUTCHINSON WHOLESALE SUPPLY COMPANY INC	550.81
ASSURANT EMPLOYEE BENEFITS	99,812.13	COMMON CUP MINISTRIES	3,679.86	FORMS & SYSTEMS OF MINNESOTA	857.56	HYATT	1,234.89
ASSURED SECURITY INC	430.00	COMPAR INC	24,737.28	FOSTER MECHANICAL	35,843.66	I STATE TRUCK CENTER	527.06
AT&T MOBILITY	802.48	COMPASS MINERALS AMERICA INC	284,392.47	FOUR SQUARE BUILDERS	608.75	IBBITSON/KENNETH	1,356.68
ATCO INTERNATIONAL	315.00	CONCRETE PAVING ASSN OF MINNESOTA	690.00	FOUR STAR DRIVING SCHOOL	1,200.00	IBBITSON/KIMBERLY	362.04
ATKINS/LONIA	600.00	CONKEL/JEANNE M V	16,977.92	FOX RIDGE FARMS LLLP	2,946.15	IBM CORPORATION	2,217.47
ATRIX INTERNATIONAL INC	1,980.00	CONTECH ENGINEERED SOLUTIONS LLC	2,892.89	FRANCO/VANESSA	518.68	IDE/JOEL	2,498.51
AUGSBURG WRESTLING CAMP	325.00	CONTINENTAL RESEARCH CORPORATION	2,319.70	FRANKLIN PRINTING INC	9,972.09	IFP TEST SERVICES INC	990.00
AUTO VALUE	8,112.14	CORE PROFESSIONAL SERVICES PA	3,200.00	FRED PRYOR SEMINARS	398.00	IMED MOBILITY INC	4,852.00
AUTOMATED ENTRANCES INC	1,516.12	COST CONTROL ASSOCIATES	3,032.71	FREEDOM SERVICES INC	1,812.74	INDEPENDENT EMERGENCY SERVICES	501.00
AVERA MARSHALL REGIONAL MEDICAL CTR	587.09	COUNTRY INN	813.02	FRIENDSHIP VENTURES	1,590.00	INDIANHEAD SPECIALTY COMPANY INC	662.30
AVESIS THIRD PARTY ADMINISTRATORS INC	8,070.61	COUNTY OF ANOKA HUMAN SERVICES	91,281.00	FRITZ/JEANNE	6,119.00	INDUSTRIAL NETTING	315.00
AVEYRON HOMES INC	34,358.71	CPS TECHNOLOGY SOLUTIONS	4,060.63	FULL/DANIEL & ANN	2,389.00	INFORMATION SYSTEMS CORP	48,192.70
AVIANDS LLC	120,466.17	CR ELECTRIC INC	2,094.00	FUN SPORTS OF HUTCHINSON INC	10,190.19	INNOVATIVE OFFICE SOLUTIONS LLC	28,098.33
AVTEX SOLUTIONS LLC	1,442.82	CRAGUNS RESORT & HOTEL ON GULL LAKE	4,796.45	G & K SERVICES	5,362.30	INSIGHT PUBLIC SECTOR	4,797.14
AWS INC	51,793.54	CREATIVE PRODUCT SOURCING INC DARE	1,715.89	GALETON INC	506.20	INSPEC INC	9,800.00
B & B TIRE AND AUTO REPAIR LLC	107.61	CREATIVE SERVICES OF NEW ENGLAND	330.95	GALLS AN ARAMARK COMPANY	490.72	INTEGRA TELECOM INC	11,036.46
B & C PLUMBING & HEATING INC	485.68	CREATIVITY NO LIMITS INC	1,031.20	GARD SPECIALISTS COMPANY INC	562.62	INTENSITY SIGNS & GRAPHICS	496.42
B W WELDING INC	3,427.13	CREEKSIDE SOILS	8,595.23	GARY L FISCHLER & ASSOCIATES PA	1,920.00	INTEREUM INC	1,924.60
BACHMAN/MARY	11,786.25	CREMATION SOCIETY OF MINNESOTA	4,570.00	GATEWAY SAFETY PRODUCTS INC	450.71	INTERNAL REVENUE SERVICES	850.00
BANK OF AMERICA NA	687.98	CRETEX COMPANIES INC	5,000.00	GAVIN WINTERS & LONG LTD	19,553.75	INTOWN APARTMENTS	718.00
BARRIENTOS/MERCEDES	7,134.00	CROW	5,732.00	GENERAL OFFICE PRODUCTS	2,554.88	INTOXIMETERS INC	1,411.70
BARRIER FREE ACCESS INC	665.71	CROW RIVER COATING	7,628.75	GENES TOWING	833.08	IRS-FICA & FIT	3,236,596.26
BASCO INC	1,307.95	CROW RIVER FAMILY SERVICES	41,602.34	GENIE DRAIN CLEANING INC	997.70	ISS FACILITY SERVICES-MINNESOTA	3,127.00
