LYON COUNTY
SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2016

The purpose of this report is to provide a summary of financial information concerning Lyon County for interested citizens. Questions about this report should be directed to E.J. Moberg, County Auditor/Treasurer, at (507) 537-6724.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING (507) 537-6724, BY WRITING TO THE AUDITOR/TREASURER, 607 WEST MAIN ST, MARSHALL, MINNESOTA 56258, OR VIA WWW.CO.LYON.MN.US – SEARCH FOR 2016 AUDIT.

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 statements.

Basic Financial Statements

Lyon 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 (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds and aggregate total for non-major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

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

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

Business-type activities are county activities financed in whole or in part by fees charged to external parties for goods or service. These activities are usually reported in enterprise 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.

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.

The **Capital Projects Fund** is used to account for financial resources to be used for capital acquisition, construction, or improvement of capital facilities.

County Proprietary Funds

Enterprise Funds are used to report an activity for which a fee is charged to external users for goods or services.

An **Internal Service Fund** is used to account for health insurance premiums and payments.

County Fiduciary Funds

Investment Trust Funds are used to report governmental external investment pools that are maintained by the county for other entities.

Agency Funds are used to account for assets held by the county as 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 periods and includes amount 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 to 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 function classifications:

The **General Government** function includes expenditures for general county activities such as, the county commissioners, county administration, county attorney's office, county auditor/treasurer's office, county assessor's office, the 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, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets include 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 sanitary sewer programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. Lyon County participates in a joint powers agreement with other counties and formed Southwest Health and Human Services.

Health involves all activities involved in the conservation and improvement of public health. Lyon County participates in a joint powers agreement with other counties and formed Southwest Health and Human Services.

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

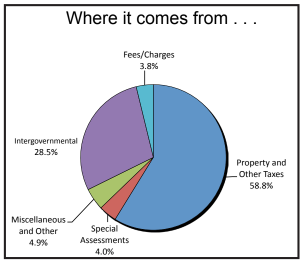
Year-End 2016 Lyon County Officials

Office		Phone Number [(507) area code]
Commissioners		
1st District	Charles Sanow	530-4806
2nd District	Stephen Ritter	829-8070
3rd District	Paul Graupmann	532-5182
4th District	Rodney Stensrud	829-5259
5th District	Rick Anderson	829-2608
County Officials		
Administrator	Loren Stomberg	537-6980
Assessor	Sherri Kitchenmaster	537-6731
Attorney	Rick Maes	537-6755
Auditor/Treasurer	E.J. Moberg	537-6724
Environmental Administrator	Roger Schroeder	532-8210
Highway Engineer	Aaron VanMoer	532-8200
Recorder	Michelle DeSmet	537-6722
Sheriff	Mark Mather	537-7666
Veteran Service Officer	Terry Wing	537-6729

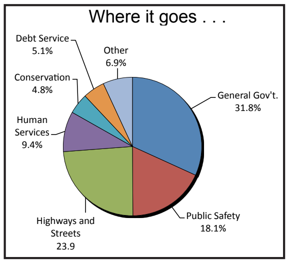
A PROFILE OF LYON COUNTY

Key Indicator	Total 2016	Total 2015	Percent Increase/ (Decrease)
Estimated Population	25,684	25,776	-0.4%
Net Tax Capacity	$ 41,261,824	$ 42,404,606	-2.7%
Percent of Property Taxes Collected	99.3%	99.4%	-0.1%
Total General Revenues	$ 18,071,387	$ 15,479,463	16.7%
Total Program Revenues	$ 11,160,419	$ 16,502,904	-32.4%
Total Expenses			
Governmental Activities	$ 23,270,390	$ 24,751,053	-6.0%
Business-Type Activities	$ 3,138,144	$ 4,903,539	-36.0%
Capital Assets, net			
Governmental Activities	$100,247,712	$ 93,340,241	7.4%
Business-Type Activities	$ 4,364,302	$ 5,359,476	-18.6%
Total Outstanding Net Bonded Debt of County			
General Obligation	$ 14,798,953	$ 15,577,239	-5.0%
Special Assessment	$ 2,765,708	$ 2,836,917	-2.5%
Bond Rating on Most Recent General Obligation Bond Issue	Standard & Poor's -- AA	Standard & Poor's -- AA	
Total Government-Wide Net Position			
Governmental Activities	$102,899,902	$ 99,513,145	3.4%
Business-Type Activities	$ 10,459,238	$ 11,022,723	-5.1%
Total Number of Full Time Employees	117	114	2.6%

Where it comes from . . .



