Pipestone County



SUMMARY FINANCIAL STATEMENTFOR THE YEAR ENDED DECEMBER 31, 2014

THIS AUDIT WAS RELEASED BY THE OFFICE OF STATE AUDITOR ON AUGUST 27, 2015

The Purpose of this report is to provide a summary of financial information concerning Pipestone County for interested citizens. Questions about this report should be directed to:

Tyler Reisch, County Auditor at (507) 825-6740.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING (507) 825-6740, OR BY WRITING THE

COUNTY AUDITOR 416 S HIAWATHA AVE Pipestone, MN 5164

*ALSO AVAILABE ONLINE BY VISITING THE AUDITOR'S DEPARTMENT WEBPAGE AT

WWW.PIPESTONE-COUNTY.COM

A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Pipestone County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and 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 display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county, as well as for its component units.

Fund financial statements display separate financial information for the county's governmental and fiduciary funds. Information for governmental funds is presented separately for major funds. Fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provides additional information and disclosure for information in the financial statements.

Governmental activities are general activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds.

Financial reporting entity consists of the primary government (county), organizations 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, funds 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.

County Governmental Fund Types

The **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.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

County Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt services are presumed to benefit prior fiscal periods as well as current and future fiscal periods and includes amounts expended for the payment of principal, interest, and other costs associated with debt.

Capital outlays are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of county capital assets.

Intergovernmental represent resources transferred by the county to other governments.

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:

The **General Government** functions include expenditures for general county activities such as the county commissioners, county administration, county attorney's office, county auditor's office, county treasurer's office, county recorder's office, county assessor's office and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures of the operations of the sheriff's office and ambulance service.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and household hazardous waste programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the county public health department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs, and programs to protect public and private water systems.

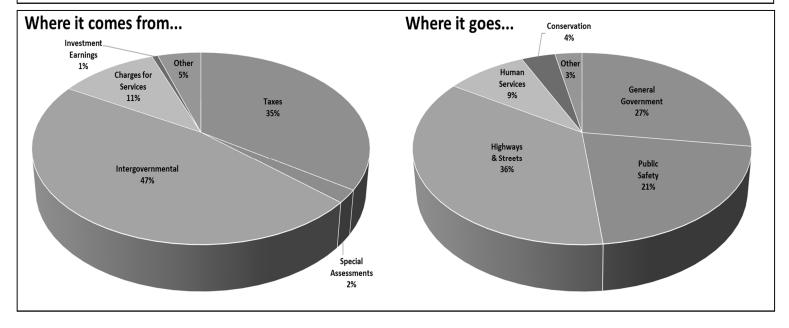
Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, museums, and other recreation programs.

Conservation involves activities designed to conserve and develop such natural resources as water and soil, and includes such programs as soil and water conservation, county extension, water planning, and other.

Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

	2014 PIPESTONE COUNTY OFFICIALS											
COMMISSIONERS		TERM EX	KPIRES	ELECTED								
DISTRICT 1	LUKE JOHNSON	JANUARY	2017	ATTORNEY	JAMES O'NEILL ⁴	JANUARY	2015					
DISTRICT 2	HAROLD (BUTCH) MILLER ¹	JANUARY	2015	AUDITOR	TYLER REISCH	JANUARY	2015					
DISTRICT 3	BRUCE KOOIMAN ²	JANUARY	2017	CORONER	DR. LARRY CHRISTENSEN	JANUARY	2015					
DISTRICT 4	BILL JOHNSON ³	JANUARY	2015	RECORDER	Mary ann degroot	JANUARY	2015					
DISTRICT 5	JERRY REMUND	JANUARY	2017	SHERIFF	DAN DELANEY ⁵	JANUARY	2015					
<u>APPOINTED</u>				TREASURER	STEVE WEETS	JANUARY	2015					
ADMINISTRATOR	SHARON HANSON											
ASSESSOR	JOYCE SCHMIDT					¹ Les Nath electe	ed in 2014					
HIGHWAY ENGINEER	DAVID HALBERSMA						hair 2015					
VETERANS SERV OFF	MARC HALL				³ Board Chair 2014, Dan Wi							
						ain Sandy electe Vreeman electe						
					Keitti	VICCINAII CICCIC	u 111 2014					

