

# RICE COUNTY

## SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2006

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](http://www.co.rice.mn.us).**

### COUNTY OFFICIALS

County Commissioner	District 1	Jake Gillen	507-334-5746
County Commissioner	District 2	Galen Malecha	507-645-6041
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

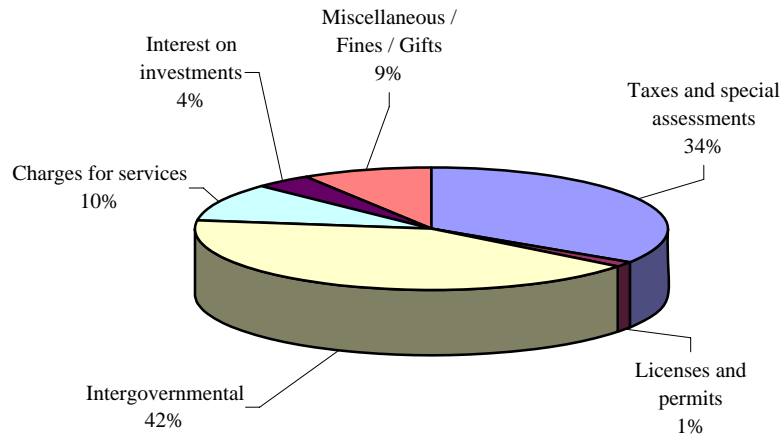
## A PROFILE OF RICE COUNTY

<b>Key Indicator</b>	<b>Total 2006</b>	<b>Total 2005</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	62,323	61,684	1.04%
Total Tax Capacity	\$ 56,587,472	\$ 50,722,766	11.56%
Percent of Property Taxes Collected	98.70%	98.70%	0.00%
Total General Revenues	\$ 18,794,234	\$ 17,639,181	6.55%
Total Program Revenues	\$ 23,448,112	\$ 21,306,335	10.05%
Total Expenses			
Governmental activities	\$ 34,923,810	\$ 31,470,780	10.97%
Business-type activities	\$ 2,904,127	\$ 2,596,158	11.86%
Capital Assets			
Governmental activities	\$ 110,405,593	\$ 105,343,391	4.81%
Business-type activities	\$ 2,241,894	\$ 2,344,704	-4.38%
Total Outstanding Net Bonded Debt of County			
General Obligation	\$ 8,548,897	\$ 9,317,389	-8.25%
Revenue supported	-	-	N/A
Other	309,854	329,256	-5.89%
Bond Rating on Most Recent General Obligation Bond Issue	Aa3	Aa3	
Total Government-Wide Net Assets			
Governmental activities	\$ 121,902,265	\$ 117,602,786	3.66%
Business-type activities	\$ 8,212,616	\$ 8,073,979	1.72%
Total Number of Full-Time Employees	324	311	4.18%

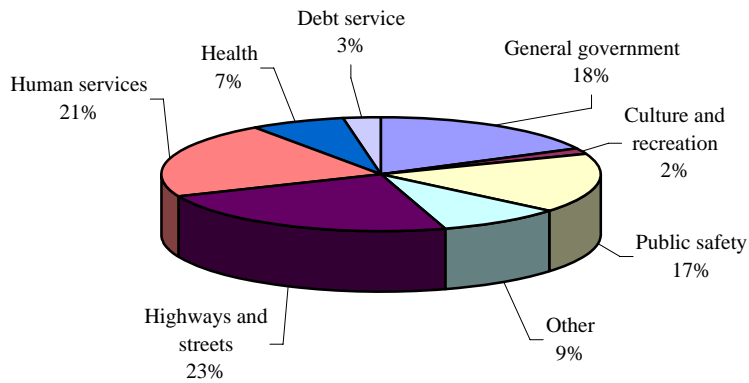
In July 2005, the County sold \$7,245,000 in General obligation Bonds to refinance all previous revenue supported debt and to renovate the existing courthouse.

## Rice County 2006 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, 2006**

	Governmental Activities	Business Type Activities	Total	Component Unit
<b>Assets</b>				
Cash and investments	\$ 19,544,687	\$ 6,287,676	\$ 25,832,363	\$ 253,077
Receivables	4,383,949	271,601	4,655,550	36,689
Internal Balances				
Other current assets	353,910	33,377	387,287	88
Restricted assets	-	1,700,727	1,700,727	-
Deferred charges	28,632		28,632	
Capital assets				
Land	6,348,320	530,075	6,878,395	-
Construction in progress	4,702,399	-	4,702,399	-
Infrastructure	89,392,850	-	89,392,850	-
Buildings	7,038,654	701,989	7,740,643	-
Improvements	94,235	31,391	125,626	-
Equipment	2,829,135	978,439	3,807,574	-
<b>Total Assets</b>	<b>\$ 134,716,771</b>	<b>\$ 10,535,275</b>	<b>\$ 145,252,046</b>	<b>\$ 289,854</b>
<b>Liabilities</b>				
Payables	\$ 2,550,150	\$ 116,066	\$ 2,666,216	\$ 6,156
Other current liabilities	195,278	-	195,278	91,806
Long-term liabilities				
Due within one year	1,767,520	43,747	1,811,267	-
Due in more than one year	8,301,558	2,162,846	10,464,404	-
<b>Total Liabilities</b>	<b>\$ 12,814,506</b>	<b>\$ 2,322,659</b>	<b>\$ 15,137,165</b>	<b>\$ 97,962</b>
<b>Net Assets</b>				
Invested in capital assets, net	\$ 101,885,329	\$ 2,241,894	\$ 104,127,223	\$ -
Restricted	3,754,931	-	3,754,931	-
Unrestricted	16,262,005	5,970,722	22,232,727	191,892
<b>Total Net Assets</b>	<b>\$ 121,902,265</b>	<b>\$ 8,212,616</b>	<b>\$ 130,114,881</b>	<b>\$ 191,892</b>

