

RICE COUNTY

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2005

The purpose of this report is to provide a summary of financial information concerning Rice County for interested citizens. Questions about this report should be directed to Fran Windschitl, Rice County Auditor/Treasurer at 507-332-6122.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING 507-332-6104, BY WRITING TO THE RICE COUNTY AUDITOR/TREASURER AT 320 NW THIRD STREET, FARIBAULT, MN 55021 OR BY VISITING THE AUDITOR/TREASURER'S DEPARTMENT ON THE RICE COUNTY WEBSITE AT www.co.rice.mn.us.

COUNTY OFFICIALS

County Commissioner	District 1	Jake Gillen	507-334-5746
County Commissioner	District 2	Jessica Peterson	612-366-8311
County Commissioner	District 3	Milt Plaisance	507-334-7612
County Commissioner	District 4	Steve Bauer	507-334-9700
County Commissioner	District 5	Jim Brown	507-744-4500
County Administrator		Gary Weiers	507-332-6121
County Auditor/Treasurer/Finance Director		Fran Windschitl	507-332-6122
County Attorney		Paul Beaumaster	507-332-6103
County Sheriff		Richard Cook	507-334-4391
County Recorder		Marsha Degroot	507-332-6114

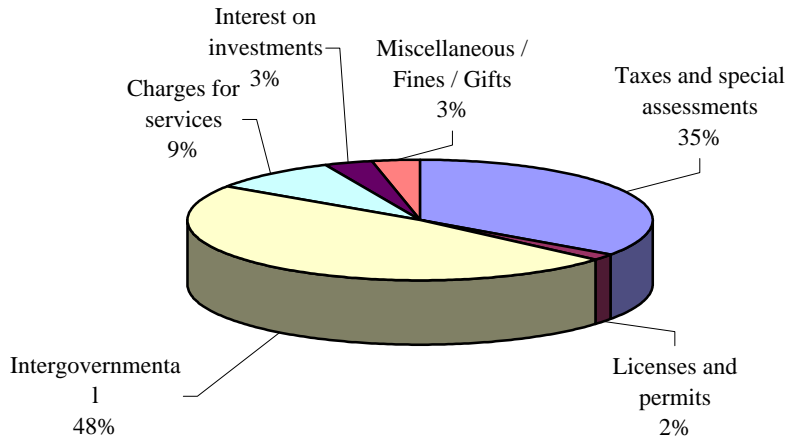
A PROFILE OF RICE COUNTY

Key Indicator	Total 2005	Total 2004 (restated)	Percent Increase (Decrease)
Estimated Population	61,684	60,511	1.94%
Total Tax Capacity	\$ 50,722,766	\$ 43,769,070	15.89%
Percent of Property Taxes Collected	98.70%	98.90%	-0.20%
Total General Revenues	\$ 17,639,181	\$ 15,406,763	14.49%
Total Program Revenues	\$ 21,306,335	\$ 15,963,314	33.47%
Total Expenses			
Governmental activities	\$ 31,470,780	\$ 32,105,144	-1.98%
Business-type activities	\$ 2,596,158	\$ 2,166,760	19.82%
Capital Assets			
Governmental activities	\$ 105,343,391	\$ 101,886,218	3.39%
Business-type activities	\$ 2,344,704	\$ 2,130,962	10.03%
Total Outstanding Net Bonded Debt of County			
General Obligation	\$ 9,317,389	\$ 2,690,000	246.37%
Revenue supported	-	4,160,000	-100.00%
Other	329,256	321,618	2.37%
Bond Rating on Most Recent General Obligation Bond Issue	Aa3	A1	
Total Government-Wide Net Assets			
Governmental activities	\$ 117,602,786	\$ 113,294,633	3.80%
Business-type activities	\$ 8,073,979	\$ 7,503,554	7.60%
Total Number of Full-Time Employees	311	312	-0.32%

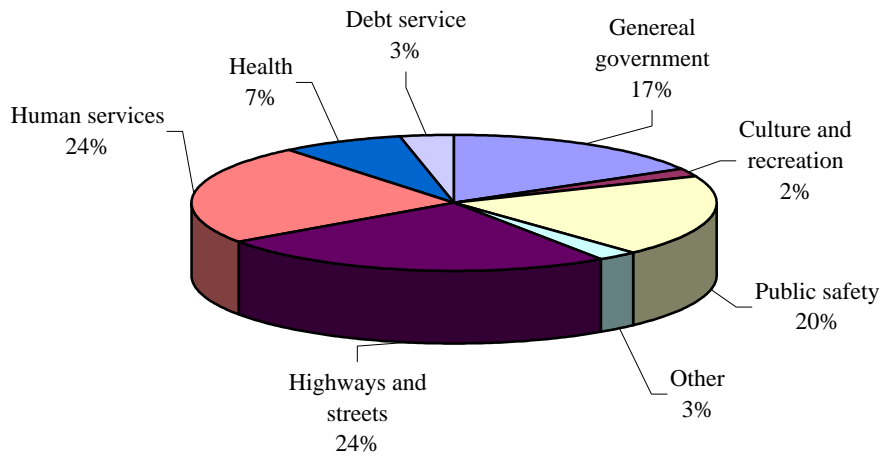
In July 2005, the County sold \$7,245,000 in General obligation Bonds to refinance all previous revenue supported debt and to renovate the existing courthouse.

Rice County 2005 Governmental Funds' Finances

Where it comes from....



Where it goes....



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

Rice County's basic financial statement consists 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, 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.

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.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major 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.

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 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 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 include 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, court administration, county recorder, the planning and zoning office, and the other county general service offices.

Public Safety related 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/emergency services, and community corrections.

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 sanitary sewer 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, and other recreation programs.

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

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, and includes programs conducted by the Rice County Housing and Redevelopment Authority.

