

Financial Statement of McLeod County, Minnesota

Prepared by Cindy Schultz, County Auditor-Treasurer

Year Ended December 31, 2015



McLeod County Auditor-Treasurer Cindy Schultz Ford

2391 Hennepin Ave. N.
Glencoe, MN55336
(320) 864-1262 office (320) 864-3268 fax
E-mail: cindy.schultz@co.mcleod.mn.us

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, 2015. 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 2015.

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).

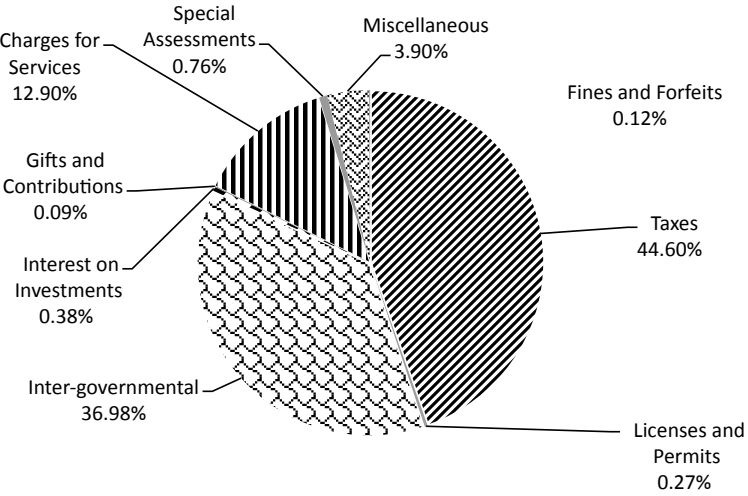
MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 1

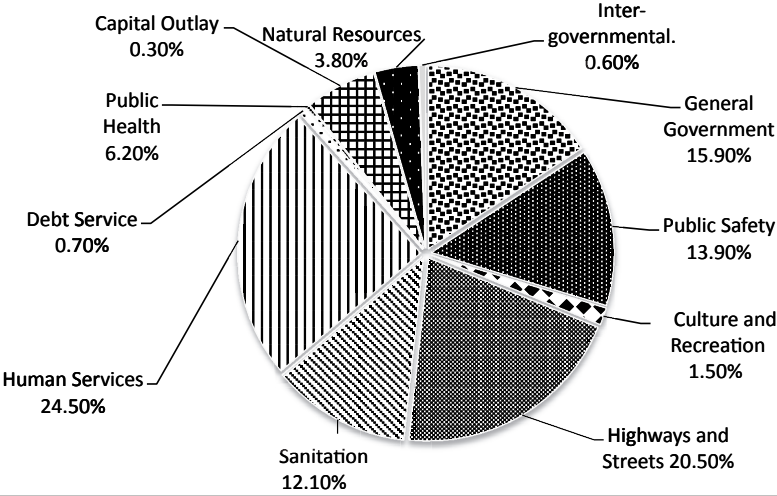
STATEMENT OF NET POSITION
DECEMBER 31, 2015
AND JUNE 30, 2015 FOR THE COMPONENT UNIT

| | Primary Government | Housing and Redevelopment Authority |
|--|-----------------------|---|
| Assets | | |
| Cash and pooled investments | \$ 44,722,895 | \$ 39,224 |
| Petty cash and change funds | 15,055 | - |
| Departmental cash | 6,834 | - |
| Cash with fiscal agent | 1,254,956 | - |
| Taxes receivable-Delinquent | 346,357 | - |
| Special assessments receivable | | |
| Delinquent | 14,082 | - |
| Noncurrent | 1,428,098 | - |
| Accounts receivable - net | 527,723 | 9,129 |
| Accrued interest receivable | 9,305 | - |
| Due from other governments | 6,327,004 | - |
| Inventories | 583,855 | - |
| Prepaid items | | 12,112 |
| Restricted assets | | |
| Cash and pooled investments | - | 42,677 |
| Deferred charges | - | - |
| Capital assets | | |
| Non-depreciable | 7,230,455 | - |
| Depreciable - net of accumulated depreciation | 124,894,010 | 2,836,000 |
| Total Assets | \$ 187,360,629 | \$ 2,939,142 |
| Deferred Outflows of Resources | | |
| Deferred pension outflows | \$ 1,949,194 | \$ - |
| Liabilities | | |
| Accounts payable | \$ 1,191,662 | \$ 6,371 |
| Salaries payable | 838,370 | - |
| Accrued payroll taxes | 61,595 | - |
| Accrued interest payable | 2,565 | - |
| Other accrued expenses | 277,843 | 36,266 |
| Retainage payable | 8,377 | - |
| Due to other governments | 252,603 | - |
| Unearned revenue | 342,539 | 8,414 |
| Claims payable | 264,437 | - |
| Long-term liabilities | | |
| Due within one year | 2,074,544 | 157,898 |
| Due in more than one year | 10,502,920 | 2,980,593 |
| Net pension obligation | 11,830,726 | - |
| Other postemployment benefits obligations | 963,785 | - |
| Liabilities payable from restricted assets (security deposits) | - | 45,055 |
| Total Liabilities | \$ 28,611,966 | \$ 3,234,597 |
| Deferred Inflows of Resources | | |
| Deferred pension inflows | \$ 1,064,934 | \$ - |
| Net Position | | |
| Invested in capital assets - net of related debt | \$ 125,486,101 | \$ (302,491) |
| Restricted for | | |
| General government | 772,207 | - |
| Public safety | 4,140,399 | - |
| Highways and streets | 166,678 | - |
| Sanitation | 4,196,954 | - |
| Conservation of natural resources | 523,014 | - |
| Economic development | - | 1,575 |
| Capital projects | 3,341,384 | - |
| Debt Service | 705,843 | - |
| Unrestricted | 20,300,353 | 5,461 |
| Total Net Position | \$ 159,632,933 | \$ (295,455) |

MCLEOD COUNTY'S 2015 FINANCES
Where the money comes from . . .



MCLEOD COUNTY'S 2015 FINANCES
Where the money goes



| MCLEOD COUNTY GLENCOE, MINNESOTA | | | | | EXHIBIT 2 | |
|---|---------------------------------|------------------------------------|----------------------------------|----------------|---|----------------------|
| STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2015 AND JUNE 30, 2015 FOR THE COMPONENT UNIT | | | | | | |
| | | | | | Net (Expense) Revenue and Changes in Net Assets | |
| | | | | | Primary Government | Discretely Presented |
| | | | | | Governmental Activities | Component Unit |
| Expenses | Fees, Charges, Fines, and Other | Operating Grants and Contributions | Capital Grants and Contributions | | | |
| Functions/Programs | | | | | | |
| Primary Government | | | | | | |
| Governmental activities | | | | | | |
| General government | \$ 6,972,748 | \$ 1,147,411 | \$ 274,862 | \$ - | \$ (5,550,475) | |
| Public safety | 6,194,917 | 214,808 | 344,953 | - | \$ (5,635,156) | |
| Highways and streets | 7,956,516 | 327,132 | 4,903,379 | 551,963 | \$ (2,174,042) | |
| Sanitation | 3,760,543 | 2,390,363 | - | - | \$ (1,370,180) | |
| Human services | 10,386,221 | 1,471,338 | 4,761,885 | - | \$ (4,152,998) | |
| Health | 2,656,747 | 910,386 | 956,003 | - | \$ (790,358) | |
| Culture and recreation | 670,590 | 97,572 | - | - | \$ (573,018) | |
| Conservation of natural resources | 2,171,652 | 691,708 | 288,070 | - | \$ (1,191,874) | |
| Economic development | 1,895 | - | - | - | \$ (1,895) | |
| Interest | 149,443 | - | - | - | \$ (149,443) | |
| Total primary government | \$ 40,921,272 | \$ 7,250,718 | \$ 11,529,152 | \$ 551,963 | \$ (21,589,439) | |
| Component unit | | | | | | |
| Housing and Redevelopment Authority | \$ 850,745 | \$ 503,402 | \$ 386,911.00 | \$ - | \$ 39,568 | |
| General Revenues | | | | | | |
| Property taxes | | | | \$ 17,959,194 | \$ - | |
| Mortgage registry and deed tax | | | | 25,542 | - | |
| Wheelage tax | | | | 386,441 | | |
| Payments in lieu of tax | | | | 44,996 | - | |
| Grants and contributions not restricted to specific programs | | | | 2,193,620 | - | |
| Investment income | | | | 159,017 | 145 | |
| Miscellaneous | | | | 119,095 | - | |
| Total general revenues and special item | | | | \$ 20,887,905 | \$ 145 | |
| Change in net assets | | | | \$ (701,534) | \$ 39,713 | |
| Net Position - Beginning | | | | 160,334,467 | (335,168) | |
| Net Position - Ending | | | | \$ 159,632,933 | \$ (295,455) | |

| A Profile of McLeod County | | | |
|--|---------------|---------------|-----------------------------|
| Key Indicator | Total 2014 | Total 2015 | Percent Increase (Decrease) |
| Estimated Population | 35,942 | 35,930 | 0.0% |
| Total Assessed Market Value of All Taxable Property | 3,428,866,500 | 3,807,159,900 | 11.0% |
| Percent of Property Taxes Collected | 98.56% | 98.62% | 0.1% |
| Total Revenues (All Governmental Funds) | 37,909,448 | 41,350,336 | 9.1% |
| Total Current Expenditures (All Governmental Funds) | 41,806,981 | 41,369,654 | -1.0% |
| Total Outstanding Net Bonded Debt of the County | 11,006,415 | 11,070,777 | 0.6% |
| Bond Rating on Most Recent General Obligation Bond Issue | AA | AA | |
| Total Number of Full Time Employees | 263 | 266 | 1.1% |

| McLeod County 2015 Organization | | |
|-------------------------------------|--------------------|----------------|
| County Commissioners: | | Term of Office |
| 1st District | Ron Shimanski | January 2017 |
| 2nd District | Doug Krueger | January 2019 |
| 3rd District | Paul Wright * | January 2017 |
| 4th District | Sheldon Nies | January 2017 |
| 5th District | Joe Nagel | January 2019 |
| Elected County Officers: | | |
| County Attorney | Michael K. Junge | January 2019 |
| County Auditor-Treasurer | Cindy Schultz | January 2019 |
| County Recorder | Lynn Ette Schrupp | January 2019 |
| County Sheriff | Scott Rehmann | January 2019 |
| 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 2017 |
| 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 2016 |
| County Zoning Administrator | Larry Gasow | January 2016 |
| Court Administrator | Karen Messner | Indefinite |
| Appointed Positions: | | |
| County Agricultural Inspector | Allan Koglin | January 2016 |
| County Coroner | Dr. Quinn Strobl | December 2015 |
| Regional Extension Director | Sarah Chur | Indefinite |
| County Surveyor | Jeff Rausch | January 2016 |
| * Denotes Chair | | |

