



Mower County Minnesota

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MOWER COUNTY AUSTIN, MINNESOTA MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED DECEMBER 31, 2006

This section of Mower County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended on December 31, 2006. The Management's Discussion and Analysis (MD&A) is Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year, 2006 and the prior year, 2005 is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2005-2006 fiscal years include the following:

- County-wide net assets increased 2.8 percent over the prior year; this is primarily due to the construction of roads.
- Overall fund-level revenues totaled \$31,532,686 and were \$756,210 more than expenditures; this is primarily due increased tax revenue and intergovernmental revenues.
- ◆ The General Fund's fund balance increased \$1,313,833 from the prior year; this is due primarily to increased tax and intergovernmental revenues.
- The Road and Bridge Fund's fund balance decreased \$115,940 from the prior year, and is due primarily to the construction of several new roads during 2006.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are county-wide financial statements which provide both short-term and long-term information about the County's overall financial status.
- The remaining statements are fund financial statements which focus on individual parts of the County, reporting the County's operations in more detail than the county-wide statements.
- The governmental funds statements tell how basic services such as general government, social services, and highways and streets were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others to whom the resources belong.

COUNTY-WIDE STATEMENTS

The county-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two county-wide statements report the County's net assets and how they have changed. Net assets – the difference between the County's assets and liabilities – are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional non-financial factors such as changes in the County's property tax base and the condition of county buildings and other facilities.

COUNTY-WIDE STATEMENTS (CONTINUED)

In the county-wide financial statements the County's activities are shown in one category:

 Governmental activities – The County's basic services are included here. Property taxes and state aids finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's funds – focusing on its most significant or "major" funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

THE COUNTY HAS THREE KINDS OF FUNDS:

- Governmental funds The County's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the county-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Internal service funds The County uses these funds to manage the short-term disability self insurance operations and the employee health self insurance operations.
- Fiduciary funds The County is the fiscal agent, or fiduciary, for assets that belong to others. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the county-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

NET ASSETS

The County's net assets were \$107,611,992 on December 31, 2006. (See Table A-1).

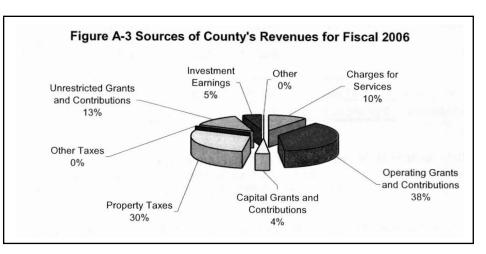
Table A-1 The County's Net Assets

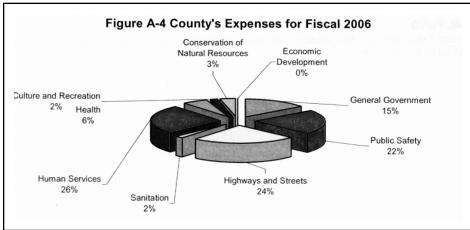
	Governmen	Percentage	
	2006	2005	Change
Current and Other Assets	\$ 35,077,088	\$ 34,311,174	2.2 %
Capital Assets	75,423,075	72,946,662	3.4
Total Assets	110,500,163	107,257,836	3.0
Long-Term Liabilities Outstanding	1,594,137	1,233,924	29.2
Other Liabilities	1,294,034	1,349,613	(4.1)
Total Liabilities	2,888,171	2,583,537	11.8
Net Assets			
Invested in Capital Assets,	75,423,075	72,946,662	3.4
Net of Related Debt			
Restricted	2,449,764	4,485,039	(45.4)
Unrestricted	29,739,153	27,242,598	9.2
Total Net Assets	\$ 107,611,992	\$ 104,674,299	2.8

CHANGES IN NET ASSETS (CONTINUED)

The County-wide cost of all governmental activities this year was \$27,965,021.

- Some of the cost was paid by the users of the County's programs (\$3,240,703).
- The federal and state governments subsidized certain programs with grants and contributions (\$12,873,478).
- Most of the County's remaining costs (\$11,850,840), however, were paid for by County taxpayers and the taxpayers of our state. This portion of governmental activities was paid for with \$9,152,215 in property taxes, \$4,074,139 of state aid, and with investment earnings and other general revenues.





FINANCIAL ANALYSIS OF THE COUNTY AT THE FUND LEVEL (CONTINUED)

CONSTRUCTION PROJECTS AND DEBT SERVICE

The Capital Projects Fund is currently being used to track the capital improvement projects approved by the board over the past years. The majority of the construction expenditures are for the construction of buildings needed to provide services that come with growth, particularly in the law enforcement and court functions.

CAPITAL ASSETS

By the end of 2006, the County had invested more than \$117,400,000 in a broad range of capital assets, including buildings, computers, equipment, and infrastructure. (See Table A-6). (More detailed information about capital assets can be found in Note 3A to the financial statements.) Total depreciation expense for the year was \$3,625,457.

Capital Assets Table A-6 The County's Capital Assets

Governmental Activities

Percentage

Total Net Assets

	Governmen	rercentage	
	2006	2005	Change
Land	\$ 12,780,415	\$ 11,816,234	8.2 %
Construction in Progress	116,667	-	100.0
Buildings	13,182,691	13,182,691	-
Improvements Other than Buildings	259,031	259,031	-
Machinery and Equipment	7,097,971	6,313,974	12.4
Software	126,747	78,387	61.7
Infrastructure	83,845,905	80,056,617	4.7
Accumulated Depreciation	(41,986,351)	(38,760,272)	8.3
Total	\$ 75,423,076	\$ 72,946,662	3.4

FINANCIAL ANALYSIS OF THE COUNTY AT THE FUND LEVEL (CONTINUED)

LONG-TERM LIABILITIES

At year-end, the County had \$1,390,991 in long-term liabilities outstanding.

 The County's total debt increased \$41,378 due to increased compensated absences and issuance of additional loans payable.

Governmental Activities Outstanding Long-Term Liabilities Table A-7 The County's Long-term Liabilities

	Governmental Activities				Percentage
		2006		2005	Change
Loans and Bonds Payable	\$	448,712	\$	428,712	4.7 %
Compensated Absences		942,279		920,901	2.3
Total	\$	1,390,991	\$	1,349,613	3.1

FACTORS BEARING ON THE COUNTY'S FUTURE AND 2007 BUDGET

The County is dependent on the State of Minnesota for a significant portion of its revenue. Recent experience demonstrates that the legislature may decrease revenues again.