**Summary of Rice County's Statement of Net Assets
December 31, 2005**

	Governmental Activities	Business Type Activities	Total	Component Unit
Assets				
Cash and investments	\$ 21,999,580	\$ 5,893,339	\$ 27,892,919	\$ 187,319
Receivables	4,384,555	289,731	4,674,286	42,915
Internal Balances	(55,000)	55,000		
Other current assets	163,639	21,782	185,421	
Restricted assets	-	1,608,977	1,608,977	-
Deferred charges	30,677			
Capital assets				
Land	6,257,371	530,075	6,787,446	-
Construction in progress	4,480,568	-	4,480,568	-
Infrastructure	85,247,288	-	85,247,288	-
Buildings	6,946,886	723,261	7,670,147	-
Improvements	106,421	-	106,421	-
Equipment	2,304,857	1,091,368	3,396,225	-
Total Assets	\$ 131,866,842	\$ 10,213,533	\$ 142,049,698	\$ 230,234
Liabilities				
Payables	\$ 2,161,312	\$ 165,817	\$ 2,327,129	\$ 53,353
Other current liabilities	1,370,314	-	1,370,314	
Long-term liabilities				
Due within one year	1,621,385	40,753	1,662,138	-
Due in more than one year	9,111,045	1,932,984	11,044,029	-
Total Liabilities	\$ 14,264,056	\$ 2,139,554	\$ 16,403,610	\$ 53,353
Net Assets				
Invested in capital assets, net	\$ 98,985,410	\$ 2,344,704	\$ 101,330,114	\$ -
Restricted	6,657,828	-	6,657,828	-
Unrestricted	11,959,548	5,729,275	17,688,823	176,881
Total Net Assets	\$ 117,602,786	\$ 8,073,979	\$ 125,676,765	\$ 176,881

**Summary of Rice County's Statement of Activities
For the Year Ended December 31, 2005**

	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Functions			
Primary Government			
General Government	\$ 6,041,067	\$ 2,190,193	\$ (3,850,874)
Public Safety	7,153,958	1,486,804	(5,667,154)
Highways and Streets	5,507,259	6,463,394	956,135
Sanitation	69,885	85,083	15,198
Human Services	8,490,127	5,120,843	(3,369,284)
Health	2,679,709	2,371,140	(308,569)
Culture and recreation	684,861	121,007	(563,854)
Conservation of natural resources	430,777	5,828	(424,949)
Economic development	75,266	-	(75,266)
Interest	337,871	-	(337,871)
Total governmental activities	<u>\$ 31,470,780</u>	<u>\$ 17,844,292</u>	<u>\$ (13,626,488)</u>
Business-type activities			
Sanitation	<u>\$ 2,596,158</u>	<u>\$ 3,462,043</u>	<u>\$ 865,885</u>
Total primary government	<u>\$ 34,066,938</u>	<u>\$ 21,306,335</u>	<u>\$ (12,760,603)</u>
General revenues and other taxes			
Taxes			\$ 12,250,378
Payments in lieu of tax			56,116
Grants/contributions not restricted to specific programs			4,141,562
Investment income			1,183,461
Gain on sale of capital assets			<u>7,664</u>
Net change in net assets			<u>\$ 4,878,578</u>
Component Unit			
Housing & redevelopment authority	<u>\$ 1,816,354</u>	<u>\$ 1,757,625</u>	<u>\$ (58,729)</u>

A Summary Balance Sheet of Governmental Fund:
December 31, 2005

	General	Road and Bridge	Human Services	Ditch	Debt Service	Capital Projects	Total Governmental Funds
Assets							
Cash and pooled investments	\$ 9,636,268	\$ 2,092,888	\$ 4,911,247	\$ 113,800	\$ 1,790,708	\$ 3,451,169	\$ 21,996,080
Petty cash and change funds	3,500	-	-	-	-	-	3,500
Undistributed cash in agency funds	-	-	-	-	-	-	-
Departmental cash	-	-	-	-	-	-	-
Cash with escrow agent	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Taxes receivable							
Current	-	-	-	-	-	-	-
Prior	131,815	34,844	57,762	-	14,219	47	238,687
Special assessments receivable							
Current	-	-	-	-	-	-	-
Prior	1,322	-	-	-	-	-	1,322
Noncurrent	163,670	-	-	37,131	-	-	200,801
Accounts receivable	303,952	38,077	43,949	-	-	-	385,978
Accrued interest receivable	146,066	-	-	-	-	-	146,066
Loans receivable	-	-	-	-	-	-	-
Due from other funds	92,141	7,276	-	4,900	12,000	-	116,317
Due from other government:	347,625	2,373,651	689,669	756	-	-	3,411,701
Inventories	-	163,639	-	-	-	-	163,639
Advances to other funds	145,000	-	-	-	-	-	145,000
Due from component unit	-	-	-	-	-	-	-
Total Assets	\$ 10,971,359	\$ 4,710,375	\$ 5,702,627	\$ 156,587	\$ 1,816,927	\$ 3,451,216	\$ 26,809,091
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 341,623	\$ 85,722	\$ 257,814	\$ 1,539	\$ -	\$ 25,918	\$ 712,616
Salaries payable	341,964	40,365	145,679	-	-	-	528,008
Contracts payable	90,815	496,889	-	-	-	64,555	652,259
Due to other funds	79,176	-	87,101	5,040	-	-	171,317
Due to other governments	112,001	-	84,604	67	-	-	196,672
Due to component units	-	-	-	-	-	-	-
Deferred revenue-unavailable	438,687	794,666	187,713	37,131	9,778	43	1,468,018
Deferred revenue-uncarried	9,396	1,199	1,912	-	-	-	12,507
Advance from other funds	-	-	-	145,000	-	-	145,000
Advance from other government:	-	1,357,807	-	-	-	-	1,357,807
Total Liabilities	\$ 1,413,662	\$ 2,776,648	\$ 764,823	\$ 188,777	\$ 9,778	\$ 90,516	\$ 5,244,204
Fund Balances							
Reserved for							
Recorder's technology func	\$ 133,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,381
Recorder's compliance func	96,712	-	-	-	-	-	96,712
Encumbrances	264,747	-	-	-	-	3,241,000	3,505,747
Attorney / Sheriff	29,545	-	-	-	-	-	29,545
Parks	53,469	-	-	-	-	-	53,469
Highway projects	-	376,814	-	-	-	-	376,814
Inventory	-	163,639	-	-	-	-	163,639
Law library	106,273	-	-	-	-	-	106,273
Sanitation loans	329,256	-	-	-	-	-	329,256
Unreserved							
Designated for future expenditures	2,793,002	96,977	1,700,000	-	-	119,700	4,709,679
Designated for debt service	-	-	-	-	1,807,149	-	1,807,149
Designated for compensated absence:	674,236	100,297	311,251	-	-	-	1,085,784
Designated for cash flow	4,930,000	1,196,000	1,758,000	-	-	-	7,884,000
Designated for health insurance	147,076	-	-	-	-	-	147,076
Undesignated	-	-	1,168,553	(32,190)	-	-	1,136,363
Total Fund Balances	\$ 9,557,697	\$ 1,933,727	\$ 4,937,804	\$ (32,190)	\$ 1,807,149	\$ 3,360,700	\$ 21,564,887
Total Liabilities and Fund Balances	\$ 10,971,359	\$ 4,710,375	\$ 5,702,627	\$ 156,587	\$ 1,816,927	\$ 3,451,216	\$ 26,809,091