Where it goes . . .



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LYON COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2016
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Summary of Lyon County's Statement of Net Position
December 31, 2016

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and pooled investments	$ 20,968,371	$ 3,690,777	$ 24,659,148
Investments	3,024,897	712,221	3,737,118
Receivables - net	6,298,235	286,208	6,584,443
Other current assets	353,697	(57)	353,640
Restricted assets	-	4,076,708	4,076,708
Capital assets			
Non-depreciable capital assets	12,365,785	390,432	12,756,217
Depreciable capital assets - net of accumulated depreciation	87,881,927	3,973,870	91,855,797
Total Assets	**$ 130,892,912**	**$ 13,130,159**	**$ 144,023,071**
Deferred Outflows of Resources			
Deferred pension outflows	**$ 6,633,420**	**$ 108,687**	**$ 6,742,107**
Liabilities			
Accounts payable and other current liabilities	$ 1,427,966	$ 73,447	$ 1,501,413
Unearned revenue	28,589	-	28,589
Accrued interest payable	282,958	-	282,958
Customer deposits - current	20,000	-	20,000
Long-term liabilities			
Due within one year	1,065,123	-	1,065,123
Due in more than one year	17,805,774	2,266,877	20,072,651
Net pension liability	11,112,983	332,806	11,445,789
Other postemployment benefits obligations	1,664,015	68,886	1,732,901
Total Liabilities	**$ 33,407,408**	**$ 2,742,016**	**$ 36,149,424**
Deferred Inflows of Resources			
Deferred pension inflows	**$ 1,219,022**	**$ 37,592**	**$ 1,256,614**
Net Position			
Net investment in capital assets	$ 87,060,752	$ 4,364,302	$ 91,425,054
Restricted	8,360,334	4,076,708	12,437,042
Unrestricted	7,478,816	2,018,228	9,497,044
Total Net Position	**$ 102,899,902**	**$ 10,459,238**	**$ 113,359,140**

Summary of Lyon County's Statement of Activities
For the Year Ended December 31, 2016

	Expenses	Program Revenues	Net
Functions/Programs			
Primary Government			
Governmental activities			
General government	$ 4,506,075	$ 694,066	$ (3,812,009)
Public safety	6,355,660	1,037,807	(5,317,853)
Highways and streets	5,627,902	5,407,773	(220,129)
Sanitation	679,634	694,763	15,129
Human services	2,822,580	-	(2,822,580)
Health	289,097	-	(289,097)
Culture and recreation	795,383	116,090	(679,293)
Conservation of natural resources	1,541,126	685,004	(856,122)
Economic development	46,155	-	(46,155)
Interest	606,778	-	(606,778)
Total governmental activities	**$ 23,270,390**	**$ 8,635,503**	**$ (14,634,887)**
Business-type activities			
Landfill	3,138,144	2,524,916	(613,228)
Total	**$ 26,408,534**	**$ 11,160,419**	**$ (15,248,115)**
General Revenues			
Property taxes			$ 13,924,232
Other general revenues			4,147,155
Total general revenues			**$ 18,071,387**
Change in net position			**$ 2,823,272**