BAUM HYDRAULICS CORPORATION	303.15	CROW RIVER GLASS & SIGNS	343.45	GERALD BRIEST BUS SERVICE	650.00	ISSUETRAC INC	6,300.00
BDS LAUNDRY SYSTEMS	1,160.70	CROW RIVER ORGANIZATION OF WATER	11,980.00	GERARD ACADEMY	46,160.79	ISTATE TRUCK CENTER	74,344.15
BECKER COUNTY TRANSIT	510.00	CROW RIVER PRESS INC	4,242.16	GETHSEMANE LUTHERAN	539.52	J & R COMPLETE AUTO & RADIATOR	1,722.15
BECKER/SHARON	404.00	CROW RIVER SIGNS	930.14	GISLASON & HUNTER LLP	514.00	J L JENSEN	2,186.00
BELEK TREE SERVICE	19,838.00	CROW RIVER SNO PROS	42,319.20	GLAXOSMITHKLINE PHARMACEUTICALS	1,340.99	J&R RADIATORS AC & EXHAUST	1,418.05
BENEDICTINE LIVING COMMUNITY	1,161.42	CRYSTEEL TRUCK	365.51	GLENCOE AREA CHAMBER OF COMMERCE	595.00	JACOBS/JEFFREY	1,746.87
BENNETT MATERIAL HANDLING	52,486.60	CSI CRESTLINE CO INC	1,296.28	GLENCOE AUTO BODY INC	16,183.12	JAY MALONE MOTORS	16,207.76
BENTLEY SYSTEMS INC	2,369.19	CSI ERGONOMICS	2,386.00	GLENCOE CO OP ASSN	65,771.63	JEN TECH	536.54
BERGER PLUMBING & HEATING	813.39	CSPC	675.00	GLENCOE LAW OFFICE	26,417.95	JENKINS/TIMOTHY	3,395.00
BERGMANN INTERIORS LLC	61,052.81	CUADROS/CHRISTIANE	3,270.75	GLENCOE OIL COMPANY INC	144,356.94	JERRYS TRANSMISSION SERVICE INC	707.18
BERSCHIED/ANDREA	1,037.36	CUMMINS NPOWER LLC	1,486.00	GLENCOE POST OFFICE	392.00	JLR GARAGE DOOR SERVICE INC	2,186.00
BEST WESTERN PLUS	1,795.94	CUSTOMER ELATION - COBRA DEPT	2,320.70	GLENCOE REGIONAL HEALTH SERVICES	8,782.68	JMS CUSTOM SERVICES	621.00
BEST WESTERN PLUS KELLY INN	357.36	D & T VENTURES	7,938.00	GLENCOE SCHOOLS	330.00	JOANIES CATERING	935.25
BETHEL LUTHERAN CHURCH	629.43	DAHLKE/JENNIFER	3,256.42	GLENCOE VFW 5102	300.00	JOANNE MOZE LLC	6,013.36
BIERBAUM/PAMELA AND TIMOTHY	14,885.03	DAKOTA PUMP & CONTROL INC	1,513.00	GLENS AUTO GLASS	313.93	JOBSHQ	1,442.56
BIG DONS CATHEDRAL	464.68	DALES PLUMBING AND HEATIING INC	5,560.50	GLOBAL EQUIPMENT CO INC	10,951.92	JOHN DEERE FINANCIAL	1,158.06
BINSFELD TIREMAXX	332.51	DAVE WITTHUS CONSTRUCTION	2,412.00	GLOBALSIGN INC	1,764.00	JOHNSON MCBRIDE FUNERAL	10,182.33
BIRCH COULEE ARENA LLC	550.00	DAVID HOY AND ASSOCIATES LTD	15,870.00	GOLDEN TONGUE CONSULTANTS INC	19,646.76	JOHNSON RSR INC	1,327.00
BLAKE/SHARON	360.00	DAWES/KAREN	3,326.40	GOODPOINTE TECHNOLOGY INC	2,250.00	JOHNSON/JOHN W	1,233.60
BLH FFA	358.05	DECASAS/JOSE AND LISA	6,376.86	GOPHER CAMPFIRE CONSERVATION CLUB	1,160.00	JOHNSON/MALLIE	1,696.16
BLUE EARTH COUNTY	2,834.84	DECISIONONE CORPORATION	1,137.00	GOPHER STATE FIRE EQUIPMENT COMPANY	3,748.66	JONATHAN YUHAS/FLASHWARN	300.00
BOB BARKER COMPANY INC	3,734.44	DELEEUW/SHELLY	671.67	GOPHER STATE ONE-CALL	616.20	JONES & MAGNUS LLC	3,414.15
BOLLINGMO/SARAH	350.00	DELTA AIRLINES	689.00	GOTOCITRIX.COM	500.18	JOURNEY MENTAL HEALTH SERVICES PLC	880.00
BOLLMARK CONTRACTING	970.00	DEPARTMENT OF CORRECTIONS STS	58,155.76	GOVERNMENT FORMS AND SUPPLIES	2,074.69	JUNEAU/JIM AND BRENDA	7,988.42
BOOGE/JENNIFER	550.00	DEPT OF HUMAN SERVICES	854,120.07	GOVERNMENT MANAGEMENT GROUP	5,250.00	JUNGCLAUS PARTS CITY	2,382.34