MCLEOD COUNTY
GLENCOE, MINNESOTA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

| | General | Road and Bridge | Human Services | Solid Waste | Ditch | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|----------------------|---------------------|---------------------|-----------------------|--------------------------------|--------------------------------|
| Assets | | | | | | | |
| Cash and pooled investments | \$ 24,486,946 | \$ 5,427,788 | \$ 6,385,212 | \$ 4,112,789 | \$ 245,775 | \$ 4,064,385 | \$ 44,722,895 |
| Petty cash and change funds | 4,630 | 100 | - | 10,325 | - | - | 15,055 |
| Departmental cash | 6,834 | - | - | - | - | - | 6,834 |
| Cash with fiscal agent | 1,254,956 | - | - | - | - | - | 1,254,956 |
| Taxes receivable | | | | | | | |
| Delinquent | 211,069 | 61,865 | 73,423 | - | - | - | 346,357 |
| Special assessments receivable | | | | | | | |
| Delinquent | 12,486 | - | - | - | 1,596 | - | 14,082 |
| Noncurrent | 774,233 | - | - | - | 653,865 | - | 1,428,098 |
| Accounts receivable | 75,348 | 13,092 | 143,312 | 295,971 | - | - | 527,723 |
| Accrued interest receivable | 9,305 | - | - | - | - | - | 9,305 |
| Due from other governments | 421,581 | 4,881,372 | 966,737 | - | 57,314 | - | 6,327,004 |
| Inventories | 6,311 | 577,544 | - | - | - | - | 583,855 |
| Advances to other funds | 1,323,500 | - | - | - | - | - | 1,323,500 |
| Total Assets | \$ 28,587,199 | \$ 10,961,761 | \$ 7,568,684 | \$ 4,419,085 | \$ 958,550 | \$ 4,064,385 | \$ 56,559,664 |
| Liabilities and Fund Balance | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 183,436 | \$ 410,696 | \$ 400,620 | \$ 156,533 | \$ 40,377 | \$ - | \$ 1,191,662 |
| Salaries payable | 472,171 | 72,080 | 266,856 | 27,263 | - | - | 838,370 |
| Accrued payroll taxes | 33,841 | 5,514 | 20,155 | 2,085 | - | - | 61,595 |
| Accrued interest payable | - | - | - | - | 2,565 | - | 2,565 |
| Accrued expenses | 221,051 | 10,537 | 42,103 | 4,152 | - | - | 277,843 |
| Advance from other funds | - | - | - | - | 1,323,500 | - | 1,323,500 |
| Retainage payable | - | 8,377 | - | - | - | - | 8,377 |
| Due to other governments | 177,086 | 6,376 | 1,022 | 20,400 | 47,715 | 4 | 252,603 |
| Unearned revenue | 342,539 | - | - | - | - | - | 342,539 |
| Claims payable | 264,437 | - | - | - | - | - | 264,437 |
| Total Liabilities | \$ 1,694,561 | \$ 513,580 | \$ 730,756 | \$ 210,433 | \$ 1,414,157 | \$ 4 | \$ 4,563,491 |
| Deferred Inflows of Resources | | | | | | | |
| Unavailable revenue | \$ 1,056,532 | \$ 2,738,998 | \$ 255,491 | \$ 1,373 | \$ 712,775 | \$ - | \$ 4,765,169 |
| Fund Balance | | | | | | | |
| Nonspendable | | | | | | | |
| Inventories | \$ 6,311 | \$ 577,544 | \$ - | \$ - | \$ - | \$ - | \$ 583,855 |
| Advances to other funds | 1,323,500 | - | - | - | - | - | 1,323,500 |
| Restricted | | | | | | | |
| Restricted for E-911 | 238,927 | - | - | - | - | - | 238,927 |
| Restricted for law library | 37,004 | - | - | - | - | - | 37,004 |
| Restricted for capital projects | - | - | - | - | - | 3,341,384 | 3,341,384 |
| Restricted for recorders equipment | 210,617 | - | - | - | - | - | 210,617 |
| Restricted for new jail construction | 3,894,456 | - | - | - | - | - | 3,894,456 |
| Restricted for land records technology | 61,239 | - | - | - | - | - | 61,239 |
| Restricted for drug enforcement | 7,016 | - | - | - | - | - | 7,016 |
| Restricted for conservation | 464,215 | - | - | - | - | - | 464,215 |
| Restricted for debt service | - | - | - | - | - | 705,843 | 705,843 |
| Restricted for records compliance | 386,200 | - | - | - | - | - | 386,200 |
| Restricted for road & bridge | - | 166,678 | - | - | - | - | 166,678 |
| Restricted solid waste abatement | - | - | - | 4,196,954 | - | - | 4,196,954 |
| Restricted for aquatic invasive species | 78,734 | - | - | - | - | - | 78,734 |
| Restricted for forfeited tax | - | - | - | - | - | 17,154 | 17,154 |
| Restricted for escrow | 59,993 | - | - | - | - | - | 59,993 |
| Restricted for ditch maintenance | - | - | - | - | 119,969 | - | 119,969 |
| Committed | | | | | | | |
| Petty cash and change funds | 4,630 | 100 | - | 10,325 | - | - | 15,055 |
| Assigned | | | | | | | |
| Assigned for capital projects | 4,759,437 | - | - | - | - | - | 4,759,437 |
| 4-H after school adventures | 708 | - | - | - | - | - | 708 |
| Assigned for lidar and orthophotography | 27,310 | - | - | - | - | - | 27,310 |
| Assigned for aerial photos | 14,800 | - | - | - | - | - | 14,800 |
| Assigned for veterans van | 77,367 | - | - | - | - | - | 77,367 |
| Assigned for new canine | 7,951 | - | - | - | - | - | 7,951 |
| Assigned for ag programming | 1,544 | - | - | - | - | - | 1,544 |
| Assigned for ARMER radio enhancements | 10,000 | - | - | - | - | - | 10,000 |
| Assigned for contracted projects | - | 137,645 | - | - | - | - | 137,645 |
| Assigned for records preservation | 44,590 | - | - | - | - | - | 44,590 |
| Assigned for snowmobile enforcement | 251 | - | - | - | - | - | 251 |
| Assigned for law enforcement | 141,781 | - | - | - | - | - | 141,781 |
| Assigned for court services | 111,409 | - | - | - | - | - | 111,409 |
| Assigned for highways and streets | - | 6,827,216 | - | - | - | - | 6,827,216 |
| Assigned for human services | - | - | 6,582,437 | - | - | - | 6,582,437 |
| Unassigned | 13,866,116 | - | - | - | (1,288,351) | - | 12,577,765 |
| Total Fund Balance | \$ 25,836,106 | \$ 7,709,183 | \$ 6,582,437 | \$ 4,207,279 | \$ (1,168,382) | \$ 4,064,381 | \$ 47,231,004 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$ 28,587,199 | \$ 10,961,761 | \$ 7,568,684 | \$ 4,419,085 | \$ 958,550 | \$ 4,064,385 | \$ 56,559,664 |

| <div> <div>MCLEOD COUNTY</div> <div>GLENCOE, MINNESOTA</div> </div> | | | | | | | |
|--|---------------|-----------------|----------------|-----------------|----------------|--------------------------|--------------------------|
| <div> <div>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE</div> <div>GOVERNMENTAL FUNDS</div> <div>FOR THE YEAR ENDED DECEMBER 31, 2015</div> </div> | | | | | | | |
| | General | Road and Bridge | Human Services | Solid Waste | Ditch | Other Governmental Funds | Total Governmental Funds |
| Revenues | | | | | | | |
| Taxes | \$ 10,086,293 | \$ 3,582,100 | \$ 4,019,892 | \$ - | \$ - | \$ 754,651.00 | \$ 18,442,936 |
| Special assessments | 158,527 | - | - | - | 154,817 | - | 313,344 |
| Licenses and permits | 93,710 | 12,000 | - | 7,440 | - | - | 113,150 |
| Intergovernmental | 3,642,340 | 6,544,553 | 4,909,517 | 107,539 | 71,289 | 17,910 | 15,293,148 |
| Charges for services | 2,141,056 | 344,480 | 532,481 | 2,315,427 | - | - | 5,333,444 |
| Fines and forfeits | 25,257 | - | - | - | - | 24,001 | 49,258 |
| Gifts and contributions | 35,196 | - | - | - | - | - | 35,196 |
| Investment earnings | 157,318 | - | - | - | 1,699 | - | 159,017 |
| Miscellaneous | 440,069 | 14,887 | 1,084,993 | 70,894 | - | - | 1,610,843 |
| Total Revenues | \$ 16,779,766 | \$ 10,498,020 | \$ 10,546,883 | \$ 2,501,300 | \$ 227,805 | \$ 796,562 | \$ 41,350,336 |
| Expenditures | | | | | | | |
| Current | | | | | | | |
| General government | \$ 6,502,347 | \$ - | \$ - | \$ - | \$ - | \$ 18,846 | \$ 6,521,193 |
| Public safety | 5,753,097 | - | - | - | - | - | 5,753,097 |
| Highways and streets | - | 8,493,176 | - | - | - | - | 8,493,176 |
| Sanitation | - | - | - | 5,009,327 | - | - | 5,009,327 |
| Human services | - | - | 10,129,005 | - | - | - | 10,129,005 |
| Health | 2,577,333 | - | - | - | - | - | 2,577,333 |
| Culture and recreation | 628,611 | - | - | - | - | - | 628,611 |
| Conservation of natural resources | 844,007 | - | - | - | 725,119 | - | 1,569,126 |
| Economic development | 1,895 | - | - | - | - | - | 1,895 |
| Capital Outlay | - | - | - | - | - | 131,700 | 131,700 |
| Intergovernmental | - | 258,778 | - | - | - | - | 258,778 |
| Debt service | | | | | | | |
| Principal | 127,494 | - | - | - | - | - | 127,494 |
| Interest | 18,328 | - | - | - | 7,974 | 142,617 | 168,919 |
| Total Expenditures | \$ 16,453,112 | \$ 8,751,954 | \$ 10,129,005 | \$ 5,009,327 | \$ 733,093 | \$ 293,163 | \$ 41,369,654 |
| Excess of Revenues Over (Under) Expenditures | \$ 326,654 | \$ 1,746,066 | \$ 417,878 | \$ (2,508,027) | \$ (505,288) | \$ 503,399 | \$ (19,318) |
| Other Financing Sources (Uses) | | | | | | | |
| Transfers in | \$ - | \$ 1,200,000.00 | - | \$ 1,774,748 | \$ - | \$ 75,899.00 | \$ 3,050,647 |
| Transfers out | - | - | - | (75,899) | - | (2,974,748) | (3,050,647) |
| Loan issued | 191,856 | - | - | - | - | - | 191,856 |
| Proceeds from the sale of bonds | - | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - | - |
| Proceeds from the sale of capital assets | 8,490 | 6,984 | - | - | - | - | 15,474 |
| Total Other Financing Sources (Uses) | \$ 200,346 | \$ 1,206,984 | \$ - | \$ 1,698,849.00 | \$ - | \$ (2,898,849) | \$ 207,330 |
| Net Change in Fund Balance | \$ 527,000 | \$ 2,953,050 | \$ 417,878 | \$ (809,178) | \$ (505,288) | \$ (2,395,450) | \$ 188,012 |
| Fund Balance - January 1, as restated | \$ 25,311,440 | \$ 4,741,690 | \$ 6,164,559 | \$ 5,016,457 | \$ (663,094) | \$ 6,459,831.00 | \$ 47,030,883 |
| Increase (decrease) in inventories | (2,334) | 14,443 | - | - | - | - | 12,109 |
| Fund Balance - December 31 | \$ 25,836,106 | \$ 7,709,183 | \$ 6,582,437 | \$ 4,207,279 | \$ (1,168,382) | \$ 4,064,381 | \$ 47,231,004 |

