


# Financial Statement of McLeod County, Minnesota

*Prepared by Cindy Ford, County Administrator*

**Year Ended December 31, 2017**

MCLEOD COUNTY ADMINISTRATION				
				
830 11 <sup>TH</sup> Street E Glencoe, MN 55336 www.co.mcleod.mn.us Fax: (320) 864-1809	Cindy Ford Administrator Phone (320) 864-1324 cindy.ford@co.mcleod.mn.us	Sheila Murphy Deputy Administrator Phone (320) 864-1320 sheila.murphy@co.mcleod.mn.us	Colleen Robeck Accountant Phone (320) 864-1262 colleen.robeck@co.mcleod.mn.us	Karin Hildremyr Administrative Assistant Phone (320) 864-1328 karin.hildremyr@co.mcleod.mn.us

Date November 2, 2018

**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, 2017. 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 2017.

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.

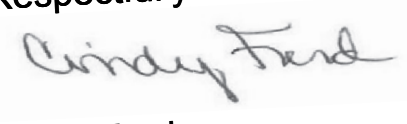
Detailed analysis of items contained in this report, additional schedules and analysis of the various funds, account groups and disbursements not required to be published are on file and of record in the office of the County Administrator and are available for public inspection.

**Acknowledgements:**

I wish to take this opportunity to thank Colleen Robeck, Administration'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,



Cindy Ford  
County Administrator

**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 Ford, McLeod County Administrator, at the Courthouse, 830 11<sup>th</sup> St E. Suite 110, 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 Administrator’s Office, 830 11<sup>th</sup> St E. Suite 110, Glencoe, MN 55336, or by downloading it from the McLeod County website ([www.co.mcleod.mn.us](http://www.co.mcleod.mn.us)).

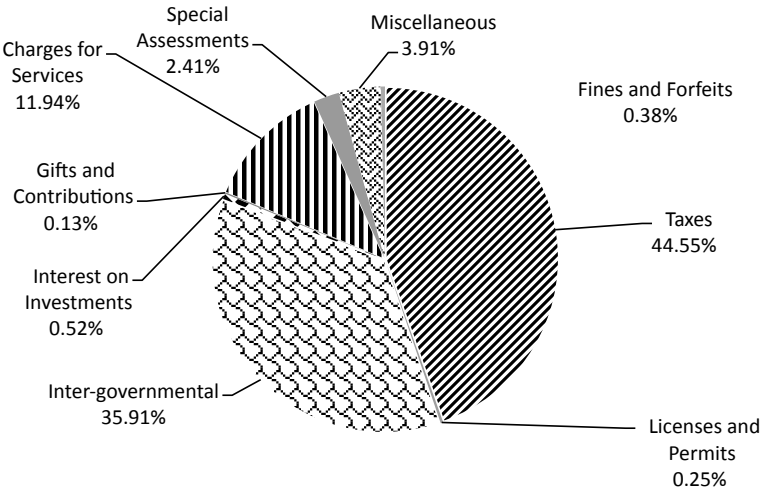
MCLEOD COUNTY  
GLENCOE, MINNESOTA

EXHIBIT 1

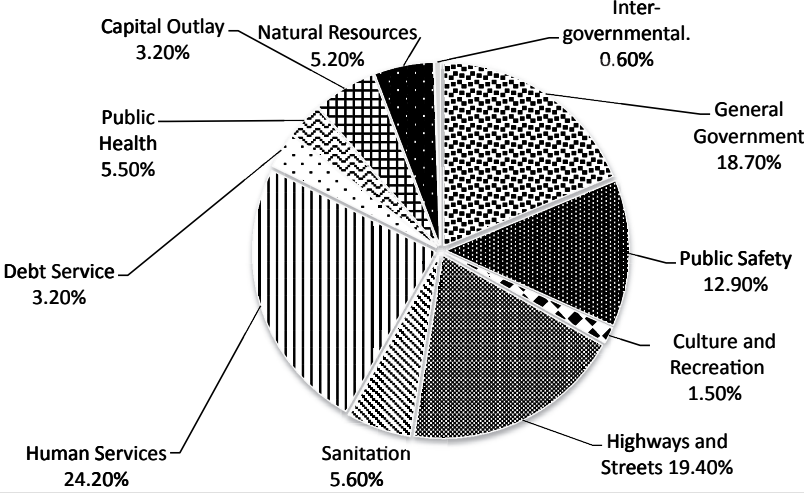
STATEMENT OF NET POSITION  
DECEMBER 31, 2017  
AND JUNE 30, 2017 FOR THE COMPONENT UNIT

	Primary Government	Housing and Redevelopment Authority
<b>Assets</b>		
Cash and pooled investments	\$ 43,851,236	\$ 125,411
Petty cash and change funds	22,555	-
Departmental cash	4,919	-
Cash with fiscal agent	114,012	-
Taxes receivable-Delinquent	297,575	-
Special assessments receivable		
Delinquent	21,846	-
Noncurrent	2,151,588	-
Accounts receivable - net	405,594	15,997
Accrued interest receivable	9,624	-
Due from other governments	5,657,821	-
Inventories	620,197	-
Prepaid items		1,065
Restricted assets		
Cash and pooled investments	-	61,655
Deferred charges	-	-
Capital assets		
Non-depreciable	15,212,554	197,000
Depreciable - net of accumulated depreciation	124,054,786	2,452,713
<b>Total Assets</b>	<b>\$ 192,424,307</b>	<b>\$ 2,853,841</b>
<b>Deferred Outflows of Resources</b>		
Deferred pension outflows	<b>\$ 6,841,849</b>	<b>\$ -</b>
<b>Liabilities</b>		
Accounts payable	\$ 958,522	\$ 4,025
Salaries payable	999,424	-
Accrued payroll taxes	47,866	-
Accrued interest payable	3,826	-
Other accrued expenses	557,129	37,448
Retainage payable	-	-
Due to other governments	639,007	-
Unearned revenue	63,983	17,607
Claims payable	533,240	-
Long-term liabilities		
Due within one year	2,400,604	182,023
Due in more than one year	10,633,350	2,617,775
Net pension obligation	15,209,311	-
Other postemployment benefits obligations	1,268,350	-
Liabilities payable from restricted assets (security deposits)	-	46,632
<b>Total Liabilities</b>	<b>\$ 33,314,612</b>	<b>\$ 2,905,510</b>
<b>Deferred Inflows of Resources</b>		
Prepaid Taxes	358,740	-
Deferred pension inflows	<b>\$ 6,390,958</b>	<b>\$ -</b>
<b>Total Deferred Inflows of Resources</b>	<b>6,749,698</b>	<b>-</b>
<b>Net Position</b>		
Invested in capital assets - net of related debt	\$ 133,099,722	\$ (150,085)
Restricted for		
General government	876,937	-
Public safety	103,537	-
Sanitation	2,607,469	-
Conservation of natural resources	1,951,418	-
Economic development	-	18,893
Capital projects	1,621,314	-
Debt Service	815,455	-
Unrestricted	18,125,994	79,523
<b>Total Net Position</b>	<b>\$ 159,201,846</b>	<b>\$ (51,669)</b>

MCLEOD COUNTY'S 2017 FINANCES  
Where the money comes from . . .



MCLEOD COUNTY'S 2017 FINANCES  
Where the money goes . . . .



MCLEOD COUNTY GLENCOE, MINNESOTA					EXHIBIT 2	
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2017 AND JUNE 30, 2017 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	\$ 10,170,182	\$ 1,216,322	\$ 23,673	\$ -	\$ (8,930,187)	
Public safety	5,122,463	239,866	388,653	-	\$ (4,493,944)	
Highways and streets	7,618,286	130,842	5,022,423	896,378	\$ (1,568,643)	
Sanitation	2,899,323	2,601,871	50,000	-	\$ (247,452)	
Human services	11,909,568	1,762,580	5,654,642	-	\$ (4,492,346)	
Health	2,773,920	975,051	799,755	-	\$ (999,114)	
Culture and recreation	731,378	96,275	500	-	\$ (634,603)	
Conservation of natural resources	2,522,220	1,588,437	145,054	-	\$ (788,729)	
Economic development	8,761	-	-	-	\$ (8,761)	
Interest	231,229	-	-	-	\$ (231,229)	
Total primary government	\$ 43,987,330	\$ 8,611,244	\$ 12,084,700	\$ 896,378	\$ (22,395,008)	
Component unit						
Housing and Redevelopment Authority	\$ 953,503	\$ 521,370	\$ 572,542.00	\$ -	\$ 140,409	
General Revenues						
Property taxes				\$ 19,355,416	\$ -	
Mortgage registry and deed tax				30,079	-	
Wheelage tax				375,588		
Payments in lieu of tax				75,165	-	
Grants and contributions not restricted to specific programs				2,192,152	-	
Investment income				232,363	178	
Miscellaneous				163,927	1,469	
Total general revenues and special item				\$ 22,424,690	\$ 1,647	
Change in net assets				\$ 29,682	\$ 142,056	
Net Position - Beginning				159,172,164	(193,725)	
Net Position - Ending				\$ 159,201,846	\$ (51,669)	