BORKA EXCAVATING	750.00	DERKS WINDOWS	1,200.00	GOVERNMENT TRAINING SERVICE	304.00	JURGENSON/RANDY	7,161.67
BOUND TREE MEDICAL LLC	373.42	DESERT SNOW LLC	590.00	GOVERNMENTJOBS COM INC	5,320.00	JUSTICE BENEFITS INC	1,372.58
BRADLEY SECURITY LLC	2,236.16	DIAMOND LAKE PLASTICS	500.00	GRAFIX SHOPPE	2,613.44	JUUL CONTRACTING COMPANY INC	13,781.00
BRANDON TIRE	1,542.41	DIAMOND MOWERS INC	2,165.76	GRAINER	1,812.01	K & S ELECTRIC	13,971.90
BRAUN INTERTEC CORPORATION	3,785.75	DIGITAL ALLY INC	1,691.38	GRAND VIEW LODGE	1,261.64	K & S MILLWRIGHTS INC	10,984.46
BREEZY POINT RESORT	2,330.14	DIMAX CORPORATION	755.28	GRAYBAR	2,510.11	KALENBERG/KATHY	2,820.00
BRIAN E SMITH	1,772.80	DIVERSIFIED LIFESTYLES II	145,419.27	GREATER MINNESOTA PARKS & TRAILS	300.00	KANDI WORKS	5,097.00
BRIANS HEATING AND AIR	350.00	DNA DIAGNOSTICS CENTER INC	2,336.00	GREATER MN FAMILY SERVICES	10,848.51	KAPALA-GLODEK-MALONE FUNERAL HOME	2,000.00
BRINKMAN/PAT	303.40	DOBRATZ HANTGE CHAPEL	33,475.44	GREATER MN SHELTER	2,100.34	KAPPEL/JEAN	1,574.80
BROWN COUNTY EVALUATION CENTER	60,237.82	DOHERTY SCHOOLER/TIFFANY	6,135.50	GREEN LIGHTS RECYCLING INC	5,023.23	KAPPEL/JEANETTE	1,200.00
BROWN/MELAINE AND STEVE	23,048.29	DOLLAR TREE	515.40	GREENDISK INC	6,971.00	KARG/ROSALYN AND STAN	7,631.46
BROWNTON ROD & GUN CLUB INC	1,000.00	DOMINION RESOURCES INC.	1,758.28	GRUND/KAREN & GREG	2,014.20	KARP FM RADIO	5,560.60
BROWNTON STEWART GIRL SCOUTS	420.57	DONALD SALVERDA & ASSOCIATES	600.00	GSL COMMUNITY EDUCATION	575.00	KDUZ AM KARP FM RADIO	7,437.13
BRUNZ CONSTRUCTION CO INC	3,625.00	DORSEY & WHITNEY LLP	13,500.00	GTS	1,705.00	KEEPRS INC	26,019.30
BRYAN'S SERVICE LLC	350.00	DOTOLO/JOHN	2,940.59	GUTZMANN/JAIME	1,380.00	KENNEDY & GRAVEN CHARTERED	16,471.19
BUCHANAN/LINDA	997.74	DOUBLETREE	452.52	H & L MESABI	45,014.70	KENNEDY SCALES INC	5,121.42
BUCHANAN/LORI	1,295.32	DOUGLAS SPORTS	1,561.00	H & R CONSTRUCTION CO	3,028.80	KENS EXCAVATION	9,669.00
BUCHANAN/RYAN	433.80	DR JOE EGLI	8,725.00	HACKBARTH/BETTY	408.00	KEVINS AUTO SERVICE INC	9,975.73
BUERKLE/RHONDA	53,292.21	DROP N GO SHIPPING	2,679.44	HAEFNER/DUANE MICHAEL	30,207.01	KFD TRAINING & CONSULTATION LLC	1,590.00
BUFFALO CREEK WATERSHED DISTRICT	70,561.08	DS SOLUTIONS INC	5,045.16	HAGEN CHRISTENSEN & MCILWAIN	963.55	KGLB-AM RADIO	3,135.60
BUREAU OF CRIMINAL APPREHENSION	6,480.00	DUENOW/RUSSELL	850.00	HAMPTON INN	2,073.99	KIDPOWER MUSIC & LIVE ANIMAL SHOW	1

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Summarized payments by vendor (continued from page 7)

KRUMHOLZ/ALLYN	700.00	MINNESOTA ZOOMOBILE	340.00	REHRIG PACIFIC COMPANY	4,150.04	TEMPLIN/LISA	687.51
KWIK TRIP INC	661.50	MITCHELL/DAWN	3,000.00	REINER CONTRACTING INC	1,070.00	THANE HAWKINS POLAR CHEVROLET INC	49,844.22
L & P SUPPLY COMPANY INC	3,180.20	MITSUBISHI ELECTRIC POWER PRODUCTS INC	9,200.80	REINER ENTERPRISES INC	54,325.00	THE FRANKLIN INVESTMENT CORP	15,363.80