The County has set the 2007 expenditure budget at \$29,385,328, a decrease of \$2,909,306 from the 2006 expenditure budget.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the county's finances and to demonstrate the county's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Craig Oscarson, County Coordinator, or Donna Welsh, Finance Director at (507)437-9493.

		Governmental Activities		Discretely Presented Component Unit
ASSETS	-			
Cash and Pooled Investments	\$	22,903,303	\$	941,993
Petty Cash and Change Funds	•	3,130	•	-
Taxes Receivable - Current		-		39,971
Taxes Receivable - Delinquent		167,065		30,511
Accounts Receivable		554,236		10,715
Accrued Interest Receivable		190,895		6,573
Due from Other Governments		1,982,146		14,655
Loans Receivable		7,839,295		- 1,555
Notes Receivable		372,300		-
Inventories		409,296		_
Prepaid Items		-		27,032
Special Assessments Receivable - Deferred		593,924		-,,552
Special Assessments Receivable - Delinquent		34,433		_
Restricted Investments - Temporary		26,988		978,275
Restricted Accrued Interest Receivable - Temporary		77		5.5,2.0
Non-Depreciable Capital Assets				
Land		12,780,415		42,304
Construction in Progress		116,667		72,304
Depreciable Capital Assets		,		
Infrastructure (Net)		51,748,979		_
Buildings (Net)		7,559,311		1,749,905
Improvements Other Than Buildings (Net)		125,996		143,860
Machinery, Vehicles, Furniture, and Equipment (Net)		3,023,759		127,670
Software (Net)		67,948		-
~			_	
Total Assets		110,500,163		4,082,953
LIABILITIES				
Accounts Payable		554,068		47,667
Salaries Payable		225,128		10,917
Contracts Payable		231,554		-
Due to Other Governments		486,430		11,912
Compensated Absences Payable - Due Within One Year		56,957		7,000
Loans and Bonds Payable - Due Within One Year		40,000		26,758
Compensated Absences Payable - Due in more than One Year		885,322		9,857
Loans and Bonds Payable - Due in more than One Year		408,712		603,565
Total Liabilities	•	2,888,171		717,676
NET ASSETS		2,000,111		717,070
Invested in Capital Assets				
Net of Related Debt		75,423,075		1,433,416
Restricted for				
General Government		1,475,798		-
Public Safety		463,203		-
Highways and Streets		409,296		-
Conservation		61,467		•
HRA Housing		-		978,275
Debt Service		40,000		-
Unrestricted		29,739,153		953,586

107,611,992 \$

3,365,277

ASSETS	_	General	_	Road and Bridge		Social Services		Other Governmental Funds	_	Total Governmental Funds
Cash and Pooled Investments	\$	14,493,126	\$	5,505,861	\$	2,027,431	\$	876,885	\$	22,903,303
Petty Cash and Change Funds		2,630				500		•		3,130
Taxes Receivable - Delinquent		103,595		30,932		32,538		-		167,065
Special Assessments Receivable Deferred		050.000								
Delinquent		350,096		-		-		243,828		593,924
Accounts Receivable		33,109		400.500		-		1,324		34,433
Notes Receivable		41,253		423,586		89,397		-		554,236
Accrued Interest Receivable		372,300		-		-		-		372,300
Loans Receivable		190,895 7,404,663		-		•		-		190,895
Due from Other Governments		356,358		000.007		-		434,632		7,839,295
Inventories		330,330		966,927		657,631		1,230		1,982,146
Advances to Other Funds		-		409,296		-		-		409,296
Restricted Investments - Temporary		-		-		-		53,184		53,184
Restricted Accrued Interest Receivable		-		-		-		26,988		26,988
Total Assets	_	00.040.005	_		_	·	_	77	_	77
	\$	23,348,025	\$_	7,336,602	\$	2,807,497	\$	1,638,148	\$	35,130,272
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts Payable	\$	206,677	\$	110,820	\$	235,571	\$	1,000	\$	554,068
Salaries Payable		137,209		34,581		53,338		-		225,128
Contracts Payable		-		181,967		-		49,587		231,554
Due to Other Governments		173,365		43,526		120,353		149,186		486,430
Deferred Revenue - Unavailable		468,459		1,305,241		125,161		245,152		2,144,013
Advances from Other Funds				-				53,184		53,184
Total Liabilities		985,710		1,676,135		534,423		498,109		3,694,377
Fund Balances										
Reserved for										
Law Library		41,673		-		-		_		41,673
Recorder Equipment		130,070		-		-		-		130,070
DARE		2,361		-		-		_		2,361
Sheriff's Contingency		2,656		-		-		-		2,656
Canteen		19,098		-		_		**		19.098
E-911		434,034		-		-		-		434,034
Loans Receivable		7,806,651		-		_		434,632		8,241,283
Debt Service		-		-		_		40,000		40,000
Attorney Forfeited Property		9,923		-		-		-		9.923
Veteran's Van		4,988		-		_		_		4,988
Sheriff's Donations		4,567		_		-				4,567
Natural Resources Block Grant		61,467		-		-		_		61,467
Land Records		162,323		-				_		162,323
Inventories		-		409,296		_				409,296
Unreserved										100,200
Designated for Future Expenditures		3,089,925		2,348,492		100,000		_		5,538,417
Designated for Cash Flows		3,758,200		1,012,386		1,086,600		_		5,857,186
Designated for Compensated Absences		559,643		167,285		215,351		_		942,279
Designated for Medical Insurance		1,111,424		-		_,0,001		_		1,111,424
Designated in Nonmajor Special Revenue Funds		-		-		_		264,860		264,860
Undesignated		5,163,312		1,723,008		871,123		-0 1,000		7,757,443
Unreserved, Undesignated Reported in Nonmajor		,,		,, 20,000		0,1,120		-		644,101,1
Special Revenue Funds		-		-		_		400,547		400,547
Total Fund Balances		22,362,315		5,660,467		2,273,074		1,140,039	_	31,435,895
Total Liabilities and Fund Balances	\$	23,348,025	\$	7,336,602	\$	2,807,497	\$	1,638,148	\$	35,130,272
•				.,000,002	-	_,001,731	Ψ	1,000,140	φ	33,130,272