A Summary of Governmental Funds Revenues and Expenditures
For the year ended December 31, 2005

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Ditch</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues							
Taxes	\$ 6,910,409	\$ 1,770,161	\$ 2,827,236	\$ -	\$ 730,151	\$ 4	\$ 12,237,961
Special assessments	40,799	-	-	15,267	-	-	56,066
Licenses and permits	549,779	7,435	-	-	-	-	557,214
Intergovernmental	4,668,256	6,518,481	5,631,453	-	248,673	-	17,066,863
Charges for services	3,063,040	-	99,381	-	-	-	3,162,421
Fines and forfeits	44,296	-	-	-	-	-	44,296
Gifts and contributions	1,072	-	-	-	-	-	1,072
Interest on investments	1,175,749	-	-	4,900	5,902	-	1,186,551
Miscellaneous	400,899	393,001	305,277	129	-	-	1,099,306
Total Revenues	\$ 16,854,299	\$ 8,689,078	\$ 8,863,347	\$ 20,296	\$ 984,726	\$ 4	\$ 35,411,750
Expenditures							
Current							
General government	\$ 5,968,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,968,237
Public safety	7,008,448	-	-	-	-	-	7,008,448
Highways and streets	-	8,894,481	-	-	-	-	8,894,481
Sanitation	69,885	-	-	-	-	-	69,885
Human services	-	-	8,585,935	-	-	-	8,585,935
Health	2,660,182	-	-	-	-	-	2,660,182
Culture and recreation	684,890	-	-	-	-	-	684,890
Conservation	368,069	-	-	45,147	-	-	413,216
Economic development	75,266	-	-	-	-	-	75,266
Capital outlay	-	-	-	-	-	378,669	378,669
Debt service							
Principal retirement	19,402	-	-	-	400,000	-	419,402
Interest	-	-	-	-	336,805	-	336,805
Bond issuance costs	-	-	-	-	31,445	-	31,445
Advance refunding escrow	-	-	-	-	410,649	-	410,649
Total Expenditures	\$ 16,854,379	\$ 8,894,481	\$ 8,585,935	\$ 45,147	\$ 1,178,899	\$ 378,669	\$ 35,937,510
Excess of Revenues Over (Under) Expenditures	\$ (80)	\$ (205,403)	\$ 277,412	\$ (24,851)	\$ (194,173)	\$ (378,665)	\$ (525,760)
Other Financing Sources (Uses)							
Transfers in	\$ 295,460	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 375,460
Transfers out	-	-	-	-	(80,000)	-	(80,000)
Bonds and notes issued	-	-	-	-	-	3,255,439	3,255,439
Refunding bonds issued	-	-	-	-	3,944,561	-	3,944,561
Payment to refunded bond escrow agent	-	-	-	-	(3,897,164)	-	(3,897,164)
Discount on bond issuance	-	-	-	-	(15,952)	(13,165)	(29,117)
Proceed from loans	27,040	-	-	-	-	-	27,040
Total Other Financing Sources (Uses)	\$ 322,500	\$ -	\$ -	\$ -	\$ (48,555)	\$ 3,322,274	\$ 3,596,219
Net Change in Fund Balances	\$ 322,420	\$ (205,403)	\$ 277,412	\$ (24,851)	\$ (242,728)	\$ 2,943,609	\$ 3,070,459
Fund Balance - January 1 as previously reported	\$ 9,093,209	\$ 2,166,518	\$ 4,660,392	\$ (7,339)	\$ 2,049,877	\$ 417,091	\$ 18,379,748
Restatement - See note 1.E	142,068	-	-	-	-	-	142,068
Fund Balance - January 1 as restated	\$ 9,235,277	\$ 2,166,518	\$ 4,660,392	\$ (7,339)	\$ 2,049,877	\$ 417,091	\$ 18,521,816
Increase (decrease) in reserved for inventories	\$ -	\$ (27,388)	\$ -	\$ -	\$ -	\$ -	\$ (27,388)
Fund Balance - December 31	\$ 9,557,697	\$ 1,933,727	\$ 4,937,804	\$ (32,190)	\$ 1,807,149	\$ 3,360,700	\$ 21,564,887