A PROFILE OF	PIPESTONE COUNTY		
KEY INDICATOR	<u>2014</u>	<u>2013</u>	PERCENT INCREASE (DECREASE)
ESTIMATED POPULATION	9,336	9,270	0.712%
TAX CAPACITY	17,862,939	13,500,568	32.312%
PERCENT OF PROPERTY TAXES COLLECTED	98.42%	98.70%	(0.284%)
GOVERNMENTAL REVENUES			
GENERAL REVENUES	5,876,556	4,984,706	17.892%
PROGRAM REVENUES	9,105,934	7,191,371	26.623%
GOVERNMENTAL EXPENDITURES	12,813,648	12,417,186	3.193%
CAPITAL ASSETS			
GOVERNMENTAL ACTIVITIES	48,955,932	46,978,173	4.210%
BUSINESS-TYPE ACTIVITIES	13,374,666	12,494,632	7.043%
GOVERNMENT-WIDE NET POSITION			
GOVERNMENTAL ACTIVITIES	60,668,352	58,499,510	3.707%
BUSINESS-TYPE ACTIVITIES	33,760,765	30,559,150	10.477%
OUTSTANDING LONG-TERM DEBT			
GENERAL OBLIGATION	1,562,639	1,690,000	(7.536%)
LOANS PAYABLE	221,754	223,886	(0.952%)
STANDARD & POORS BOND RATING	AA	AA	



STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2014

	vernmental Activities	siness-Type Activities	Total
Assets			
Cash and pooled investments	\$ 8,144,817	\$ 7,720,359	\$ 15,865,176
Investments	1,219,000	-	1,219,000
Receivables - net	3,311,280	3,637,582	6,948,862
Loans receivable	189,043	-	189,043
Inventories	107,822	661,577	769,399
Prepaid Items	48,202	485,005	533,207
Assets restricted as to use for			
Capital acquisition and deb redemption	-	12,133,193	12,133,193
Insurance	-	500,000	500,000
Investment in joint venture	-	342,295	342,295
Capital assets			
Nondepreciable capital assets	2,330,530	3,488,054	5,818,584
Depreciable capital assets - net of accumulated			
depreciation	46,625,402	 9,886,612	 56,512,014
Total Assets	\$ 61,976,096	\$ 38,854,677	\$ 100,830,773
Liabilities			
Current liabilities			
Accounts payable and other current liabilities	\$ 614,616	\$ 2,255,956	\$ 2,870,572
Accrued interest payable	-	25,413	25,413
Unearned revenue	-	150,921	150,921
Internal balances	247,735	(25,413)	222,322
Long-term liabilities			
Due within one year	47,978	409,530	457,508
Due in more than one year	397,415	 2,277,505	 2,674,920
Total Liabilities	\$ 1,307,744	\$ 5,093,912	\$ 6,401,656
Net Position			
Net investment in capital assets	\$ 48,955,932	\$ 10,687,632	\$ 59,643,564
Restricted for			
Other purposes	204,080	-	204,080
Public safety	55,238	-	55,238
Highways and streets	2,625,553	-	2,625,553
Ditches	18,259	-	18,259
Unrestricted	 8,809,290	23,073,133	31,882,423
Total Net Position	\$ 60,668,352	\$ 33,760,765	\$ 94,429,117