McLeod County 2015 Highlights

The 2015 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 \$159,632,933 as of December 31, 2015. Investment in capital assets, net of related debt, is the largest portion of McLeod County’s net assets at 78.6%. 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 8.7% of McLeod County’s net assets are subject to external restrictions on how they may be used and therefore are considered restricted. The remaining 12.7% or \$20,300,353 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 decreased net position by \$701,534 during the current fiscal year. This decrease is primarily doe to the implementation of GASB Statements 68, 71, and 82.

Governmental Funds

At the end of 2015, McLeod County governmental funds reported a combined fund balance of \$47,231,004. This is an increase of \$200,121 from the prior year. The General Funds’ fund balance increased \$524,666 due to decreased expenditures. The fund balance in the Road & Bridge Fund increased by \$2,967,493 due to the transfer in from the Capital Projects Fund and increased revenues. The fund balance in the Human Services Fund increased by \$417,848 due to increased revenues. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$13,866,116 or 84% of total 2015 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 11,070,777. This is an increase of \$64,362 from the beginning of the year. The increase is due to the issuance septic loans.

McLeod County
INTEGRATED FINANCIAL SYSTEM
SUMMARIZED PAYMENT BY VENDOR
JANUARY THRU DECEMBER, 2015
ALL VENDORS OVER \$300