**A Summary of Proprietary Fund Statement of Net Assets
December 31, 2005**

	Business-type Activities	
	Environmental Service Fund	
<u>Assets</u>		
Current assets:		
Cash and pooled investments	\$	5,892,939
Petty cash and change funds		400
Special assessments		27,386
Accounts receivable (net)		236,397
Due from other funds		55,000
Due from other governments		25,948
Inventories		21,782
Restricted assets		
Cash and pooled investments		1,608,977
 Total current assets	 \$	 7,868,829
Noncurrent assets		
Nondepreciable	\$	530,075
Depreciable (net)		1,814,629
 Total noncurrent assets	 \$	 2,344,704
 Total Assets	 \$	 10,213,533
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	\$	62,398
Salaries payable		27,030
Compensated absences payable - current		40,753
Contracts payable		57,878
Due to other governments		18,511
 Total current liabilities	 \$	 206,570
Noncurrent liabilities		
Compensated absences payable - long-term	\$	15,147
Estimated liability for landfill closure/post-closure		1,917,837
 Total noncurrent liabilities	 \$	 1,932,984
 Total Liabilities	 \$	 2,139,554
Net Assets		
Invested in capital assets	\$	2,344,704
Unrestricted		5,729,275
 Total Net Assets	 \$	 8,073,979

**A Summary of Proprietary Fund Statement of
Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2005**

		<u>Business-type Activities</u>
		<u>Environmental Service Fund</u>
Operating Revenues		
Charges for services	\$	2,300,725
Resale		563,022
Miscellaneous		28,832
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Total Operating Revenues	\$	2,892,579
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Operating Expenses		
Depreciation	\$	151,681
Landfill		1,022,286
Recycling		1,409,005
Miscellaneous		6,326
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Total Operating Expenses	\$	2,589,298
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Operating income	\$	303,281
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Nonoperating revenues (expenses)		
Special assessments	\$	399,193
Intergovernmental - operating grants		170,271
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Loss on sale of capital assets		-6,860
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Total Nonoperating revenues (expenses)	\$	562,604
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Income before contributions and transfers	\$	865,885
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Transfers out		-295,460
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Change in Net Assets	\$	570,425
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Net Assets - January 1	\$	7,503,554
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Net Assets - December 31	\$	8,073,979
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**A Summary of Fiduciary Funds Net Assets
and Changes in Net Assets
As of and for the Year Ended December 31, 2005**

	<u>Agency Fund:</u>
Assets	
Cash and pooled investments	\$ <u>1,683,374</u>
Liabilities	
Accounts Payable	\$ 178,254
Due to other Governments	<u>1,505,120</u>
Total Liabilities	<u>\$ 1,683,374</u>

Major Recipients of Rice County Expenditures

The following is a list of the recipients of Rice County expenditures totaling \$5,000 or more during 2005. The list does not include salaries paid to individual county employees nor does include individuals who received federal, state, or county human services aid.