L. G. EVERIST INC.	225,412.25	MM ENGINEERING LLC	800.00	REINER/JOEL	3,500.94	THE KAHLER GRAND HOTEL	444.46
LACHERMEIER/DARRELL	300.00	MN ASSOC RRCH	368.00	REITER/DENNIS	600.00	THE LAW OFFICE OF TROY A SCOTTING	12,100.50
LAKE BEAUTY BIBLE CAMP	378.00	MN COUNTIES INTERGOVERNMENTAL TRUST	2,432,407.63	RELATIONSHIPS LLC	520.00	THE PAINT FACTORY	2,295.00
LAKE COUNTY SLS	7,855.36	MN DEPARTMENT OF LABOR & INDUSTRY	460.00	RELIAS LEARNING LLC	2,400.00	THE SEE GROUP POLICE SUPPLY	1,077.56
LAKES GAS COMPANY	6,867.83	MN GIS	515.00	REM SOUTH CENTRAL SERVICES INC	12,747.64	THE VALUATION GROUP INC	1,750.00
LANGUAGE LINE SERVICES	4,001.60	MN OFFICE OF ENTERPRISE TECHNOLOGY	55,860.00	RENVILLE COUNTY	165,308.95	TIME SAVERS CLEANING SPECIALISTS	641.26
LANTZ/BRENDA	2,200.00	MN POLLUTION CONTROL AGENCY	134,239.43	REVERENCE LIFE & CONCERN FOR PEOPLE IN	5,523.00	TIMEKEEPING SYSTEMS INC	1,204.99
LARAWAY ROOFING INC	2,203.30	MN RURAL COUNTIES CAUCUS	2,100.00	REYES/MELINDA	2,250.00	TIRE SOLUTIONS	534.03
LARSON CATERING	1,240.20	MN STATE HOLSTEIN ASSOCIATION	495.00	RICKEMAN/SCOTT	4,273.05	TORNE PROPERTIES LLC	1,350.00
LARSON/CARL	711.56	MN SOCIETY OF PROFFESIONAL ENGINEERS	358.00	RICKERT EXCAVATING INC	27,442.86	TOTAL ACCESS GROUP	928.20
LARSON/LORI	711.56	MN.IT	25,200.00	RICKERT SAND & GRAVEL	3,482.70	TOTAL COMPLIANCE SOLUTIONS INC	19,107.60
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	50,017.00	MNDRIVERSMANUAL.COM LLC	1,661.30	RINGER/AMANDA	1,226.25	TOWMASTER INC	2,259.76
LEEDSTONE	1,049.02	MODERN TOWING	554.64	RINGQUIST/RON	6,621.66	TOWN & COUNTRY GLASS INC	1,068.98
LEGO SHOP	386.55	MONTANO/VERONICA	3,112.16	RITeway CONVEYORS, INC.	3,290.20	TOWN OF ACOMA	296,887.12
LEES TKD	390.00	MORRIS ELECTRONICS INC	24,134.04	ROACH/DONNA OR MARVIN	14,998.58	TOWN OF BERGEN	203,000.44
LENTSCH TRUCKING	92,511.25	MORTAG/RAY	3,624.00	ROBECK/ALLEN	350.46	TOWN OF COLLINS	117,383.11
LESTER PRAIRIE PUBLIC SCHOOL	452.29	MORTON SALT INC	15,559.81	ROE/ALETHEA	4,240.32	TOWN OF GLENCOE	94,392.52
LEXIS NEXIS RISK DATE MANAGEMENT	1,408.50	MOWA	340.00	RONNGREN/JESSICA	300.00	TOWN OF HALE	178,514.46
LIGHT & POWER COMMISSION	168,452.67	MP NEXLEVEL LLC	4,924.20	ROTO ROOTER	3,600.00	TOWN OF HASSAN VALLEY	169,770.88
Lighthouse Counseling	344.99	MRCI	3,684.56	ROYAL TIRE INC	17,218.04	TOWN OF HELEN	202,620.04
LILIENTHAL/CHRISTIAN	337.00	MSPACE INC	2,152.80	RS EDEN	11,553.19	TOWN OF HUTCHINSON	145,772.23
LILIENTHAL/ROBERTA	6,400.00	MSSA	3,385.00	RTVISION INC	10,559.31	TOWN OF LYNN	148,330.71
LINDEN WOOD APARTMENTS	455.00	MUDDY/CREEK	825.00	RUDELL/LINDA AND JON	7,225.00	TOWN OF PENN	122,003.67
LINDEN/CAROLINE B	875.00	MULTI REGIONAL TRAINING CENTER	399.00	RUFFRIDGE JOHNSON EQUIP CO INC	97,790.52	TOWN OF RICH VALLEY	85,785.78
LITTFIN LUMBER CO	1,322.93	MUMFORD SANITATION	3,868.37	RUNNINGS SUPPLY INC	11,938.04	TOWN OF ROUND GROVE	105,834.23