STATEMENT OF ACTIVITIES

AS OF DECEMBER 31, 2014

					Progra	Program Revenues								
			Fe	Fees, Charges,	0	Operating		Capital	2	et (Expense) f	Revenu	Net (Expense) Revenue and Changes in Net Position	in Net	Position
				Fines, and	Ō	Grants and	ษั	Grants and	9	Governmental	Bus	Business-Type		
		Expenses		Other	Con	Contributions	Con	Contributions	٩	Activities	1	Activities		Total
Functions/Programs														
Governmental activities														
General Government	\$	3,190,964	\$	960'909	φ.	391,116	φ.	109,678	\$	(2,184,074)	ş	,	\$	(2,184,074)
Public safety		2,879,916		1,376,580		259,781		1		(1,243,555)		1		(1,243,555)
Highways and streets		4,796,603		287,802		3,642,384		1,906,085		1,039,668		1		1,039,668
Sanitation		225,968		258,940		63,803		1		96,775		1		96,775
Human services		1,054,742		1		1		1		(1,054,742)		1		(1,054,742)
Health		57,576		1		1		1		(57,576)		,		(57,576)
Culture and recreation		130,296		1		32,285		'		(98,011)		•		(98,011)
Conservation of natural resources		470,317		131,344		140,040		1		(198,933)		1		(198,933)
Economic development		6,775		1		1		1		(6,775)		1		(6,775)
Interest		491	ļ	1		1		'		(491)		İ		(491)
Total governmental activities	₩	12,813,648	❖	2,560,762	\$	4,529,409	ب	2,015,763	\$	(3,707,714)	⋄		⊹	(3,707,714)
Business-type activities Medical Center		23,583,641		25,301,369		1		1		1		1,717,728		1,717,728
Total	₩	36,397,289	.v.	27,862,131	φ	4,529,409	φ	2,015,763	\$	(3,707,714)	\$	1,717,728	φ.	(1,989,986)
			Gen	General Revenues										
			Pro	Property taxes					\$	4,779,429	\$,	\$	4,779,429
			M	Mortgage registry and deed tax	and de	ed tax				7,144		•		7,144
			Š	Wind production tax	ax					409,274		1		409,274
			Pa	Payments in lieu of tax	ftax					70,380		•		70,380
			Ğ	Grants and contributions not restricted to specific	utions	not restricted 1	to speci	fic						
			<u>a</u>	programs						662,769		593,768		1,256,537
			lnt	Interest income						101,197		115,288		216,485
			Ξ	Miscellaneous						143,626		1		143,626
			≅	Minority interest						1		528,325		528,325
			Tran	Transfers						(297,263)		246,506		(50,757)
				Total general revenues, transfers, and special item	evenue	s, transfers, an	ıd speci	al item	\$	5,876,556	\$	1,483,887	φ.	7,360,443
			ຮົ	Change in net position	ition				ب	2,168,842	⋄	3,201,615	ب	5,370,457