A Summary Balance Sheet of Governmental Funds
December 31, 2016

	General	Special Revenue Funds: Road and Bridge	Special Revenue Funds: Human Services	Special Revenue Funds: Ditch	Debt Service	Capital Projects	Total Governmental Funds
Assets							
Cash and pooled investments	$ 9,134,098	$ 6,153,794	$ 32,265	$ 1,571,780	$ 1,424,752	$ 2,486,051	$ 20,802,740
Investments	2,767,324	-	-	257,573	-	-	3,024,897
Receivables							
Taxes	69,301	17,905	25,292	-	12,795	-	125,293
Special assessments	425,918	-	-	3,172,026	-	-	3,597,944
Accounts	17,665	10,731	-	-	-	49,874	78,270
Interest	15,324	-	-	67	-	243	15,634
Due from other funds	101,115	4,157	-	-	-	-	105,272
Due from other governments	286,894	1,999,200	-	-	-	-	2,286,094
Notes receivable	-	-	-	195,000	-	-	195,000
Inventories	-	260,396	-	-	-	-	260,396
Prepaid items	90,105	3,139	-	-	-	-	93,244
Advance to other funds	124,000	-	-	-	-	-	124,000
Total Assets	**$ 13,031,744**	**$ 8,449,322**	**$ 57,557**	**$ 5,196,446**	**$ 1,437,547**	**$ 2,536,168**	**$ 30,708,784**
Liabilities							
Payables							
Accounts	$ 104,160	$ 40,535	$ -	$ 3,736	$ -	$ 56,770	$ 205,201
Salaries	247,684	50,775	-	-	-	-	298,459
Contracts	-	332,382	-	-	-	347,119	679,501
Due to other funds	4,100	115	-	101,000	-	-	105,215
Due to other governments	36,932	133,307	32,265	-	-	47	202,551
Customer deposits	-	-	-	20,000	-	-	20,000
Unearned revenue	28,589	-	-	-	-	-	28,589
Advance from other funds	-	-	-	124,000	-	-	124,000
Total Liabilities	**$ 421,465**	**$ 557,114**	**$ 32,265**	**$ 248,736**	**$ -**	**$ 403,936**	**$ 1,663,516**
Deferred Inflows of Resources							
Unavailable revenue	**$ 550,050**	**$ 1,648,481**	**$ 25,292**	**$ 3,367,026**	**$ 12,795**	**$ -**	**$ 5,603,644**
Fund Balances							
Nonspendable	$ 214,105	$ 263,535	$ -	$ -	$ -	$ -	$ 477,640
Restricted	1,394,634	3,017,596	-	1,580,684	1,424,752	2,132,232	9,549,898
Committed	878,866	-	-	-	-	-	878,866
Assigned	1,603,108	2,962,596	-	-	-	-	4,565,704
Unassigned	7,969,516	-	-	-	-	-	7,969,516
Total Fund Balances	**$ 12,060,229**	**$ 6,243,727**	**$ -**	**$ 1,580,684**	**$ 1,424,752**	**$ 2,132,232**	**$ 23,441,624**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 13,031,744**	**$ 8,449,322**	**$ 57,557**	**$ 5,196,446**	**$ 1,437,547**	**$ 2,536,168**	**$ 30,708,784**

A Summary of Governmental Funds Revenues and Expenditures
For the Year Ended December 31, 2016