| | | | | | | | |
|--|------------|--|--------------|---------------------------------------|-----------|---|--------------|
| A & T SEPTIC & EXCAVATING SERVICES INC | 12,000.00 | BW CONSTRUCTION LLC | 2,660.00 | EASTMAN/MYRA | 1,200.00 | HOISINGTON/SUSAN | 12,432.80 |
| A L JORDAN INC | 3,600.00 | BYTESPEED LLC | 3,597.00 | ECONO FOODS PHARMACY | 913.84 | HOLGER OLSEN & SON INC | 11,908.00 |
| A R ENGH HEATING & AIR CONDITIONING | 1,820.00 | C & C CONTRACTING | 590.00 | EDENS GROUP TRAINING CENTER | 650.00 | HOLIDAY INN HOTEL & SUITE | 2,164.94 |
| ACC MIDWEST TRANSPORTATION LLC | 2,015.05 | CAMP RIPLEY MESS FUND | 867.00 | ELECTION SYSTEMS & SOFTWARE INC | 17,704.70 | HOLT MOTORS INC | 6,767.24 |
| ACCENT WIRE PRODUCTS | 6,263.01 | CARDINAL HEALTH 110 INC | 1,494.22 | ELECTRICAL SERVICES INC | 3,688.08 | HOLY TRINITY CHURCH | 1,859.98 |
| ACE HARDWARE | 5,595.62 | CARITAS MENTAL HEALTH CLINIC | 2,330.51 | ELECTRO WATCHMAN INC | 1,169.49 | HOMAN/EDWIN | 520.00 |
| ACMC LITCHFIELD | 7,665.14 | CARLSON/TERESA | 435.00 | ELECTRONIC SERVING | 371.53 | HOME SOURCE ELECTRONICS & APPLIANCES | 2,699.96 |
| ACME TUCKPOINT & RESTORATION | 28,530.00 | CARS ON PATROL SHOP LLC | 25,942.11 | ELEMENT MATERIALS TECHNOLOGY | 3,950.00 | HOMETOWN LANDSCAPE & DESIGN LLC | 10,115.08 |
| ACTS INC | 348.49 | CARVER COUNTY | 64,080.30 | ELERT & ASSOCIATES | 9,152.38 | HOMETOWN SPORTS | 476.00 |
| ADICKES/DARYL | 7,291.08 | CASEYS GENERAL STORE | 1,927.71 | ELKE/PAMELA | 9,833.59 | HONEY DO LAWN SERVICE | 1,803.68 |
| ADLER CENTER FOR FAMILY & COMMUNITY | 1,950.00 | CASH WISE | 1,398.92 | ELMRIDGE PROTECTION | 758.87 | HONEYWELL INTERNATIONAL INC | 56,979.10 |
| ADMIN ARSENAL INC | 900.00 | CASH WISE PHARMACY - NEW ULM | 491.31 | EMBASSY SUITES MINNEAPOLIS | 442.57 | HORIZON PUBLIC HEALTH | 156,700.15 |
| ADULT TRAINING AND HABILITATION INC | 138,134.39 | CATHOLIC CHARITIES | 68,105.20 | EMERGENCY AUTOMOTIVE TECHNOLOGIES INC | 5,929.26 | HORIZON SCIENTIFIC, INC | 1,142.80 |
| ADVANCE OPPORTUNITIES | 2,544.00 | CDW GOVERNMENT INC | 46,853.58 | EMERGENCY COMMUNICATIONS NETWORK LLC | 22,490.00 | HOUSTON ENGINEERING INC | 3,112.25 |
| ADVANCED CORRECTIONAL HEALTHCARE INC | 49,120.45 | CEDAR ACRES APARTMENTS LLC | 530.00 | EMPLOYEE RELATIONS INC | 1,906.90 | HUEBENER/SARAH | 3,263.88 |
| AED SUPERSTORE | 347.70 | CENEX | 453.68 | EMPLOYMENT PLUS OF WILLMAR INC | 3,726.00 | HUGHES - HANTGE FUNERAL CHAPEL | 2,000.00 |
| AFFORDABLE PUMPING SERVICE | 3,525.00 | CENTER FOR PREVENTION | 453.00 | ENCORE SCHOOL OF DANCE | 312.00 | HUTCH AUTO & TRUCK PARTS | 502.19 |
| AG SYSTEMS INC | 8,023.25 | CENTER POINT ENERGY | 41,723.08 | ENGELS/JENNY | 1,834.00 | HUTCH BOWL | 400.00 |
| AGGREGATE & READY MIX | 775.00 | CENTRAL APPLICATORS | 143,795.04 | ENNIS PAINT | 1,472.50 | HUTCHINSON 3M CLUB | 4,727.23 |
| AKO ELECTRIC INC | 9,618.79 | CENTRAL COMMUNITY TRANSIT | 4,860.78 | ENTERTAINMENT WEEKLY | 346.41 | HUTCHINSON AREA CHAMBER OF COMMERCE | 1,600.00 |
| ALBAGHDADI/PAM | 4,324.30 | CENTRAL HYDRAULICS INC | 6,240.80 | ENVIROTECH SERVICES INC | 6,038.80 | HUTCHINSON COMMUNITY HOSPITAL | 48,130.00 |
| ALEXANDRIA TECHNICAL & COMMUNITY COLLEGE | 825.00 | CENTRAL MINNESOTA JOBS & TRAINING | 258,398.43 | EQUUL ACCESS INC | 2,267.00 | HUTCHINSON CONCRETE | 2,461.32 |
| ALL MEDIA SUPPLIES INC | 720.50 | CENTRAL MN MENTAL HEALTH CENTER | 430.00 | ERECORDING PARTNERS NETWORK | 1,667.50 | HUTCHINSON CO-OP | 45,053.72 |
| ALLIANCE BENEFIT GROUP | 4,894.41 | CENTRAL SELF STORAGE UNITS | 410.88 | ESCH CONSTRUCTION SUPPLY INC | 1,405.67 | HUTCHINSON DOWNTOWN ASSN | 500.00 |
| ALLOVER MEDIA LLC | 9,000.00 | CENTRAL STATES WIRE PRODUCTS INC | 45,894.46 | ESRI | 10,400.00 | HUTCHINSON EDA | 152,350.87 |
| ALPHA WIRELESS COMMUNICATIONS | 41,499.06 | CENTURY 9 THEATER | 385.00 | EURICH/LORETTA | 5,424.35 | HUTCHINSON EVENT CENTER | 342.00 |
| ALPHABET JUNCTION DAY CARE CENTER | 8,688.00 | CENTURY LINK | 63,968.20 | EVENTBRIGHT | 920.00 | HUTCHINSON FIGURE SKATING ASSOCIATION | 400.00 |
| ALZHEIMER ASSN | 440.00 | CHAD GREENWAY FOOTBALL CAMP | 300.00 | EXPEDIA | 1,329.63 | HUTCHINSON HEALTH | 7,167.54 |
| AMAZON | 28,249.75 | CHADS CUSTOM REPAIR | 2,767.96 | EXPRESSWAY SUITES | 375.48 | HUTCHINSON HRA | 155,419.79 |
| AMERICAN ALUMINUM | 2,583.74 | CHAMP SOFTWARE INC | 18,673.00 | EXSTED/WILLARD | 332.66 | HUTCHINSON LEADER | 19,528.93 |
| AMERICAN COMMUNICATIONS | 420.00 | CHASE ON THE LAKE LLC | 428.52 | FAIRCHILD EQUIPMENT | 3,193.31 | HUTCHINSON MEALS ON WHEELS | 6,851.00 |
| AMERICAN DOOR WORKS | 13,675.23 | CHASE/CARA AND JOSEPH | 3,862.35 | FAIRVIEW RANGE MEDICAL CENTER | 525.00 | HUTCHINSON POLICE SERVICES | 400.00 |
| AMERICAN ENERGY SYSTEMS | 7,559.41 | CHILDBIRTH GRAPHICS | 2,308.28 | FAMILYWISE SERVICES | 1,060.00 | HUTCHINSON UTILITIES COMMISSION | 148,482.55 |
| AMERICAN FLAGPOLE & FLAG CO | 1,296.50 | CHILSON FUNERAL HOME | 8,450.00 | FARIBAUT FOODS | 1,658.94 | HUTCHINSON WHOLESALE SUPPLY COMPANY INC | 1,832.37 |
| AMERICAN LEGION POST 96 | 600.00 | CHIPPewa ENTERPRISES INC | 2,433.40 | FARM & HOME PUBLISHERS LTD | 1,073.50 | IBLCE | 660.00 |
| AMERICAN LEGION POST 125 | 300.00 | CHRAST/GRACE | 1,480.00 | FARM RITE EQUIPMENT INC | 14,822.01 | IBM CORPORATION | 2,950.01 |
| AMERICAN LEGION POST 143 | 300.00 | CHRISTENSEN/PAM | 400.00 | FASHION INTERIORS | 2,554.13 | IDENTISYS INC | 5,312.74 |
| AMERICAN LEGION POST 463 | 300.00 | CHRISTENSEN/REBECCA | 400.00 | FASTELAN COMPANY | 8,509.33 | INDEPENDENT EMERGENCY SERVICES | 526.20 |
| AMERICAN LEGION POST 906 | 300.00 | CHRISTIE/PAYTON & ANGELA | 585.00 | FBI-LEEDA | 1,350.00 | INDOOR BOAT STORAGE INC | 800.00 |
| AMERICAN LEGION POST 95 | 300.00 | CIRCLE R RANCH | 450.00 | FINKEN WATER CENTERS | 3,339.11 | INFORMATION SYSTEMS CORP | 43,820.05 |
| AMERICAN SOLUTIONS FOR BUSINESS | 13,797.55 | CITI CARGO & STORAGE | 62,511.29 | FIRST BOOK MARKETPLACE | 2,568.75 | INNOVATIVE OFFICE SOLUTIONS LLC | 28,218.00 |
| AMERICINN | 3,400.50 | CITRIX SYSTEMS INC | 4,003.01 | FIRST EVANGELICAL LUTHERAN CHURCH | 2,762.96 | INSIGHT PUBLIC SECTOR | 7,617.70 |
| AMSTERDAM | 1,085.69 | CITY OF BISCAV | 20,201.62 | FIRST MINNESOTA BANK NA | 534.63 | INTEGRA TELECOM INC | 9,204.04 |
| ANIMAL MEDICAL CENTER ON CROW RIVER | 1,147.50 | CITY OF BROWNTON | 452,396.40 | FIRST STATE TIRE RECYCLING INC | 4,700.50 | INTEGRATIONS WELLNESS & RECOVERY CENTER | 308.40 |
| AP TECHNOLOGY | 4,309.00 | CITY OF GLENCOE | 2,607,107.56 | FLASHBAY | 685.00 | INTENSITY SIGNS & GRAPHICS | 510.59 |
| APCO INTERNATIONAL | 334.00 | CITY OF HUTCHINSON | 7,759,744.71 | FORBES AUTO PARTS & SERVICE | 394.32 | INTERCONTINENTAL | 378.04 |
| APEX EQUIPMENT LLC | 27,238.30 | CITY OF LESTER PRAIRIE | 649,507.70 | FORBES AUTO STORE | 1,850.68 | INTEREUM INC | 7,648.81 |
| APPLE TIME INC | 901.46 | CITY OF PLATO | 201,650.37 | FORCE AMERICA INC | 314.68 | INTERPRETATIONS LLC | 683.30 |
| APPLIED CONCEPTS INC | 5,011.60 | CITY OF SHAKOPEE | 4,200.00 | FOSTER MECHANICAL | 44,136.48 | INTERSTATE IMPROVEMENT INC | 7,000.00 |
| ARC DOCUMENT SOLUTIONS, LLC | 921.94 | CITY OF SILVER LAKE | 538,206.03 | FOUR SQUARE BUILDERS | 1,616.74 | INTOXIMETERS INC | 341.60 |
| ARCHIVES CORPORATION | 1,092.00 | CITY OF STEWART | 547,385.44 | FOUR STAR DRIVING SCHOOL | 350.00 | IRS-FICA & FIT | 3,458,848.34 |
| ARM OF MINNESOTA | 4,355.00 | CITY OF WINSTED | 1,207,227.83 | FRAMERS PLUS LLC | 10,000.00 | ISD 423 PRCE | 2,500.00 |
| ARNOLDS OF GLENCOE INC | 6,444.29 | CIVIC RESEARCH INSTITUTE INC | 359.90 | FRANCOVANESSA | 3,113.88 | ISLAND VIEW HEIGHTS TOWNHOME ASSN | 15,360.00 |
| ARROWWOOD RESORT & CONFERENCE CENTER | 4,483.32 | CLABO/REBECCA | 3,706.01 | FRANKLIN PRINTING INC | 9,890.75 | ISSUETRAK INC | 4,522.50 |
| ASM PROPERTY MANAGEMENT | 390.00 | CLAREYS SAFETY EQUIPMENT INC | 328.28 | FRED PRYOR SEMINARS | 1,049.00 | ISTOCK PHOTO | 325.00 |
| ASSOCIATION OF MINNESOTA COUNTIES | 22,376.00 | CLIMATE AIR INC | 1,831.21 | FRF PRODUCTIONS | 2,345.00 | ITT TECHNICAL INSTITUTE | 6,819.04 |
| ASSOCIATION OF TRAINING | 1,025.00 | CLINICARE CORPORATION | 23,968.61 | FRTZ/JEANNE | 5,010.00 | J & R COMPLETE AUTO & RADIATOR | 2,470.30 |
| ASSURANT EMPLOYEE BENEFITS | 120,416.56 | CNA GROUP LONG TERM CARE | 13,037.93 | FRONTIER PRECISION INC | 31,789.87 | J & T INC | 1,900.00 |
| ASSURED SECURITY INC | 1,308.00 | COAST TO COAST SOLUTIONS | 410.88 | FRUWIRTH/ACHEL | 661.46 | J&R RADIATORS AC & EXHAUST | 757.11 |