MCLEOD COUNTY  
GLENCOE, MINNESOTA

EXHIBIT 3

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017

	General	Road and Bridge	Human Services	Solid Waste	Ditch	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and pooled investments	\$ 21,318,820	\$ 9,205,090	\$ 6,613,119	\$ 2,595,167	\$ 1,529,582	\$ 2,589,458	\$ 43,851,236
Petty cash and change funds	12,130	100	-	10,325	-	-	22,555
Departmental cash	4,709	210	-	-	-	-	4,919
Cash with fiscal agent	114,012	-	-	-	-	-	114,012
Taxes receivable							
Delinquent	186,947	50,811	59,817	-	-	-	297,575
Special assessments receivable							
Delinquent	17,163	-	-	-	4,683	-	21,846
Noncurrent	684,480	-	-	-	1,467,108	-	2,151,588
Accounts receivable	82,519	5,975	184,274	132,826	-	-	405,594
Accrued interest receivable	9,624	-	-	-	-	-	9,624
Due from other governments	381,485	4,119,836	971,413	787	184,300	-	5,657,821
Inventories	3,462	616,735	-	-	-	-	620,197
Advances to other funds	1,339,700	-	-	-	-	-	1,339,700
<b>Total Assets</b>	<b>\$ 24,155,051</b>	<b>\$ 13,998,757</b>	<b>\$ 7,828,623</b>	<b>\$ 2,739,105</b>	<b>\$ 3,185,673</b>	<b>\$ 2,589,458</b>	<b>\$ 54,496,667</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts payable	\$ 212,669	\$ 35,738	\$ 415,800	\$ 98,221	\$ 194,220	\$ 1,874	\$ 958,522
Salaries payable	566,466	88,563	327,765	16,630	-	-	999,424
Accrued payroll taxes	37,079	9,563	-	1,224	-	-	47,866
Accrued interest payable	-	-	-	-	3,826	-	3,826
Accrued expenses	511,456	1,972	42,894	807	-	-	557,129
Advance from other funds	-	-	-	-	1,339,700	-	1,339,700
Due to other governments	271,313	11,935	97,734	14,754	243,271	-	639,007
Unearned revenue	63,983	-	-	-	-	-	63,983
Claims payable	533,240	-	-	-	-	-	533,240
<b>Total Liabilities</b>	<b>\$ 2,196,206</b>	<b>\$ 147,771</b>	<b>\$ 884,193</b>	<b>\$ 131,636</b>	<b>\$ 1,781,017</b>	<b>\$ 1,874</b>	<b>\$ 5,142,697</b>
<b>Deferred Inflows of Resources</b>							
Prepaid property taxes	\$ 218,954	\$ 55,842	\$ 83,944	\$ -	\$ -	\$ -	\$ 358,740
Unavailable revenue	\$ 1,159,295	\$ 4,075,341	\$ 381,923	\$ -	\$ 1,655,709	\$ -	\$ 7,272,268
<b>Total Deferred Inflows of Resources</b>	<b>\$ 1,378,249</b>	<b>\$ 4,131,183</b>	<b>\$ 465,867</b>	<b>\$ -</b>	<b>\$ 1,655,709</b>	<b>\$ -</b>	<b>\$ 7,631,008</b>
<b>Fund Balance</b>							
Nonspendable							
Inventories	\$ 3,462	\$ 616,735	\$ -	\$ -	\$ -	\$ -	\$ 620,197
Advances to other funds	1,339,700	-	-	-	-	-	1,339,700
Restricted							
Restricted for E-911	95,016	-	-	-	-	-	95,016
Restricted for law library	102,167	-	-	-	-	-	102,167
Restricted for capital projects	-	-	-	-	-	1,621,314	1,621,314
Restricted for recorders equipment	210,996	-	-	-	-	-	210,996
Restricted for land records technology	12,287	-	-	-	-	-	12,287
Restricted for drug enforcement	8,521	-	-	-	-	-	8,521
Restricted for conservation	509,203	-	-	-	-	-	509,203
Restricted for debt service	-	-	-	-	-	815,455	815,455
Restricted for records compliance	403,358	-	-	-	-	-	403,358
Restricted solid waste abatement	-	-	-	2,607,469	-	-	2,607,469
Restricted for aquatic invasive species	180,048	-	-	-	-	-	180,048
Restricted for forfeited tax	-	-	-	-	-	150,815	150,815
Restricted for escrow	1,500	-	-	-	-	-	1,500
Restricted for ditch maintenance	-	-	-	-	1,065,161	-	1,065,161
Assigned							
Assigned for capital projects	2,641,492	-	-	-	-	-	2,641,492
4-H after school adventures	5,896	-	-	-	-	-	5,896
Assigned for aerial photos	42,110	-	-	-	-	-	42,110
Assigned for veterans van	61,263	-	-	-	-	-	61,263
Assigned for new canine	15,974	-	-	-	-	-	15,974
Assigned for ag programming	202	-	-	-	-	-	202
Assigned for ARMER radio enhancements	40,000	-	-	-	-	-	40,000
Assigned for records preservation	44,590	-	-	-	-	-	44,590
Assigned for snowmobile enforcement	251	-	-	-	-	-	251
Assigned for law enforcement	198,315	-	-	-	-	-	198,315
Assigned for court services	126,765	-	-	-	-	-	126,765
Assigned for contracted projects	300,000	-	-	-	-	-	300,000
Assigned for highways and streets	-	9,103,068	-	-	-	-	9,103,068
Assigned for human services	-	-	6,478,563	-	-	-	6,478,563
Unassigned	14,237,480	-	-	-	(1,316,214)	-	12,921,266
<b>Total Fund Balance</b>	<b>\$ 20,580,596</b>	<b>\$ 9,719,803</b>	<b>\$ 6,478,563</b>	<b>\$ 2,607,469</b>	<b>\$ (251,053)</b>	<b>\$ 2,587,584</b>	<b>\$ 41,722,962</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 24,155,051</b>	<b>\$ 13,998,757</b>	<b>\$ 7,828,623</b>	<b>\$ 2,739,105</b>	<b>\$ 3,185,673</b>	<b>\$ 2,589,458</b>	<b>\$ 54,496,667</b>

MCLEOD COUNTY GLENCOE, MINNESOTA							
EXHIBIT 5							
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2017							
	General	Road and Bridge	Human Services	Solid Waste	Ditch	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 11,792,098	\$ 3,578,676	\$ 3,818,225	\$ -	\$ -	\$ 684,587.00	\$ 19,873,586
Special assessments	190,374	-	-	-	887,118	-	1,077,492
Licenses and permits	91,105	12,545	-	5,970	-	-	109,620
Intergovernmental	3,229,439	6,894,300	5,617,800	270,463	-	12,878	16,024,880
Charges for services	1,971,612	130,950	757,383	2,468,933	-	-	5,328,878
Fines and forfeits	33,580	-	-	-	-	137,331	170,911
Gifts and contributions	10,103	-	-	50,000	-	-	60,103
Investment earnings	218,528	-	-	-	13,835	-	232,363
Miscellaneous	624,354	1,932	991,727	126,970	-	1,904	1,746,887
Total Revenues	\$ 18,161,193	\$ 10,618,403	\$ 11,185,135	\$ 2,922,336	\$ 900,953	\$ 836,700	\$ 44,624,720
Expenditures							
Current							
General government	\$ 9,019,764	\$ -	\$ -	\$ -	\$ -	\$ 4,405	\$ 9,024,169
Public safety	6,209,805	-	-	-	-	-	6,209,805
Highways and streets	-	9,293,552	-	-	-	-	9,293,552
Sanitation	-	-	-	2,691,253	-	-	2,691,253
Human services	-	-	11,622,250	-	-	-	11,622,250
Health	2,660,869	-	-	-	-	-	2,660,869
Culture and recreation	702,963	-	-	-	-	-	702,963
Conservation of natural resources	730,355	-	-	-	1,774,386	-	2,504,741
Economic development	8,761	-	-	-	-	-	8,761
Capital Outlay	1,131,350	-	-	-	-	386,955	1,518,305
Intergovernmental	-	267,175	-	-	-	-	267,175
Debt service							
Principal	177,937	-	-	-	-	1,095,000	1,272,937
Interest	22,225	-	-	-	61,530	166,950	250,705
Total Expenditures	\$ 20,664,029	\$ 9,560,727	\$ 11,622,250	\$ 2,691,253	\$ 1,835,916	\$ 1,653,310	\$ 48,027,485
Excess of Revenues Over (Under) Expenditures	\$ (2,502,836)	\$ 1,057,676	\$ (437,115)	\$ 231,083	\$ (934,963)	\$ (816,610)	\$ (3,402,765)
Other Financing Sources (Uses)							
Transfers in	\$ -	\$ -	-	\$ -	\$ -	\$ 600,088.00	\$ 600,088
Transfers out	-	-	-	(600,088)	-	-	(600,088)
Loan issued	169,278	-	-	-	-	-	169,278
Proceeds from the sale of bonds	-	-	-	-	-	-	-
Proceeds from the sale of capital assets	21,639	24,133	-	-	-	-	45,772
Total Other Financing Sources (Uses)	\$ 190,917	\$ 24,133	\$ -	\$ (600,088.00)	\$ -	\$ 600,088	\$ 215,050
Net Change in Fund Balance	\$ (2,311,919)	\$ 1,081,809	\$ (437,115)	\$ (369,005)	\$ (934,963)	\$ (216,522)	\$ (3,187,715)
Fund Balance - January 1, as restated	\$ 22,893,968	\$ 8,634,799	\$ 6,915,678	\$ 2,976,474	\$ 683,910	\$ 2,804,106.00	\$ 44,908,935
Increase (decrease) in inventories	(1,453)	3,195	-	-	-	-	1,742
Fund Balance - December 31	\$ 20,580,596	\$ 9,719,803	\$ 6,478,563	\$ 2,607,469	\$ (251,053)	\$ 2,587,584	\$ 41,722,962