89,058,660 94,429,117

30,559,150 33,760,765

Net Position - Beginning

Net Position - Ending

\$

60,668,352 58,499,510

BALANCE SHEET GOVERNMENTAL FUNDS

AS OF DECEMBER 31, 2014

Assets		General	Roa	d and Bridge	Fami	ly Services	Gov	Other ernmental Funds	Go	Total vernmental Funds
Cash and pooled investments	\$	5,484,382	\$	1,548,682	\$	698,941	\$	254,661	\$	7,986,666
Undistributed cash in agency funds Petty cash and change funds		92,243 3,025		24,525 100		32,746		5,512		155,026 3,125
Investments		44,000		1,175,000						1,219,000
Taxes receivable		.,,		_,_,,,,,,						_,,
Delinquent		30,496		9,897		13,370		10,005		63,768
Special assessments receivable										
Delinquent		17,280		-		-		1,195		18,475
Noncurrent		307,040		-		-		-		307,040
Accounts receivable		87,686		10,307		100.042		-		97,993 189,043
Loans receivable Accrued interest receivable		28,869		3,468		189,043		-		32,337
Due from other funds		28,809		19,145						19,145
Due from other governments		59,934		2,731,733						2,791,667
Inventories		-		107,822		_		-		107,822
Prepaid items		48,202		-		-		-		48,202
Total Assets	\$	6,203,157	\$	5,630,679	\$	934,100	\$	271,373	\$	13,039,309
<u>Liabilities, Deferred Inflows of</u> <u>Resources, and Fund Balances</u>										
Liabilities	ć	130 616	¢	20.662	¢		,	400	خ	169 679
Accounts payable Salaries payable	\$	138,616 173,151	\$	29,662 50,379	\$	-	\$	400	\$	168,678 223,530
Contracts payable		1/3,151		169,481		-		-		169,481
Due to proprietary fund		-		-		-		247,735		247,735
Due to other funds		19,145		-		_		,		19,145
Due to other governments		43,020		9,907						52,927
Total Liabilities	\$	373,932	\$	259,429	\$		\$	248,135	\$	881,496
Deferred Inflows of Resources	£	261 671	,	2 607 060	¢	12 270	¢	11 200	¢	2 094 210
Unavailable revenue	_\$	361,671	\$	2,697,969	\$	13,370	\$	11,200	\$	3,084,210
Fund Balances Nonspendable										
Inventories	\$		\$	107,822	\$	_	\$	_	\$	107,822
Missing hiers	Ψ	6,998	Ψ.	-	Ψ.		*		Ψ.	6,998
Prepaid items		48,202		-		-		-		48,202
Noncurrent loans receivable				-		189,043		-		189,043
Restricted for										
Uncompleted county projects		-		116,480		-		-		116,480
Fairgrounds food stand		3,151		-		-		-		3,151
Health cost management program		750		-		-		-		750
Law library		18,833		-		-		-		18,833
Recorder's technology fund		56, 104		-		-		-		56,104
Recorder's compliance fund		125,242		-		-		-		125,242
Sheriff's contingency		3,894		-		-		-		3,894
Probation supervision		10,783		-		-		-		10,783
DUI fees		6,723		-		-		-		6,723
Drug forfeitures		8,432		-		-		•		8,432
Jail canteen fund Permit to carry		3,472 21,934		-				-		3,472 21,934
Highway allotments		21,334 -		81,464		-		-		21,954 81,464
Septic/sewer loans		12,759		-						12,759
Ditches		,,,,,,		-		-		18,259		18,259
Assigned for								-,		,
Elections		114,239		-		-		-		114,239
Buildings		107,657		-		-		-		107,657
Capital improvements		212,878		-		-		-		212,878
Capital equipment		-		308,000		-		-		308,000