Name of Recipient	2005 Amount	Name of Recipient	2005 Amount	Name of Recipient	2005 Amount	Name of Recipient	2005 Amount
ACS	12,896.27	CITY & LAKES DISPOSAL INC	64,917.99	FETTE ELECTRONICS	18,727.61	KING, MARCINE & BRUCE	9,301.73
AEROMIX	6,502.89	CLEMMENSEN, NANCY	87,309.98	FINIFROCK, LEON & NANCY - PATH	73,455.43	KISPERT, SHAWN	6,401.03
AFLAC	11,489.29	CLINICAL & FORENSIC PSYCHOLOGY	7,910.00	FIRST AMERICAN REAL ESTATE	8,613.00	KMA ASSOCIATES INTERNATIONAL	53,289.50
AIIMSONIAN CLINIC PA	63,625.33	CLOUD GRAPHICS INC	6,000.00	FIRST AMERICAN REAL ESTATE TAX	19,515.55	KOTEK, ROXIE	5,129.78
ALL IN ONE	5,135.40	COLE PAPERS INC	16,431.02	FIRST STATE TIRE RECYCLING	5,400.00	KOUTAVAS, DENA	8,533.84
ALL STEEL PRODUCTS CO INC	31,814.21	COMMISSIONER OF TAXATION	481,441.52	FLOM DISPOSAL	58,708.47	KRIS ENGINEERING INC	7,377.90
ALLEN INC/THOMAS	11,017.50	COMMUNITY CO-OP GENERAL OFFICE	20,669.68	FOREST TWP	267,691.25	KUHNERT, DARLENE	6,156.24
ALLERSON/KEITH	10,075.82	COMMUNITY EDUCATION OFFICE	6,000.00	FORRESTER SMITH	13,911.07	KWIK TRIP INC	13,254.00
ALLIED BLACKTOP CO	189,937.41	COOK/RICHARD	8,001.05	FORTIS BENEFITS INSURANCE CO	78,410.74	L&M SERVICES	106,393.50
ALLINA CONSOLIDATED BUSINESS.	10,104.65	COOPER, MIKE & CONNIE	8,102.35	FOUNTAIN LAKE TRMT CENTER	16,109.16	LACANNE PAVING LLC	8,300.00
ALLINA FARIBAULT CLINIC FAMILY	8,925.39	COUNTRYWIDE HOME LOANS INC	23,584.20	FRANCIS, CAROL	37,980.51	LAMPE SWANSON MORISETTE	79,588.33
ALLINA HOSPITALS & CLINICS SP	8,959.16	CRAGG CO/H M	13,060.95	FRIDSTROM, RUTH & GUY	5,590.00	LANDAMERICA	12,840.50
ALLINA MEDICAL CLINIC NORTHFIELD	20,872.38	CRANE CREEK CONSTRUCTION INC	5,824.66	G & K SERVICES INC	12,022.24	LANDFILL PAYROLL	324,183.18
ALSDURF/JAMES M	5,650.00	CROSBY/KATHY	8,188.80	GARDNER, DIANA	5,745.99	LASER SHARP LASER CARE	5,706.70
AMERICAN BUSINESS FORMS	22,911.56	CROSSROADS OF OWATONNA	23,731.22	GCR MINNEAPOLIS TRUCK TIRE	11,659.90	LASON SYSTEMS INC	8,591.76
AMERICAN ENGINEERING TESTING	12,399.91	CRUCIAL TECHNOLOGY	18,136.50	GENERAL AUTO PARTS	5,921.08	LENOVO(UNITED STATES) INC	18,057.45
AMHERST H WILDER FOUNDATION	8,751.50	CUMMINS NPOWER LLC	21,851.54	GIV	12,057.70	LHB INC	25,633.26
ANCOM TECHNICAL CENTER	10,026.69	DAKOTA COUNTY AUDI/TREASURER	15,097.00	GLENN'S SERVICE INC	5,925.76	LIESCH ASSOC INC/BRUCE A	100,813.47
ANDERSON, JEFF & DEE	39,206.42	DAKOTA COUNTY FINANCIAL SER.	69,615.00	GOODHUE COUNTY SHERIFF	11,270.51	LISTRUDE, KENNETH	6,459.90
ANOKA COUNTY JUVENILE CENTER	15,904.50	DAKOTA COUNTY RECEIVING CENTER	27,957.46	GOVERNMENT MANAGEMENT GROUP	7,500.00	LITTLE SAND GROUP HOMES	14,685.17
ARAMARK SERVICES INC	7,688.38	DAKOTA WOOD GRINDING INC	8,415.00	GRAMSE/ROD	8,430.00	LLE	5,307.83
ARCHAMBAULT BROS DISPOSAL INC	84,419.83	DAVE'S ELECTRONIC SERVICE INC	12,178.13	GREENEY, JENNIFER	17,538.18	LNMV CATHOLIC EDUCATION CENTER	10,504.40
ARJO INC.	9,216.81	DEGROOD OIL INC	405,177.92	GRUBER, EDWIN & AMBER	5,556.56	LONSDALE CITY	797,891.90
ARNESON HOUSE SERVICES	12,275.49	DELL MARKETING	124,912.90	HALSTENSON-AUSTIN SHERIFFS YOUTH	42,802.07	LSSMN	29,942.99
ASPEN EQUIPMENT COMPANY	10,958.19	DENAIDO MEAGHER, ANGELA	5,245.50	HANCOCK CONCRETE PRODUCTS CO	40,806.97	LSSMN	6,713.60
ASSOCIATION OF MINN COUNTIES	31,739.00	DENNISON CITY	7,475.03	HANDAHL, BARB OR HARLAN	7,122.12	LUNDBLAD FOSSUM & ZRIMSEK	14,912.25
ASTHEIMER/ADELHEID	9,302.10	DENTACARE OF MINNESOTA INC	28,639.00	HANSON/LINDA	5,560.00	LUNDBLAD, FOSSUM & ZRIMSEK	7,517.00
ASYNCHRONY INC	14,500.00	DEPARTMENT OF HUMAN SERVICES	201,921.81	HARBOR SHELTER (EAST)	14,355.00	M & W BLACKTOPPING	19,350.00
AVTEX INC	23,802.75	DEPARTMENT OF HUMAN SERVICES	227,259.24	HARBOR SHELTER (NORTH)	20,220.00	MALECHA TILING & TRUCKING	16,945.50
B & B DRAIN CLEANING & PUMPING	7,475.00	DHS MOOSE LAKE CODE 462	34,892.00	HARBOR SHELTER (SOUTH)	6,560.00	MANKATO IMPLEMENT INC	9,000.00
BARBA, HELEN	38,145.26	DIERENFELD/DAVID	20,930.00	HARRY MEYERER CENTER	8,591.67	MANKATO REHAB	6,587.62
BATALDEN/JEAN	5,840.22	DIRECT DIGITAL CONTROL LLC	9,563.89	HEALEY, CHARLES	13,103.58	MARCO	5,441.50
BAUER DISPOSAL-WASTE MANGMENT.	7,371.40	DUINICK BROS INC	291,308.99	HESELTON CONSTRUCTION LLC	2,146,460.94	MARISKA ENTERPRISES INC	8,273.12