**Summary of Rice County's Statement of Activities  
For the Year Ended December 31, 2006**

Functions	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
General Government	\$ 6,985,264	\$ 2,801,099	\$ (4,184,165)
Public Safety	7,287,358	1,623,572	(5,663,786)
Highways and Streets	7,059,095	7,207,396	148,301
Sanitation	91,080	59,582	(31,498)
Human Services	9,000,020	5,112,243	(3,887,777)
Health	2,937,976	2,903,155	(34,821)
Culture and recreation	653,980	85,991	(567,989)
Conservation of natural resources	442,457	57,521	(384,936)
Economic development	86,819	-	(86,819)
Interest	379,761	-	(379,761)
	<u>\$ 34,923,810</u>	<u>\$ 19,850,559</u>	<u>\$ (15,073,251)</u>
Business-type activities			
Sanitation	<u>\$ 2,904,127</u>	<u>\$ 3,597,553</u>	<u>\$ 693,426</u>
Total primary government	<u>\$ 37,827,937</u>	<u>\$ 23,448,112</u>	<u>\$ (14,379,825)</u>
General revenues and other taxes			
Taxes			\$ 13,121,359
Payments in lieu of tax			89,818
Grants/contributions not restricted to specific programs			4,025,396
Investment income			1,540,229
Gain on sale of capital assets			<u>41,139</u>
Net change in net assets			<u>\$ 4,438,116</u>
Component Unit			
Housing & redevelopment authority	<u>\$ 1,907,737</u>	<u>\$ 1,827,460</u>	<u>\$ (80,277)</u>

A Summary Balance Sheet of Governmental Fund:  
December 31, 2006

	General	Road and Bridge	Human Services	Ditch	Debt Service	Capital Projects	Total Governmental Funds
<b>Assets</b>							
Cash and pooled investments	\$ 10,126,931	\$ 2,400,287	\$ 4,453,936	\$ 115,336	\$ 1,910,726	\$ 533,971	\$ 19,541,187
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	176,235	43,639	67,103	-	19,402	35	306,414
Special assessments receivable							
Current	-	-	-	-	-	-	-
Prior	-	-	-	-	-	-	-
Noncurrent	212,925	-	-	27,415	-	-	240,340
Accounts receivable	342,773	-	64,634	-	-	-	407,407
Accrued interest receivable	217,432	-	-	-	-	-	217,432
Loans receivable	-	-	-	-	-	-	-
Due from other funds	47,414	10,032	-	4,473	-	-	61,919
Due from other government:	417,732	2,071,145	723,479	-	-	-	3,212,356
Inventories	-	353,910	-	-	-	-	353,910
Advances to other funds	155,000	-	-	-	-	-	155,000
Due from component unit	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 11,699,942</b>	<b>\$ 4,879,013</b>	<b>\$ 5,309,152</b>	<b>\$ 147,224</b>	<b>\$ 1,930,128</b>	<b>\$ 534,006</b>	<b>\$ 24,499,465</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 210,763	\$ 53,977	\$ 256,374	\$ 12,825	\$ -	\$ 44,256	\$ 578,195
Salaries payable	377,712	42,787	151,466	-	-	-	571,965
Contracts payable	-	644,742	-	-	-	356,309	1,001,051
Due to other funds	14,505	-	41,524	5,890	-	-	61,919
Due to other governments	244,587	24,084	63,499	1,290	-	-	333,460
Due to component units	-	-	-	-	-	-	-
Deferred revenue-unavailable	518,506	1,930,953	222,768	27,415	13,519	34	2,713,195
Deferred revenue-uncarried	-	4,697	-	-	-	-	4,697
Advance from other funds	-	-	-	155,000	-	-	155,000
Advance from other government:	-	190,581	-	-	-	-	190,581
<b>Total Liabilities</b>	<b>\$ 1,366,073</b>	<b>\$ 2,891,821</b>	<b>\$ 735,631</b>	<b>\$ 202,420</b>	<b>\$ 13,519</b>	<b>\$ 400,599</b>	<b>\$ 5,610,063</b>
<b>Fund Balances</b>							
Reserved for							
Recorder's technology func	\$ 239,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,279
Recorder's compliance func	260,379	-	-	-	-	-	260,379
Encumbrances	133,883	-	-	-	-	428,490	562,373
Attorney / Sheriff	28,889	-	-	-	-	-	28,889
Parks	58,469	-	-	-	-	-	58,469
Highway projects	-	19,804	-	-	-	-	19,804
Inventory	-	353,910	-	-	-	-	353,910
Law library	47,100	-	-	-	-	-	47,100
Sanitation loans	309,854	-	-	-	-	-	309,854
Unreserved							
Designated for future expenditures	2,121,952	120,677	2,400,000	-	-	-	4,642,629
Designated for debt service	-	-	-	-	1,916,609	-	1,916,609
Designated for compensated absence:	755,701	99,801	322,319	-	-	-	1,177,821
Designated for cash flow	5,081,000	1,393,000	1,758,000	-	-	-	8,232,000
Designated for health insurance	830,632	-	-	-	-	-	830,632
Undesignated	466,731	-	93,202	(55,196)	-	(295,083)	209,654
<b>Total Fund Balances</b>	<b>\$ 10,333,869</b>	<b>\$ 1,987,192</b>	<b>\$ 4,573,521</b>	<b>\$ (55,196)</b>	<b>\$ 1,916,609</b>	<b>\$ 133,407</b>	<b>\$ 18,889,402</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,699,942</b>	<b>\$ 4,879,013</b>	<b>\$ 5,309,152</b>	<b>\$ 147,224</b>	<b>\$ 1,930,128</b>	<b>\$ 534,006</b>	<b>\$ 24,499,465</b>