										Net (Expense) I Changes in I		
FUNCTION/PROGRAMS	_	Expenses		es, Charges, Fines and Other		gram Revenue: Operating Grants and Contributions		Capital Grants and contributions	_	Changes in Net Assets Governmental Activities		Discretely Presented Component Units
Primary Government Governmental Activities												
General Government Public Safety Highways and Streets Sanitation Human Services Health Culture and Recreation Conservation of Natural Resources Economic Development	\$	4,080,646 6,149,148 6,780,463 534,584 7,327,883 1,577,905 530,541 952,051	\$	1,076,627 411,762 529,278 244,305 242,818 734,795	\$	208,916 723,282 4,463,108 - 4,658,834 797,333 - 548,034	\$	392,316 515,743 69,390 - - - 188,970	\$	(2,795,103) (4,621,788) (1,272,334) (220,889) (2,426,231) (45,777) (530,541) (213,929)		
Total Governmental Activities	\$	31,800 27,965,021	\$	3,240,703		307,552 11,707,059		1,166,419		(11,850,840)		
Component Unit Housing and Redevelopment Authority	\$	925,305 neral Revenues	\$	712,951	\$	50,491	\$	40,147		(11,030,040)	\$_	(121,716)
	; ; () ()	Property Taxes Mortgage Regist Payments in Liet Grants and Cont Unrestricted Inventional Miscellaneous Gain From Sale	u of i tribut estm	Tax tions not Rest ent Earnings	ricted	d to Specific Pro	ogran	ns		9,152,215 31,763 15,510 4,074,139 1,475,625 27,592 11,689		86,970 - - 13,059 59,380 -
		Total General F	Reve	nues						14,788,533		159,409
	CHA	NGE IN NET A	SSE	TS						2,937,693		37,693
	Net	Assets - Beginn	ing c	f Year						104,674,299		3,327,584
	NET	ASSETS - EN	O OF	YEAR					\$	107,611,992	\$	3,365,277
											-	