| ASTECH ASPHALT SURFACE TECH CORP | 84,875.00 | COBORNS | 2,468.78 | FULL/DANIEL & ANN | 1,691.82 | JACKELS & ROSS CONCRETE, INC | 9,994.50 |
| ATP PROPERTIES | 315.00 | COCHRAN RECOVERY SERVICES INC | 525.30 | FULLERTON BUILDING CENTER | 1,063.23 | JACOBSON/KATHY | 4,012.84 |
| ATRIX INTERNATIONAL INC | 300.00 | CODY/MICHEL | 1,556.94 | FUN SPORTS OF HUTCHINSON INC | 11,368.58 | JANATI/JODY | 500.00 |
| AUGUSTANA APARTMENTS | 990.00 | COLE/ROBERT | 4,669.54 | G & K SERVICES | 6,655.71 | JAY MALONE MOTORS | 5,863.46 |
| AUTO VALUE | 1,535.80 | COMFORT SUITES | 740.24 | GALETON INC | 1,980.59 | JEFF STAMER FARMS PARTNERSHIP | 7,340.00 |
| AVESIS THIRD PARTY ADMINISTRATORS INC | 3,999.01 | COMMISSIONER OF FINANCE | 130,269.22 | GALLS AN ARAMARK COMPANY | 2,076.89 | JEFFERSONS LINES | 962.00 |
| AVEYRON HOMES INC | 9,513.96 | COMMISSIONER OF REVENUE | 44,030.00 | GARAGE DOOR SUPPLY | 389.96 | JENKINS/TIMOTHY | 1,600.00 |
| AVIANDS LLC | 27,427.40 | COMMON CUP MINISTRIES | 3,489.39 | GARY L FISCHLER & ASSOCIATES PA | 1,525.00 | JERRYS TRANSMISSION SERVICE INC | 500.00 |
| AVTEX SOLUTIONS LLC | 120,662.77 | COMMUNITY AND FAMILY SERVICES | 598.50 | GAVIN WINTERS & LONG LTD | 16,428.75 | JLR GARAGE DOOR SERVICE INC | 4,675.36 |
| AWS INC | 600.00 | COMMUNITY OUTREACH COUNSELING | 12,549.83 | GEISLINGER/DARLA | 9,471.92 | JOANIES CATERING | 560.45 |
| B & B TIRE AND AUTO REPAIR LLC | 11,219.92 | COMPAR INC | 42,834.45 | GENERAL OFFICE PRODUCTS | 10,527.17 | JOANNE MOZE LLC | 10,961.60 |
| B & C PLUMBING & HEATING INC | 553.05 | COMPASS MINERALS AMERICA INC | 136,009.84 | GERARD ACADEMY | 33,455.05 | JOBSHQ | 1,752.00 |
| B W WELDING INC | 1,046.48 | CONCRETE PAVING ASSN OF MINNESOTA | 525.00 | GIFTCARDS.COM | 2,598.08 | JOHN DEERE FINANCIAL | 5,112.46 |
| BACHMAN PRINTING | 9,517.01 | CONKEL/JEANNE M V | 10,933.95 | GLAXOSMITHKLINE PHARMACEUTICALS | 704.40 | JOHNSON MCBRIDE FUNERAL | 7,825.00 |
| BACHMAN/MARY | 1,809.34 | CONTINENTAL LIFT TRUCK | 2,959.37 | GLENCOE AREA CHAMBER OF COMMERCE | 660.00 | JOHNSON RSR INC | 1,473.00 |
| BANK OF AMERICA NA | 11,760.00 | CONTINENTAL RESEARCH CORPORATION | 1,663.87 | GLENCOE AUTO BODY INC | 18,075.20 | JOHNSON/JENNIFER | 684.91 |
| BARREL ACCESSORIES | 757.66 | CORE LOGIC REAL ESTATE TAX SERVICES | 1,204.00 | GLENCOE CO OP ASSN | 71,463.15 | JOHNSON/MALLIE | 48,655.54 |
| BARRIENTOS/MERCEDES | 1,380.66 | CORE PROFESSIONAL SERVICES PA | 2,400.00 | GLENCOE FLEET SUPPLY INC | 519.73 | JOHNSON/TRICIA | 650.00 |
| BARTCO RENTALS LLC | 7,344.00 | COREYS TRACTOR REPAIR | 1,622.44 | GLENCOE LAW OFFICE | 30,268.92 | JONES & MAGNUS LLC | 6,887.68 |
| BAUER/BERT | 689.00 | CORRECTIONAL TECHNOLOGIES INC | 4,469.35 | GLENCOE POST OFFICE | 392.00 | JOS FAMILY FARMS LLC | 3,260.00 |
| BAUER/KATHELEN | 794.00 | COST CONTROL ASSOCIATES | 9,851.33 | GLENCOE REGIONAL HEALTH SERVICES | 13,340.08 | JOURNEY MENTAL HEALTH SERVICES PLC | 1,087.50 |
| BAUM HYDRAULICS CORPORATION | 794.00 | COUNTRY ACRES INC | 450.00 | GLENCOE VFW 5102 | 300.00 | JUNGCLAUS IMPLEMENT INC | 394.35 |
| BAY WEST | 625.70 | COUNTRY INN & SUITES-ST PAUL NE | 658.83 | GLOBAL EQUIPMENT CO INC | 4,717.39 | JUNGCLAUS PARTS CITY | 1,719.53 |
| BDS LAUNDRY SYSTEMS | 4,570.69 | COUNTY OF ANOKA HUMAN SERVICES | 84,727.00 | GLOBASIGN INC | 1,772.00 | JURGENSON/NANCY | 300.00 |
| BEBO/ALAN & JENNY | 7,132.56 | CR ELECTRIC INC | 461.82 | GLUMACK/BEN | 8,061.84 | JUST LIKE HOME SCHOOL AGE CHILD CARE | 900.00 |
| BECK/GEORGIA L | 6,728.36 | CRAGUNS RESORT & HOTEL ON GULL LAKE | 6,926.71 | GOLDEN TONGUE CONSULTANTS INC | 17,329.11 | JUSTICE BENEFITS INC | 866.14 |
| BECKER/COUNTRY TRANSIT | 410.00 | CRAWFORD DOOR SALES OF THE TWIN CITIES | 788.50 | GOODPOINTE TECHNOLOGY INC | 1,750.00 | JUUL CONTRACTING COMPANY INC | 25,084.25 |
| BECKER/TIA | 675.00 | CREATIVE PRODUCT SOURCING INC DARE | 3,237.90 | GOPHER CAMPFIRE CONSERVATION CLUB | 1,160.00 | K & S ELECTRIC | 45,760.69 |
| BELEK TREE SERVICE | 1,440.00 | CREEKSIDE SOILS | 8,601.17 | GOPHER STATE FIRE EQUIPMENT COMPANY | 3,196.55 | K & S MILLWRIGHTS INC | 1,605.52 |
| BENEDICTINE LIVING COMMUNITY | 12,750.00 | CREMATION SOCIETY OF MN | 3,325.00 | GOPHER STATE ONE-CALL | 923.90 | KABLE/SHARON | 600.00 |
| BENNETT MATERIAL HANDLING | 1,062.20 | CRESTLINE SPECIALTIES | 436.37 | GOTO CITRIX | 500.18 | KAHNKE BROTHERS NURSERY | 7,237.00 |
| BENTLEY SYSTEMS INC | 18,784.47 | CROSSING BY GRANDSTAY | 532.26 | GOVERNMENT FORMS AND SUPPLIES | 566.43 | KALENBERG/KATHY | 720.00 |
| BERGER PLUMBING & HEATING | 5,147.33 | CROW | 11,200.45 | GOVERNMENT MANAGEMENT GROUP | 5,250.00 | KANDI WORKS | 2,898.49 |
| BERGMANN INTERIORS LLC | 1,647.91 | CROW RIVER AUTO & TRUCK REPAIR | 706.45 | GOVERNMENTJOBS COM INC | 5,320.00 | KAPPEL/JEAN | 1,560.00 |
| BERSCHIED/ANDREA | 7,556.15 | CROW RIVER CUTTERS | 445.00 | GRAFIX SHOPPE | 1,071.97 | KAPPEL/JEANETTE | 1,200.00 |
| BEST BUY | 3,373.22 | CROW RIVER FAMILY SERVICES | 5,265.60 | GRANGER | 1,459.37 | KARP FM RADIO | 5,739.15 |
| BEST WESTERN PLUS | 1,437.11 | CROW RIVER GLASS & SIGNS | 1,845.59 | GRAND MEADOWS SENIOR LIVING | 53,336.49 | KDUZ AM KARP FM RADIO | 7,369.05 |
| BETHEL LUTHERAN CHURCH | 4,743.62 | CROW RIVER PRESS INC | 8,755.27 | GRAND VIEW LODGE | 1,978.00 | KEEPSRS INC | 12,174.70 |
| BIERBAUM/PAMELA AND TIMOTHY | 324.56 | CROW RIVER SIGNS | 396.96 | GRAYBAR | 3,214.71 | KEMPE FOUNDATION | 600.00 |
| BIG DONS CARTHDRAL | 2,167.85 | CROW RIVER SNO PROS | 45,219.46 | GREATER MINNESOTA | 3,214.71 | KEN MATHEWS DIGGING | 6,365.00 |
| BIRD ISLAND LIONS CLUB | 326.17 | CRYSTEEL TRUCK | 373.38 | GREATER MINNESOTA PARKS & TRAILS | 1,899.12 | KENNEDY SCALES INC | 1,869.88 |
| BIZ CHAIRS | 320.40 | CSI ERGONOMICS | 612.00 | GREATER MN FAMILY SERVICES | 300.00 | KENS EXCAVATION | 10,388.00 |
| BLAKE/SHARON | 670.13 | CSPC | 475.00 | GREEN LIGHTS RECYCLING INC | 11,440.45 | KESTREL PARK | 350.00 |
| BLUE EARTH COUNTY | 840.00 | CUADROS/CHRISTIANE | 6,975.41 | GREINER/NANCY | 6,975.41 | KEVIN'S AUTO SERVICE INC | 12,223.91 |
| BOB BARKER COMPANY INC | 2,885.23 | CUMMINS NPPOWER LLC | 3,794.62 | GRUNDI/KAREN & GREG | 3,794.62 | KEYSTONE COMPENSATION GROUP | 40,200.00 |
| BOLLINGMO/SARAH | 5,676.44 | CUSTOMIZED FIRE RESCUE TRAINING | 4,061.97 | GSL COMMUNITY EDUCATION | 4,061.97 | KGLB-AM RADIO | 3,330.00 |
| BOLLINGMO/SARAH | 1,037.96 | D & T VENTURES | 356.00 | GTS | 356.00 | KIEFER USA | 146,884.43 |
| BOLLMANN CONTRACTING | 11,138.00 | DAHLKE/JENNIFER | 2,060.00 | GUARDIAN CARE & CONSULTING | 2,060.00 | KINDER CARE LEARNING CENTER | 6,099.00 |
| BORST/SCOTT | 3,440.00 | DAIRY STRATEGIES | 1,312.08 | H & R CONSTRUCTION CO | 1,300.00 | KINDRED | 29,676.11 |
| BOYER FORD TRUCKS | 6,145.40 | DASSEL COKATO FFA | 1,000.00 | HABEN/JOHN | 9,300.00 | KINZLER/MEGGAN | 897.00 |
| BRADLEY SECURITY LLC | 441.22 | DAVE WITTHUS CONSTRUCTION | 1,172.24 | HACKBARTH/BETTY | 323.36 | KNACKE/SCOTT | 12,335.00 |
| BRAEM/ASHLEY | 892.00 | DAVID HOY AND ASSOCIATES LTD | 4,340.00 | HAEFNER/DUANE MICHAEL | 410.00 | KNIFE RIVER CORPORATION | 3,211,225.06 |
| BRANDON TIRE | 492.54 | DAWES/KAREN | 19,813.10 | HALMARK | 72,034.50 | KNIGHTS OF COLUMBUS | 7,655.87 |
| BRAUN INTERTEC CORPORATION | 2,326.96 | DC GROUP | 3,188.80 | HAMILTON/WENDI | 2,162.00 | KOHL'S | 1,010.65 |
| BROLLINGMO/SARAH | 33,065.75 | DECASAS/JOSE AND LISA | 1,504.98 | HAMPTON INN | 1,504.98 | KOKESCH/JESS | 864.00 |
| BROLLINGMO/SARAH | 1,037.96 | DEFENSIVE EDGE TRAINING & CONSULTING INC | 4,074.34 | HANCOCK CONCRETE PRODUCTS LLC | 3,452.01 | KOKESCH/MICHAEL J | 4,124.00 |
| BROLLINGMO/SARAH | 3,440.00 | DELTA | 1,035.00 | HANDICAB MOBILITY SERV | 32,307.47 | KORNGIEBEL PROPERTIES | 500.00 |
| BORST/SCOTT | 6,145.40 | DEPARTMENT OF CORRECTIONS STS | 1,931.20 | HANSEN GRAVEL INC | 1,422.00 | KOSEK/JEROME | 303.92 |
| BOYER FORD TRUCKS | 441.22 | DEPT OF HUMAN SERVICES | 30,132.75 | HANSEN TRUCK SERVICE | 306.00 | KOTTKE UPHOLSTERY | 452.92 |
| BRADLEY SECURITY LLC | 892.00 | DERKS WINDOWS | 661,417.12 | HARLANS AUTO REPAIR | 3,425.59 | KRIS ENGINEERING INC | 58,919.10 |
| BRAEM/ASHLEY | 492.54 | DICK HOPP EXCAVATING | 1,600.00 | HARRY MEYERER CTR INC-SILS | 1,284.55 | KURAS/BARBARA & MARVIN | 29,646.68 |
| BRANDON TIRE | 2,326.96 | DIGITAL ALLY INC | 12,100.00 | HD SUPPLY WATERWORKS | 13,551.11 | KUTTNER FAMILY LTD PARTNERSHIP | 1,584.00 |
| BRAUN INTERTEC CORPORATION | 33,065.75 | DIVERSIFIED LIFESTYLES II | 1,280.00 | HEARTLAND GIRLS RANCH | 7,345.29 | KWIK TRIP INC | 660.15 |
| | | | | | | | |