**A Summary of Governmental Funds Revenues and Expenditures**  
**For the year ended December 31, 2006**

	<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>
<b>Revenues</b>							
Taxes	\$ 7,746,823	\$ 1,803,772	\$ 2,688,907	\$ -	\$ 826,537	\$ 15	\$ 13,066,054
Special assessments	59,582	-	-	14,070	-	-	73,652
Licenses and permits	494,805	9,122	-	-	-	-	503,927
Intergovernmental	5,393,837	4,911,317	5,525,259	-	259,029	-	16,089,442
Charges for services	3,502,458	136,863	213,500	-	-	-	3,852,821
Fines and forfeits	57,568	-	-	-	-	-	57,568
Gifts and contributions	9,544	-	-	-	-	-	9,544
Interest on investments	1,535,962	160	-	(427)	1,866	-	1,537,561
Miscellaneous	426,825	2,714,061	167,724	113	-	9,200	3,317,923
<b>Total Revenues</b>	<b>\$ 19,227,404</b>	<b>\$ 9,575,295</b>	<b>\$ 8,595,390</b>	<b>\$ 13,756</b>	<b>\$ 1,087,432</b>	<b>\$ 9,215</b>	<b>\$ 38,508,492</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	\$ 7,324,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,324,404
Public safety	7,099,041	-	-	-	-	-	7,099,041
Highways and streets	-	9,814,132	-	-	-	-	9,814,132
Sanitation	91,080	-	-	-	-	-	91,080
Human services	-	-	8,959,673	-	-	-	8,959,673
Health	2,932,726	-	-	-	-	-	2,932,726
Culture and recreation	639,209	-	-	-	-	-	639,209
Conservation	390,331	-	-	36,762	-	-	427,093
Economic development	86,819	-	-	-	-	-	86,819
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,236,508</b>	<b>3,236,508</b>
<b>Debt service</b>							
Principal retirement	-	-	-	-	799,402	-	799,402
Interest	-	-	-	-	372,486	-	372,486
<b>Total Expenditures</b>	<b>\$ 18,563,610</b>	<b>\$ 9,814,132</b>	<b>\$ 8,959,673</b>	<b>\$ 36,762</b>	<b>\$ 1,171,888</b>	<b>\$ 3,236,508</b>	<b>\$ 41,782,573</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 663,794</b>	<b>\$ (238,837)</b>	<b>\$ (364,283)</b>	<b>\$ (23,006)</b>	<b>\$ (84,456)</b>	<b>\$ (3,227,293)</b>	<b>\$ (3,274,081)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	\$ 304,854	\$ 273,642	\$ -	\$ -	\$ 193,916	\$ -	\$ 772,412
Transfers out	(193,916)	-	-	-	-	-	(193,916)
Sale of capital assets	1,440	18,660	-	-	-	-	20,100
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 112,378</b>	<b>\$ 292,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,916</b>	<b>\$ -</b>	<b>\$ 598,596</b>
<b>Net Change in Fund Balances</b>	<b>\$ 776,172</b>	<b>\$ 53,465</b>	<b>\$ (364,283)</b>	<b>\$ (23,006)</b>	<b>\$ 109,460</b>	<b>\$ (3,227,293)</b>	<b>\$ (2,675,485)</b>
<b>Fund Balance (deficit) - January 1</b>	<b>\$ 9,557,697</b>	<b>\$ 1,933,727</b>	<b>\$ 4,937,804</b>	<b>\$ (32,190)</b>	<b>\$ 1,807,149</b>	<b>\$ 3,360,700</b>	<b>\$ 21,564,887</b>
<b>Fund Balance - December 31</b>	<b>\$ 10,333,869</b>	<b>\$ 1,987,192</b>	<b>\$ 4,573,521</b>	<b>\$ (55,196)</b>	<b>\$ 1,916,609</b>	<b>\$ 133,407</b>	<b>\$ 18,889,402</b>