	General	Special Revenue Funds: Road and Bridge	Special Revenue Funds: Human Services	Special Revenue Funds: Ditch	Debt Service	Capital Projects	Total
Revenues							
Taxes	$ 7,749,635	$ 3,997,894	$ 2,742,335	$ -	$ 1,525,862	$ -	$ 16,015,726
Special assessments	439,146	-	-	635,072	-	-	1,074,218
Licenses and permits	52,720	-	-	-	-	-	52,720
Intergovernmental	2,024,173	5,629,044	80,245	4,130	36,662	-	7,774,254
Charges for services	1,017,316	8,506	-	-	-	-	1,025,822
Gifts and contributions	4,988	-	-	-	-	-	4,988
Investment earnings	66,367	-	-	954	-	5,284	72,605
Miscellaneous	948,755	258,787	-	1,050	-	-	1,208,592
Total Revenues	**$ 12,303,100**	**$ 9,894,231**	**$ 2,822,580**	**$ 641,206**	**$ 1,562,524**	**$ 5,284**	**$ 27,228,925**
Expenditures							
Current							
General government	$ 4,173,697	$ -	$ -	$ -	$ -	$ -	$ 4,173,697
Public safety	5,438,005	-	-	-	-	-	5,438,005
Highways and streets	-	6,776,421	-	-	-	-	6,776,421
Sanitation	674,860	-	-	-	-	-	674,860
Culture and recreation	472,161	-	-	-	-	-	472,161
Conservation of natural resources	497,308	-	-	887,201	-	-	1,384,509
Economic development	46,155	-	-	-	-	-	46,155
Intergovernmental	565,222	398,984	2,822,580	69,565	-	-	3,856,351
Capital outlay							
General government	-	-	-	-	-	5,384,214	5,384,214
Culture and recreation	-	-	-	-	-	303,200	303,200
Debt service							
Principal	125,027	-	-	65,000	700,000	-	890,027
Interest	6,989	-	-	71,301	577,289	-	655,579
Administrative (fiscal) fees	-	-	-	900	1,300	-	2,200
Total Expenditures	**$ 11,999,424**	**$ 7,175,405**	**$ 2,822,580**	**$ 1,093,967**	**$ 1,278,589**	**$ 5,687,414**	**$ 30,057,379**
Excess of Revenues Over (Under) Expenditures	**$ 303,676**	**$ 2,718,826**	**$ -**	**$ (452,761)**	**$ 283,935**	**$ (5,682,130)**	**$ (2,828,454)**
Other Financing Sources (Uses)							
Capital leases	48,814	-	-	-	-	-	48,814
Net Change in Fund Balance	**$ 352,490**	**$ 2,718,826**	**$ -**	**$ (452,761)**	**$ 283,935**	**$ (5,682,130)**	**$ (2,779,640)**

VENDOR NAMES AND AMOUNTS FOR 2016

Major Recipients of Lyon County Expenditures. The following is a list of the recipients of Lyon County expenditures totaling $5,000 or more during 2016. The list does not include: salaries paid to county employees; distributions of taxes collected on behalf of local governments; and any payments on behalf of Southwest Health and Human Services and the Lyon County Ag Society, for which Lyon County is fiscal agent.