	General	Road and Bridge	Social Services	Other Governmental Funds	Total Governmental Funds
REVENUES Taxes	\$ 5,789,617	\$ 1,689,904	\$ 1,672,965	\$ -	\$ 9,152,486
Special Assessments Licenses and Permits	411,798 102,386	- 18,175	-	251,715	663,513 120,561
Intergovernmental Charges for Services	5,519,676 1,810,082	6,322,946	5,328,267	34,004	17,204,893
Fines and Forfeits	37,578	109,278	242,818	-	2,162,178 37,578
Gifts and Contributions Interest on Investments	5,700 1,475,983	-	226	- 758	5,926 1,476,741
Miscellaneous	686,908	9,933		11,969	708,810
Total Revenues	15,839,728	8,150,236	7,244,276	298,446	31,532,686
EXPENDITURES Current					
General Government	4,860,001	-	-	-	4,860,001
Public Safety Highways and Streets	6,082,927	- 8,414,681	-	- 20.774	6,082,927
Sanitation	535,456	-		32,774	8,447,455 535,456
Human Services Health	3,302 1,568,557	-	7,341,374	-	7,344,676 1,568,557
Culture and Recreation	339,575	-	-	-	339,575
Conservation Economic Development	476,130 31,800	-	-	441,535 -	917,665 31,800
Capital Outlay General Government	460,111				
Highways and Streets	25,610	-	-	-	460,111 25,610
Culture and Recreation Debt Service	122,643	-	-	-	122,643
Principal Retirement				40,000	40,000
Total Expenditures	14,506,112	8,414,681	7,341,374	514,309	30,776,476
EXCESS OF REVENUES OVER					
(UNDER) EXPENDITURES	1,333,616	(264,445)	(97,098)	(215,863)	756,210
OTHER FINANCING					
SOURCES (USES) Transfers In	-	-	19,783	_	19,783
Transfers Out Proceeds from Loan	(19,783)	-	-	-	(19,783)
	440 700			60,000	60,000
Total Other Financing Sources (Uses)	(19,783)		19,783	60,000	60,000
NET CHANGE IN FUND BALANCES	1,313,833	(264,445)	(77,315)	(155,863)	816,210
Fund Balance - Beginning of Year	21,048,482	5,776,407	2,350,389	1,295,902	30,471,180
INCREASE IN RESERVED FOR INVENTORIES		440.505			
FOR INVENTORIES		148,505			148,505
FUND BALANCE - END OF YEAR	\$ 22,362,315	\$ 5,660,467	\$ 2,273,074	\$ 1,140,039	\$ 31,435,895
Capital assets, net of accumula are not financial resources and	ted depreciation,	used in governn	nental activities		
		not reported in th	e governmental i	funds.	75,423,075
Other long-term assets are not and, therefore, are deferred in	available to pay f	not reported in th	e governmental i	íunds.	75,423,075 2,144,013
Other long-term assets are not	available to pay f the governmenta onds payable, ar	not reported in the for current-period al funds. e not due and pa	e governmental i expenditures yable in the	funds.	
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Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore at Loans Payabe Compensated Absences	available to pay f the governments onds payable, ar re not reported in	not reported in the for current-period al funds. e not due and pa	e governmental in expenditures yable in the all funds.	(448,712) (942,279)	2,144,013
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Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENTA NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME is in the statement expenditures. Howeir estimated useful	not reported in the for current-period al funds. e not due and part the government experience of activities are diffused and reported the statem and reported the statem and reported the for current experience of activities are diffused and reported the statem and reported the statement and reported the s	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation	(448,712) (942,279) <u>\$</u>	2,144,013 (1,390,991) 107,611,992
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT, NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities distributed by the cost of those assets is allocated over the Expenditures for General Capital Asset Adjustments	available to pay f the governments onds payable, ar re not reported in AL ACTIVITIES TAL GOVERNME is in the statement of expenditures. How eir estimated useful	not reported in the for current-period al funds. e not due and part the government experience of activities are diffused and reported the statem and reported the statem and reported the for current experience of activities are diffused and reported the statem and reported the statement and reported the s	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation	(448,712) (942,279) <u>\$</u>	2,144,013 (1,390,991) 107,611,992
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Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT, NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Asset Adjustments Net Book Value of Capital Assets E	available to pay f the governments onds payable, ar re not reported in AL ACTIVITIES TAL GOVERNME is in the statement of expenditures. How eir estimated useful ssets, Infrastructure bisposed	not reported in the for current-period al funds. e not due and part the government in the government in the government in the government in the staten in t	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation	(448,712) (942,279) <u>\$</u> expense. \$ 6,090,181 11,689	2,144,013 (1,390,991) 107,611,992 \$ 816,210
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore as Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT, NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities. Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Asset Adjustments Net Book Value of Capital Assets E Current Year Depreciation.	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME in the statement of the expenditures. Howeir estimated useful estimated	not reported in the for current-period al funds. e not due and part the government of the government of the government of activities are different of the gover, in the statem of activities are different of the government of the	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation and depreciation and depreciation ared	(448,712) (942,279) 	2,144,013 (1,390,991) 107,611,992 \$ 816,210
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including be current period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENTA NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Ascapital Asset Adjustments Net Book Value of Capital Assets E Current Year Depreciation Revenues in the statement of activities that of financial resources are not reported as revealed.	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME Is in the statement of the expenditures. However estimated useful assets, Infrastructure of the provide currenues in the funds. For every succession of the expenditures are provided to the provided currenues in the funds. The net provide currenues in the governments are in the governments.	not reported in the for current-period al funds. e not due and part the government of activities are different of activities are different of activities and reported and Other Relatives, and Other Relatives and funds, but issued the content of t	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation and depreciation and depreciation ared	(448,712) (942,279) 	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057)
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including be current period and therefore as Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT, NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Asset Adjustments Net Book Value of Capital Assets Description Revenues in the statement of activities that definancial resources are not reported as revenues are not reported as revenues and proceeds provide current financial resources are not reported as revenues are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues are not reported as revenues and proceeds provide current financial resources are not reported as revenues are not reported as	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME Is in the statement of the expenditures. However estimated useful assets, Infrastructure of the provide currenues in the funds. For every fit in the governments are in the governments of the payor of the expenditure of the payor of the governments of the governme	not reported in the for current-period al funds. e not due and part the government of activities are different of activities are different of activities and reported and Other Relatives, and Other Relatives and funds, but issued the content of t	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation and depreciation and depreciation ared	(448,712) (942,279) 	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057) (60,000)