**A Summary of Proprietary Fund Statement of Net Assets  
December 31, 2006**

	<b>Business-type Activities</b>	
	<b>Environmental Service Fund</b>	
<b><u>Assets</u></b>		
Current assets:		
Cash and pooled investments	\$	6,287,276
Petty cash and change funds		400
Special assessments		27,328
Accounts receivable (net)		244,273
Due from other funds		-
Due from other governments		-
Inventories		33,377
Restricted assets		
Cash and pooled investments		1,700,727
Total current assets	\$	8,293,381
Noncurrent assets		
Nondepreciable	\$	530,075
Depreciable (net)		1,711,819
Total noncurrent assets		
Net capital assets	\$	2,241,894
<b>Total Assets</b>	<b>\$</b>	<b>10,535,275</b>
<b><u>Liabilities</u></b>		
Current liabilities:		
Accounts payable	\$	70,319
Salaries payable		26,722
Compensated absences payable - current		43,747
Contracts payable		-
Due to other governments		19,025
Total current liabilities	\$	159,813
Noncurrent liabilities		
Compensated absences payable - long-term	\$	13,223
Estimated liability for landfill closure/post-closure		2,149,623
Total noncurrent liabilities	\$	2,162,846
<b>Total Liabilities</b>	<b>\$</b>	<b>2,322,659</b>
<b>Net Assets</b>		
Invested in capital assets	\$	2,241,894
Unrestricted		5,970,722
<b>Total Net Assets</b>	<b>\$</b>	<b>8,212,616</b>

**A Summary of Proprietary Fund Statement of  
Revenues, Expenses, and Changes in Net Assets  
For the Year Ended December 31, 2006**