BAUERNFEIND & GOEDTEL INC	26,750.28	DUNDAS CITY	890,522.58	HINCKLEY CHEVROLET	34,397.25	MARKHURD INC	28,220.00
BEHREND/THOMAS	43,663.50	DUSTCOATING INC	5,227.50	HOFFMANN PRINTING	7,005.92	MARLAR, GLENDA & RICHARD	12,749.26
BITUMINOUS MATERIALS	50,259.49	ECKER/STEPHEN R	9,990.70	HY VEE FOOD STORES	217,530.05	MARTIN/JAMES	11,947.20
BLISS INC/R C	5,713.43	ELECTION SYSTEMS & SOFTWARE	9,925.27	I & S ENGINEERS & ARCHITECTS I	6,302.00	MARTINEZ/CRISPULO	6,741.10
BLUE CROSS BLUE SHIELD	2,079,578.00	ELK RIVER CHRYSLER INC	50,754.67	IBM CORP	13,725.03	MASY CORP	22,000.00
BLUE EARTH COUNTY HUMAN SER.	8,376.46	ELM: WASECA COUNTY SLS, INC	6,543.13	IKON OFFICE SOLUTIONS	31,266.51	MATEJCEK IMPLEMENT	26,381.05
BOLDT FUNERAL HOME	23,615.42	EMERGENCY AUTOMOTIVE TECH.	22,475.65	INDEPENDENT SCHOOL DIST 656	91,220.17	MATTHEW BENDER COMPANY	5,688.63
BOLTON & MENK INC	145,658.98	EMSOCS	19,888.42	INFORMATION SYSTEMS CORP	35,864.61	MCDANIEL/LEE & MARION E	5,294.00
BORRESEN CONSTRUCTION INC	29,000.00	ENTENMANN/RBOERT & SARAH	17,259.75	INNOVATIVE OFFICE SOLUTIONS #1	7,289.42	MC GEE MD/MICHAEL B	5,200.00
BRADEN/J SCOTT	22,566.80	EPIC CENTER	28,063.90	INTERNAL REVENUE SERVICE	2,699,650.64	MCKESSON MEDICAL SURGICAL	5,760.30
BRIDGEWATER TOWNSHIP	208,808.31	EPP, ROY & CONSTANCE - PATH	21,816.78	INTERNAT UNION OPERATING ENG	6,270.00	MCLANE	29,606.25
BRIGGS CORPORATION	9,012.16	ERICKSON ENGINEERING COMPANY	103,416.71	ISAACSON IMPLEMENT CO INC	20,571.38	MEDTOX LABORATORIES	11,512.90
BROWNS INC/HARRY	30,094.78	ERIN TOWNSHIP	62,004.32	ISANIT-SHERIFFS YOUTH	59,876.75	MEDTRONIC EMERGENCY RESPONSE	8,070.06
BUFFALO BITUMINOUS INC	313,857.35	ERNSTE, LEAH	25,746.99	ISD 656 FARIBAULT SCHOOLS	20,120.00	MEEKER COUNTY SHERIFF	48,340.75
BUSINESSWARE SOLUTIONS	23,957.07	ESI- RICE COUNTY	8,423.96	J CRAFT DIV OF CRYSSTEEL MFG IN	88,714.19	MERCURY MINNESOTA	11,539.30
CANNON CITY TOWNSHIP	141,660.10	ESRI INC	8,280.14	J O M PHARMACEUTICAL SERVICES	22,484.31	MET-CON CONSTRUCTION CO	403,260.62
CANNON VALLEY CLINIC	18,338.41	ESTATE RESOURCES	17,830.58	J SCOTT BRADEN PA	37,517.95	METO	10,533.60
CANNON VALLEY COOPERATIVE	6,577.69	ETZELL, AMY & MARK	9,896.02	J&J TAXI SERVICE	9,685.80	METRO BRUSH & SUPPLY CO	5,283.28
CARDINAL HEALTH HUDSON	29,603.64	EVANS/JAMES M	9,000.00	JANDRO OFFICE PRODUCTS	5,201.71	MIDWEST WIRELESS CELLULAR	28,472.54
CARPET CARRIAGE DECORATING	8,011.40	EVERCOM SYSTEMS INC	11,200.00	JJ FARIBO TAXI	12,983.17	MIDWEST WIRELESS COMM LLC	12,988.38
CARRIAGE CLEANING SERVICE INC	5,420.87	EXPRESS SERVICES INC	26,318.40	JOBS PLUS	14,431.68	MII LIFE	6,044.50
CARVER COUNTY SHERIFF	14,277.35	FARIBAULT ACE HARDWARE	7,731.38	JOHNSON CONTROLS	10,185.20	MILLE LACS ACADEMY	61,650.30
CASHIN DISPOSAL INC	41,049.86	FARIBAULT CITY	4,618,692.15	JOHNSON/E F	5,992.48	MILLER, KIRK	46,550.55
CATHOLIC CHARITIES	11,538.15	FARIBAULT CITY HRA	122,105.07	JORDAN/JACK	9,553.00	MINNCOR INDUSTRIES	8,907.75
CDW GOVERNMENT INC	73,812.34	FARIBAULT DAILY NEWS	71,122.14	JR'S APPLIANCE DISPOSAL INC	82,307.80	MINNESOTA BENEFIT ASSOCIATION	17,122.67
CEBULLA/MARY	9,859.70	FARIBAULT ECONOMIC DEV AUTH.	153,833.36	K C Q	170,937.85	MINNESOTA CHILD SUPPORT PAYMEN	32,207.77
CEDAR HOUSE	8,143.59	FARIBAULT PARKS & REC	28,430.00	K MART CORP	150,767.66	MINNESOTA CO COMPUTER COOP M13	92,910.16
CEDAR LAKE ELECTRIC INC	16,924.89	FARIBAULT POLICE DEPT	14,203.36	KASA, JUDY ANN	7,607.70	MINNESOTA CORRECTIONAL FACILIT	272,134.00
CEDAR VALLEY SERVICES	22,805.30	FARIBAULT PSYCHOLOGICAL SER.	8,492.79	KASA/JUDY	8,507.99	MINNESOTA CORRECTIONAL FACILIT	19,920.00
CENNEIDIGH	73,411.13	FARIBO AIR CONDITIONING	6,637.00	KASA/JUDY & RICHARD	10,276.88	MINNESOTA COUNTIES INS TRUST	463,568.69
CENTERPOINT ENERGY	8,995.39	FARIBO PLUMBING & HEATING INC	14,304.42	KCQ INC.	23,619.96	MINNESOTA DEPT ADMINISTRATION	5,860.64
CENTRAL STATES WIRE PRODUCTS	11,057.36	FARIBO SNO-GO CLUB INC	19,500.00	KEEPERS INC	5,444.39	MINNESOTA DEPT NATURAL RESOURC	489,974.65
CHANGE MASTERS INC	5,000.00	FERNBROOK FAMILY CENTER	6,897.41	KINDEM, JOAN	7,340.98	MINNESOTA DEPT OF CORRECTIONS	50,144.50