VENDOR NAME AT PAYMENT	AMOUNT
A & B BUSINESS INC	5,727.02
A&C EXCAVATING, LLC	42,774.33
A.C.E. SOUTHWEST MINNESOTA	39,458.00
ACE HOME & HARDWARE	12,347.64
ACOM SOLUTIONS INC	20,797.50
ADVANCE OPPORTUNITIES	14,402.23
AFFILIATED COMMUNITY MED CENTERS	21,493.63
AFFORDABLE CARE ACT	15,924.00
AMERICAN ENGINEERING TESTING INC	17,315.90
AMERICAN GARAGE DOOR CO INC	6,292.36
AMERICAN SOLUTIONS FOR BUSINESS	9,669.57
AREA II MN RIVER BASIN PROJECTS INC	20,843.90
ASSOCIATION OF MN COUNTIES	16,153.00
BALANCING PROFESSIONALS, INC.	8,037.00
BALATON PUBLISHING COMPANY	18,763.70
BARTLEY SALES COMPANY, INC	7,714.00
BISBEE PLUMBING & HEATING INC	988,665.35
BLADHOLM CONSTRUCTION INC	361,700.10
BLR DRUG TASK FORCE	80,932.00
BLUE CROSS BLUE SHIELD OF MINNESOTA	27,827.50
BOLTON & MENK INC	121,438.00
BORDER STATES ELECTRIC SUPPLY	5,593.31
BORNEKE CONSTRUCTION, INC.	265,518.02
BOYER TRUCKS - ROGERS	113,168.88
BRETH-ZENZEN FIRE PROTECTION, LLC	116,371.05
BRIAN'S TREE SERVICE	14,768.75
BURNS & MCDONNELL ENGINEERING CO INC	198,780.00
BUYSSE PARTNERSHIP, LLLP/R.C.	77,328.80
BUYSSE ROOFING & SHEETMETAL CO INC	332,013.75
BUYSSE/DALE AND NANCY	48,748.60
BUYSSE/DEAN & KATHY	153,152.20
BUYSSE/DENNIS & GRETCHEN	5,413.00
CARR PROPERTIES	13,365.00
CARR/KELLY	5,400.00
CHARM-TEX, INC.	10,109.94
CIGNA GROUP INSURANCE	12,107.41
CITY OF MARSHALL	5,295.84
CITY OF MINNEOTA	13,033.39
CITY OF SIOUX FALLS	19,439.38
CITY OF TRACY	99,016.78
COLEMAN ELECTRIC INC	19,251.98
COMMISSIONER OF REVENUE	19,766.13
COMPUTER INFORMATION SYSTEMS	49,382.00
COMPUTER MAN, INC/THE	43,321.49
COMPUTER PROFESSIONALS UNLIMITED INC	64,806.40
CONTEGRITY GROUP, INC	305,649.37
COTTONWOOD CO-OP OIL COMPANY	14,130.95
D & G EXCAVATING, INC	55,314.85
DACOTAH PAPER CO	18,077.55
DAVID A. SWENSON CONSTRUCTION	5,371.36
DEUTZ/BRAD	5,007.42
DEUTZ/JOEL	5,007.42
DEUTZ/THOMAS	5,007.42
DEWILD GRANT RECKERT AND ASSOC. CO.	10,338.53
DS SOLUTIONS, INC	6,105.04
DUININCK, INC.	1,111,066.55
DUSTY'S SERVICE AND REPAIR	137,507.08
EAGLE CONSTRUCTION CO., INC.	175,056.25
ELECTION SYSTEMS & SOFTWARE INC	33,099.19
EMERGENCY COMMUNICATIONS NETWORK LLC	16,500.00
ESRI, INC.	9,500.00
FARMERS COOP ASSN-MINNEOTA	124,819.75
FARMERS COOPERATIVE ASSOC-CANBY	34,056.86
FIDLAR TECHNOLOGIES, INC.	33,123.21
FLEET SERVICES DIVISION	61,119.88
FLINT HILLS RESOURCES LP	148,378.38
FLOORS BY BECKERS	191,300.55
FRAN'S COMMUNICATIONS	6,632.00
FRONTIER PRECISION, INC	31,559.99
G & K SERVICES	5,307.18
GALLS, LLC	6,860.58
GEIS/STEVEN	10,172.00
GOVERNMENT FORMS AND SUPPLIES	6,405.32
GRAINGER	5,811.16