		<u>Business-type Activities</u>
		<u>Environmental Service Fund</u>
<b>Operating Revenues</b>		
Charges for services	\$	2,528,497
Resale		468,612
Miscellaneous		20,690
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<b>Total Operating Revenues</b>	<b>\$</b>	<b>3,017,799</b>
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<b>Operating Expenses</b>		
Depreciation	\$	196,831
Landfill		1,199,999
Recycling		1,507,297
Miscellaneous		0
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<b>Total Operating Expenses</b>	<b>\$</b>	<b>2,904,127</b>
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<b>Operating income</b>	<b>\$</b>	<b>113,672</b>
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<b>Nonoperating revenues (expenses)</b>		
Special assessments	\$	415,595
Intergovernmental - operating grants		164,159
Interest income		2,668
Gain on disposal of capital assets		21,039
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<b>Total Nonoperating revenues (expenses)</b>	<b>\$</b>	<b>603,461</b>
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<b>Income before contributions and transfers</b>	<b>\$</b>	<b>717,133</b>
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<b>Transfers out</b>		<b>-578,496</b>
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<b>Change in Net Assets</b>	<b>\$</b>	<b>138,637</b>
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<b>Net Assets - January 1</b>	<b>\$</b>	<b>8,073,979</b>
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<b>Net Assets - December 31</b>	<b>\$</b>	<b>8,212,616</b>
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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, 2006**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and pooled investments	\$ 1,737,218
<b>Liabilities</b>	
Accounts Payable	\$ 171,977
Due to other Governments	<u>1,565,241</u>
Total Liabilities	<u>\$ 1,737,218</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 2006. 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	2006 Amount	Name of Recipient	2006 Amount	Name of Recipient	2006 Amount	Name of Recipient	2006 Amount
A & A AUTO REPAIR	12,399.53	CITY & LAKES DISPOSAL INC	64,960.43	FORTIS BENEFITS INSURANCE CO	83,230.87	LAKE COUNTRY LAND PROFESSIONAL	44,580.51
ABC BUSINESS CENTER INC	11,482.50	CLEMMENSEN/NANCY & ORAN	77,345.02	FOUNTAIN LAKE TREATMENT CENTER	28,251.84	LAMPE SWANSON MORISSETTE	27,686.49
ACCU-STEEL INC	51,327.67	COLE PAPERS INC	19,410.38	FOX/HALEY	49,769.30	LANDFILL PAYROLL	367,268.15
AFLAC	15,555.08	COMMISSIONER OF TAXATION	498,374.55	FRANCIS/CAROL	50,338.39	LANDWEHER CONSTRUCTION	482,473.05
AIIMSONIAN CLINIC PA	57,267.36	COMMUNITY CO-OP GENERAL OFFICE	21,289.99	G & K SERVICES INC	15,910.44	LAURA BAKER SCHOOL	12,233.95
ALL IN ONE	5,521.16	COMPAR INC	9,686.20	GALLEA TRANSFER & STORAGE INC	7,030.25	LEO A HOFFMAN CENTER	45,215.35
ALL STEEL PRODUCTS CO INC	23,889.13	COOK/RICHARD	7,852.95	GARDNER/DIANA & MICHAEL	14,318.17	LESUEUR COUNTY TREASURER	962,730.13
ALLINA FARIBAUT CLINIC FAMILY	8,796.47	COOPER/MICHAEL & CONSTANCE	7,125.37	GEDICKE/ROBERT & AMY	10,200.00	LIESCH ASSOC INC/BRUCE A	92,734.98
ALLINA HOSPITALS & CLINICS SP	6,729.84	COX/KRISTA	5,874.00	GIV	12,096.62	LITTLE SAND GROUP HOMES	59,524.54
ALLINA MEDICAL CLINIC NORTHFIE	16,234.83	CPS TECHNOLOGY SOLUTIONS	10,217.91	GLENN'S SERVICE INC	5,624.67	LLE	7,534.22
ALLINA OCC MED	9,787.42	D S TRUDEAU CONSTRUCTION INC	54,588.00	GOODHUE COUNTY SHERIFF	15,318.05	LMH APPRAISAL INC	9,500.00