Name of Recipient	2005 Amount	Name of Recipient	2005 Amount	Name of Recipient	2005 Amount	Name of Recipient	2005 Amount
MINNESOTA DEPT OF CORRECTIONS	33,197.25	PREMIER LIGHTING INC	8,025.49	SHERIFFS YOUTH PROGRAMS	7,989.65	WILDER FOUNDATION/AMHERST	30,050.95
MINNESOTA DEPT OF HEALTH	19,294.75	PROJECT PATHFINDER	5,430.72	SHIELDSVILLE TWP	134,068.64	WINONA YOUTH HOME	5,616.00
MINNESOTA DEPT OF HEALTH	5,317.50	PROMAP	7,505.00	SHORT ELLIOTT HENDRICKSON INC	5,352.47	WOLD ARCHITECTS AND ENGINEERS	210,994.87
MINNESOTA DEPT OF REVENUE	4,277,405.22	PRUITT/ZACHARY	5,360.00	SMEBY, SHANNON	21,449.40	WORKFORCE DEVELOPMENT INC	9,195.22
MINNESOTA DEPT OF REVENUE	2,816,458.80	PUBLIC EMPLOY RETIRE ASSOC MN	1,389,853.15	SMISEK'S PLUMBING & HEATING	13,168.23	WORKFORCE DEVELOPMENT INC	305,218.26
MINNESOTA DEPT OF TRANSP.	28,804.06	QUILL CORPORATION	16,902.73	SNYDERS DRUG STORE	12,254.50	WSB & ASSOCIATES INC	217,677.47
MINNESOTA LIFE INSURANCE CO	37,206.81	QWEST	12,762.18	SOFTWARE HOUSE INTERNATIONAL	7,156.86	XCEL ENERGY	233,928.95
MINNESOTA MONITORING INC	8,719.00	RAMSEY COUNTY	16,800.00	SOLBERG AGGREGATE CO	16,165.68	ZEMAN/THERESA	16,900.00
MINNESOTA NURSES ASSOCIATION	7,107.75	RASMUSSEN/PAM	6,736.96	SOUTHERN MINNESOTA CONST CO	3,391,466.32	ZIEGLER INC	138,360.56
MINNESOTA SHREDDING, LLC	11,129.00	RATWIK ROSZAK & MALONEY PA	12,602.54	SPRINGSTED INC	13,259.56	ZUMBRO VALLEY MENTAL HLTH CNTR	8,649.68
MINNESOTA STATE AUDITOR	63,038.22	RELIANCE TELEPHONE SYSTEMS	6,103.83	SPRINT	14,781.10		
MINNESOTA STATE TREASURER	213,473.90	REQUIP LLC	7,177.84	ST CROIX BOYS CAMP	14,219.23		
MINNESOTA TEAMSTERS UNION #320	105,328.01	REUDELSTERTZ III/JAMES E	5,213.00	ST PETER RTC	119,175.90		
MINNESOTA UC FUND	8,960.43	REVENUE PAYROLL	5,409,157.44	STATE CAPITOL CREDIT UNION	378,266.53		
MINNESOTA/STATE OF	11,412.18	REYNOLDS SERVICE INC	20,065.00	STEELE COUNTY	11,648.92		
MN SHERIFF YOUTH PROGRAMS	6,961.91	RICE CO AGRICULTURAL SOCIETY	35,600.00	STEELE COUNTY TREASURER	823,797.97		
MODERN PRINTERS	14,505.65	RICE COUNTY ACTIVITY CENTER	44,921.60	STEELE-WASECA ELECTRIC CO	25,632.39		
MOLLENHAUER, DON & SYLVIA	5,547.60	RICE COUNTY AGRICULTURAL SOCIE	15,387.00	STEEP MANUFACTURING CO INC	17,746.02		
MORKASSEL, DEAN & TAMMY	5,985.47	RICE COUNTY AUDITOR-TREASURER	425,681.83	STOWE, BONNIE & TOM	8,353.11		
MORRISTOWN CITY	138,381.64	RICE COUNTY COURT ADMIN	7,277.00	STREICHERS	6,865.43		
MORRISTOWN TOWNSHIP	113,211.12	RICE COUNTY COURT ADMINSTRATIO	7,200.00	SUNDE LAND SURVEYING LLC	6,875.00		
MORRISTOWN TOWNSHIP	14,683.90	RICE COUNTY DISPUTE RESOLUTION	15,000.00	SUPERIOR FORD INC	60,936.00		
MORROW/DEB	7,839.91	RICE COUNTY DIST ONE HOSPITAL	196,306.48	SWANSON, GUY & VICTORIA	22,053.73		
MOTOR VEHICLE REGISTRAR	10,080.61	RICE COUNTY HISTORICAL SOCIETY	36,000.00	SWEENEY BROS TRACTOR INC	340,792.90		
MSOP-MN SEX OFFENDER PROGRAM	38,281.80	RICE COUNTY HRA	70,266.00	TAXI CONNECTION	8,439.05		
MSSA	6,093.00	RICE COUNTY PUBLIC HLTH NRSING	61,572.27	TDS METROCOM	60,162.88		
MTI DISTRIBUTING COMPANY	12,806.43	RICE COUNTY SOIL & WATER CONS	179,531.98	TERYJON AVIATION INC	10,377.07		
MVTL LABORATORIES INC	20,419.65	RICE CTY COMMUNITY CORRECTIONS	26,866.13	THISTLEDEW CAMP	35,490.00		
NAPA AUTO PARTS FARIBAULT	5,505.45	RICE LAKE FAB INC	30,369.63	THOMAS ALLEN INC	5,287.50		
NCPERS LIFE INSURANCE	32,535.04	RICHLAND TWP	98,603.36	THOMAS TAYLOR CO INC	16,622.00		