LITTLE CROW SHOOTING SPORTS	673.33	MY OWN BODY SHOP INC	2,836.94	RUTT GERS BAY LAKE LODGE INC	1,844.69	TOWN OF SUMTER	107,986.46
LITTLE FALLS MACHINE INC	888.27	N COMPASS SOLUTIONS INC	18,268.93	RUTT GERS SUGAR LAKE LODGE	873.66	TOWN OF WINSTED	217,862.65
LITZAU EXCAVATING INC	9,490.00	NACCHO	430.00	RYAN COMPANIES US INC	14,511.27	TRAILBLAZER TRANSIT	340,303.72
LLOYD MANAGEMENT	479.00	NATIONAL ASSOCIATION OF COUNTIES	1,308.00	S & T OFFICE PRODUCTS INC	2,799.50	TRAVELOCITY	929.74
LOCATORS & SUPPLIES INC	930.28	NATIONAL BUSINESS SYSTEMS INC	11,671.75	SAFARILAND LLC	695.00	TRANE US INC	4,559.00
LTP ENTERPRISES INC	5,820.00	NATIONAL COUNCIL FOR BEHAVIORAL HEALTH	2,826.84	SAFEASURE CONSULTANTS INC	8,800.00	TRI DIM FILTER CORP	968.11
LUEDTKE CONTRACTING LLC	15,585.00	NEISENS BAR & GRILL	1,175.87	SAGE SOFTWARE	449.00	TRIMIN SYSTEMS, INC	31,976.94
LUTHERAN SOCIAL SERVICES	28,640.09	NELSON AUTO CENTER	180,758.58	SAMS CLUB	1,552.48	TRUE FRIENDS	9,062.00
M R SIGN COMPANY INC	17,324.80	NELSON/JAMES	780.00	SAMS TIRE SERVICE	6,264.60	TRUENORTH STEEL	20,641.42
MAAHS/HEIDI	600.00	NITRO	378.65	SAND CREEK GROUP LTD	1,190.00	TWIN CITIES & WESTERN RAILROAD	15,519.62
MACMHP INC	1,185.00	NEOPOST GREAT PLAINS	4,869.33	SANFORD HEALTH	1,720.00	TWIN CITY AREA LABOR MANAGEMENT COUNCIL	300.00
MACPZA	335.00	NEOPOST USA INC	3,460.26	SANOFI PASTERU INC	1,847.25	TWIN CITY GARAGE DOOR	850.00
MADDEN GALANTER HANSEN LLP	54,318.86	NEU/BERNIE AND HELEN	4,830.24	SCHAFER/JOULIE & BARRY	1,995.48	TWIN CITY HARDWARE	1,678.44
MADISON NATIONAL LIFE INSURANCE CO INC	43,934.30	NEW ULM MEDICAL CENTER	8,325.00	SCHATZ CONSTRUCTION INC	4,524.35	TWO WAY COMMUNICATIONS INC	1,069.21
MADSEN TREE SERVICES	800.00	NIELSEN/JAMES P	2,714.15	SCHIROO ELECTRICAL REBUILDING INC	14,969.76	UHL COMPANY	2,873.82
MAESSE/CHRISTY	1,200.00	NIGP	385.00	SCHMELING OIL COMPANY INC	7,002.16	ULINE	6,392.93
MAILFINANCE	790.40	NOBLE DIAGNOSTICS INC	8,329.00	SCHMINKE/AMY	4,155.00	UNIFORMS UNLIMITED INC	6,959.25
MAINSTREET BANK	3,284.93	NOBLE MEDICAL INC	1,590.28	SCHMOLL/JANELL	827.81	UNITED LABORATORIES	11,854.93
MAINTAINER CORP OF IOWA INC	103,943.00	NORIX GROUP INC	2,731.00	SCHNEIDER EXCAVATING & GRADING INC	2,280.00	UNITED STATES TREASURY	810.00
MAJOR/ABBIGALE	3,182.29	NORTH CENTRAL INTERNATIONAL	12,294.52	SCHOENFELDER/KENNETH	1,200.00	UNIVERSITY OF MINNESOTA	4,867.39
MAPLETREE	40,801.89	NORTH CROW GROUP HOME	2,890.13	SCHOOL DISTRICT OF BLH 2159	112,110.61	UPRIGHT BUILDERS INC	2,390.00
MARCO INC	1,227.52	NORTHEAST WI TECHNICAL COLLEGE	350.00	SCHOOL DISTRICT OF GFW 2365	132,898.55	US AUTOFORCE	8,046.12
MARIAS HAIR SALON	500.00	NORTHERN BANK NOTE COMPANY	1,140.00	SCHOOL DISTRICT OF GSL 2859	1,815,966.58	US HEALTH WORKS MEDICAL GROUP OF MN PC	2,751.00
MARKETING SYSTEMS GROUP	1,206.29	NORTHERN INSULATION PRODUCTS	5,475.00	SCHOOL DISTRICT OF HLWW 2687	1,182,883.94	US POSTAL SERVICE	80,028.51