GRAZZINI BROTHERS AND COMPANY	72,438.45
GREAT PLAINS NATURAL GAS CO	64,625.07
GREEN LIGHTS RECYCLING INC	5,755.30
GREENWOOD NURSERY	5,117.09
GROENEWEG GIRLS, LTD.	13,650.00
GRUENES LAW OFFICE, PLLC	14,687.55
H & L MESABI	6,693.20
HD SUPPLY WATERWORKS, LTD	7,738.50
HEARTLAND PAPER COMPANY	9,223.93
HEATER RENTAL SERVICES, LLC	29,629.50
HEFTY SEED COMPANY	6,838.13
HEGGESETH EXCAVATION, LLC	52,783.20
HJERPE CONTRACTING, INC.	70,495.65
HP INC.	10,797.06
HUMANADENTAL INSURANCE COMPANY	50,258.06
INTEREUM, INC	135,829.08
JAVENS/DAVID	12,017.80
JESERITZ CONSTRUCTION INC AND	10,600.00
JESERITZ ELECTRIC	5,544.01
JOHN DEERE FINANCIAL	7,675.51
JOHNSON CONTROLS INC	157,177.34
JOHNSON FEED INC	54,500.60
JOHNSON/KYLE G & KRISTIE L	8,073.20
JOSEFSON FAMILY TRUST/GLADYS O.	5,627.40
JUBILEE CLEANING COMPANY	14,750.10
K & K TILING INC	36,195.65
KEEPRS INC	10,656.64
KESTELOOT ENTERPRISES	19,012.47
KMHL - KKCK RADIO	10,510.75
KOEHNE TRUST AGMT/ALLEN D	10,494.00
KRIS ENGINEERING INC	18,921.47
KURTZ FAMILY LIVING TRUST	6,480.00
L & H COEQUYT PROPERTIES, LLC	9,037.80
L & M EXPRESS INC	32,250.00
LAC QUI PARLE COUNTY SHERIFF'S OFFICE	18,205.74
LAC QUI PARLE ENVIRONMENTAL OFFICE	22,258.45
LALEMAN/GARY	22,792.00
LANOUE/DAN	5,018.45
LIBERTY TIRE SERVICES LLC	17,147.30
LINCOLN COUNTY AUDITOR	111,863.68
LINCOLN COUNTY ENVIRONMENTAL OFFICE	11,569.00
LOCKWOOD MOTORS INC	43,429.79
LOO CON, INC	162,871.65
LOUWAGIE/LEONARD	10,964.62
LOZINSKI/DENNIS	67,870.00
LOZINSKI/NATHAN	27,366.00
LYON COUNTY	102,353.01
LYON COUNTY AGRICULTURAL SOCIETY	43,100.00
LYON COUNTY AUDITOR-TREASURER	19,535.50
LYON COUNTY COURT ADMINISTRATOR	7,543.47
LYON COUNTY ENVIRONMENTAL OFFICE	112,209.85
LYON COUNTY HIGHWAY DEPARTMENT	51,318.08
LYON COUNTY HISTORICAL SOCIETY	59,537.00
LYON COUNTY PHEASANTS FOREVER	7,419.42
LYON COUNTY SHERIFF	9,685.70
LYON-LINCOLN ELECTRIC COOP INC	56,078.25
M & K BRIDGE CONSTRUCTION INC	183,776.88
MACQUEEN EQUIPMENT INC	7,703.20
MAD DOG INTERIORS, INC	61,628.33
MARCO TECHNOLOGIES, LLC	11,566.29
MARSH & MCLENNAN AGENCY - RJF DIVISION	5,904.00
MARSHALL AMATUER HOCKEY ASSOC	300,000.00
MARSHALL AREA CHAMBER OF COMMERCE	43,390.00
MARSHALL INDEPENDENT	9,354.34
MARSHALL LYON COUNTY LIBRARY	251,125.00
MARSHALL MUNICIPAL UTILITIES	304,203.79
MCLAUGHLIN AND SCHULZ INC	65,149.18
MEDICA	27,840.00
MEDICAREBLUE RX	19,796.50
MEIER ELECTRIC INC	1,060,160.23
MENARDS, INC.-MARSHALL	14,500.76
MID CENTRAL DOOR CO.	129,430.60
MIDSTATES EQUIPMENT & SUPPLY	46,061.30
MIDWEST CONTRACTING LLC INC	358,690.31
MII LIFE - VEBA	219,400.00
MINNESOTA ELEVATOR INC	7,109.98