Page 8 - 2015 McLeod County Financial Statement

Summarized payments by vendor (continued from page 7)

| | | | | | | | |
|---|--------------|---|------------|--|--------------|--|------------|
| LLAMAS/JULIA | 26,230.80 | NATIONAL BUSINESS SYSTEMS INC | 14,966.80 | SAFEASSURE CONSULTANTS INC | 8,800.00 | TOWMASTER INC | 1,922.05 |
| LLOYD MANAGEMENT | 300.00 | NELSON AUTO CENTER | 148,338.80 | SAMS CLUB | 1,683.25 | TOWN & COUNTRY GLASS INC | 805.00 |
| LOCATORS & SUPPLIES INC | 12,363.10 | NELSON/DANIEL | 32,169.63 | SAMS TIRE SERVICE | 6,887.21 | TOWN OF ACOMA | 292,202.25 |
| LOCH'S YARD & DRIVEWAY SERVICE LLC | 549.85 | NELSON/JAMES | 660.00 | SANFORD HEALTH | 5,338.96 | TOWN OF BERGEN | 184,821.02 |
| LTP ENTERPRISES INC | 2,955.07 | NEOPOST GREAT PLAINS | 3,452.90 | SANOFI PASTERU INC | 2,327.00 | TOWN OF COLLINS | 152,955.00 |
| LUEDTKE CONTRACTING LLC | 550.00 | NEOPOST USA INC | 5,072.50 | SCHAFER/JULIE & BARRY | 1,849.20 | TOWN OF GLENCOE | 95,861.56 |
| LUTHERAN SOCIAL SERVICES | 8,271.54 | NEUBERNIE AND HELEN | 27,907.58 | SCHIROO ELECTRICAL REBUILDING INC | 3,618.48 | TOWN OF HALE | 182,758.24 |
| LYNCH/MIKE | 494.82 | NEUBARTH LAWN CARE & LANDSCAPING | 5,827.00 | SCHMINKE/AMY | 1,771.50 | TOWN OF HASSAN VALLEY | 174,712.00 |
| LYON WORKSPACE PRODUCTS | 1,107.25 | NEW ULM MEDICAL CENTER | 8,325.00 | SCHNEIDER EXCAVATING & GRADING INC | 9,900.00 | TOWN OF HELEN | 202,091.84 |
| M R SIGN COMPANY INC | 34,105.16 | NGUYENNGHIA H & CANG | 920.00 | SCHOENFELDER/KENNETH | 1,200.00 | TOWN OF HUTCHINSON | 146,540.50 |
| MAAO | 2,910.00 | NOODLE SOUP | 951.00 | SCHONS/JODI | 1,080.00 | TOWN OF LYNN | 152,718.22 |
| MACPZA | 325.00 | NORTH CENTRAL INTERNATIONAL | 2,772.76 | SCHOOL DISTRICT OF BLH 2159 | 130,791.29 | TOWN OF PENN | 122,689.76 |
| MADDEN GALANTER HANSEN LLP | 4,837.60 | NORTH CROW GROUP HOME | 28,081.62 | SCHOOL DISTRICT OF GFW 2365 | 140,097.65 | TOWN OF RICH VALLEY | 81,779.84 |
| MADISON NATIONAL LIFE INSURANCE CO INC | 60,865.79 | NORTHERN BUSINESS PRODUCTS | 1,838.00 | SCHOOL DISTRICT OF GSL 2859 | 1,854,921.58 | TOWN OF ROUND GROVE | 112,072.14 |
| MADSEN TREE SERVICES | 4,250.00 | NORTHERN SAFETY CO INC | 4,373.52 | SCHOOL DISTRICT OF HLWW 2687 | 1,100,783.82 | TOWN OF SUMTER | 126,663.52 |
| MAESSE/CHRISTY | 1,100.00 | NORTHERN SAFETY TECHNOLOGY INC | 1,689.45 | SCHOOL DISTRICT OF HUTCHINSON 0423 | 4,725,815.00 | TOWN OF WINSTED | 224,743.44 |
| MAIERS/JONATHAN T & KATIE L | 880.00 | NORTHLAND BUSINESS SYSTEMS | 8,221.53 | SCHOOL DISTRICT OF LESTER PRAIRIE 0424 | 752,949.01 | TOYS R US | 375.45 |
| MAILFINANCE | 416.50 | NORTHSTAR | 1,666.28 | SCHOOL DISTRICT OF LITCHFIELD 0465 | 1,184.26 | TRADE SHOW DISPLAYS | 816.16 |
| MAJOR AVENUE HUNT CLUB | 448.20 | NORTHWOOD CHILDRENS SERVICES | 2,987.14 | SCHROEDER/CLARENCE JAMES | 1,500.00 | TRAFFIC MARKING SERVICE | 208,632.30 |
| MAJOR/ABBIGALE | 2,594.90 | NOVOTNY/MARK | 598.00 | SCHUCH/JACQUELINE M | 600.00 | TRAILBLAZER TRANSIT | 89,246.44 |
| MARCO INC | 63,392.76 | NOVOTNY/STEVEN | 598.00 | SCHULTZ & FARENBAUGH INC | 10,480.00 | TRANE US INC | 4,740.39 |
| MARRIOTT | 1,741.88 | NOWAK/HARRY | 317.00 | SCHUMANN/RICHARD & KIMBERLEY | 1,930.41 | TRI DIM FILTER CORP | 533.57 |
| MARESH FUNERAL HOME | 4,000.00 | NURSE FAMILY PARTNERSHIP | 43,583.00 | SCHWARTZ/MARY | 525.25 | TRIMIN SYSTEMS, INC | 25,427.46 |
| MARSTON CONSULTING GROUP LLC | 3,025.00 | NUSS TRUCK & EQUIPMENT | 101,800.71 | SCHWARZROCK/SARA | 2,977.44 | TRUE FRIENDS | 2,698.00 |
| MARTIN MARIETTA MATERIALS | 4,361.23 | NU-TELECOM | 30,655.90 | SCOTT CONSTRUCTION INC | 608,599.89 | TRUENORTH STEEL | 22,537.26 |
| MARTINEZ/DAVID & SALINAS/YESSENIA | 929.00 | NYGAARD ENTERPRISES INC | 600.00 | SCOTT COUNTY JUVENILE ALTERNATIVE FACILI | 555.00 | TURNER/JAN | 540.40 |
| MARTINEZ/MARIA | 317.00 | O REILLY AUTOMOTIVE INC | 1,526.95 | SEACHANGE PRINTING & MARKETING SRV LLC | 7,470.47 | TWIN CITIES & WESTERN RAILROAD | 315.25 |
| MARTINEZ/SANTIAGO & ANDREA | 1,613.10 | OBRIEN/MARY JO | 359.46 | SEVEN COUNTY PROCESS SERVERS LLC | 4,065.00 | TWIN CITY AREA LABOR MANAGEMENT COUNCIL | 300.00 |
| MAS MODERN MARKETING | 1,043.29 | OFFICE DEPOT INC | 36,127.74 | SHI INTERNATIONAL CORP | 190,851.97 | TWIN CITY HARDWARE | 506.00 |
| MATHESON TRI-GAS INC | 377.05 | OFFICEFURNITURE.COM | 482.00 | SHILOS HOPE INC | 17,059.98 | TWO WAY COMMUNICATIONS INC | 469.21 |
| MATHEWS SEWER ROOTER SERVICE LLC | 924.00 | OLINGER/PATRICK C | 2,380.00 | SHOPKO LLC | 1,764.64 | UECKER/TERESA | 518.98 |
| MATHEWS SEWER SYSTEMS | 21,030.30 | OLSEN FIRE INSPECTION INC | 835.00 | SHORT ELLIOTT HENDRICKSON INC | 64,416.47 | UHL COMPANY | 4,122.75 |
| MATT KURTH CONSTRUCTION LLC | 3,095.00 | OLSON/AMBER | 2,173.82 | SHRED-N-GO INC | 684.00 | ULINE | 10,464.48 |
| MATTHEW BENDER & CO INC | 4,622.33 | OLSON/LAURAL | 17,938.50 | SIBLEY COUNTY | 486,182.83 | UMC CAMPING OFFICE | 660.00 |
| MAYER LAW OFFICE LLC | 2,880.00 | OLSONS LOCKSMITHING | 1,913.13 | SIBLEY ELECTRIC INC | 830.90 | UNHINGED PIZZA | 344.00 |
| MAYO CONTINUING NURSING EDUCATION | 300.00 | ON TAX TRUCK REPAIR | 1,933.28 | SILVER LAKE SPORTSMENS CLUB | 1,000.00 | UNIFORMS UNLIMITED INC | 5,007.82 |
| MAYO MEDICAL SOCIAL SERVICES | 944.68 | OUTDOOR MOTION INC | 826.76 | SIMONSON LUMBER | 7,764.71 | UNITED COMMUNITY ACTION PARTNERSHIP, INC | 31,658.08 |
| MCAA | 1,225.00 | OVERSTOCK | 914.99 | SIMPLEX GRINNELL INC | 4,212.90 | UNITED LABORATORIES | 6,558.32 |
| MCBRIDE HANTGE CHAPELS | 4,108.00 | OWL ENGINEERING & EMC TEST LABS INC | 8,500.00 | SIOUX TRAILS MENTAL HEALTH CENTER | 12,065.00 | UNITED STATES TREASURY | 786.24 |
| MCCLURE/TONIA | 7,386.98 | PACT FOR FAMILIES COLLABORATIVE | 55,182.50 | SIRCHIE FINGER PRINT LABORATORIES | 839.73 | UNIVERSITY OF COLORADO-DENVER | 550.00 |