NELSON, MARY	46,135.71	RIVER BEND BUSINESS PRODUCTS	13,450.28	THREE RIVERS COMMUNITY ACTION	10,051.88		
NERSTRAND CITY	40,228.33	RIVER BEND NATURE CENTER	8,875.00	TOSTENSON, JOHN	12,428.56		
NIEDOSMIALEK, LORI ANN	14,447.46	RIVER VALLEY TRUCK CENTERS	11,023.50	TRAFFIC MARKING SERVICE	45,162.77		
NILES WIESE CONSTRUCTION CO	15,123.51	RIVERSIDE PSYCHOLOGICAL SERVIC	6,000.00	TRAHAN, JOAN	7,008.00		
NNESOS	141,999.00	RJF WINDOWS & DOORS INC	12,255.17	TRI COUNTY ATV CLUB	81,571.83		
NORTH AMERICAN SALT COMPANY	112,322.43	RLK INC	64,161.25	TUMA/ANTHONY & ANDREW & PAUL	9,435.00		
NORTH MEMORIAL AMBULANCE SER.	12,218.80	ROAD & BRIDGE PAYROLL	783,560.01	TWIN CITIES MACK & VOLVO TRUCK	86,865.00		
NORTHFIELD CITY	3,733,941.75	ROCHESTER FORD TOYOTA	18,350.25	UNIFORMS UNLIMITED	11,041.57		
NORTHFIELD CITY	866,165.71	ROEHRICK, STEVE & DAWN	33,125.28	UNITED STATES POSTAL SERVICE	56,000.00		
NORTHFIELD CITY HRA	124,696.34	RUD CONSTRUCTION INC	50,848.00	UNITED STATES POSTMASTER	21,971.74		
NORTHFIELD HEALTHY COMM .	59,877.77	RUD EXCAVATING OF WEBSTER	379,493.79	UNITED STATES TREASURY	17,213.00		
NORTHFIELD HOSPITAL	26,448.99	S & T OFFICE PRODUCTS INC	9,253.19	UNITED WAY OF FARIBAULT	5,976.60		
NORTHFIELD PRINTING INC	9,042.75	S&J INVESTIGATIONS	11,660.78	UNITY HOUSE INC	13,643.17		
NORTHFIELD PUBLIC SCHOOLS	14,037.50	SAFE HAVEN FOR YOUTH	9,632.00	UNIVERSITY OF MINNESOTA	89,677.02		
NORTHFIELD RESCUE SQUAD	5,000.00	SAND CREEK GROUP LTD INC	5,212.50	US BANK	705,230.15		
NORTHFIELD TWP	185,005.94	SANOFI PASTEUR INC	5,544.60	US RECORDS	6,646.65		
NORTHFIELD UNION OF YOUTH INC/	14,548.43	SATHRE, LAURA - PATH	21,906.39	VALIC	104,660.70		
NORTHLAND BUSINESS SYSTEMS INC	9,517.99	SCHILLING PAPER CO	16,254.43	VALLEY AUTO HAUS	14,809.00		
NOVAK SANITATION SERVICE	55,837.47	SCHMITZ OPHAUG & DOWD	12,694.19	VANGUARD APPRAISALS INC	30,010.50		
OFFICE DEPOT	18,068.37	SCHOOL DIST #2143	144,680.26	VIDEO SERVICES INC	10,673.09		
OLMSTED CO COMMUNITY SERVICES	18,840.53	SCHOOL DIST #394	335,060.73	VOHS FLOORS	19,225.50		
OLSON/DONALD & FLORAINE	5,535.00	SCHOOL DIST #656	3,400,705.69	VOLK, KIM & DAVID	13,499.55		
ONYX ENVIRONMENTAL SERVICE	30,544.02	SCHOOL DIST #656	1,205,014.00	WALCOTT TOWNSHIP	149,008.56		
OVITT/JAY & BRENDA	5,150.00	SCHOOL DIST #659	6,974,171.39	WARSAW TWP	169,694.68		
OWATONNA BUS COMPANY	22,908.60	SCHOOL DIST #721	603,444.34	WASECA COUNTY HHW DIVISION	7,765.61		
OWATONNA CONSTRUCTION CO	31,106.23	SCHOOL DIST #763	140,953.77	WASTE MANAGEMENT NORTHFIELD	172,379.82		
PARKER-KOHL FUNERAL HOME INC	17,047.63	SCHOOL DISTRICT #2172	112,216.85	WEBSTER TWP	258,238.67		
PEBSCO	236,842.79	SCHRADERS LAW ENFORCEMENT SUPP	5,760.07	WELFARE PAYROLL	1,735,651.07		
PETERSON, AL & TAMMY	5,345.24	SCHULE/MARY K	6,135.70	WELFARE RECIPIENTS	65,338.63		
PLATINUM PLUS FOR BUSINESS	9,999.91	SCHULTZ, ANN	7,941.24	WELLS FARGO HOME MORTGAGE	23,620.65		
PMC INC	12,895.00	SCOTT CO TREASURER	12,977.97	WELLS TWP	142,342.78		
POLAR CHEVROLET	20,962.72	SCURRY, ZWECKER & ASSOC	13,500.00	WEST PUBLISHING PAYMENT CENTER	61,200.27		
PORATH/JOACHIM	9,302.10	SELCO	18,711.00	WHEATLAND TWP	145,266.52		
POSTINI	6,927.00	SELECT ACCOUNT	226,646.24	WHEELING TWP	128,643.41		
PRECISION SEALCOATING INC	36,961.92	SENF/LYDIA	9,302.10	WHOLESALE TIRE FARIBAULT INC	5,911.58		
PREMIER LIFT PRODUCTS	10,985.00	SERVICE MASTER OF NORTHFIELD	7,931.09	WIDSETH SMITH NOLTING INC	59,518.27		