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including be current period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENTA NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Asceptial Asset Adjustments Net Book Value of Capital Assets Described financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and proceeds provide current financial resources are not reported as revealed and provided and provi	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME Is in the statement of the s	not reported in the for current-period al funds. e not due and part the government of activities are different of activities are different of the government of activities are different of the government of activities are different of the government of activities are different of activities are different of activities are different of the government of activities are different on the government of activities are different of activities are differ	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation ted uing debt increases suance are:	(448,712) (942,279) <u>\$</u> expense. \$ 6,090,181 11,689 (3,625,457)	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057)
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including be current period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENTA SET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Severnmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Assets Adjustments Net Book Value of Capital Assets E Current Year Depreciation Revenues in the statement of activities that of financial resources are not reported as reversions proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional proceeds provide current financial resources are not reported as reversional provides and provides are not reported as reversional provides and provides are not reported as reversional provides are not repor	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME in the statement of the expenditures. Howeir estimated useful estimated estima	not reported in the for current-period all funds. e not due and part the government ENTAL FUNDS of activities are different and Other Relatives and reporter ent ental funds, but issued and the second for debt is ental funds, and of net assets.	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation ted uing debt increases suance are:	(448,712) (942,279) <u>\$</u> expense. \$ 6,090,181 11,689 (3,625,457)	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057) (60,000)
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including be current period and therefore as Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT. NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities the cost of those assets is allocated over the Expenditures for General Capital Assets Described as the cost of those assets is allocated over the Capital Asset Adjustments Net Book Value of Capital Assets Described Current Year Depreciation Revenues in the statement of activities that of financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as revenues and proceeds provide current financial resources are not reported as expenditure but the repayment reduces long-term liabilities in the statement of the repayments are provided in the statement of the refore, are not reported as expenditures change in Compensated Absences	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME is in the statement of the expenditures. However estimated useful sasets, Infrastructural pisposed in not provide currences in the funds. Success to governments to government in the government in the statement in government in governmental full activities do not rein	not reported in the for current-period all funds. e not due and part the government ENTAL FUNDS of activities are different and Other Relatives and reporter ent ental funds, but issued and the second for debt is ental funds, and of net assets.	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation ted uing debt increases suance are:	(448,712) (942,279) <u>\$</u> expense. \$ 6,090,181 11,689 (3,625,457)	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057) (60,000)
Other long-term assets are not and, therefore, are deferred in Long-term liabilities, including becurrent period and therefore at Loans Payabe Compensated Absences NET ASSETS OF GOVERNMENT. NET CHANGE IN FUND BALANCES - TO Amounts reported for governmental activities Governmental funds report capital outlay as the cost of those assets is allocated over the Expenditures for General Capital Ascapital Asset Adjustments Net Book Value of Capital Assets Decurrent Year Depreciation Revenues in the statement of activities that of financial resources are not reported as reveal ong-term liabilities in the statement of net as Repayment of debt principal is an expenditure but the repayment reduces long-term liability Principal Repayments Loans Payable Some expenses reported in the statement of therefore, are not reported as expenditures	available to pay fithe governments onds payable, are not reported in AL ACTIVITIES TAL GOVERNME is in the statement of the expenditures. However estimated useful sasets, Infrastructural pisposed in not provide currences in the funds. Success to governments to government in the government in the statement in government in governmental full activities do not rein	not reported in the for current-period all funds. e not due and part the government ENTAL FUNDS of activities are different and Other Relatives and reporter ent ental funds, but issued and the second for debt is ental funds, and of net assets.	e governmental if expenditures yable in the all funds. \$ erent because: nent of activities, d as depreciation ted uing debt increases suance are:	(448,712) (942,279) \$ expense. \$ 6,090,181 11,689 (3,625,457) as	2,144,013 (1,390,991) 107,611,992 \$ 816,210 2,476,413 (462,057) (60,000)
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MOWER COUNTY	AUSTIN UTILITIES	CHRZ/MARK
YEAR 2006 VENDOR PAYMENTS	AUTO GLASS CENTER/CEDAR RAPIDS 1,718.08	CINEMAGIC THEATRE AUSTIN
TEAR 2000 VENDOR PAINTENTS	AUTO VALUE AUSTIN	CINTAS FIRST AID & SAFETY
VENDOD NAME	AUTOMATED TELECOM INC	CLARK/STEVEN M
VENDOR NAME	B & H PETROLEUM EQUIPMENT	CLASEN-JORDAN MORTUARY
A C S	BACHMAN LEGAL PRINTING	CNH CAPITAL AMERICA, LLC
A.E.S., INC	BANTON/BILL	COMMUNITY UTILITY CO
A+ PRINTING	BATH FITTER	CONTINENTAL RESEARCH CORP
A-1 EXCAVATING	BAUDLER TRUST ACCOUNT	COUNTRY INN & SUITE SHAKOPEE 437.45
AAA STRIPING SERVICE CO	BAUDLER, BAUDLER, MAUS, BLAHNIK 1,529.25	CRAGUN'S
ABILITY BUILDING CENTER	BAUDOIN OIL COMPANY	CREMATION SOCIETY OF MINNESOTA700.00
ABOVE ALL CLEANING, INC	BEAR GRAPHICS INC	CRETEX CONCRETE PRODUCTS NORTH .12,273.92
ABRASIVE TECHNOLOGIES INC	BEHAVORIAL INTERVENTIONS	CRONATRON WELDING SYSTEMS INC
ABSOLUTE PEST ELIMININATION	BEMIDJI STATE UNIVERSITY	CROSSROADS TRAILER SALES & SERV
ACS GOVERNMENT INFORMATION 886.71	BENDTSEN/MYLES	CROWN PLAZA ST PAUL
ADAMS DRUG	BERG'S NURSERY	CRYSTEEL TRUCK EQUIPMENT INC
ADAMS PLUMBING & HEATING INC	BEST WESTERN KELLY INN ST CLOUD 306.76	CULLIGAN WATER TREATMENT
ADAMS RIZZI & SWEEN PA TRUST	BIG K 3578	CUSTOM COMMUNICATIONS INC
ADAMS, RIZZI AND SWEEN42,143.80	BISHOP EXCAVATING, INC	CYGNUS EXPOSITIONS
ADVANCE AUTO PARTS	BJORKLUND COMPENSATION CONSULT2,230.00	D & W CONSTRUCTION
AERO-METRIC INC	BLOOMING PRAIRIE WELL CO	DAHL/THOMAS
AKKERMAN/MAYNARD	BOB BARKER COMPANY INC	DAMEL CORPORATION
ALBERT LEA ELECTRIC CO	BOE BROTHERS TILING, INC	DARCAN
ALBERT LEA TRIBUNE	BOLTON & MENK INC	DARS CONSTRUCTION
ALCOPRO	BOYER TRUCKS SO. ST. PAUL	DASH MEDICAL GLOVES INC
ALL STEEL PRODUCTS CO,INC14,330.21	BP	DAYE'S PLUMBING & HEATING
ALLIANT ENERGY	BRANDT LAW OFFICE	DAVIS/SUSAN
AMERICAN RED CROSS AUSTIN	BROCK WHITE CO LLC	DE LAGE LANDEN FINANCIAL SERV 846.69
AMERICAN SOLUTIONS	BROWNSDALE DEVELOPMENT CORP 600.00	DELL MARKETING L P
AMI IMAGING SYSTEMS INC	BROWNSDALE SENIORS	DELOITTE CONSULTING LLP
AMOCO FOOD SHOP	BUDGET OIL CO	DELTA CLEANERS
ANDERSEN, INC./EARL F	BUNDY AUTO PARTS	DERBY INDUSTRIES
ANDERSON RADIATOR SERVICE	BUREAU OF CRIMINAL APPREHENSION630.00	DEVELOPMENT CORP OF ADAMS 1,200.00
ANDERSON SANDBLASTING	BUSTAD DOZING AND EXCAVATING 4,525.13	DEVELOPMENT CORP OF AUSTIN
APCO FREQUENCY COORDINATION2,520.00	BUSTAD/WALLACE INC	DEXTER LP, INC
ARM OF MINNESOTA	C S S	DIAMOND MOWERS, INC
ARROW PRINTING	CAMPOS/ROLAND	DIAZ/MARTHA OCHOA
ARROWWOOD RESORT & CONFERENCE668.66	CARDINAL HEALTH	DICK PEDERSEN & SON ELECTRIC 5,925.00
ASPEN EQUIPMENT COMPANY	CARE EXPRESS PRODUCTS INC	DIETZ BROTHERS INC
ASPEN LODGE	CARGILL INC	DLT SOLUTIONS, INC
ASSEMBLED PRODUCTS CORPORATION538.14	CARTEN PHD/ROGER L 6,050.00	DOCUTECH CONSULTING, INC
ASSOC OF MN COUNTIES	CASSIDY CONSTRUCTION	DONNELLY LAW FIRM/DANIEL
ATOM850.00	CATCO PARTS AND SERVICE 5,023.55	DOORS & FLOORS INC
AUSTIN AUTO/TRUCK PLAZA		· ·
AUSTIN BUILDERS SUPPLY INC1,658.89	CCP INDUSTRIES INC	DOUBLE K SPECIALTY, INC
AUSTIN DRUG, INC	•	DR WILLIAMS VETERINARY MED CLINIC 886.60
AUSTIN FIRE AND SAFETY	CENTRAL STATES WIDE DROD 2 536 87	DTI
AUSTIN FORD LINCOLN-MERCURY 3,210.25	CHANNING I PETE CO. INC	ELECTION SYSTEMS & SOFTWARE,INC413,538.25
AUSTIN GED TEST CENTER	CHANNING L BETE CO, INC	ELK RIVER FORD, INC
AUSTIN MEDICAL CENTER	CHOSEN VALUEY TESTING DIG. 4.462.00	ELLIS/JEFF
AUSTIN NEWSPAPERS, INC	CHOSEN VALLEY TESTING, INC	EMBASSY SUITES ST PAUL
	CHRISTOPHERSON/ALETA	EMERGENCY AUTOMOTIVE TECH INC10,175.26