ALTERNATIVE RESOLUTIONS	6,045.92	DAKOTA COUNTY FINANCIAL SERVIC	25,769.98	GOODPOINTE TECHNOLOGY INC	5,722.09	LONSDALE CITY	1,042,559.98
AMERICAN ENGINEERING TESTING I	14,248.91	DAKOTA COUNTY RECEIVING CENTER	59,584.39	GOVERNMENT MANAGEMENT GROUP	7,500.00	LSS	55,614.70
AMERICAN PAVEMENT SOLUTIONS IN	84,420.00	DAKOTA WOOD GRINDING INC	7,144.00	GREENEY/JENNIFER & THOMAS	40,541.95	LSSMN	42,783.15
AMERICAN SOLUTIONS FOR BUSINES	39,917.61	DAVE'S ELECTRONIC SERVICE INC	24,045.56	GRUBER/AMBER	9,179.39	LUNDBLAD & ZRIMSEK LLP	15,364.60
AMHERST H WILDER FOUNDATION	26,061.00	DAVIDSON/JIM	14,800.00	GRUCHOW/NANCY	6,228.37	M-R SIGN COMPANY	16,928.18
ANDERSON/EDITH & JEFFREY	18,863.45	DEGROOD OIL INC	419,309.68	GRUNDHOEFER NUEVILLE & LUDESCH	14,423.61	MANKATO REHAB	8,030.20
ANDERSON/JEFFREY & JOAN	16,875.21	DELL MARKETING	109,977.23	GUERRERO/FERNANDO & BARB	11,376.86	MARCO	58,586.72
ANOKA COUNTY JUVENILE CENTER	36,313.81	DENNISON CITY	7,610.08	H & L MESABI	11,567.44	MARISKA ENTERPRISES INC	15,348.15
ARAMARK SERVICES INC	8,745.60	DENTACARE OF MINNESOTA INC	27,198.00	HANDAHL/BARB & HARLAN	5,729.91	MARKHURD INC	42,330.00
ARAMARK SERVICES INC	82,980.63	DEPARTMENT OF HUMAN SERVICES	508,822.78	HANSON/LINDA	5,920.00	MARLAR/GLENDA	21,499.49
ARCHAMBULT BROS DISPOSAL INC	83,100.63	DHS MOOSE LAKE CODE 462	23,607.00	HARRY MEYERING CENTER	8,988.76	MARTIN/JAMES	5,667.19
ARJO INC	6,644.69	DROWN ASSOCIATES INC/DAVID	17,121.80	HATTON/SABRINA	5,603.37	MARTINEZ/CRISPULO	8,595.83
ARROW LIFT ACCESSIBILITY	8,462.00	DUNDAS AUTO BODY LLC INC	6,386.31	HAYS/JAMIE & TIMOTHY	7,605.59	MASYS CORP	16,886.63
ASSOCIATION OF MINN COUNTIES	36,873.00	DUNDAS CITY	923,361.24	HEALY CONSTRUCTION COMPANY	2,761,754.43	MATEJCEK IMPLEMENT	22,958.95
ASTECH	255,332.61	ECKER/STEPHEN R	14,799.90	HESELTON CONSTRUCTION LLC	251,508.18	MATTHEW BENDER COMPANY	7,199.13
ASYNCHRONY INC	15,000.00	ELECTION SYSTEMS & SOFTWARE IN	370,774.68	HOFFMANN PRINTING	14,622.18	MCCARTHY/JOSEPH & EVELYN	6,000.00
AUSTIN MEDICAL CENTER	6,136.67	ELERT & ASSOCIATES	27,386.68	HOFFMANN/GUSTAV & HELEN	301,297.00	MCCROSSAN BOYS RANCH INC	20,057.59
AVENTAIL CORP	39,229.22	ELK RIVER CHRYSLER INC	61,208.00	HOTSY CLEANING EQUIPMENT	6,534.68	MCDONALD/PAUL	8,153.03
BAR PARTNERSHIP	11,753.60	ELMORE ACADEMY	181,106.04	HUTCHINSON COMM HOSPITAL	7,557.70	MCF TOGO	40,040.00
BARTOLO-PERALTA/ARISTO	6,132.82	EMBARQ	20,760.95	HY VEE FOOD STORES	48,126.61	MCGEE MD/MICHAEL B	8,800.00
BAVOLAK ELECTRIC	5,055.75	EMERGENCY AUTOMOTIVE TECHNOLOG	20,352.99	IKON OFFICE SOLUTIONS	62,044.80	MCKESSON MEDICAL SURGICAL	7,671.68
BEHREND'S/THOMAS	47,999.41	EMPLOYERS ASSOCIATION INC	37,650.39	INFORMATION SYSTEMS CORP	52,871.86	MCLANE	22,032.32
BENSON/DON C	7,450.00	EMSocs	11,196.92	INNOVATIVE OFFICE SOLUTIONS #1	11,658.26	MEAGHER/ANGELA	12,620.56
BERDAHL/MARK & LAURA	16,570.00	ENGINEERING REPRO SYSTEMS	14,979.30	INSIGHT PUBLIC SECTOR	11,715.97	MEDTOX LABORATORIES	7,935.94
BITUMINOUS MATERIALS	47,970.60	ENVIROTECH REMEDIATION SERVICE	16,931.87	INTERNAL REVENUE SERVICE	2,883,065.95	MEDTRONIC EMERGENCY RESPONSE S	18,285.93
BLACK HILLS AMMUNITION	5,314.00	EPIC CENTER	39,560.11	INTERNAT UNION OPERATING ENG	5,970.00	MENARDS DUNDAS	5,472.19
BLUE CROSS BLUE SHIELD	2,172,740.50	ERICKSON ENGINEERING COMPANY	31,273.03	INTERSTATE POWER SYSTEMS INC	77,541.03	MET-CON COMPANIES	11,445.00
BLUE EARTH COUNTY HUMAN SERVIC	8,681.10	ERIN TOWNSHIP	77,109.73	IOWA PRISON INDUSTRIES	10,862.31	METO	13,326.60