Ambulance		90,000		-		-		-		90,000
Solid waste/recycling		534,808		-		-		-		534,808
Fairgrounds food stand		45,000		-		-		-		45,000
County septic loan program		106,637		-		-		-		106,637
Radio communications system		45,000		-		-		-		45,000
Computer software		200,212		-		-		-		200,212
Rock River septic loans		17,148 13,525		-		-		-		17,148 13 525
AgBMP septic loan Rock River septic loan		13,525 1,549		-		-		-		13,525 1,549
Road and bridge		1,343		2,059,515		-		-		2,059,515
Family services		-		-		731,687		-		731,687
Unassigned		3,651,624		-		. 31,007		(6,221)		3,645,403
Total Fund Balances	\$	5,467,554	\$	2,673,281	\$	920,730	\$	12,038	\$	9,073,603
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	6,203,157	\$	5,630,679	\$	934,100	\$	271,373	\$	13,039,309
,		. ,	_	. ,		,	<u> </u>	,	<u> </u>	. ,

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

AS OF DECEMBER 31, 2014

	 General	Roa	d and Bridge	Fan	nily Services	Go	Other overnmental Funds	Go	Total vernmental Funds
Revenues		_						_	
Taxes	\$ 3,051,692	\$	820,355	\$	1,095,315		217,136	\$	5,184,498
Special assessments	282,892		-		-		39,665		322,557
Licenses and permits	14,050		-		-		-		14,050
Intergovernmental	1,623,962		5,344,349		55,936		-		7,024,247
Charges for services	1,529,598		121,899		-		-		1,651,497
Fines and forfeitures	8,160		-		-		-		8,160
Gifts and contributions	6,686		-		-		-		6,686
Investment earnings	86,843		9,649		4,720		-		101,212
Miscellaneous	 502,647		199,091						701,738
Total Revenues	\$ 7,106,530	\$	6,495,343	\$	1,155,971	\$	256,801	\$	15,014,645
Expenditures									
Current									
General government	\$ 3,105,175	\$	-	\$	-	\$	-	\$	3,105,175
Public safety	2,884,863		-		-		-		2,884,863
Highways and streets	-		6,411,204		-		-		6,411,204
Sanitation	219,413		-		-		-		219,413
Culture and recreation	78,645		-		-		-		78,645
Conservation of natural resources	447,314		-		-		630		447,944
Economic development	6,775		-		-		_		6,775
Intergovernmental	109,227		299,825		1,054,742		_		1,463,794
De bt service	•		,						
Principal	22,494		_		_		_		22,494
Interest	 2,502		_		-		_		2,502
Total Expenditures	\$ 6,876,408	\$	6,711,029	\$	1,054,742	\$	630	\$	14,642,809
Excess of Revenues Over (Under) Expenditures	\$ 230,122	\$	(215,686)	\$	101,229	\$	256,171	\$	371,836
Other Financing Sources (Uses)									
Transfers out	\$ -	\$	-	\$	-	\$	(1,838,576)	\$	(1,838,576)
Loans issued	20,363		-		-		-		20,363
Bond issuance costs	-		-		-		-		-
Proceeds from sale of capital assets	 13,650						(8,635)		5,015
Total Other Financing Sources (Uses)	\$ 34,013	\$		\$		\$	(1,847,211)	\$	(1,813,198)
Net Change in Fund Balance	\$ 264,135	\$	(215,686)	\$	101,229	\$	(1,591,040)	\$	(1,441,362)
Fund Balance - January 1 Increase (decrease) in inventories	 5,203,419 -		3,021,648 (132,681)		819,501 -		1,603,078		10,647,646 (132,681)
Fund Balance - December 31	\$ 5,467,554	\$	2,673,281	\$	920,730	\$	12,038	\$	9,073,603