GEE/SHELDON R& CHARLOTTE1,300.00

GLOBAL EQUIPMENT COMPANY1,308.03

GOLD CROSS AMBULANCE SERVICE 10,714.77

GRAND MEADOW DEVELOPMENT CORP .3,000.00

LEROY AREA DEVELOPMENT CORP3,000.00

LEWIS & SCHAEFER PAINTING2,455.00

LINDERMAN/ DR ROSEMARY S 4,770.00

LYLE ECONOMIC DEVELOMENT AUTH600.00

6		MOWER COUNTY FINANCIAL STATEMENT
ENDRES WINDOW OF EANING INC. 1 000 00	OPE AT MODELL AMERICAN COC 225 01	15 017 02
ENDRES WINDOW CLEANING INC 1,089.00	GREAT NORTH AMERICAN COS	J & K WINONA
ENVIRONMENTAL ASSURANCE	GREENE DOORS & HARDWARE INC 3,357.93	JACKEL CONSTRUCTION
ENVIRONMENTAL RESOURCE ASSOC 494.30	GREENMAN TECHNOLOGIES OF MN	JACOBS/JEFFREY W
ERICKSON ENGINEERING	GROH/DOUG	JAKOBSON DRUG & HALLMARK SHOP5,211.98
ERICKSON/JAMES	GUNDERSON/MARGENE	JANDRAGHOLICA/NITAYA
ERICKSON/LEROY500.00	HACH COMPANY	JENSEN/ARTHUR500.00
ESPELAND VAN SERVICE INC434.00	HAHN/GLEN	JLS DISTRIBUTING, INC 6,095.00
ETTERMAN ENTERPRISES 5,344.12	HANSEN HAULING & EXCCAVATING 1,216.25	JMD MANUFACTURING, INC
EVANS PRINTING AND PUBLISHING 3,396.48	HANSON TIRE OF AUSTIN INC 6,099.64	JOHN E REID & ASSOC
EXAMINATION MANAGEMENT SERV500.00	HANSON TIRE SERVICE INC	JOHNSON/GREGG W
EXCEL MFG INC	HANSON/DAVID	JONES,HAUGH & SMITH, INC271,269.79
EXECUTEAM	HART BROTHERS WEAPONRY585.75	THE JOSEPH COMPANY, INC3,302.00
FAEGRE & BENSON LLP	HARTY MECHANICAL INC	KAHLE/RAQUEL AIDA
FAIR HILLS	HASLER MAILING SYSTEMS	KARLEN/JEFF
L R FALK CONSTRUCTION CO	HATLE DRAINAGE & CONS 1,113.16	KASEL/THOMAS A
FARM & HOME PUBLISHERS	HEIMER/PAUL J & BRENDA	KAUS RADIO
FASTENAL COMPANY	HEMOCUE INC	J.J. KELLER & ASSOCIATESINC
FEATHERLITE GRAPHICS INC 2,725.04	HERRERA/CAMPOS RUBY	KENNING/MARY,PHD
FELT/DUANE	HESELTON CONSTRUCTION LLC	KESTNER ELECTRIC, INC
FERRELLGAS-AUSTIN	HIGH FOREST BOBCAT SERV LLC	KEVIN WELLIK EVCAVATION
FERSON EXCAVATING CO	HODGMAN DRAINAGE CO, INC 18,000.00	KEY GOVERNMENT FINANCE INC 19,759.21
FINLEY EXCAVATING	HOLIDAY CARS, INC	KEY MUNICIPAL FINANCE INC 1,794.66
FIRESTONE TIRE & SERV CENTER	HOLIDAY INN HOTELS & SUITES OWAT 346.04	KIDS KORNER-COMM. EDUCATION
FIRSTLAB INC	HOLIDAY INN MANKATO	KIEFER/HERB
FISHER SCIENTIFIC CO	HOLIDAY INN ST CLOUD	KIEFER/RAYMOND
FLANAGAN/PATRICK	HOLIDAY INN ST PAUL	KIRCHNER/MARGARET
FLEET SERVICES	HOPKINS MEDICAL PRODUCTS	KKE ARCHITECTS INC
FORCE AMERICA, INC	HORMEL FOUNDATION 5,000,000.00	KMTELECOM
FOREMOST MACHINE BUILDERS INC737.62	HOSE/CONVEYORS, INC	KOCH, INC
FORENSIC FLUIDS LABORATORIES 575.00	HOVDE/BARBARA A	LEONARD KOEHNEN & ASSOCIATES INC 22,725.00
FOX ELECTRIC COMPANY INC18,150.58	HOVERSTEN, JOHNSON, BECKMANN	KROUPA/KEN
FOX/THOMAS	HOWE ADVERTISING & EMBROIDERY1,141.63	KUEHN MOTOR CO., INC
FREEBORN CONSTRUCTION INC233,793.22	HSBC BUSINESS SOLUTIONS	KUSTOM SIGNALS INC
FREEBORN COUNTY CO-OP OIL	HUMAN RESOURCE MANAGEMENT SERV 436.49	LA CROSSE TRUCK CENTER INC
FREEBORN-MOWER COOP SERV 2,922.07	HUNTER ELECTRIC, INC	LANGUAGE LINE SERVICES
FRONTIER PRECISION, INC	HYVEE	LARSON/EVAN
G & G HEATING AND AIR COND 4,448.94	IBM CORPORATION	LARSON/GUSTAVE A. CO
G A THOMPSON CO	IC&E RAILROAD CORPORATION	LASER PRODUCT TECHNOLOGIES INC26,194.10
GALLS INC	IDEACOM MID-AMERICA INC	LAWSON PRODUCTS, INC
511110 11(0) 11(1) 11(1) 11(1) 11(1) 11(1) 11(1)	15213311 1115 1111111011 1110 1 1 1 1 1 1 1 1	