MARKWARDT/DANNY	540.00	NORTHERN SAFETY CO INC	4,737.03	SCHOOL DISTRICT OF HUTCHINSON 0423	4,431,408.98	UTILITY ENERGY SYSTEMS INC	1,767.30
MARRIOTT	302.51	NORTHERN SAFETY TECHNOLOGY INC	3,987.13	SCHOOL DISTRICT OF LESTER PRAIRIE 0424	769,274.02	VALLEY BAG & SUPPLY CO	1,572.25
MARSHALL INDEPENDENT	308.78	NORTHLAND BUSINESS SYSTEMS	13,604.51	SCHOOL DISTRICT OF LITCHFIELD 0465	902.39	VARITECH INDUSTRIES	641.33
MARTIN MARIETTA MATERIALS	40,423.21	NORTHWOOD CHILDRENS SERVICES	8,781.95	SCHUETTE/DUANE	550.00	VEOLIA ES TECHNICAL SOLUTIONS	45,002.75
MASTER GARDENERS	450.00	NURSE FAMILY PARTNERSHIP	24,613.00	SCHUTTE/JOHN	700.00	VERIZON WIRELESS	24,124.86
MASTERBUILT EXCAVATING INC	13,850.00	NUSS TRUCK & EQUIPMENT	2,073.90	SCHWARZ/ROCK/SARA	400.00	VERIZON WIRELESS	17,865.72
MATHESON TRI-GAS INC	392.53	NU-TELECOM	35,929.77	SCOTT CONSTRUCTION INC	871,182.45	VETSCH/DERRICK	630.00
MATHEWS SEWER SYSTEMS	20,641.01	O REILLY AUTOMOTIVE INC	1,645.84	SEACHANGE PRINTING & MARKETING SRV LLC	27,094.28	VICKERMAN COMPANY	904.84
MATTHEW BENDER & CO INC	3,379.45	OFFICE DEPOT INC	38,762.42	SEVEN CORNERS PRINTING	477.50	VICTORIAN CONFERENCE CENTER	1,109.16
MAY/CHRISTINE	2,158.92	OLIVIA LIONS CLUB	10,751.09	SEVEN COUNTY PROCESS SERVERS LLC	5,375.00	VIKING SIGN & GRAPHICS INC	1,100.59
MAYO MEDICAL SOCIAL SERVICES	1,983.24	OLSON APARTMENTS	550.00	SHEEHAN/LORI	300.00	VIKS LANDSCAPING & LAWN CARE INC	1,624.00
MCCLURE/TONIA	3,934.43	OLSON/AMBER	1,029.24	SHI INTERNATIONAL CORP	168,401.44	VILLAGE RANCH CHILD AND FAMILY SERVICES	4,009.00
MCCREA/KAYLA	3,360.00	OLSON/BRIAN KEITH	452.88	SHOPKO LLC	5,768.51	VILLAGE RANCH INC	129,399.36
MCKESSON MEDICAL SURGICAL	1,124.00	OLSON/HEIDI	420.00	SIBLEY AGGREGATES	31,633.95	VINYL PRODUCTS MFG INC	7,076.93
MCLEOD ALLIANCE FOR VICTIMS	9,896.17	OLSON/LAURAL	15,231.05	SIBLEY COUNTY	345,074.87	VISITATION EXCHANGE CENTER	4,300.00
MCLEOD COOP POWER ASSN	30,928.40	OLSON/WESLEY F & SUSAN K	2,818.19	SILVER LAKE SPORTSMENS CLUB	1,000.00	VISUAL EFFECTS SIGNS & GRAPHICS	443.29
MCLEOD COUNTY 4-H	1,971.76	OLSONS LOCKSMITHING	643.47	SIMPLE BENEFIT PLAN ADMINISTRATORS LLC	4,535.70	VIVID IMAGE INC	3,269.00
MCLEOD COUNTY ABSTRACT AND TITLE SERVICE	764.10	ON TAX TRUCK REPAIR	3,404.83	SIMPLEX GRINNELL INC	4,036.49	VOGEL/POHL/KELLY	518.68
MCLEOD COUNTY AG ASSOCIATION	620.00	OVERBY/CARRIE	349.66	SIoux TRAILS MENTAL HEALTH CENTER	9,300.00	VOLUNTEERS OF AMERICA OF MINNESOTA	3,041.25
MCLEOD COUNTY	89,741.46	OWL ENGINEERING & EMC TEST LABS INC	7,450.00	SIRCHIE FINGER PRINT LABORATORIES	382.28	VOLZ/TERRY	1,600.00
MCLEOD COUNTY ENRICHMENT COMMITTEE	6,000.00	PACT FOR FAMILIES COLLABORATIVE	61,205.00	SJF MATERIAL HANDLING INC	1,148.04	WALLACE/MELISA	1,500.00
MCLEOD COUNTY HISTORICAL SOCIETY	49,600.00	PAKOR	691.95	SKILLPATH SEMINARS	398.00	WALMART	5,688.06
MCLEOD COUNTY HRA	6,000.00	PALACIOS/LILLIAN	1,223.30	SKOLBERG/RAY	3,420.00	WALMART COMMUNITY GEMB	1,031.82