McLeod County 2017 Highlights

The 2017 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 \$159,201,846 as of December 31, 2017. Investment in capital assets, net of related debt, is the largest portion of McLeod County’s net assets at 83.6%. 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 5.0% of McLeod County’s net assets are subject to external restrictions on how they may be used and therefore are considered restricted. The remaining 11.4% or \$18,125,994 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 \$29,682 during the current fiscal year. This increase is due to the increase in revenues over expenditures.

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**Governmental Funds**

At the end of 2017, McLeod County governmental funds reported a combined fund balance of \$41,722,962. This is a decrease of \$3,185,973 from the prior year. The General Funds’ fund balance decreased \$2,313,372 due to increased expenditures. The fund balance in the Road & Bridge Fund increased by \$1,085,004 due to timing of road construction projects. The fund balance in the Human Services Fund decreased by \$437,115 due to increased expenses. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$14,237,480 or 68.9% of total 2017 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 11,484,052. This is a decrease of \$1,103,659 from the beginning of the year. The decrease is due to the principal payments on bonds and septic loans.



McLeod County  
INTEGRATED FINANCIAL SYSTEM  
SUMMARIZED PAYMENT BY VENDOR  
JANUARY THRU DECEMBER, 2017  
ALL VENDORS OVER \$300

A & T SEPTIC & EXCAVATING SERVICES INC	21,625.00	CASHWISE FOODS	922.24	EHRKE/GLENDORA	300.00	HECKSEL/JEFFREY & KELLY	29,230.24
A L JORDAN INC	3,600.00	CATALYST MEDICAL CLINIC PA	315.00	ELBOWS ALLOWED DISTINCT CATERING	657.52	HEISEL/ALICE M	13,980.01
A R ENGH HEATING & AIR CONDITIONING	7,146.40	CB & I INC	1,501.47	ELECTION SYSTEMS & SOFTWARE INC	13,544.82	HELENA CHEMICAL CO	1,096.08
AAA STRIPING SERVICE COMPANY	500.00	CDW GOVERNMENT INC	137,604.79	ELECTRICAL SERVICES INC	10,268.57	HELP SYSTEMS IL LLC	345.00
AFES	446.73	CENEX	1,102.16	ELECTRO WATCHMAN INC	410.40	HELPING HAND OF OLIVIA, INC	1,572.85
ACC MIDWEST TRANSPORTATION, INC.	75,007.98	CENTERPOINT ENERGY INC	97,785.12	ELITE LOCK & KEY	907.25	HEMOCUE AMERICA	1,414.00
ACCENT WIRE PRODUCTS	3,930.53	CENTRA CARE HEALTH SYSTEM	1,719.22	EMBASSY SUITES	1,873.53	HENNEPIN COUNTY MEDICAL CENTER	1,674.02
ACCESS	2,241.82	CENTRAL APPLICATORS	28,417.53	EMEDCO INC	426.42	HENNEPIN COUNTY SHERIFFS OFFICE	560.00
ACE HARDWARE	3,661.23	CENTRAL COMMUNITY TRANSIT	2,488.00	EMERGENCY AUTOMOTIVE TECHNOLOGIES INC	22,734.86	HENRY SCHEIN INC	434.93
ACMC LITCHFIELD	2,099.71	CENTRAL HYDRAULICS INC	8,620.55	EMPLOYEE RELATIONS INC	1,337.90	HERALD JOURNAL PUBLISHING INC	1,628.45
ACTIVE NETWORK LLC	4,039.88	CENTRAL MINNESOTA JOBS & TRAINING	258,411.53	EMPLOYMENT PLUS OF WILLMAR INC	11,963.14	HERNESS CONSTRUCCION CO LLC	2,540.00
ADULT TRAINING AND HABILITATION INC	88,366.14	CENTRAL MN MENTAL HEALTH CENTER	1,335.00	ENGELMANN/ROBERT M	15,400.00	HERRMANN/KEITH W & KATHY T	3,700.00
ADVANCE OPPORTUNITIES	2,477.99	CENTRAL STATES WIRE PRODUCTS INC	807.19	ENGELMANN/ROGER T & PEGGY A	9,000.00	HIGH ISLAND WATERSHED DISTRICT	32,929.45
ADVANCED CORRECTIONAL HEALTHCARE INC	64,210.62	CENTURY 9 THEATER	540.85	ENGELMANN/TIMOTHY D & MEGAN N	1,600.00	HILLYARD HUTCHINSON	34,224.23
AFFORDABLE PUMPING SERVICE	3,840.00	CENTURY LINK	54,053.17	ENNIS PAINT	1,435.00	HILTON	3,372.30
AGSTAR FINANCIAL SERVICES FLCA	19,950.00	CHARMAINE E PICHA REVOCABLE TRUST	4,550.00	EPS TACTICAL TRAINING GROUP	400.00	HJERPE CONTRACTING INC	92,210.70
AGSTAR MORTGAGE	4,550.00	CHASE ON THE LAKE	889.08	EQUUL ACCESS INC	5,121.00	HOFF/LELAND & KERRI	1,627.78
AJ SPANJERS COMPANY INC	43,077.75	CHILDREN OF TOMORROW LEARNING CENTER	2,760.90	ERICKSON ENGINEERING COMPANY	66,615.64	HOFFMAN/DAVID	300.00
AKO ELECTRIC INC	29,451.28	CHILDRENS DENTAL SERVICE	900.00	ESRI	10,400.00	HOLGER OLSEN & SON INC	2,468.85
ALEXANDRIA TECHNICAL & COMMUNITY COLLEGE	975.00	CHILSON FUNERAL HOME	6,929.50	EURICH/LORETTA	11,339.65	HOLIDAY	793.40
ALL STATE COMMUNICATION	1,380.00	CHIPPWA ENTERPRISES INC	419.05	EVENT BRIGHT	480.00	HOLIDAY INN	3,325.27
ALLOVER MEDIA LLC	9,625.00	CHRASTI/GRACE	3,420.00	EVERGREEN YOUTH & FAMILY SERVICES	4,032.00	HOLT MOTORS INC	5,125.79
ALLSTREAM	13,733.08	CHRISTENSEN/BETTY	900.00	EWERT BROTHERS INC	1,863.00	HOLY TRINITY CHURCH	1,559.75
ALPHA TRAINING & TACTICS LLC & SALES	23,839.20	CIRCLE R RANCH	610.00	EXPEDIA	411.08	HOME2 SUITES	437.60
ALPHA WIRELESS COMMUNICATIONS	38,342.29	CITI CARGO & STORAGE	53,648.27	EXPLORERS CLUB	1,000.00	HONEY DO LAWN SERVICE	2,936.56
ALPINE PRODUCTS INC	820.00	CITRIX SYSTEMS INC	5,440.00	EXTENDED STAY	418.40	HONEYWELL INTERNATIONAL INC	31,345.25
ALSLEBEN/DOROTHY	2,903.00	CITY OF BISCAY	20,049.53	EYE MED	9,074.88	HOTELS.COM	302.91
ALUMITANK	1,914.50	CITY OF BROWNTON	484,913.88	FAHEY SALES	1,000.00	HOUSTON ENGINEERING INC	2,307.50
ALVARADO/BREEANN	17,496.74	CITY OF GAYLORD	4,791.89	FAITH LUTHERAN CHURCH	304.94	HP INC	7,522.78
AM SPEAKING	2,053.50	CITY OF GLENCOE	2,852,592.81	FARIBAULT FOODS	1,002.06	HUFFMAN/MARLENE & JOSEPH	8,554.57
AMAZON	14,712.76	CITY OF HUTCHINSON	7,867,927.92	FARM RITE EQUIPMENT INC	21,485.18	HUGHES - HANTGE FUNERAL CHAPEL	2,040.00