MN BUREAU OF CRIM APPREHENSION	5,010.00
MN COUNTIES INTERGOVERNMENTAL TRUST	372,944.23
MN DEPARTMENT OF TRANSPORTATION	17,863.11
MN DEPT OF CORRECTIONS	307,898.62
MN DEPT OF REVENUE-SALES TAX DIV	62,311.00
MN DEPT OF REV-MTG & DEED TAX	597,536.84
MN DEPT OF TREASURY	82,639.00
MN POLLUTION CONTROL AGENCY	104,512.10
MN SHERIFFS' ASSOCIATION	10,002.00
MN STATE AUDITOR	49,966.50
MN VALLEY CO-OP LIGHT & POWER	104,333.94
MOLIN CONCRETE PRODUCTS CO	26,107.90
MORRIS ELECTRONICS	9,754.04
MOTOROLA SOLUTIONS, INC.	21,595.10
MSRS/EMPOWER	92,426.40
NORM'S GTC	14,589.19
NORTH CENTRAL INTERNATIONAL, INC	30,955.11
NORTHERN BUSINESS PRODUCTS INC	7,705.58
NORTHWEST CABINETS INC	47,499.15
NORTHWEST DRYWALL INC	493,346.40
NUYTTEN/RICHARD & LINDA	5,314.40
OLSEN/LEROY & BETH A	6,180.00
ONE OFFICE SOLUTION	15,577.22
ONKEN BACKHOE SERVICE AND	15,000.00
ONKEN BACKHOE SERVICE INC	10,966.00
ORSEN/ALLAN & SUSAN	10,897.60
PAAPE ENERGY SERVICES	46,150.00
PATZER'S HARDWARE HANK	5,369.90
PHEASANTS FOREVER, INC.	53,560.08
PICTOMETRY INTERNATIONAL CORP	13,785.46
PIPESTONE COUNTY SHERIFF'S OFFICE	38,647.00
PIPESTONE COUNTY SWCD	31,991.00
POWELL FARMS	31,471.63
POWERPLAN---RDO EQUIPMENT INC	28,187.59
PRAIRIE PRIDE	245,147.59
PREFERREDONE ADMINISTRATIVE SERV	1,554,203.89
PROACTION SAFETY & SALES	27,188.95
PRODUCTIVITY PLUS ACCT-1051 TITAN-LANDF	12,152.39
QUALITY CLEANING OF MARSHALL, LLC	30,830.00
QUARNSTROM & DOERING P.A.	29,172.04
R & G CONSTRUCTION INC	1,352,005.41
R C R C A	19,875.00
RAMSEY COUNTY	11,200.00
RATWIK, ROSZAK & MALONEY, P.A.	13,143.43
RED ROCK QUARRY	51,742.20
REDWOOD COUNTY ENVIRONMENTAL OFFICE	32,811.30
REDWOOD COUNTY HIGHWAY DEPT	9,160.11
REINHART FOODSERVICE INC	8,178.77
RELIANCE TELEPHONE INC	34,000.00
RIVER VALLEY TRUCK CENTERS, INC.	11,142.39
ROCK COUNTY LAND MGMT OFFICE	19,671.30
ROCK COUNTY TRANSFER STATION	60,900.00
ROYAL TIRE INC	44,106.56
RUFFRIDGE JOHNSON EQ COMPANY	6,679.87
RUNCHEY, LOUWAGIE & WELLMAN	34,665.97
RUNNINGS	10,933.24
SAFEASSURE CONSULTANTS, INC.	7,601.04
SAMBATEK, INC.	130,993.38
SAMPLETECH	35,930.00
SANDO/TOM	5,825.00
SCHWICKERT'S TECTA AMERICA LLC	12,070.00
SEACHANGE PRINTING AND MARKETING	23,288.77
SECURE BENEFITS SYSTEMS	74,276.75
SHEEHAN MACK SALES & EQUIPMENT	553,014.52
SHETEK CONSULTING SVCS LLC	15,363.70
SHOPKO STORE PHARMACY 125	12,287.87
SIGN-UP LTD INC	10,967.38
SMITH & JOHNSON	11,774.78
SMITH/ALVIN	14,579.17
SOUTHWEST GLASS CENTER INC	74,016.44
SOUTHWEST RIDGE RUNNERS	60,910.08
SOUTHWEST SANITATION INC	281,288.15
STEINBRECHER PAINTING, INC	74,955.00