Major Recipients of Pipestone County Expenditures

The following list contains all of the recipients of Pipestone County expenditures totaling \$2,000.00 or more during 2014. The list does not include salaries paid to county employees nor does it include individuals who received federal, state, or county human services aid.

PIPESTONE COUNTY MEDICAL CENTER	31,886,105.04	ALDERSON FAMILY TRUST/WESLEY	16,300.00	PIPESTONE FIRE DEPARTMENT	4,680.00
FIRST BANK AND TRUST		COMMISSIONER OF TRANSPORTATION			
R&G CONSTRUCTION CO INC		SKD CONSTRUCTION LLC			
PIPESTONE AREA SCHOOLS	-,,	THOMSON REUTERS JER'S ELECTRIC, INC	,		.,
SOUTHWEST HEALTH & HUMAN SERVICES		BUFFALO RIDGE PLUMBING & BACKHOE			
DUININCK BROTHERS, INC		ALDERSON/SCOTT W			
PUBLIC EMPLOYEES RETIREMENT ASSN		MOELLER/GORDON E			
SW WC SERVICE COOPERATIVES		NATIONWIDE RETIREMENT SOLUTIONS			
MORRIS SEALCOAT & TRUCKING INC		ROUTEMATCH SOFTWARE INC			
EDGERTON PUBLIC SCHOOL EDGERTON/CITY OF		BOUND TREE MEDICAL LLC			
CHS		DANIELSON/VINCENT O			
MN COUNTIES INTERGOVERNMENTAL TRUST		MN LIFE			
ALPHA WIRELESS		WALKER POWER EQUIPMENT LLC			
PIPESTONE SOIL & WATER CONS DIST		HEDEEN, HUGHES & WETERING			
BANK OF NEW YORK MELLONTHORSTAD COMPANIES		MIDSTATE EQUIPMENT AND SUPPLIES INC			
LAW ENFORCEMENT TECHNOLOGY GROUP LLC		EVERETT TIRE & AUTO			
ZIEGLER INC		ALDERSON/CARY			
JASPER/CITY OF		COMPUTER PROFESSIONALS UNLIMITED INC			
LINCOLN PIPESTONE RURAL WATER		HATFIELD/CITY OF			
PIPESTONE COUNTY HIGHWAY DEPARTMENT		CENTURY BUSINESS PRODUCTS, INC			
SWEET/TOWNSHIP OFAETNA/TOWNSHIP OF		VAN BEEK/SHIRLEY ELECTION SYSTEMS & SOFTWARE, INC			
RUTHTON/CITY OF		DENTON/BENJAMIN			
VAN DYKE SANITATION INC		PIPESTONE BUILDING MATERIALS INC			
EDEN/TOWNSHIP OF		BOYER TRUCKS			
PRAHM CONSTRUCTION INC		DEAN'S CONSTRUCTION			
REGENTS OF THE UNIVERSITY OF MINNESOTA		QUIST PLUMBING & HEATING INC			
ZOLL MEDICAL CORPORATION		AMAZON MARKETPLACE			
XCEL ENERGY TROY/TOWNSHIP OF		GROWMARK INCSCHULZE/DAVID R			
ELMER/TOWNSHIP OF		SEACHANGE PRINTING & MARKETING SVS LLC			
BUYSSE ROOFING SYSTEMS & SHEET METAL INC		A&C EXCAVATING			
GRANGE/TOWNSHIP OF	81,559.21	PIPESTONE AMBULANCE ASSN	10,383.44	CASCADE ENGINEERING	3,596.00
FOUNTAIN PRAIRIE/TOWNSHIP OF		MN CHILD SUPPORT PAYMENT			
ALTONA/TOWNSHIP OF		GALLAGHER BENEFIT SERVICES INC			
BURKE/TOWNSHIP OF	,	SW INC	,	VANNGUARD UTILITY PARTNERS INC	
ROCK/TOWNSHIP OFGRAY/TOWNSHIP OF		LARSON/DORISRACOM CORPORATION		ASSURANT EMPLOYEE BENEFITS	
HOGLUND BUS & TRUCK CO		RUNCHEY, LOUWAGIE & WELLMAN		MAXIMUS INC	
TRUEMAN WELTERS		CAM SYSTEMS		NCPERS MINNES OTA	
PIPESTONE COUNTY TREASURER	65,961.93	TYLER TECHNOLOGIES INC	9,206.33	GRAINGER	3,321.55
VISA		PIPESTONE COUNTY AG SOCIETY		LYON COUNTY GIS	
SHI INTERNATIONAL CORP		CROP PRODUCTION SERVICES		CULLIGAN WATER CONDITIONING	
OSBORNE/TOWNSHIP OF	,	LAW ENFORCEMENT LABOR SERVICES INC		SOUTHWESTERN YOUTH SERVICES	
FIRST BANK AND TRUST - VEBA & FLEX PIPESTONE COUNTY ABSTRACT & TITLE TRUST		JOHNSON/LYNN A AMERICAN SOLUTIONS FOR BUSINESS		VANDERPLAATS/ERIC	
MN COUNTIES COMPUTER COOPERATIVE	, , , , , , , , , , , , , , , , , , , ,	ASSN OF MN COUNTIES		MN ASSOCIATION OF ASSESSING	
O'NEILL O'NEILL & BARDUSON		VANDERPLAATS/JEFFREY		HOLIDAY INN - DULUTH	,
PLUM CREEK LIBRARY SYSTEM		CLARK ENGINEERING CORPORATION		CHRISTENSEN BROADCASTING	