AMBER TECHNOLOGY	379.95	CITY OF LESTER PRAIRIE	786,389.62	FASHION INTERIORS	1,506.27	HULS/RACHEL & RODNEY	704.48
AMCMACA	578.00	CITY OF PLATO	206,588.93	FASTENAL COMPANY	2,019.39	HUMAN INSPIRATION WORKS LLC	1,550.00
AMERICAN COMMUNICATIONS	5,800.00	CITY OF SHAKOPEE	4,200.00	FCA MN MOTOCROSS	695.00	HUTCHINSON AREA CHAMBER OF COMMERCE	325.00
AMERICAN DOOR WORKS	16,298.53	CITY OF SILVER LAKE	520,499.01	FEDERAL SUPPLY USA	740.08	HUTCHINSON COMMUNITY HOSPITAL	11,449.00
AMERICAN LEGION POST 96	300.00	CITY OF STEWART	530,858.49	FELIX/MARY ELLEN	3,342.10	HUTCHINSON CO-OP	31,753.11
AMERICAN LEGION POST 125	300.00	CITY OF WINSTED	1,266,566.73	FIALA/ERNEST	900.00	HUTCHINSON DOWNTOWN ASSN	500.00
AMERICAN LEGION POST 143	300.00	CIVIC RESEARCH INSTITUTE INC	359.90	FIEDLER/LISA M & BRAIN	450.00	HUTCHINSON EDA	163,127.02
AMERICAN LEGION POST 463	300.00	CLARY BUSINESS MACHINE LLC	416.45	FIELD/JOSHUA	1,408.09	HUTCHINSON EVENT CENTER	550.00
AMERICAN LEGION POST 95	300.00	CLIMATE AIR INC	2,397.27	FINKEN WATER CENTERS	3,330.00	HUTCHINSON HEALTH	25,046.74
AMERICAN LUNG ASSN OF MN	8,856.40	CLOUTIER/SAMANTHA	2,637.86	FIRST EVANGELICAL LUTHERAN CHURCH	994.40	HUTCHINSON HRA	166,408.37
AMERICAN SOLUTIONS FOR BUSINESS	12,574.11	CNA GROUP LONG TERM CARE	948.12	FIRST MINNESOTA BANK NA	616.39	HUTCHINSON LEADER	15,105.81
AMERICINN	569.01	COAST PROFESSIONAL INC	2,302.57	FIRST STATE TIRE RECYCLING INC	7,584.38	HUTCHINSON POLICE SERVICES	400.00
ANDREASEN/GLORIA	14,469.69	COBORNS	3,130.38	FISCHER/BRENDA	2,838.50	HUTCHINSON PRCE	2,996.00
ANIMAL MEDICAL CENTER ON CROW RIVER	715.00	COCHRAN RECOVERY SERVICES INC	1,905.55	FISCHER/DAVE	1,622.70	HUTCHINSON UTILITIES COMMISSION	151,812.65
ANITA I VILLNOW FAMILY TRUST	8,300.00	COHRS TREE SERVICE	1,625.00	FIVE STAR	807.61	HUTCHINSON WHOLESALE SUPPLY COMPANY INC	368.92
ANKNEY/ANNETTE	551.05	COLE/DARCY	661.00	FLORES/DANIELLE	1,430.14	HUTTON INC	40,152.71
ANOKA COUNTY SHERIFF	350.00	COM TEC SECURITY LLC	50,922.85	FORBES AUTO STORE	4,303.84	I & S GROUP INC	2,834.00
AP TECHNOLOGY	795.00	COMFORT INN	300.07	FORCE AMERICA INC	909.68	IBM CORPORATION	2,950.01
APCO INTERNATIONAL	618.00	COMMISSIONER OF FINANCE	136,701.90	FORENSIC MENTAL HEALTH SPECIALISTS	1,600.00	IDENTISYS INC	320.00
APEX EQUIPMENT LLC	1,646.30	COMMISSIONER OF REVENUE	42,887.00	FORENSIC POLYGRAPH INC	930.00	IMMANUAL LUTHERAN CHURCH	457.92
APPLIED CONCEPTS INC	649.95	COMMON CUP MINISTRIES	7,774.56	FORM A FEED INC	2,130.48	IMPERIAL FASTENER CO INC	1,142.20
ARLINGTON CHAMBER OF COMMERCE	1,410.00	COMMUNITY AND FAMILY SERVICES	21,810.18	FORTERRA PIPE & PRECAST	61,024.39	IN SITE HEAT	740.00
ARLINGTON GARDEN CLUB	1,266.90	COMMUNITY EDUCATION-SIBLEY EAST	1,000.00	FOSTER APPRAISALS	66,300.00	INDEPENDENT EMERGENCY SERVICES	1,299.48
ARNESON/ANDREW STEVEN	481.00	COMPAR INC	601.00	FOSTER MECHANICAL	26,616.35	INDEPENDENT SCHOOL DISTRICT #111	1,966.00
ARNOLDS OF GLENCOE INC	944.45	COMPASS MINERALS AMERICA INC	109,198.33	FOUR STAR DRIVING SCHOOL	350.00	INFINITY FIRE PROTECTION	1,985.00
ARROWWOOD RESORT & CONFERENCE CENTER	4,460.54	CONDUENT BUSINESS SERVICES LLC	6,551.00	FRAMERS PLUS LLC	30,650.00	INFORMATION SYSTEMS CORP	90,154.66
ARVIG CONSTRUCTION	955.00	CONKEL/JEANNE M V	2,726.21	FRANKE/BRUCE	600.00	INGSTAD BROADCASTING	325.00
ASC PSYCHOLOGICAL	862.33	CONSTANT CONTACT	780.00	FRANKLIN PRINTING INC	13,721.99	INLAND HUTCHINSON LLC	14,578.24
ASSOCIATION OF MINNESOTA COUNTIES	25,999.00	CONTEGRTY GROUP	254,151.27	FRANSEN DECORATING INC	90,026.57	INN ON LAKE	315.44
ATCO INTERNATIONAL	626.00	CONTINENTAL RESEARCH CORPORATION	437.36	FRAUENDIENST/DARWIN	13,444.89	INNOVATIVE OFFICE SOLUTIONS LLC	35,508.35
ATRIX INTERNATIONAL INC	1,010.00	CORE PROFESSIONAL SERVICES PA	4,800.00	FREIGHTLINER OF ST. CLOUD	566.78	INSIGHT PUBLIC SECTOR	6,987.03
ATSSA	435.00	CORNER HOUSE	800.00	FRITZ/JEANNE	6,667.50	INT IDL PROMOTIONAL	456.04
AUGUSTA ELECTRIC INC	333,360.42	CORNERSTONE DETENTION	210,462.05	FROGGYS SIGNS	478.49	INTEGRA TELECOM INC	2,267.52
AUSTIN FUNERAL & CHAPEL	2,040.00	CORPORATE WAREHOUSE SUPPLY	489.85	FRONK/MARGARET	572.50	INTEGRATIONS WELLNESS & RECOVERY CENTER	3,525.00
AUTISM COMMUNITY STORE	409.97	COUNSELING & THERAPEUTIC SUPPORT SVC	500.00	FRONTIER PRECISION INC	5,612.45	INTENSITY SIGNS & GRAPHICS	473.06
AUTO VALUE	6,826.89	COUNSELING SERVICES OF SOUTHERN MN, INC.	1,059.59	FULL THROTTLE SERVICES	998.85	INTERCONTINENTAL HOTELS	802.20
AVERA MARSHALL REGIONAL MEDICAL CTR	15,600.00	COUNTRY INN & SUITES	3,015.08	FUN SPORTS OF HUTCHINSON INC	2,399.18	INTEREUM INC	696.00
AVEYRON HOMES INC	40,213.69	COUNTY OF ANOKA	86,845.00	G & K SERVICES	6,010.62	INTERNAL REVENUE SERVICES	3,488,812.93
AVIANDS LLC	39,642.13	COURTYARD MARRIOTT	338.42	GALETON INC	1,243.04	INTERSTATE POWERSYSTEMS	4,324.15
AWS INC	8,778.03	COX ELECTRIC INC	500.00	GALLS AN ARAMARK COMPANY	955.43	INTOXIMETERS INC	1,162.40
AX TC RETAIL LP	46,456.98	COX/KAYLA & TIMOTHY	3,548.31	GARCIA/MELANIE	9,477.85	ISSUETRAC INC	4,637.42
AXON ENTERPRISE INC	665.97	CPS TECHNOLOGY SOLUTIONS	4,529.16	GARY L FISCHLER & ASSOCIATES PA	545.00	J & J DUST CONTROL	2,700.00
B & B SPORTS INC	4,518.36	CRAFTS DIRECT	847.62	GAVIN WINTERS DONLEY & OSTLUND LTD	40,302.71	J R NELSON AND COMPANY	335.61
B & B TIRE AND AUTO REPAIR LLC	3,023.27	CRAGUNS RESORT & HOTEL ON GULL LAKE	6,523.08	GAYLORD POOL	415.00	JACOBSON/APRIL & LANCE	5,264.68
B W WELDING INC	712.80	CREATIVE DETAILS	490.00	GEARTY-DELMORE FUNERAL HOME	2,040.00	JACOBSON/DAVID & DAVID	8,242.75