IMSA FREQUENCY COORDINATION400.00

INDEPENDENT EMERGENCY SERV. 3,887.33

INTERSTATE MOTOR TRUCKS INC2,609.53

LYLE SENIOR CITIZENS	MINNESOTA ELEVATOR, INC	DAVE PATTERSON,PLUMBER
LYNN PEAVEY CO	MINNESOTA SHERIFF ASSOC 6,724.52	PAULSON/ALLEN J
M-R SIGN COMPANY, IN	MINNESOTA SUPPLY COMPANY4,612.25	PECK/HARLEN
MAAO	MINNOWA CONSTRUCTION INC	PEDERSON/KATHRYN1,150.00
MAAO %PAUL KNUTSON	MISSISSIPPI WELDERS	PELL HAULING, INC
MACGILL & CO./WILLIAM 1,245.00	MITCHELL COUNTY REGIIONAL HEALTH .2,839.54	PERFORMANCE OFFICE PAPERS1,343.25
MACO, COUNTY OFFICERS	MOLDENHAUER/JEFF & VAL	PERSINGER'S EQUIPMENT INC6,465.49
MACPO	MOLINE AWARDS	PETERSEN/ELLEN
MADDEN'S RESORT	MONITOR REVIEW/THE	PETERSON/ELDRED
MADSON/WAYNE	MORREIM DRAINAGE, INC	PETERSON/RICHARD
MANTEK	MORRISON WELL CO., INC 5,130.00	PETRANEK CONSTRUCTION
MANTRONICS MAILING MACHINES	MORTON TRAINING	PETROBLEND CORP
MARRIOTT INTERNATIONAL	MOWER COUNTY AGRIC SOCIETY 45,943.00	PLATH/TERRANCE
MARSHALL MEDICAL SYSTEMS & EQUIP721.55	MOWER COUNTY HISTORICAL ASSOC36,024.00	PLUNKETT & ASSOCIATES INC
MARSTON CONSULTING GROUP LLC 1,200.00	MOWER COUNTY SENIOR CITIZENS 45,000.00	PLUNKETT'S PEST CONTROL
MARTIN BROS	MOWER COUNTY SHOPPER	POLICE CENTRAL INC 5,595.00
MASYS CORPORATION	MOWER COUNTY SOIL & WATER CONS 196,887.73	POLK CITY DIRECTORIES
MATCO TOOLS	MPH INDUSTRIES, INC	POSITIVE PROMOTIONS, INC
MATHIOWETZ CONSTRUCTION CO2,647,382.92	MR SAM COMMUNICATIONS	POST BULLETIN COMPANY 6,261.85
MAVO SYSTEMS	MRCI	POSTMASTER
MAYER'S DIGGING COMPANY	NACR	POWERPHONE, INC
MAYO FOUNDATION	NAJIT	POWERPLAN OIB
MC NEILUS STEEL, INC	NAPA AUTO PARTS	PRAIRIE EQUIPMENT CO LLC
MCA ADMINISTRATION MGR880.00	NATIONAL ASSOC OF COUNTIES	PRESTO-X-COMPANY INC
MCDONALD/MALCOLM W	NELCOM CORPORATION	PRINSCO, INC
MCF - STILLWATER	NELSON/EUGENE C	PROFESSIONAL PRIDE TRAINING
MCKESSON GENERAL MEDICAL CORP 817.91	NEUENDORF/AMY	PROLINE DIST., INC
MCKICHAN/DAVID E	NEWMAN TRAFFIC SIGNS	PUBLIC SAFETY CENTER INC
	NORTH AMERICAN SALT CO	PUBLIC SAFETY EQUIPMENT LLC
MEDIATION CENTER OF SO MN 5 465 15	- ,	
MEDIATION CENTER OF SO MN 5,465.15	NORTH CENTRAL REGIONAL APCO CO 350.00	PUBLIC SAFETY TRAININING CONSULT
MEDTOX DIAGNOSTICS INC	NORTHERN HOUTE CASINO 8 HOTEL 310.50	PUBLISHERS GROUP
MEDTOX LABORATORIES INC	NORTHERN WOOD PRODUCTS INC. 324.53	PYRAMID CONCEPTS INC
MEDTRONIC EMERGENCY RESPONSE 2,169.10	NORTHERN WOOD PRODUCTS INC	QWEST DENVER
MELCHERT HUBERT SJODIN	NORTHLAND BUSINESS SYSTEMS	R & M STEEL
MENARDS - ROCHESTER	NYQUIST/GARY	RADISSON HOTEL DULUTH
METAL CULVERTS, INC	O'CONNOR, INC./M.J	RAMSEY BADRE & ASSOC INC
METEORLOGIX, LLC	OFFICE SOLUTION PROVIDERS INC	RAPIEN/CJ
METRO SALES, INC	OFSTEDAHL/GARY	RATWIK,ROSZAK & MALONEY,ATTY 13,593.90
MID CON SYSTEMS, INC	OLSON/MICHAEL	READY MIX CONCRETE CO INC379.01
MIDTOWN AUTO CLINIC	OMNI ENVIRONMENTAL, INC	RED WING SERVICE COMPANY INC1,747.75
MIDWEST CONTRACTING,LLC	ORAL-B PROFESSIONAL PRODUCTS468.00	REDNECK, INC
MIDWEST DIESEL SALES & SERV	OSAGE DENTAL ARTS	REED BUSINESS INFORMATION 5,024.40
MIDWEST DOOR INC	OSMUNDSON BROS. CONTRACTORS61,508.91	REG'S WELDING & MACHINE SHOP
MIDWEST WIRELESS	OVERHEAD DOOR OF ALBERT LEA INC 695.00	REINARTZ APPRAISALS
MINN STATE BAR ASSOCIATION 1,003.00	OWATONNA MOTOR COMPANY	RELIANCE INMATE SYSTEM INC1,742.05
MINNESOTA AUTO LICENSE DEPT21,405.71	OWATONNA PEOPLES PRESS	RENT'N'SAVE
MINNESOTA CONTINUING LEGAL1,724.23	PACIFIC BANCNOTE COMPANY LLC745.00	REZAC/REBECCA
MINNESOTA COUNTIES COMPUTER CO .139,456.70	PARAGON PRINTING AND MAILING INC .58,112.74	RICHARD COWELL TACTICAL
MINNESOTA COUNTIES INFORMATION .17,843.00	PARENTING RESOURCE CENTER INC55,250.00	RICHARDSON LAW OFFICE
MINNESOTA COUNTY ATTORNEYS ASSOC 3,775.63	PATH5,632.55	RISIUS/JAMES