MN STATE AUDITOR		STANDARD & POOR'S		TEXAS REFINERY CORP	
WOODSTOCK/CITY OF		UNITED STATES POSTAL SERVICE (HASLER)		CRABTREE COMPANIES INCGREEN LIGHTS RECYCLING INC	
LARSON CRANE SERVICE INCSIOUX VALLEY ENERGY		DEERE & COMPANYRELIANCE TELEPHONE SYSTEMS INC		FENTON/RANDY	
CENTERPOINT ENERGY		MICHAELS FENCE & SUPPLY INC		CROP PRODUCTION SERVICES	
CATERPILLAR FINANCIAL SERVICES CORP		JOHNSON PLASTERING & DRYWALL/GERALD	7,100.00	PIPESTONE SR CITIZENS CENTER	
AAA STRIPING SERVICE CO		CLEAN 'N' CLEAR		DEPT OF NATURAL RESOURCES	
HULSTEIN EXCAVATING INC./DAVE		M&K BRIDGE CONSTRUCTION			
MCLAUGHLIN & SCHULZ INCCOMMISSIONER OF FINANCE, TREASURY DIV		ACTION SPORTS INC		PRIMEWEST HEALTH SYSTEM	
HOLLAND/CITY OF		MN DEPT OF AGRICULTURE		ACS	
PIPESTONE COUNTY HISTORICAL SOCIETY		ROYAL TIRE INC		ZUERCHER TECHNOLOGIES LLC	
HIAWATHA SNO BLAZERS		NATIONAL BUSINESS SYSTEMS INC		SOUTHWEST MN INITIATIVE FOUNDATION	
MN OFFICE OF ENTERPRISE TECHNOLOGY	,	G&S BODY SHOP INC	,	DAVIS TYPEWRITER COMPANY INC	
HEARTLAND HUTTERIAN BRETHREN INC		GRAHAM TIRE SF NORTH		RATWIK ROSZAK & MALONEY PA	
BUFFALO RIDGE DRUG TASK FORCE		REW/CONSTANCE LYNNTHYSSENKRUPP ELEVATOR CORPORATION		RUSTAD'S FLOORING SW EMERGENCY COMMUNICATIONS BOARD	
JOHNSON CONTROLS, INC	,	JARDINE LOGAN & O'BRIEN	-,	OLE'S LOCK & KEY	_,
AMERICAN COMMUNICATIONS INC		FORREST/STEVEN ROBERT		JOHNSON/LUKE	
SOUTHWEST MN HOUSING PARTNERSHIP		CARROWS TRUE VALUE HARDWARE	5,924.81	C&B OPERATIONS LLC	2,647.76
TRI-COUNTY RECYCLING CENTER		STRYKER SALES CORPORATION		MARK'S GENERAL MACHINE INC	
WADDELL & REED, INC		DIAMOND MOWERS INC		SNELLER/LISA	
EDGERTON ENTERPRISE		MN WEST - JACKSONWYNJA/STEPHEN		HANSON/SHARON	
AMDAHL MOTORS INC NORTHLAND TRUST SERVICES INC		ERICKSON ENGINEERING CO INC		PROSTEAM CLEANING INC	
NELSON AUTO CENTER		LYON COUNTY PUBLIC WORKS		PIPESTONE PERFORMING ARTS CENTER INC	
COMMISSIONER OF TRANSPORTATION/THE	,	M&H COMMUNICATIONS	,	AREA II MN RIVER BASIN PROJECT	,
TROSKY/CITY OF		DANIELSON/COREY A		BOMGAARS SUPPLY INC	
RUPP CONSTRUCTION COMPANY INC		CARQUEST OF SIOUX FALLS		BEST WESTERN HOTELS	
DELL MARKETING LP		AMERICAN FAMILY LIFE INS COPATER/ARVIN		TELEPHONE SYSTEMS & SERVICE INC	
JOHNSON/GLENN PIPESTONE PUBLISHING CO INC		BORMAN/DAVID		FLEET SERVICES DIVISION	
COMPASS MINERALS		STEINHOFF/ALAN R		BEAR GRAPHICS, INC	
SOUTHWEST REGIONAL DEVELOPMENT COMM	20,927.72	HALL/MARC D	5,112.35	ULTRAMAX	2,339.00
VERIZON WIRELESS	,	DOUTY FLORAL AND LANDSCAPE GARDEN CENTER		INTERSTATE POWER SYSTEMS INC	
AFSCME COUNCIL 65		JENSEN MANAGEMENT SERVICES INC		SUPERIOR LAMP INC	
DELTA DENTAL OF MINNESOTA		JASPER/HAROLD		SOUTHWEST MN WORKFORCE COUNCIL	
NORTH CENTRAL INTERNATIONAL INC		FAEGRE BAKER DANIELS LLPRICHARD HAASE C/O BETH RASMUSSEN		TITAN MACHINERYHUBERS/GLENN	
LG EVERIST INC		DOUBLE D GRAVEL, INC		PIPESTONE GRAIN COMPANY	
MN POLLUTION CONTROL AGENCY		UNIFORMS UNLIMITED INC		PRINSCO INC	
MORRIS ELECTRONICS INC	17,995.79	HILLYARD INC	4,903.01	MOTOR VEHICLE DEPUTY REGISTRAR	2,113.20
H&L MESABI		STOUT & EVINK PLUMBING & HEATING INC		BREEZY POINT RESORT	
MN DEPT OF CORRECTIONS DARL'S LAWN CARE & LANDSCAPING		CHS INC		VREEMAN/CRAIG J & CONNIE L PLUNKETT'S PEST CONTROL. INC	
A&B BUSINESS INC	,	JASPER FIRE DEPT	,	AMERICAN GARAGE DOOR CO-MARSHALL	,
	. 5,500.74		.,555.00		_,