STONEBERG TRUST ACCOUNT	22,648.62
STONEBERG, GILES & STROUP P.A.	21,765.94
STREAMWORKS LLC	7,800.00
SUMMIT FOOD SERVICE, LLC	213,119.52
SUN LIFE FINANCIAL	13,958.87
SUNRISE SPECIALTY CONTRACTING, INC.	28,889.50
SUPERIOR JETTING INC	15,276.25
SURPLUS SERVICES	6,384.00
SUSSNER CONSTRUCTION INC	183,623.90
SW MN REGIONAL PUBLIC SAFETY BOARD	122,822.14
SW REGIONAL DEVELOPMENT COMMISSION	27,892.29
SWHHS	339,099.93
TASER INTERNATIONAL	5,314.85
TAVEIRNE/LORRAINE	24,900.00
TAYLOR/GREGORY	16,941.75
TERRA ENGINEERING & CONSTRUCTION CORP	47,737.00
THEILEN/RICHARD	7,206.00
THOOFT/RANDALL	12,580.00
THURNBECK STEEL FABRICATION, INC.	55,481.75
THYSSENKRUPP ELEVATOR CORP	64,410.00
TITAN MACHINERY	190,363.29
TOW MASTER	115,391.04
TOWNSHIP OF AMIRET (ACH)	19,103.95
TOWNSHIP OF CLIFTON (ACH)	18,715.74
TOWNSHIP OF COON CREEK (ACH)	21,306.14
TOWNSHIP OF CUSTER (ACH)	17,058.95
TOWNSHIP OF EIDSVOLD (ACH)	20,005.88
TOWNSHIP OF FAIRVIEW (ACH)	25,027.67
TOWNSHIP OF GRANDVIEW (ACH)	22,051.65
TOWNSHIP OF ISLAND LAKE (ACH)	16,946.66
TOWNSHIP OF LAKE MARSHALL (ACH)	27,136.50
TOWNSHIP OF LUCAS (ACH)	18,732.70
TOWNSHIP OF LYND (ACH)	25,338.08
TOWNSHIP OF LYONS (ACH)	18,135.66
TOWNSHIP OF MONROE (ACH)	19,236.61
TOWNSHIP OF NORDLAND (ACH)	17,718.48
TOWNSHIP OF ROCK LAKE (ACH)	22,200.76
TOWNSHIP OF SHELBURNE (ACH)	16,750.54
TOWNSHIP OF SODUS (ACH)	18,060.80
TOWNSHIP OF STANLEY (ACH)	18,092.93
TOWNSHIP OF VALLERS (ACH)	17,646.26
TOWNSHIP OF WESTERHEIM (ACH)	20,961.43
TRAFFIC MARKING SERVICE, INC	59,508.97
U OF MN REGENTS	74,132.66
ULINE	14,833.96
UNITED COMMUNITY ACTION PARTNERSHIP INC	14,000.00
UNITED STATES POSTAL SERVICE-HASLER	80,000.00
UNIVERSAL RECYCLING TECHNOLOGIES, LLC	17,893.97
US BANK NA	1,373,845.16
VANGUARD APPRAISALS, INC	21,312.00
VAST BROADBAND	10,060.81
VCI ENVIRONMENTAL, INC.	11,400.00
VEOLIA ES TECHNICAL SOLUTIONS LLC	102,197.81
VERIZON WIRELESS	26,143.03
VETTER JOHNSON ARCHITECTS INC	155,390.38
VOSS LIGHTING	5,431.77
WASTE MANAGEMENT OF WI-MN	11,250.89
WATCHGUARD VIDEO	25,950.00
WAYNE'S TRACTOR REPAIR	27,036.78
WELLS FARGO - 4034	22,972.84
WENDLAND/WILLIS	8,638.10
WENDORFF/VERA	40,995.76
WEST CENTRAL COMMUNICATIONS, INC	13,389.69
WEST PAYMENT CENTER-THOMSON REUTERS	33,451.54
WESTERN PRINT GROUP	5,209.40
WIDSETH SMITH NOLTING & ASSOC., INC	28,389.00
WOOGE/MIKE	10,046.74
YELLOW MEDICINE COUNTY	45,756.06
YELLOW MEDICINE COUNTY SHERIFF	6,500.00
YELLOW MEDICINE ENVIRONMENTAL OFFICE	22,241.25
ZIEGLER, INC	33,233.39
294 VENDORS OVER $5,000	23,279,919.35
677 VENDORS LESS THAN $5,000	731,449.52
971 TOTAL VENDORS	24,011,368.87