BACHMAN PRINTING	2,419.00	CREATIVE PRODUCT SOURCING INC DARE	4,463.98	GENERAL OFFICE PRODUCTS	6,047.19	JAMIESON/DAVID	1,945.48
BACHMAN/MARY	12,740.00	CREEKSIDE SOILS	322.32	GERARD ACADEMY	160,682.59	JAY MALONE MOTORS	6,142.11
BARBARA SCHNEIDER FOUNDATION	1,875.00	CROP PRODUCTION SERVICES INC	9,936.79	GFW COMMUNITY ED	749.09	JEPSEN/APRIL K	4,472.23
BARGEN INC	79,200.00	CROW	21,556.50	GIFTCARDS.COM	2,996.65	JERRYS TRANSMISSION SERVICE INC	1,299.50
BARLAU/FRED & BARBARA	5,475.92	CROW RIVER FAMILY SERVICES	2,945.50	GILL REPROGRAPHICS INC	334.03	JET.COM	1,116.26
BARNA, GUZY & STEFFEN LTD	20,558.60	CROW RIVER GLASS & SIGNS	2,625.75	GIRARDS BUSINESS SOLUTIONS INC	13,088.00	JLR GARAGE DOOR SERVICE, INC.	614.00
BARTLEY SALES COMPANY INC	14,856.10	CROW RIVER HABITAT FOR HUMANITY	1,557.39	GIS WORKSHOP	400.00	JOANIES CATERING	578.13
BAUER & CO	5,050.00	CROW RIVER ORGANIZATION OF WATER	400.00	GK2 PROMOTIONS	917.47	JOANNE MOZE LLC	14,977.46
BAUER BUILT	1,976.26	CROW RIVER PRESS INC	12,539.15	GLAXOSMITHKLINE PHARMACEUTICALS	1,083.61	JOHN DEERE FINANCIAL	2,007.64
BECKER COUNTY TRANSIT	810.00	CROW RIVER SIGNS	402.33	GLEN KNOLL PROPERTIES	452.00	JOHN E REID AND ASSOC INC	575.00
BECKER SWCD	850.00	CROW RIVER SNO PROS	41,055.96	GLENCOE AREA CHAMBER OF COMMERCE	490.00	JOHNS AUTO REPAIR	769.49
BECKER/BRENDA	5,392.70	CULINEX	65,228.90	GLENCOE CO OP ASSN	48,697.31	JOHNSON MCBRIDE FUNERAL	4,080.00
BECKER/MYRTICE A	3,478.28	CULLIGAN WATER CONDITIONING	474.50	GLENCOE COLLISION CENTER	744.48	JOHNSON/KELLY LEE ROY & VERONICA	5,700.00
BENNETT MATERIAL HANDLING	19,278.08	CUMMINS N POWER LLC	1,440.41	GLENCOE FLEET SUPPLY INC	1,484.78	JOHNSON/MALLIE	306.18
BENTLEY SYSTEMS INC	4,048.04	D & T VENTURES	7,938.00	GLENCOE LAW OFFICE	31,676.25	JONES LAW OFFICE	7,990.16
BERENT/TARRA	12,832.00	DAHLEN DWYER & FOLEY INC	6,000.00	GLENCOE OIL COMPANY INC	47,882.73	JONES/MICHAEL & AQUARIUS	2,634.91
BEST BUY	1,005.36	DANE/KRYSTEN	338.28	GLENCOE REGIONAL HEALTH SERVICES	8,097.93	JONNY ROCKS BODY SHOP	1,827.69
BEST WESTERN PLUS KELLY INN	1,549.53	DASSEL/COKATO COMMUNITY ED	684.00	GLENCOE VFW 5102	300.00	JUST FOR KIX	512.00
BIG SANDY CAMP & RETREAT CENTER	345.00	DATASPAH INC	2,311.00	GLEWWE DOORS INC	58,490.55	JUUL CONTRACTING COMPANY INC	11,141.15
BUERGO/JEANNE & SCOTT	4,668.18	DATAWORKS PLUS LLC	1,843.86	GLOBAL EQUIPMENT CO INC	436.59	K & S ELECTRIC	14,721.92
BLAKE/SHARON	1,710.00	DAVID DROWN ASSOCIATES INC	16,600.00	GLOBAL SIGN INC	1,936.00	KAHLER APACHE HOTEL	441.12
BLUE EARTH COUNTY	4,037.66	DAVID HOY AND ASSOCIATES LTD	1,617.25	GO TO MEETING	500.18	KAHNKE BROTHERS TREE FARM	545.00
BOB BARKER COMPANY INC	6,494.02	DAWES/KAREN	5,210.00	GOLD CROSS AMBULANCE SERVICE	1,300.75	KANDI WORKS	404.19
BOESON/KAYLA	1,815.87	DAYS INN	1,064.05	GOLDEN OAKS, LLC, ATTN: CRAIG EGGERS	1,030.00	KAPPEL/JEAN	1,710.00
BONNIWELL/JACK & DIANE	634.32	DEER PARK APARTMENTS	2,115.10	GOLDEN TONGUE CONSULTANTS INC	20,215.23	KAPPEL/JEANETTE	1,750.00
BORKA EXCAVATING	20,600.00	DEPARTMENT OF CORRECTIONS STS	62,073.47	GOLDMARK APARTMENTS, ATTN: WES HOLTZ	1,920.00	KARP FM RADIO	1,829.50
BOUNDLESS NETWORK	370.44	DEPT OF HUMAN SERVICES	763,880.52	GOODPOINTE TECHNOLOGY INC	1,750.00	KASELLA CONCRETE INC	34,773.80
BOWNIK/MICHAEL	5,295.00	DIAMOND VOGEL PAINT CENTER	407.70	GOPHER CAMPFIRE CONSERVATION CLUB	1,440.00	KDUZ	4,907.25
BOYS/DEBRA	4,315.87	DILLON/RACHEL & THOMAS	6,480.82	GOPHER STATE FIRE EQUIPMENT COMPANY	5,715.02	KEEPSRS INC	8,182.44
BRADLEY SECURITY LLC	721.25	DIVERSIFIED LIFESTYLES II	121,548.45	GOPHER STATE ONE-CALL	876.25	KENNEDY SCALES INC	2,411.31
BRAUN INTERTEC CORPORATION	16,231.00	DNA DIAGNOSTICS CENTER, INC.	1,591.00	GOVERNMENT FORMS AND SUPPLIES	2,295.86	KERBER/ALLEN W	2,854.07
BREEZY POINT RESORT	4,254.43	DOBRATZ HANTGE CHAPEL	25,012.00	GOVERNMENT MANAGEMENT GROUP	5,250.00	KEVIN POST AGENCY	341.90
BRET BERGS CONSTRUCTION LLC	7,720.00	DODGE OF BURNSVILLE	43,524.00	GOVERNMENT TRAINING SERVICES	1,460.00	KGLB-AM RADIO	425.50
BRIAN RICK PLUMBING & HEATING	361.88	DOHERTY SCHOOLER/TIFFANY	4,215.00	GOVERNMENT.JOBS COM INC	5,586.00	KIDKARE	4,010.00
BRIANS HEATING AND AIR	990.00	DOHERTY STAFFING SOLUTIONS	15,408.29	GRAFIX SHOPPE	3,290.14	KIDS COMPANY	450.00
BRIESEMEISTER/HANNAH	3,701.90	DOLLAR TREE	935.76	GRAINER	1,272.65	KIDS INCORPORATED	1,089.80
BROSE FARMS INC	320.00	DOMINOS	612.97	GRAND VIEW LODGE	3,397.29	KIDS JUNCTION	1,755.50
BROWN COUNTY EVALUATION CENTER	57,367.61	DONALD & DARLENE ENGELMANN TRUST	14,200.00	GRAYBAR	10,740.50	KIECKER/JASON & MICHELLE	3,803.01
BROWN/MELANIE & STEVE	34,426.34	DONALD SALVERDA & ASSOCIATES	712.89	GREATER MINNESOTA PARKS & TRAILS	300.00	KIESLERS POLICE SUPPLY INC	855.00
BROWNTON HOUSING CORP	532.00	DONAVAN SCHIRO ESTATE	18,060.30	GREATER MN FAMILY SERVICES	1,364.58	KINDRED	114,855.63
BROWNTON ROD & GUN CLUB INC	1,000.00	DONE RITE POWDER COATTING LLC	400.00	GREEN MACHINE	3,080.02	KIRBY KENNEDY & ASSOCIATES	509.00
BRUNS/RANDY L & CHAROLTTE M	7,000.00	DORSEY & WHITNEY LLP	950.00	GREENDISK INC	10,250.00	KLATT/MONTY & MARION	2,056.45
BUFFALO CREEK WATERSHED DISTRICT	843,651.31	DOTOLO/OJHN	5,602.68	GREENFOREST RECYCLING RESOURCES LLC	176,174.20	KLAUTERMEIER/DALE S	39,102.00
BUHMANN/TAYLOR	5,092.58	DOUBLE TREE	857.50	GREINER/NANCY	4,955.04	KLEIN/SHELBY	1,164.00
BULL PUBLISHING	354.16	DRAIN PROS INC	875.00	GRIMMIPAU	912.60	KOHL'S.COM	304.87
BUREAU OF CRIMINAL APPREHENSION	10,04						