BOB'S ELECTRIC	27,952.94	ERNSTE/LEAH	43,729.99	ISAACSON IMPLEMENT CO INC	6,210.89	METRO BRUSH & SUPPLY CO	11,833.43
BOLDT FUNERAL HOME	26,267.93	ESI OF RICE COUNTY	29,346.60	J CRAFT DIV OF CRYSTEEL MFG IN	89,505.11	METROPOLITAN INTER CO ASSN	16,238.50
BOLTON & MENK INC	70,206.12	ESRI INC	34,600.46	J O M PHARMACEUTICAL SERVICES	23,944.11	MIDWEST CL PSY	10,822.47
BORNEKE CONSTRUCTION INC	457,385.42	EVANS/JAMES M	9,025.00	J&J TAXI SERVICE	27,917.80	MIDWEST WIRELESS CELLULAR	30,584.88
BOYUM/DAVID	7,500.00	EVERCOM SYSTEMS INC	10,500.00	JANT PHARMACAL CORP	6,565.00	MIDWEST WIRELESS COMM LLC	12,255.31
BRADEN/J SCOTT	63,825.24	EXPRESS SERVICES INC	13,596.00	JAQUAR COMMUNICATIONS	5,463.13	MII LIFE	5,520.00
BRIDGEWATER TOWNSHIP	237,165.74	FAMILY FOCUS	13,124.70	JEROME FARIBO FOODS INC	40,162.00	MILLE LACS ACADEMY	44,733.00
BRIGGS CORPORATION	8,020.49	FARIBAUT ACE HARDWARE	14,566.64	JOBS PLUS	13,115.75	MILLER/KIRK	45,262.82
BROWNS INC/HARRY	7,817.07	FARIBAUT AREA SR CITIZENS INC	9,542.51	JOHNSON CONTROLS	29,415.49	MINNCOR INDUSTRIES	9,344.17
BUFFALO BITUMINOUS INC	3,802,883.33	FARIBAUT CITY	5,465,168.14	JR'S APPLIANCE DISPOSAL INC	79,590.13	MINNESOTA BENEFIT ASSOCIATION	16,379.16
CANNON CITY TOWNSHIP	143,494.85	FARIBAUT CITY HRA	138,397.00	KASA/JUDY	7,705.76	MINNESOTA CHILD SUPPORT PAYMEN	28,641.65
CANNON RIVER ENTERPRISES	36,477.13	FARIBAUT DAILY NEWS	75,904.80	KASA/JUDY & RICHARD	19,596.50	MINNESOTA CO COMPUTER COOP MI3	180,757.22
CANNON VALLEY CLINIC	20,518.59	FARIBAUT ECONOMIC DEV AUTHORI	174,177.44	KCQ INC.	224,017.40	MINNESOTA CORRECTIONAL FACILIT	207,607.00
CAR TRUCK CITY & GMAC	38,297.40	FARIBAUT PARKS & REC	33,958.00	KEEPRS INC	5,014.93	MINNESOTA COUNTIES INS TRUST	456,785.00
CARDINAL HEALTH HUDSON	28,691.18	FARIBAUT POLICE DEPT	10,665.78	KELLER/KATHRYN & RONALD	8,768.34	MINNESOTA COUNTY ATTORNEY ASSC	9,271.56
CARGILL INC	15,220.77	FARIBAUT PRINT SHOP	5,812.75	KIELMEYER CONSTRUCTION COMPANY	37,541.25	MINNESOTA DEPT OF CORRECTIONS	66,628.95
CARON FENCING/RAY	13,943.50	FARIBAUT PUBLIC SCHOOLS	20,000.00	KISPERT/SHAWN	8,181.68	MINNESOTA DEPT OF REVENUE	4,650,946.30
CASHIN DISPOSAL INC	40,784.76	FARIBO PLUMBING & HEATING INC	6,006.24	KMA ASSOCIATES INTERNATIONAL I	56,972.00	MINNESOTA DEPT OF REVENUE	2,722,218.84
CDW GOVERNMENT INC	26,198.71	FARIBO SNO-GO CLUB INC	20,475.00	KOTEK/ROXANNE	7,166.91	MINNESOTA DEPT OF TRANSPORTATI	32,323.26
CEBULLA/MARY	11,638.66	FETTE ELECTRONICS	8,879.33	KOUTAVAS/DENA	15,220.50	MINNESOTA ELEVATOR INC	83,963.78
CEDAR LAKE ELECTRIC INC	29,967.83	FINAL TOUCH INTERIORS	6,297.00	KRIS ENGINEERING INC	12,197.66	MINNESOTA LIFE INSURANCE CO	43,488.51
CEDAR HOUSE	6,345.90	FIRST AMERICAN REAL ESTATE TAX	35,597.45	KUHNERT/DARLENE & RICHARD	5,576.76	MINNESOTA MONITORING INC	14,180.50
CEDAR VALLEY SERVICES	21,756.82	FIRST STATE TIRE RECYCLING	7,200.00	KWIK TRIP INC	32,809.13	MINNESOTA NURSES ASSOCIATION	6,715.13
CENNEIDIGH, INC.	95,115.17	FLOM DISPOSAL	54,697.82	L&M SERVICES	106,564.84	MINNESOTA OFFICE OF ENTERPRISE	10,463.53
CENTERPOINT ENERGY	11,440.22	FORCE AMERICA INC	6,201.04	L-3 COMMUNICATIONS MOBILE VISI	12,071.78	MINNESOTA SHERIFF ASSOCIATION	7,834.52
CENTRAL STATES WIRE PRODUCTS	13,093.97	FOREST TWP	313,551.05	LACANNE PAVING LLC	57,175.00	MINNESOTA SHREDDING, LLC	12,324.00
CENTRAL VALLEY	19,173.25	FORRESTER SMITH INC	25,651.15	LACANNES MARINE INC	10,196.78	MINNESOTA STATE AUDITOR	73,600.50