| MCDONALDS MOBILE HOME PARK | 755.68 | PAFKO/JOHN & DEBRA | 9,849.64 | SKILLPATH.COM | 1,085.00 | UNIVERSITY OF MINNESOTA | 5,199.37 |
| MCGINTY PARTNERS | 450.00 | PAKOR | 3,533.58 | SJF MATERIAL HANDLING INC | 4,018.14 | UPRIGHT BUILDERS INC | 1,633.00 |
| MCKESSON MEDICAL SURGICAL | 2,973.25 | PALACIOS/LILLIAN | 1,037.96 | SK TRUCKING & EXCAVATING | 3,228.00 | US AUTOFORCE | 3,666.64 |
| MCKIMM MILK TRANSIT INC | 7,213.00 | PANASONIC HEALTHCARE | 5,038.00 | SKOLBERG/GRAY | 2,860.00 | US HEALTH WORKS MEDICAL GROUP OF MN PC | 1,643.00 |
| MCLEOD ALLIANCE FOR VICTIMS | 9,032.55 | PANTHER ADVENTURE CLUB ISD 2859 | 572.50 | SLUMBERLAND | 547.58 | US POSTAL SERVICE | 101,468.10 |
| MCLEOD COOP POWER ASSN | 30,692.38 | PANTHER FIELD HOUSE | 483.50 | SMART | 26,447.40 | UTILITY ENERGY SYSTEMS INC | 2,148.91 |
| MCLEOD COUNTY | 94,890.76 | PAPA MURPHEYS | 300.00 | SMITH MOTORS | 12,390.00 | VALLEY CASTING INC | 747.86 |
| MCLEOD COUNTY AG ASSOCIATION | 770.00 | PARK TOWERS | 566.50 | SNAP ON TOOLS | 3,290.71 | VANVIEET/NANCY | 600.00 |
| MCLEOD COUNTY ENRICHMENT COMMITTEE | 6,000.00 | PAY.GOV | 16,852.00 | SOLARWINDS INC | 328.00 | VARIDESK | 375.00 |
| MCLEOD COUNTY HISTORICAL SOCIETY | 50,500.00 | PAYPAL | 1,047.44 | SOLDO CONSULTING PC | 8,751.50 | VEOLIA ES TECHNICAL SOLUTIONS | 75,993.39 |
| MCLEOD COUNTY HRA | 6,800.00 | PEACE LUTHERAN CHURCH | 862.21 | SORENSEN SALES & RENTALS | 669.38 | VERIZON WIRELESS | 31,828.83 |
| MCLEOD FOR TOMORROW | 2,250.00 | PEARSON EDUCATION | 1,312.81 | SOUTHWEST CORRIDOR TRANSPORT COALITION | 2,500.00 | VERIZON WIRELESS | 21,551.75 |
| MCLEOD PUBLISHING INC | 11,503.17 | PERFORMANCE KENNELS INC | 13,200.00 | SOUTHWEST INITIATIVE FOUNDATION | 6,067.00 | VETSCH/DERRICK | 1,260.00 |
| MCLEOD SOIL & WATER CONSERVATION DIST | 65,000.00 | PETRANGELO/GEORGE | 4,231.25 | SOUTHWEST MINNESOTA ARTS & HUMANITIES | 983.00 | VIKING SIGN & GRAPHICS INC | 413.40 |
| MCLEOD TREATMENT PROGRAMS INC | 10,944.60 | PHILPSEN TRUCKING LLC | 20,913.50 | SPANIER/TOBIAS | 2,415.00 | VIKS LANDSCAPING & LAWN CARE INC | 156,792.38 |
| MED COMPASS | 1,154.00 | PHILLIPS/PAUL AND LYA | 6,159.96 | SPECIAL OPERATIONS TRAINING | 560.00 | VILLAGE RANCH CHILD AND FAMILY SERVICES | 357.50 |
| MEDICINE SHOPPE | 2,651.12 | PHOENIX SUPPLY | 1,305.93 | SPEE DEE DELIVERY | 4,829.17 | VILLAGE RANCH INC | 188,022.17 |
| MEDTOX LABORATORIES | 1,113.48 | PICKERING/MANDY | 315.72 | SQUEAKYS GRILL AND BAR | 400.00 | VISION TRANSPORTATION SERVICES INC | 480.00 |
| MEEKER COUNTY | 521,775.75 | PICTURE PERFECT HOMES | 4,349.50 | SRF CONSULTING GROUP INC | 1,288.95 | VISITATION EXCHANGE CENTER | 3,075.00 |
| MEEKER MEMORIAL HOSPITAL | 1,400.00 | PINEHAVEN YOUTH & FAMILY SEVICES INC | 40,863.82 | ST ANASTASIA SCHOOL | 530.46 | VISTA PRINT | 811.01 |
| MEEKER PUBLIC TRANSIT | 352.50 | PIONEERLAND LIBRARY SYSTEM | 187,513.00 | ST BERNARDS CATHOLIC CHURCH | 614.63 | VISUAL EFFECTS SIGNS & GRAPHICS | 4,557.02 |
| MEEKER TITLE SERVICES INC | 961.63 | PLASTI FAB | 1,492.79 | ST CLOUD MEDICAL GROUP PA | 2,123.00 | VIVID IMAGE INC | 22,890.00 |
| MEEKER WASHED SAND & GRAVEL INC | 72,835.45 | PLEAA | 615.00 | ST CROIX RECREATION COMPANY INC | 932.75 | VOLZ/TERRY | 1,800.00 |
| MEI TOTAL ELEVATOR SOLUTIONS | 4,901.84 | PLUMBING AND HEATING BY CRAIG | 1,216.85 | ST JOHNS LUTHERAN CHURCH | 1,050.40 | VOS CONSTRUCTION INC | 34,924.00 |
| MELCHERT HUBERT SJODIN PLLP | 27,019.36 | PLUNKETTS PEST CONTROL INC | 5,815.95 | ST JOHNS LUTHERAN SCHOOL | 2,157.97 | VOSS LIGHTING | 901.00 |
| MELLESMOEN/DAVID | 2,349.45 | POINT EMBLEMS | 550.00 | ST MARKS | 987.40 | VREEMAN CONSTRUCTION CO INC | 44,235.00 |
| MENARDS HUTCHINSON | 18,041.60 | PONATH CONSTRUCTION INC | 500.00 | ST PAUL POLICE DEPARTMENT-PDI | 553.00 | WACKER-HANJANI/JULIE | 749.00 |
| METRO JANITORIAL SUPPLY INC | 772.07 | POPE COUNTY PUBLIC HEALTH | 3,152.42 | STAMER/JEFFREY | 3,035.25 | WAGENER/PHILLIP | 440.00 |
| METRO LEGAL SERVICES INC | 715.00 | POPE DOUGLAS SOLID WASTE MANAGEMENT | 1,553.76 | STANDARD AND POORS | 14,000.00 | WALMART | 10,484.96 |
| METRO SALES INC | 88,272.24 | POSITIVE PROMOTIONS INC | 1,161.90 | STANDARD PRINTING & OFFICE PRODUCTS | 1,815.00 | WASTE MANAGEMENT INC | 3,121.86 |
| MFW CAA | 900.00 | POSTMASTER | 650.00 | STANDARD SPRING | 1,934.82 | WASTE MANAGEMENT OF WI MN | 47,735.88 |
| MICRODYNAMICS INSTRUMENTATION | 1,217.00 | POWERS/KRISTI | 4,000.00 | STAPLES BUSINESS ADVANTAGE | 403.95 | WATCHGUARD VIDEO | 9,990.00 |
| MID MINNESOTA DEVELOPMENT COMMISSION | 68,317.27 | PRAIRIE ECOLOGY BUS CENTER | 800.00 | STAR GROUP LLC | 530.44 | WAUONA TRAINING & CONSULTING | 750.00 |
| MID MN SEPTIC SERVICES | 75,602.99 | PRAIRIE LAKES YOUTH PROGRAMS | 126,961.48 | STARKE/EMIL | 330.00 | WELLS FARGO BANK NA | 142,616.67 |
| MIDSTATES EQUIPMENT & SUPPLY INC | 20,387.61 | PRCE | 963.00 | STATACORP | 595.00 | WELLS FARGO BANK NA | 1,750.00 |
| MIDWAY FORD | 44,721.60 | PRECISE MRM LLC | 3,413.63 | STATE CHEMICAL PRODUCTS | 2,567.99 | WENDLANDT TREE SERVICE INC | 1,128.00 |
| MIDWEST CLINICAL PSYCHOLOGIST | 1,500.00 | PRICED RIGHT MEDICAL | 500.00 | STATE OF MINNESOTA | 510.00 | WEST CENTRAL DRIVING SCHOOL | 300.00 |
| MIDWEST CONTRACTING LLC | 411,961.43 | PRIDE SOLUTIONS | 309.41 | STATE OF MN TREASURER | 17,048.16 | WEST CENTRAL INDUSTRIES INC | 364,438.00 |
| MIDWEST MACHINERY CO | 571.64 | PRIMARY ARMS.COM | 900.75 | STATE THEATRE | 500.00 | WEST CENTRAL JAIL ADMINISTRATORS ASSN | 675.00 |
| MIDWEST MONITORING & SURVEILLANCE | 32,836.07 | PRIMARY PRODUCTS COMPANY | 1,115.90 | STEARNSWOOD INC | 5,697.55 | WEST CENTRAL REGIONAL JUVENILE CENTER | 800.00 |
| MIKES ROLL OFFS | 1,484.92 | PRIMEWEST | 34,144.48 | STEELCASE INC | 4,723.42 | WEST CENTRAL SANITATION INC | 809,170.61 |