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LAKE STATE REALTY SERVICES INC	3,000.00	MINNESOTA UC FUND	17,217.26	RIGID HITCH INC	588.28	TBX EMPLOYEE BENEFITS LLC	3,422.00
LAKETOWN GYMNASICS	489.00	MINNESOTA ZOOMOBILE	375.00	RINGQUIST/RON	12,756.35	TEAM LABORATORY CHEMICAL CORP	32,007.00
LAND PRIDE CONSTRUCTION INC	130,131.59	MISSIONS INC. PROGRAMS	349.88	RISI INC	595.00	TECHNICAL SOLUTIONS OF MADISON LAKE INC	186,922.79
LANDSCAPE CONCEPTS INC	470.20	MITCHELL/DAWN	2,490.00	RIVER CITY SUPPLY LLC	631.90	TELVENT DTN, LLC	2,448.00
LANDWEHR CONSTRUCTION INC	53,738.80	MIZUHATA/TRAVIS & SAVANNAH	12,504.99	RIVERVIEW AGGREGATES INC	24,264.65	TERRELL/WANDA & THOMAS	13,712.90
LANGUAGE LINE SERVICES	5,420.31	MNDRIVERSMANUAL.COM LLC	556.18	ROBECK/ALLEN	612.88	TESS ORAL HEALTH	1,058.37
LAURA E MICHALETZ REVOCABLE TRUST	3,100.00	MODERN MARKETING	1,046.97	ROLYAN BUOYS	336.00	THE HARTFORD	3,373.00
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	59,806.39	MORRIS EXCAVATING INC	600.00	RONALD F. CARLSON ENTERPRISES, INC.	2,520.00	THE HUMAN SOLUTIONS	6,057.20
LENGSAVAT/MAX	390.00	MRCI	14,113.25	ROSS/HOLLY & ANDREW/	14,268.26	THE KNOX COMPANY	342.00
LENTSCH TRUCKING	44,772.22	MT. OLIVE LUTHERAN CHURCH & SCHOOL	4,651.50	ROTOCHOPPER INC	220,425.00	THE LAW OFFICE OF TROY A SCOTTING	24,735.00
LESTER PRAIRIE PUBLIC SCHOOL	475.00	MULTIPLE CONCEPTS INTERIOR	82,196.85	ROY C INC	6,375.00	THE ODYSSEY GROUP	465.00
LHOTKA/DANIEL & KATIE	450.00	MUMFORD SANITATION	2,446.65	ROYAL TIRE INC	13,859.37	THE PAINT FACTORY	1,250.00
LIFT DISABILITY NETWORK	470.00	NAC MECHANICAL & ELECTRICAL SERVICES	154,540.00	RS EDEN	7,376.81	THE SUITES HOTEL	387.18
LIGHT & POWER COMMISSION	209,778.70	NARTEC INC	743.43	RT VISION INC	14,706.58	THOELE/MARIFE & MARK	7,428.29
LILIENTHAL/DENNIS & ROBERTA	24,700.00	NATIONAL ASSOCIATION OF COUNTIES	1,378.00	RUE/DAVID	1,000.00	THOMPSON PAINTING PLUS	1,750.00
LILIENTHAL/OLGA & TERI M	8,300.00	NATIONAL BUSINESS SYSTEMS INC	17,343.00	RUFFRIDGE JOHNSON EQUIP CO INC	1,450.25	THOMPSON REUTERS WEST	21,384.82
LINDEMANN/LONNIE	441.00	NATIONAL CONSTRUCTION RENTALS	3,174.24	RUFUS F WITTE LIVING TRUST	17,792.74	THRIFTY WHITE PHARMACY	1,134.98
LINDENWOOD APARTMENTS	595.00	NATIONAL COUNCIL OF COMMUNITY BEHAVIOR	1,067.00	RUNNINGS SUPPLY INC	4,016.51	THURNBECK STEEL FABRICATION INC	50,984.30
LINGUAONE INC	760.00	NATIONAL RIFLE ASSOCIATION	1,935.00	RUTTIGERS BAY LODGE	1,875.85	TIERNEY BROTHERS INC	950.00
LITTFIN LUMBER CO	991.34	NATIONAL 4-H COUNCIL	580.64	S & S TRUCK & TRAILER REPAIR	17,876.41	TIMBERLINE WOODPRODUCTS	645.00
LITTLE FALLS MACHINE INC	660.29	NBW LLC	16,555.25	S M HENTGES & SON INC	1,003,288.41	TIME SAVERS CLEANING SPECIALISTS	360.70
LITTLE LAMBS CHRISTIAN CENTER	3,760.00	NELSON AUTO CENTER	122,357.68	SAFARILAND LLC	800.73	T-MOBILE	1,546.35
LITZAU EXCAVATING INC	13,300.00	NELSON/DANIEL	14,188.02	SAFE AVENUES	2,200.00	TMS CENTER	1,500.00
LOANCARE	2,512.71	NELSON/JAMES	1,260.00	SAFEASSURE CONSULTANTS INC	9,155.52	TODAYS DRIVING SCHOOL	688.00
LOCATORS & SUPPLIES INC	1,669.06	NELSON/MARY ANN	7,357.90	SAFFERT/RENEE & STEVEN	1,765.96	TOWMASTER INC	225,704.05
LOES OIL COMPANY	405.00	NEMITZ/AMANDA	770.00	SAGE SOFTWARE	639.00	TOWN & COUNTRY GLASS INC	1,757.59
LONCORICH/FRANKLIN E	4,972.17	NEGOVO	975.00	SALONEK CONCRETE & CONSTRUCTION	310,578.02	TOWN & COUNTRY TIRE	1,109.15
LONCORICH/ORLIN	4,972.15	NEOPOST USA INC	9,533.73	SAMS CLUB	1,101.78	TOWN OF ACOMA	299,166.61
LONCORICH/STEVEN	4,972.15	NETMOTION WIRELESS	1,147.50	SAMS TIRE SERVICE	10,221.44	TOWN OF BERGEN	208,070.92
LTP ENTERPRISES INC	1,514.86	NEUBARTH LAWN CARE & LANDSCAPING	18,515.00	SAND CREEK GROUP LTD	825.00	TOWN OF COLLINS	160,269.86
LUCKY BRAKE AUTO SHOP	11,166.86	NEUMANN/EILEEN	9,100.00	SANDERS/DAWN & JAMES	3,289.73	TOWN OF GLENCOE	101,760.39
LUDOWESE/KATHLEEN & THOMAS	7,887.70	NEW HORIZON ACADEMY #51 EAGAN-LEXINGTON	8,886.00	SANDGREN/KAREN	4,200.00	TOWN OF HALE	180,212.81
LUMINAIRE ENVIRONMENTAL& TECH INC	4,937.55	NEW LIFE TREATMENT CENTER	1,511.16	SANFORD HEALTH	1,519.71	TOWN OF HASSAN VALLEY	173,521.58
LUTHERAN SOCIAL SERVICES-SILS	5,344.24	NEW ULM QUARTZITE QUARRIES INC	3,429.61	SANOPI PASTERU INC	3,539.05	TOWN OF HELEN	203,662.38
M R SIGN COMPANY INC	15,828.41	NOHNER/JEFFREY	634.32	SCANLAN/CHRISTOPHER & KRISTA	24,755.30	TOWN OF HUTCHINSON	160,173.91
MAAO	2,320.00	NORTH CENTRAL INTERNATIONAL	2,856.01	SCHAUER & SONS CONSTRUCTION INC	1,900.00	TOWN OF PENN	123,911.68
MACFO	300.00	NORTH CROW GROUP HOME	76,345.57	SCHAUER/NOEMI	754.80	TOWN OF RICH VALLEY	82,807.95
MACMHP INC	1,600.00	NORTH HOMES, INC.	73,278.72	SCHHEELER/SHERRY	8,941.96	TOWN OF ROUND GROVE	102,445.88
MACMHP INC	442.00	NORTHERN BUSINESS PRODUCTS	24,988.27	SCHIEDT/ROBERT	383.59	TOWN OF SUMTER	127,866.50
MACPZA	325.00	NORTHERN SAFETY CO INC	1,155.08	SCHILLING/HOLLY	13,480.00	TOWN OF WINSTED	223,178.23
MADDEN GALANTER HANSEN LLP	44,636.14	NORTHERN SAFETY TECHNOLOGY INC	1,679.26	SCHIROO ELECTRICAL REBUILDING INC	4,329.90	TOWNSHIP OF LYNN	169,436.21