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RISK & NEEDS ASSESSMENTS300.00	SOUTHEAST MN WATER RESOURCES3,235.00	UNIFORMS UNLIMITED INC14,337.23
RIVERLAND COMMUNITY COLLEGE380.00	SOUTHERN MINN TOURISM ASSOC1,000.00	UNIQUE PAVING MATERIALS CORP 1,585.66
RIVERSIDE PSYCHOLOGICAL SERV 2,610.00	SOUTHWEST REGIONAL DEVELOPMENT .2,000.00	UNITED BLDG CENTERS
ROAD CONSTRUCTORS, INC	SPHERION CORPORATION	UNITED LABORATORIES
ROAD MACHINERY & SUPPPLIES CO 1,402.59	DAVID SPINLER CONSTRUCTION INC11,860.00	UNITED RENTALS HIGHWAY TECH802.52
ROBERTS SPECIALTY COMPANY	SPRINGSTED INCORPORATED3,316.72	UNIVAR USA, INC
ROBINSON APPRAISAL & ASSOC 4,000.00	SPYHALSKI/PAUL	UPPER MIDWEST AMERICAN INDIAN 5,563.50
ROCHESTER MIDLAND CORPORATION 528.48	ST JOSEPH EQUIPMENT, INC1,412.35	US POSTAL SERVICE AMS-TMS 5,000.00
ROCHESTER PETROLEUM EQUIPMENT1,090.06	ST OLAF PHARMACY	USPCA REGION 12
ROCHESTER SAND AND GRAVEL INC243,545.48	ST. JOHN'S CATHOLIC CHURCH387.50	VACUUM CENTERS OF AUSTIN
ROCHESTER SERVICE CO INC	STADHEIM/LOUIS	VANBUSKIRK & SONS EXCAVATING21,475.00
ROCKHURST UNIV. CONT EDUCA 597.00	STAPLES CREDIT PLAN	VANGUARD APPRAISALS, INC
ROCKMOUNT RESEARCH & ALLOYS INC 589.60	STEAM BROTHERS CLARKS GROVE2,295.08	VARGAS/ADRIA
RODRIGUEZ/JESUS	STERLING SOLUTIONS, INC	VAUGHN/PAMELA
RONCO ENGINEERING SALES INC 6,035.43	STERLING STATE BANK	VEOLIA ENVIRONMENTAL SERVICES 9,399.05
RS EDEN INC	STOREY/GREG	VERAMARK TECHNOLOGIES INC
RUBLE EXCAVATING & CONSTRUCTION4,810.25	STREICHER GUNS/DON	VERNON DANIEL COMPAN
RUBLE/ROBERT	STROBEL/A.G.,INC	VIDEYO ARTS
RUECHEL/CHARLES D	STROBEL/DAVID W. M.D	VIKING AUTOMATIC SPRINKLER CO
RUFFRIDGE-JOHNSON EQUIP CO142,527.33	STUTTGART TRAVEL	VIKING GLASS & LOCK, INC
RUHTER/MILTON	SUBWAY ONALASKA	VOSS/MARGY
RUM RIVER VETERINARY CLINIC	SV OVERHEAD DOOR, INC	VWR SCIENTIFIC
RUSKELL HARDWARE	SWANSTON EQUIPMENT CORP 1,195.37	WAHLSTROM/PAUL
RUTTGERS BAY LAKE LODGE 1,675.31	SYNERGY GRAPHICS INC	WAHLSTROM/SALLY
MR. SAM COMMUNICATIONS	SYVERSON FORD/DAVE	WALKER TRAINING
SARGEANT SENIORS	TARGET	WAPITI MEADOWS COMMUNITY TECH .160,560.44
SATHRE/DAVID J	TASER INTERNATIONAL	WASHINGTON MUTUAL BANK
SATHRE/JOHN & SUSAN	TBEI, INC	WASTE MANAGEMENT OF SO MN
SCHAEFFER MFG CO	TERMINAL SUPPLY CO 3,968.15	WATCHGUARD
SCHILLING SUPPLY COMPANY31,691.83	THE CHURCH OF THE SACRED HEART 2,050.00	WELLS FARGO FINANCIAL LEASING 9,340.87
SCHMIDT-GOODMAN OFFICE PROD 2,059.84	THE WELCOME CENTER INC	WEST GROUP
SCHMITT/DR. TRAVIS A	THERMO KING SALES & SERV INC 7,850.73	WEST PARK
SCHMITZ ELECTRIC CO INC 5,258.81	THOMPSON PUBLISHING GROUP	WHITEWATER WIRELESS, INC
SCHNEIDER/HAROLD 500.00	THOMSON NETG	WILLIAMS/KENNETH & ELAINE 4,059.00
SCHNEIDER/THOMAS A	THOROUGHBRED CARPETS OF AUSTIN4,649.80	WILLIAMS/KEVIN
SCHWAAB, INC	THORSON EXCAVATING & SEPTIC 21,000.00	WINTER EQUIPMENT COMPANY INC340.87
SE MN ORAL & MAXILLO FACIAL SURG565.00	TIGERDIRECT	WOODLAND HILLS
SEMCAC	TIMM/RYAN	WOODRUFF COMPANY
SEMN INITIATIVE FUND	TINY'S BODY SHOP	WORKFORCE DEVELOPMENT INC
SERVICEMASTER CLEAN	TRI-ANIM HEALTH SERV INC	YAGGY COLBY ASSOCIATES INC 3,011.50
SEVEN COUNTY PROCESS SERVICERS 1,585.00	TRIMBLE'S CYCLE CENTER INC	YMCA
SHARROW CABLE & LIFTING PROD 790.00	TRIMIN SYSTEMS INC	ZACK'S, INC
SHERATON BLOOMINGTON HOTEL761.10	TRIPLE J DISPOSAL, INC	ZARNOTH BRUSH WORKS, INC 3,097.16
SHERWIN WILLIAMS COMPANY3,089.83	TRUGREEN-CHEMLAWN	ZEP MANUFACTURING COMPANY1,245.86
SHOPKO	TUCKER COMPANY	ZIEGLER, INC
SIMONSON/NORMA 500.00	UAP DISTRIBUTION, INC	ZUMBRO VALLEY COMMUNITY SUPPORT770.00
SKALICKY APPRAISALS	UGS	ZUMBRO VALLEY MENTAL HEALTH CTR8,693.19
SKILLPATH SEMINARS	ULLAND BROTHERS, INC	ZUMBROTA BEARING & GEAR INC 504.09
SLINDE CONSTRUCTION	ULTIMATE DATA SYSTEMS INC	3D SPECIALTIES, INC
SMITH/LONETTA	ULTRAMAX	3M
SMYTH COMPANIES INC	ULVEN'S ACE HARDWARE	
1.0		