MCLEOD PUBLISHING INC	12,966.72	PARADIGM REPORTING AND CAPTIONING	655.00	SKYVIEW DAIRY INC	10,735.00	WALMART HUTCHINSON 1738	1,429.84
MCLEOD SOIL & WATER CONSERVATION DIST	65,000.00	PARK PLAZA		SLUMBERLAND	1,000.00	WASTE MANAGEMENT INC	8,887.88
MCLEOD TREATMENT PROGRAMS INC	7,281.76	PATCHIN MESSNER & DODD	450.00	SMART	32,503.77	WASTE MANAGEMENT OF WI MN	18,631.70
MCRAITH/JILL	640.00	PATH	10,185.50	SMITH/TODD	939.60	WASTE MANAGEMENT OF WI MN	3,390.43
MDK INC	1,337.50	PAY.GOV	23,751.00	SNI-STUART NELSON IRRIGATION INC	487.48	WATCHGUARD VIDEO	17,280.00
MEDICINE SHOPPE	4,763.73	PEACE LUTHERAN CHURCH	1,282.46	SOLARWINDS INC	328.00	WAUONA TRAINING & CONSULTING	2,250.00
MEDTOX LABORATORIES	787.50	PEARSON BROS INC	244,319.73	SOMI	3,370.11	WEBSTRAUNT STORE	608.59
MEEKER COUNTY	519,814.99	PEAT & ASSOCIATES INC	302.19	SOURCE ONE SUPPLY INC	334.53	WELCOA	385.00
MEEKER MEMORIAL HOSPITAL	2,320.00	PELLINEN LAND SURVEYING	1,760.00	SOUTH VIEW TERRACE	575.00	WENCK ASSOCIATES INC	106,258.48
MEEKER WASHED SAND & GRAVEL INC	6,761.71	PEOPLES EXPRESS INC	736.00	SOUTHWEST CORRIDOR TRANSPORT COALITION	2,500.00	WEST CENTRAL INDUSTRIES INC	215,796.79
MEI TOTAL ELEVATOR SOLUTIONS	4,528.42	PHILLIPS/PAUL AND LYA	1,445.56	SOUTHWEST INITIATIVE FOUNDATION	5,897.00	WEST CENTRAL INDUSTRIES INC	60,750.89
MELCHERT HUBERT SJODIN PLLP	35,708.75	PHOENIX SUPPLY	531.17	SOUTHWEST MINNESOTA ARTS & HUMANITIES	983.00	WEST CENTRAL JAIL ADMINISTRATORS ASSN	900.00
MELLESMOEN/DAVID	3,487.15	PINEHAVEN YOUTH & FAMILY SEVICES INC	6,708.42	SPECIAL OPERATIONS TRAINING	820.00	WEST CENTRAL SANITATION INC	565,539.86
MENARDS	13,077.99	PIONEER MANUFACTURING CO	1,125.00	SPECTRUM SOUND INC	439.08	WEST PAYMENT CENTER	67,804.65
MENDOZA/IRMA	350.00	PIONEERLAND LIBRARY SYSTEM	187,513.00	SPEE DEE DELIVERY	5,182.31	WESTERN COMMUNITY ACTION TRANSPORTATION	414.54
METRO LEGAL SERVICES INC	655.00	PLEAA	595.00	SRF CONSULTING GROUP INC	2,152.55	WESTERN RESERVE DISTRIBUTING INC	1,376.33
METRO SALES INC	72,684.58	PLUMBING AND HEATING BY CRAIG	1,924.24	ST ANASTASIA SCHOOL	713.37	WEX BANK	114,050.16
MFV CAA	650.00	PLUNKETTS PEST CONTROL INC	9,077.55	ST BERNARDS CATHOLIC CHURCH	933.42	WICK/BRAD	2,017.43
MICHAELINA/STAR	750.00	POINT EMBLEMS	832.50	ST JOES CHURCH	505.40	WILD DIVINE INC.	310.25
MICHELLE TRITZ PHOTO & DESIGN	305.81	POKORNOWSKI TRUCKING	3,420.00	ST JOHNS LUTHERAN CHURCH	708.61	WILKENS/COLLEEN AND VERNON	3,635.94
MICKOLICHEK/HARVEY	300.00	POLY FOAM INC	11,155.47	ST JOHNS LUTHERAN CHURCH	634.68	WILLIAMS/STEVEN & KATHRYN	3,166.74
MICRODYNAMICS	1,216.00	POPE COUNTY PUBLIC HEALTH	32,207.67	ST JOHNS LUTHERAN SCHOOL	2,873.04	WILLMAR FORKLIFT INC	981.69
MID MINNESOTA DEVELOPMENT COMMISSION	96,052.77	POPE DOUGLAS SOLID WASTE MANAGEMENT	1,041.30	ST MARKS	1,035.68	WINN/DALLAS	1,950.00
MID MN SEPTIC SERVICES	9,345.00	PORT BOYS GROUP HOME	37,722.75	STALSWORTH/MICHAEL	458.00	WINSTED LAKE WATERSHED ASSOCIATION	1,000.00