MADISON NATIONAL LIFE INSURANCE CO INC	68,035.96	NORTHERN WOODWORK INC	144,664.08	SCHMIDT/ROGER	30,200.00	TRAFFIC MARKING SERVICE	66,361.51
MADISON SEATING	1,115.52	NORTHLAND BUSINESS SYSTEMS	29,228.12	SCHOENFELDER/KENNETH	1,770.00	TRAILBLAZER TRANSIT	400,140.79
MADSEN TREE SERVICES	1,215.86	NORTHLAND CONNECT	418.46	SCHOOL DISTRICT OF BLH 2159	138,077.42	TRANSUNION RISK & ALTERNATIVE	346.70
MAILFINANCE	742.50	NORTHSTAR	1,735.60	SCHOOL DISTRICT OF GFW 2365	135,658.44	TRAPP/ROBERTA	2,080.00
MAIN STREET SPORTS BAR	460.69	NORTHSTAR COUNSELING CENTER	1,446.30	SCHOOL DISTRICT OF GSL 2859	3,320,128.58	TRAPPERS LANDING	416.08
MARCO TECHNOLOGIES LLC	1,364.23	NORTHWOOD CHILDRENS SERVICES	7,797.06	SCHOOL DISTRICT OF HLWW 2687	1,191,586.17	TREASURED TALENTS DANCE STUDIO	1,200.00
MARESH FUNERAL HOME	450.00	NOW MIRCO INC	9,808.00	SCHOOL DISTRICT OF HUTCHINSON 0423	6,275,972.02	TREASURES ISLAND RESORT	525.54
MARRIOTT	1,243.12	NUSS TRUCK & EQUIPMENT	239,460.32	SCHOOL DISTRICT OF LESTER PRAIRIE 0424	806,236.33	TRI DIM FILTER CORP	315.05
MARSHALL/PAUL & WENDY	7,337.36	NUVERA	30,123.66	SCHOOL DISTRICT OF LITCHFIELD 0465	1,379.09	TRILOGY PROPERTIES	650.00
MARTIN MARIETTA MATERIALS	964.13	O REILLY AUTOMOTIVE INC	2,070.65	SCHREIFELS/GARY	1,350.00	TRIMIN SYSTEMS, INC	57,341.86
MASTER GARDENERS	300.00	OELFKE LAW OFFICE	1,732.50	SCHROEDER/STACEY & MATTHEW	16,134.49	TROCKE CONSTRUCTION LLC	500.00
MASWCD	1,875.00	OFFICE DEPOT INC	18,912.07	SCHUETTE/DWIGHT E	6,750.00	TRUE FRIENDS	9,407.00
MATHESON TRI-GAS INC	365.62	OFFICEFURNITURE.COM	3,164.48	SCHULTZ & FARENBAUGH INC	10,095.00	TRUENORTH STEEL	14,667.88
MATHEWS EXCAVATING	4,298.50	OFFICIAL PAISLEY PARK	609.50	SCHULTZ/JOHN & SHERYL	14,050.00	TRUST AGREEMENT OF WARREN &MARY ANDERSON	2,200.00
MATHEWS SEWER SYSTEMS	13,817.84	OHLY AMERICAS	419.38	SCHUMANN/RICHARD & KIMBERLEY	4,614.57	TRUSTMARK VOLUNTARY BENEFIT SOLUTIONS	17,173.68
MATHEWS/AMY & RYAN	6,262.68	OLESON/NEAL & KYLA	3,006.02	SCHWARZ/ROCK/ALICE	15,852.93	TURVOLD/GAIL & DONOVAN	352.08
MATTHEW BENDER & CO INC	5,531.18	OLSON/AMBER	2,101.84	SCHWICKERTS TECTA AMERICA	528,942.54	TWIN CITIES & WESTERN RAILROAD	322.97
MAXIMUM SOLUTIONS INC	7,100.00	OLSON/COREY	429.38	SCHWING/KAREN & PAUL	7,508.49	TWIN CITIES BALER & COMPACTOR CO INC	2,193.89
MAYO MEDICAL SOCIAL SERVICES	1,585.44	OLSON/LAURAL	16,910.20	SCOTT CONSTRUCTION INC	395,644.37	TWIN CITY ACOUSTICS INC	52,646.67
MCCORMICK FARMS INC	588.00	ON TRACK FITNESS	361.04	SCOTT COUNTY	11,390.03	TWIN CITY GARAGE DOOR	19,600.00
MCI CARPET ONE FLOOR & HOME	19,772.00	ONSOVLV LLC	21,190.00	SEACHANGE PRINT INNOVATIONS	1,178.68	TWISTED PISTON APPAREL	310.00
MCKESSON MEDICAL SURGICAL	3,925.77	O'REILLY AUTO PARTS	430.15	SEARS	1,371.09	UECKER/REGINALD	12,575.32
MCLEOD ALLIANCE FOR VICTIMS	8,326.07	ORANGE COAST PNEUMATIC	487.16	SECOND CENTURY HOUSING	21,326.07	UHL COMPANY	201,274.74
MCLEOD COOP POWER ASSN	31,031.65	OTIS ELEVATOR	98,680.30	SECURITY BANK & TRUST COMPANY	28,010.92	ULINE	9,183.03
MCLEOD COUNTY AG ASSOCIATION	678.72	PAAPE COMPANIES INC	7,835.03	SELIN/MARILEE	689.00	UNIFORMS UNLIMITED INC	417.43
MCLEOD COUNTY	117,913.83	PACT FOR FAMILIES COLLABORATIVE	476,542.00	SEVEN COUNTY PROCESS SERVERS LLC	6,179.00	UNITED COMMUNITY ACTION PARTNERSHIP, INC	16,909.88
MCLEOD COUNTY COURT ADMINISTRATION	25,559.00	PAKOR	833.70	SHERATON HOTELS	1,648.20	UNITED LABORATORIES	347.84
MCLEOD COUNTY ENRICHMENT COMMITTEE	6,000.00	PARK PLAZA	327.23	SHI INTERNATIONAL CORP	122,361.10	UNITED STATES TREASURY	881.40
MCLEOD COUNTY FAIR	381.00	PARKS RECREATION & COMMUNITY EDUCATION	1,083.00	SHINING STARS LEARNING CENTER	640.75	UNIVERSITY OF MINNESOTA	4,471.23
MCLEOD COUNTY HISTORICAL SOCIETY	79,102.00	PARKVIEW PARTNERSHIP, LLC	300.00	SHOPKO SPE REAL ESTATE LLC	46,677.65	US AUTOFORCE	5,608.38
MCLEOD COUNTY HRA	14,000.00	PATCHIN MESSNER & DODD	9,493.75	SHOPKO STORES OPERATING CO LLC	24,049.51	US HEALTH WORKS MEDICAL GROUP OF MN PC	605.00
MCLEOD COUNTY REGIONAL RAILROAD	1,000.00	PAYPAL	3,331.71	SHORT ELLIOTT HENDRICKSON INC	25,437.53	US POSTAL SERVICE	73,342.65
MCLEOD FOR TOMORROW	9,994.00	PCI ROADS LLC	3,663,127.78	SHRED-N-GO INC	1,803.65	UTILITY ENERGY SYSTEMS INC	1,685.00
MCLEOD PUBLISHING INC	12,983.39	PEACE LUTHERAN CHURCH	597.33	SIBLEY COUNTY	342,148.09	VAN KEULEN/KENNETH E	3,400.00
MCLEOD SIBLEY HEALTH INSURANCE	2,343,276.00	PELLINEN LAND SURVEYING	1,710.00	SILVER CREEK EARLY LEARNING CENTER	3,085.00	VARIDESK LLC	4,785.00
MCLEOD SOIL & WATER CONSERVATION DIST	1,830.00	PEOPLEREADY	1,933.36	SILVER LAKE SPORTSMENS CLUB	1,000.00	VASKO/RANDALL E & MICHELE M	5,463.00
MCLEOD TREATMENT PROGRAMS INC	11,250.00	PETERSON COMPANY LTD	2,350.00	SIMPLEX GRINNELL INC	6,244.87	VASKO/ROBERT A & EILEEN	40,710.00
MEDTOX LABORATORIES	783.09	PETERSON/LYNN A & KEVIN	450.00	SIRCHIE FINGER PRINT LABORATORIES	622.77	VCI ENVIRONMENTAL INC	3,490.00
MEEKER AREA FOOD SHELF	992.65	PETRANGELO/GEORGE	4,145.00	SKOLBERG/RAY	8,262.75	VEOLIA ES TECHNICAL SOLUTIONS	105,826.22