| MIKOLICHEK PLUMBING & HEATING | 1,879.50 | PRO AUTO & TRANSMISSION INC | 20,291.48 | STEILE CONSTRUCTION | 4,000.00 | WEST PAYMENT CENTER | 78,184.28 |
| MILLE LACS ACADEMY-ADOLESCENT | 101,875.86 | PRO MAINTENANCE | 2,402.60 | STERICYCLE INC | 651.63 | WESTERN COMMUNITY ACTION TRANSPORTATION | 302.73 |
| MINI BIFF INC | 1,513.45 | PROJECT KIDS AND PRESCHOOL K | 449.00 | STERLING SOLUTIONS INC | 700.00 | WESTERN DETENTION PRODUCTS | 940.00 |
| MINNESOTA ASSN OF C V S O | 300.00 | PROJECT LIFESAVER INTERNATIONAL | 2,977.34 | STEVENS TRAVERSE GRANT PUBLIC HEALTH | 636.69 | WESTERN RESERVE DISTRIBUTING INC | 1,028.11 |
| MINNESOTA ASSOCIATION OF COUNTY OFFICERS | 3,510.00 | PROPAC | 735.15 | STOCKMAN TRANSFER | 22,250.00 | WESTIN | 926.06 |
| MINNESOTA BOOKSTORE | 624.00 | PROMAXX TRUCKPARTS | 5,501.18 | STONEBROOKE ENGINEERING INC | 11,795.48 | WEX BANK | 111,676.12 |
| MINNESOTA CHILD SUPPORT PAYMENT CNT | 47,565.29 | PROTECTION SYSTEMS INC | 5,302.88 | STREICHERS INC | 22,389.82 | WIDSETH SMITH NOLTING & ASSOCIATES INC | 35,221.26 |
| MINNESOTA COUNTIES COMPUTER COOPERATIVE | 158,102.59 | PROVIDERS CHOICE INC | 813.05 | STROBES N MORE | 2,163.31 | WILLIAMS/STEVEN & KATHRYN | 5,313.67 |
| MINNESOTA COUNTY ENGINEERS ASSOCIATION | 760.00 | PT MAC INC | 641.25 | STRUCTURAL GLASS PRODUCTS INC | 8,400.00 | WINSTED AREA CHAMBER OF COMMERCE | 1,000.00 |
| MINNESOTA DEPARTMENT OF CORRECTIONS | 302,849.10 | PTM DOCUMENT SYSTEMS | 495.82 | STRUCTURAL SPECIALTIES INC | 10,352.00 | WINSTED LAKE WATERSHED ASSOCIATION | 1,000.00 |
| MINNESOTA DEPARTMENT OF HEALTH | 8,326.70 | PTS OF AMERICA LLC | 12,359.80 | SUBURBAN TIRE WHOLESALE INC | 5,105.01 | WINTER/NATHAN | 375.53 |
| MINNESOTA DEPARTMENT OF REVENUE | 4,803,987.68 | PUBLIC EMPLOYEES RETIREMENT ASSOCIATION | 313.30 | SUBWAY | 1,838.54 | WITHANOMMELINDA | 9,362.25 |
| MINNESOTA DEPARTMENT OF TRANSPORTATION | 39,748.72 | PUBLIC HEALTH ACCREDITATION BOARD | 3,100.00 | SUNCOUNTRY | 684.40 | WM MUELLER & SONS INC | 14,521.33 |
| MINNESOTA DNR | 49,099.25 | PULKRABEK/HEIDI | 317.00 | SUNSOURCE | 1,308.25 | WOLD ARCHITECTS & ENGINEERS INC | 183,407.39 |
| MINNESOTA GIS/LIS CONSORTIUM | 1,170.00 | QUADE ELECTRIC INC | 6,737.76 | SUND/SANDY | 2,083.20 | WOLFE/DANIEL & JEANIE | 11,209.15 |
| MINNESOTA HOUSING PARTNERSHIP | 353.52 | QVERITY INC | 369.00 | SUNDE LAND SURVEYING LLC | 4,344.00 | WOODALL/JULIE | 4,164.03 |
| MINNESOTA HUMAN SERVICES | 630.89 | R J MCGRAW PA | 2,275.89 | SUPER AMERICA | 621.35 | WOODLAND CENTERS | 25,779.12 |
| MINNESOTA HWY SAFETY & RESEARCH CTR | 1,261.00 | RAMADA MALL OF AMERICA | 1,461.40 | SUPERIOR FENDERS, INC | 685.00 | WOODLAND HILLS | 6,245.28 |
| MINNESOTA MONITORING INC | 1,035.00 | RAM/SWAGNA | 480.00 | SUPREME COURT LAWYER | 382.00 | WORLDWIDE DISPENSERS | 939.84 |
| MINNESOTA MUTUAL | 54,301.29 | RANDALL/TODD | 8,451.33 | SURVEY SYSTEMS | 1,772.75 | WRIGHT COUNTY | 91,089.61 |
| MINNESOTA ONSITE WATER ASSN | 340.00 | RANZAU/DONALD | 600.00 | SUSTAINABLE RESOURCE CENTER | 390.00 | WRIGHT RECYCLING | 1,099.20 |
| MINNESOTA REVENUE | 794.00 | RC HOSPITAL & CLINICS | 5,923.96 | SW INC | 7,988.40 | WUETHERICH DRAINAGE INC | 26,196.53 |
| MINNESOTA SAFETY COUNCIL | 2,526.27 | RECIO/RAUL AND DIANA | 11,202.40 | SWANSON PETERSON FUNERAL HOME INC | 2,000.00 | WYTKASKE/DALE & LANA | 585.90 |
| MINNESOTA SECRETARY OF STATE | 840.00 | RECORD AUTOMATIC DOORS, INC | 1,114.37 | SWEAT EQUITY AROBICS | 480.00 | XCEL ENERGY | 7,274.90 |
| MINNESOTA SHERIFFS ASSN | 16,031.60 | RECYCLE TECHNOLOGIES INC | 11,224.85 | SYNTAX INC | 2,845.00 | XEROX BUSINESS SERVICES LLC | 6,219.43 |
| MINNESOTA STATE AUDITOR | 91,702.99 | REDUCED RATE LONG DISTANCE LLC | 359.60 | TACTICAL SOLUTIONS | 1,567.00 | XIGENT | 45,560.97 |
| MINNESOTA STATE BAR ASSOCIATION | 1,263.00 | REGENTS OF THE UNIVERSITY OF MINNESOTA | 140,673.08 | TALKPOINT TECHNOLOGIES INC | 2,330.70 | YMCA OF THE GREATER TWIN CITIES | 9,292.00 |
| MINNESOTA TRANSPORTATION ALLIANCE INC | 2,085.00 | REINER ENTERPRISES INC | 143,887.50 | TANFARE TRAVEL | 1,618.74 | YOUNG/CHEIR | 2,852.74 |
| MINNESOTA UC FUND | 2,345.30 | REINERT LOGGING & LUMBER | 4,000.00 | TAPCO | 1,630.00 | YOUNG/KRISTI | 4,064.64 |
| MINNESOTA WEIGHTS AND MEASURES | 578.50 | REITER/DENNIS | 600.00 | TAPES PLUS ADVERTISING | 1,800.00 | ZALOMSKY/JAMES & TRUDY | 400.00 |
| MINITSUBISHI ELECTRIC POWER PRODUCTS INC | 10,380.00 | RELIAS LEARNING LLC | 2,052.00 | TARGET | 3,741.01 | ZARNOTH BRUSH WORKS INC | 398.00 |
| MN ASSN OF COUNTY ADMINISTRATORS | 570.00 | REM HEARTLAND INC | 1,071.15 | TASC | 12,295.63 | ZIEGLER INC | 146,602.75 |
| MN ASSN OF COMMUNITY MENTAL HEALTH PROGRAMS | 1,975.00 | REM SOUTH CENTRAL SERVICES INC | 9,143.47 | TASER INTERNATIONAL | 16,139.61 | ZIEMS/SHIELA | 350.00 |
| MN COUNTIES INTERGOVERNMENTAL TRUST | 2,630,746.76 | RENVILLE COUNTY | 90,315.23 | TASER TRAINING ACADEMY-TRAINING | 1,140.00 | ZIXCORP SYSTEMS INC | 11,252.20 |
| MN DEPARTMENT OF LABOR & INDUSTRY | 3,120.00 | REPRODUCTIVE HEALTH ALLIANC | 300.00 | TAURIAINENDAWN | 954.36 | 3D SPECIALITIES INC | 4,275.05 |
| MN DIVISION OF HOMELAND SECURITY & EM | 8,921.76 | REVERENCE LIFE & CONCERN FOR PEOPLE IN | 13,413.00 | TEAM LABORATORY CHEMICAL CORP | 61,000.00 | 3M | 1,812.43 |
| MN DOT STATE SIGN SHOP | 440.65 | REVIZE LLC | 30,300.00 | TECH DUMP | 29,382.60 | 4IMPRINT | 3,313.80 |
| MN OFFICE OF ENTERPRISE TECHNOLOGY | 24,685.00 | REYES/MELINDA | 2,340.00 | TECHNICAL SOLUTIONS OF MADISON LAKE INC | 12,046.39 | 5TH DISTRICT JAIL ADMINISTRATORS ASSN | 450.00 |
| MN POLLUTION CONTROL AGENCY | 145,821.78 | RICHARD LARSON BUILDERS INC | 86,899.31 | TEK MECHANICAL SERVICE INC | 10,456.00 | EMPLOYEE REIMBURSEMENTS | 1,383.29 |
| MN RURAL COUNTIES CAUCUS | 2,100.00 | RICHS DO IT ALL</ | | | | | |