MID STATE ROLL OFF SERVICE	384.51	POSITIVE PROMOTIONS INC	6,202.00	STANDARD PRINTING & OFFICE PRODUCTS	2,365.77	WITHANOM/MELINDA	5,925.15
MIDSTATES EQUIPMENT & SUPPLY INC	1,427.75	POSTMASTER	590.00	STAPLES BUSINESS ADVANTAGE	1,028.90	WM MUELLER & SONS INC	36,985.96
MIDWAY FORD	22,194.92	POWERS/KRISTI	5,600.00	STAR GROUP LLC	1,080.46	WOLD ARCHITECTS & ENGINEERS INC	189,830.12
MIDWEST CLINICAL PSYCHOLOGIST	1,500.00	PRAIRIE ECOLOGY BUS CENTER	800.00	STARR AUTOMOTIVE	505.00	WOLFE/DANIEL & JEANIE	10,072.88
MIDWEST CONTRACTING LLC	440,474.39	PRAIRIE LAKES YOUTH PROGRAMS	106,111.86	STATE INDUSTRIAL PRODUCTS	6,049.29	WOODHALL/DOUGLAS A	1,000.00
MIDWEST MACHINERY CO	14,024.14	PRAIRIE WOOD ENVIRONMENTAL LEARNING CTR	380.00	STATE OF MN TREASURER	14,870.00	WOODLAND CENTERS	10,320.00
MIDWEST MONITORING & SURVEILLANCE	22,839.45	PRCE	2,630.00	STATE THEATRE	350.00	WORLDWIDE DISPENSERS	1,236.09
MIKES ROLL OFFS	636.56	PRECISE MRM LLC	3,880.70	STEARNSWOOD INC	9,196.75	WRASPIR/JENNIFER	350.00
MIKOLICHEK PLUMBING & HEATING	459.00	PRIDE SOLUTIONS	399.24	STEELCASE INC	5,023.65	WRIGHT EXPRESS FSC	21,206.24
MILLE LACS ACADEMY-ADOLESCENT	2,765.80	PRIMARY PRODUCTS COMPANY	1,683.00	STENGER/ARLISS	585.00	WRIGHT/JAMES	950.00
MILLER TREATMENT SEWER SOLUTIONS	350.00	PRIMEWEST	9,851.13	STERICYCLE INC	469.32	WUETHERICH DRAINAGE INC	8,133.75
MINI BIFF INC	1,543.25	PRIORITY ONE METROWEST REALTY	1,018.00	STERLING SOLUTIONS INC	700.00	XCEL ENERGY	7,920.87
MINNESOTA ASSOCIATION OF ASSESSING OFFICEI	4,100.00	PRO AUTO & TRANSMISSION INC	21,970.44	STEVENS TRAVERSE GRANT PUBLIC HEALTH	19,771.53	XEROX BUSINESS SERVICES LLC	775.00
MINNESOTA ASSN OF C V S O	300.00	PROTECTION SYSTEMS INC	3,111.80	STONEBROOKE ENGINEERING INC	18,016.38	XIGENT	7,322.50
MINNESOTA ASSOCIATION OF COUNTY OFFICERS	3,545.00	PROVIDERS CHOICE INC	2,711.23	STREET SMART RENTALS INC	1,492.00	YMCA DOWNTOWN MINNEAPOLIS	738.00
MINNESOTA CHILD SUPPORT PAYMENT CNT	37,862.78	PROWORKS INC	316.00	STREICHERS INC	24,603.41	YUREK/DAVID	6,000.00
MINNESOTA COUNTIES COMPUTER COOPERATIVE	221,816.98	PT MAC INC	3,790.05	STRUCTURAL SPECIALTIES INC	31,909.52	ZARNOTH BRUSH WORKS INC	398.00
MINNESOTA COUNTY ATTORNEYS ASSN	1,973.30	PTS OF AMERICA LLC	8,614.00	STURGES/TODD AND JENNIFER	343.73	ZELLAS	337.69
MINNESOTA COUNTY ENGINEERS ASSOCIATION	570.00	PUBLIC FINANCIAL MANAGEMENT INC	40,000.00	STURM FUNERAL HOME	2,000.00	ZIEGLER INC	192,901.69
MINNESOTA DEPARTMENT OF FINANCE	473.97	PUBLIC HEALTH ACCREDITATION BOARD	8,670.00	SUBURBAN TIRE WHOLESALE INC	4,274.13	ZIEMER PLUMBING & HEATING LLC	2,550.00
MINNESOTA DEPARTMENT OF CORRECTIONS	282,979.18	PUBLIC SAFETY TRAINING CONSULTANTS	795.00	SURPLUS SERVICES	4,000.00	ZIXCORP SYSTEMS INC	10,752.20
MINNESOTA DEPARTMENT OF HEALTH	7,950.70	QUADE ELECTRIC INC	7,506.79	SURVEY SYSTEMS	18,431.75	ZOO MANS ATTRACTIONS	350.00
MINNESOTA DEPARTMENT OF REVENUE	4,720,888.88	RADDATZ/DAVID	673.				