MEEKER COUNTY	685,207.24	PFM FINANCIAL ADVISORS LLC	24,949.80	SKY-ZONE	499.57	VERIZON WIRELESS	43,476.45
MEEKER MEMORIAL HOSPITAL	4,902.01	PHOENIX SUPPLY	615.26	SLUMBERLAND	977.08	VIKING SIGN & GRAPHICS INC	1,625.43
MEEKER WASHED SAND & GRAVEL INC	14,358.62	PINEHAVEN YOUTH & FAMILY SERVICES, INC.	37,752.50	SMART	22,677.86	VIKS LANDSCAPING & LAWN CARE INC	6,163.50
MEEKER-MCLEOD-SIBLEY CHS	104,148.00	PINES OF HUTCHINSON	18,249.73	SMITH/JENNIFER	3,482.78	VILLAGE RANCH CHILD AND FAMILY SERVICES	7,481.95
MEI TOTAL ELEVATOR SOLUTIONS	29,962.59	PINSKE/TIMOTHY J & MARLYS	21,600.00	SMITH/TAMMY & DUANE	781.43	VILLAGE RANCH INC	229,244.47
MELCHERT HUBERT SJODIN PLLP	81,904.13	PIONEERLAND LIBRARY SYSTEM	196,216.99	SOLARWINDS INC	350.00	VILLNOW/ROBERT & KATHERINE	11,600.00
MELLESMOEN/DAVID	2,877.72	PIZZA RANCH	332.36	SOLIEN/CHRIS & KAREN	3,591.00	VINKEMEIER/STEVEN D & ELIZABETH K	300.00
MENARDS	23,018.05	PLASTI FAB	689.94	SORENSEN APPRAISALS INC	800.00	VINYL PRODUCTS MFG INC	1,631.35
MENTAL HEALTH CRISIS PROGRAM ATTN: PATTY	10,000.00	PLATO WOODWORKING	1,241.47	SORENSEN SALES & RENTALS	612.04	VISION TRANSPORTATION SERVICES INC	599.79
METRO LEGAL SERVICES INC	1,618.00	PLEAA	485.00	SOUTHVIEW TERRACE APARTMENTS	1,000.00	VISITATION EXCHANGE CENTER	5,000.00
METRO SALES INC	73,912.22	PLUMBING AND HEATING BY CRAIG	3,515.38	SOUTHWEST CORRIDOR TRANSPORT COALITION	2,500.00	VISUAL EFFECTS SIGNS & GRAPHICS	524.18
MFSRC FALL CONFERENCE C/O STACY RUNKLE	380.00	PLUNKETT'S PEST CONTROL INC	9,497.19	SOUTHWEST INITIATIVE FOUNDATION	5,897.00	VIVID IMAGE INC	12,767.30
MFV CAA	1,625.00	PLUT HORIZONTAL BORING	49,157.00	SOUTHWEST MINNESOTA ARTS & HUMANITIES	1,000.00	VOLUNTEERS OF AMERICA OF MINNESOTA	59,508.00
MGM GRAND	387.78	POINT EMBLEMS	692.50	SPECIAL OPERATIONS TRAINING	2,935.00	VONBERG/LEROY F & JOYCE	18,100.00
MID CENTRAL DOOR	422.00	POKORNOWSKI TRUCKING	18,000.00	SPEE DEE DELIVERY	5,010.94	VORLICEK/LAURIE & RONALD	49,200.00
MID MINNESOTA DEVELOPMENT COMMISSION	76,732.21	POPE DOUGLAS SOLID WASTE MANAGEMENT	1,731.60	SPRINGSTED INCORPORATED	1,514.80	VOS CONSTRUCTION INC	72,718.73
MID MN SEPTIC SERVICES	25,565.00	POSITIVE PROMOTIONS INC	2,467.49	SQUEAKYS GRILL AND BAR	369.24	VOSS LIGHTING	829.72
MIDCOUNTRY BANK & RANDALL & MICHELLE VASKO	5,437.00	POSUSTA/JONATHAN & DEBORAH	13,000.00	SRF CONSULTING GROUP INC	15,227.64	VREEMAN CONSTRUCTION CO INC	42,325.00
MIDSTATES EQUIPMENT & SUPPLY INC	7,611.34	POWERS/KRISTI	8,630.00	ST CLOUD MEDICAL GROUP PA	1,363.00	WAGENER/PHILLIP	460.00
MIDWEST DIESEL	308.00	PRAIRIE LAKES YOUTH PROGRAMS	76,237.97	ST CROIX RECREATION COMPANY INC	497.00	WALGREENS	305.98
MIDWEST DRIVING SCHOOL	1,005.00	PRAIRIE ST. JOHN'S HOSPITAL	493.16	ST JOHNS LUTHERAN CHURCH	4,553.02	WALMART	10,456.32
MIDWEST MACHINERY CO	7,957.77	PRECIOUS LITTLE BLESSINGS	504.00	ST JOHNS LUTHERAN SCHOOL	3,563.88	WASTE MANAGEMENT OF WI MN	85,064.00
MIDWEST MONITORING & SURVEILLANCE	26,457.72	PRECISE MRM LLC	3,199.63	ST MARKS	1,095.90	WATCHGUARD VIDEO	20,010.00
MIELKE/DONALD W	3,600.00	PRICELINE.COM	1,181.04	ST PAULS LUTHERAN SCHOOL	1,064.65	WEBER/LUANN D	13,913.12
MIKOLICHEK PLUMBING & HEATING	325.00	PRISTINE SCREENS	1,214.68	STANCHEK/CONNIE AND CHRIS	852.93	WELLS FARGO BANK NA	7,350.00
MILLE LACS ACADEMY-ADOLESCENT	96,499.22	PRO AUTO & TRANSMISSION INC	8,796.17	STAND AGAINST CHILD ABUSE	318.48	WELLS FARGO HOME MORTGAGE	1,263,432.91
MILLER FUNERAL HOME	2,000.00	PROEHL/DOUGLAS	2,541.82	STANDARD PRINTING-N-MAILING	372.54	WENDLANDT/BRENT	7,424.79
MILLER/GREGORY & MICHELE	9,150.00	PROGRESSIVE PREFERRED INSURANCE	375.65	STAR GROUP LLC	772.13	WENDLANDT/DANNY	36,655.72
MINI BIFF INC	3,806.83	PROTECTION SYSTEMS INC	6,096.44	STAR TRIBUNE	729.72	WEST CENTRAL INDUSTRIES INC	174,892.39
MINNCOR INDUSTRIES	1,811.00	PROWORKS INC	303.80	STARKE/EMIL	300.00	WEST CENTRAL JAIL ADMINISTRATORS ASSN	675.00
MINNESOTA ASSOCIATION OF C V S O	300.00	PTS OF AMERICA LLC	2,932.00	STATE CHEMICAL PRODUCTS	1,418.46	WEST CENTRAL SANITATION INC	680,978.38
MINNESOTA ASSOCIATION OF COUNTY AUDITORS	380.00	PUBLIC HEALTH ACCREDITATION BOARD	3,100.00	STATE OF MN TREASURER	18,667.06	WESTBROOK FUNERAL HOME	2,040.00
MINNESOTA ASSOCIATION OF COUNTY OFFICERS	3,570.00	QUADE ELECTRIC INC	15,690.96	STATE THEATRE	490.00	WESTWIND PROPERTY MANAGEMENT, LLC	4,025.00
MINNESOTA ASSOCIATION OF MENTAL HEALTH	1,282.00	R & H DRYWALL INC	181,157.67	STEARNS COUNTY SHERIFF	720.00	WEX BANK	113,740.71
MINNESOTA BOARD OF PEACE OFFICER	630.00	R & L RIDE SERVICE	750.00	STEARNSWOOD INC	9,373.81	WIGEN/BRAD	2,159.85
MINNESOTA CHILD SUPPORT PAYMENT CNT	44,766.82	RADISON	608.10	STEEL COUNTY ASSESSOR OFFICE	450.00	WIGEN/DAVE	800.00
MINNESOTA COUNTIES COMPUTER COOPERATIVE	137,893.84	RADOTKE/DUANE	17,650.00	STEELCASE INC	763.53	WILD THINGS ZOO ATTRACTIONS	835.00
MINNESOTA COUNTIES INTERGOVERNMENTAL TRUST	463,216.61	RAKOW/MARC & MONICA	5,566.07	STEILE CONSTRUCTION	10,222.50	WILDLIFE FOREVER	1,190.81
MINNESOTA COUNTY ATTORNEYS ASSOCIATION	1,590.00	RAMONA WINTER, BRADLEY FLANEGAN,</					