Name of Recipient	2006 Amount	Name of Recipient	2006 Amount	Name of Recipient	2006 Amount
MINNESOTA STATE TREASURER	245,363.89	RICE CO AGRICULTURAL SOCIETY	46,666.00	SWANSON/ VICTORIA	5,335.68
MINNESOTA TEAMSTERS UNION #320	107,521.45	RICE COUNTY ABSTRACT & TITLE C	5,323.00	SWENSON/PATRICIA & RICHARD	13,745.55
MINNESOTA UC FUND	34,213.69	RICE COUNTY ACTIVITY CENTER	51,026.13	SYNERGY GRAPHICS INC	36,587.95
MINNESOTA/STATE OF	6,854.51	RICE COUNTY AUDITOR-TREASURER	460,793.46	T J'S HOME IMPROVEMENT INC	5,750.00
MINNOWA CONSTRUCTION INC	704,484.18	RICE COUNTY COMM CORRECTIONS	5,985.00	TAB PRODUCTS CO	34,845.77
MODERN PRINTERS	20,213.01	RICE COUNTY COURT ADMIN	10,050.00	TACTICAL SOLUTIONS INC	7,047.40
MORRISTOWN CITY	163,466.67	RICE COUNTY DISPUTE RESOLUTION	15,000.00	TAXI FIRST CHOICE	13,120.60
MORRISTOWN TOWNSHIP	148,780.88	RICE COUNTY DIST ONE HOSPITAL	199,325.07	TDS METROCOM	56,342.49
MORROW/DEB	5,564.93	RICE COUNTY HISTORICAL SOCIETY	37,800.00	TELREPCO	9,124.18
MOTOR VEHICLE REGISTRAR	13,106.86	RICE COUNTY HRA	84,319.00	TERYJON AVIATION INC	11,047.24
MPH INDUSTRIES INC	5,174.89	RICE COUNTY PUBLIC HEALTH NURS	74,284.00	THERACOM INC	5,255.93
MSOP-MN SEX OFFENDER PROGRAM	63,780.00	RICE COUNTY SOIL & WATER CONS	197,613.00	THISTLEDEW CAMP	5,586.00
MVTL LABORATORIES INC	20,629.25	RICE LAKE FAB INC	34,727.27	THOMAS ALLEN INC	5,662.50
NCPERS LIFE INSURANCE	8,104.00	RICHLAND TWP	101,183.40	THOMAS TAYLOR CO INC	10,320.00
NELSON/MARY	37,061.86	RIVER BEND BUSINESS PRODUCTS	17,469.66	THREE RIVERS COMMUNITY ACTION	10,647.57
NERSTRAND CITY	40,139.56	RIVER BEND NATURE CENTER	9,250.00	TRAFFIC MARKING SERVICE	105,359.93
NEWMAN TRAFFIC SIGNS	8,830.65	RIVER VALLEY TRUCK CENTERS	10,418.80	TRAHAN/JOAN	6,402.00
NIEDOSMALEK/LORI & ROBERT	8,954.43	RIVERSIDE PSYCHOLOGICAL SERVIC	7,990.00	TRI COUNTY ATV CLUB	52,940.00
NNESOS	6,192.00	RLK INC	179,381.89	TRIMIN SYSTEMS INC	20,959.97
NORTH AMERICAN SALT COMPANY	77,763.53	ROAD & BRIDGE PAYROLL	668,240.37	TWIN CITIES MACK & VOLVO TRUCK	91,544.00
NORTH HOMES INC	5,634.70	ROEHRICK/DAWN & STEVE	12,213.28	UNIFORMS UNLIMITED	5,236.32
NORTHFIELD CITY	5,420,803.04	ROSEMOUNT OFFICE SYSTEMS INC	68,135.41	UNITED STATES POSTAL SERVICE	116,000.00
NORTHFIELD CITY ED A	180,756.97	ROYAL TIRE INC	5,205.87	UNITED STATES POSTMASTER	14,607.07
NORTHFIELD CITY HRA	139,388.26	RUD EXCAVATING OF WEBSTER	97,852.79	UNITED STATES TREASURY	10,396.00
NORTHFIELD CONSTRUCTION CO INC	37,430.00	S & T OFFICE PRODUCTS INC	16,866.40	UNITED WAY OF FARIBAULT	6,144.23
NORTHFIELD HEALTHY COMM INITIA	34,932.04	S&J INVESTIGATIONS	9,290.86	UNITY HOUSE INC.	16,375.20
NORTHFIELD HOSPITAL	37,190.00	SAFE HAVEN FOR YOUTH	68,799.82	UNIVERSITY OF MINNESOTA	103,555.28
NORTHFIELD POLICE DEPT	5,367.82	SAND CREEK GROUP LTD INC	15,075.00	US BANK	1,151,183.75
NORTHFIELD PRINTING INC	9,554.23	SANOPI PASTEUR INC	8,011.73	US OFFICE FURNITURE	6,496.76
NORTHFIELD PUBLIC SCHOOLS	31,232.24	SCHIEFFLER/HILARY J & MARILYN K	8,760.00	VALIC	109,455.00
NORTHFIELD TWP	183,869.45	SCHILLING PAPER CO	18,814.02	VANGUARD APPRAISALS INC	23,670.00
NORTHFIELD UNION OF YOUTH INC/	13,063.09	SCHNEIDER CORP	9,710.00	VATLAND/MARK	5,671.82
NORTHLAND BUSINESS SYSTEMS INC	5,078.90	SCHNEIDER CORP	6,695.00	VEOLIA ENVIRONMENTAL SERVICES	19,005.42
NOVAK SANITATION SERVICE	14,106.47	SCHOOL DIST #2143	220,271.04	VINAR/VANCE	13,131.26
OFFICE DEPOT	13,357.67	SCHOOL DIST #394	674,237.16	VOHS FLOORS	8,651.24
OFFICE OF ENTERPRISE TECHNOLOG	8,128.81	SCHOOL DIST #656	3,179,266.78	VOLK/KIM & DAVID	9,860.93
OLMSTED CO COMMUNITY SERVICES	97,775.50	SCHOOL DIST #656	3,789,167.64	WAGNER/DEB & PATRICK	7,277.40
ON TARGET A&M INC	5,920.89	SCHOOL DIST #659	8,050,780.53	WALCOTT TOWNSHIP	154,918.87
ONYX ENVIRONMENTAL SERVICE	14,282.80	SCHOOL DIST #721	864,040.52	WALSER-KUNTZ CONSULTING/JON	11,977.50
ORCHID GENESCREEN INC	6,650.00	SCHOOL DIST #763	156,232.85	WARSAW TWP	172,508.15
OWATONNA BUS COMPANY	21,864.92	SCHOOL DIST #829	8,146.15	WASTE MANAGEMENT NORTHFIELD	212,545.63
OWATONNA FORD	35,013.32	SCHOOL DISTRICT #2172	108,595.95	WEBSTER TWP	263,616.38
OWATONNA HEATING & COOLING	46,267.90	SCHUENKE/BRADLEY & SUSAN	13,818.53	WELFARE PAYROLL	1,863,483.16
PARKER-KOHL FUNERAL HOME INC	16,270.63	SCHULTZ/ANN	19,555.30	WELFARE RECIPIENTS	16,913.54
PATH	178,317.09	SCHUTZ/SHANNA	6,307.91	WELLS FARGO HOME MORTGAGE	42,121.45
PAVEK FAMILY INVESTMENTS CORP	7,406.00	SCOTT COUNTY PUBLIC WORKS	34,110.06	WELLS TWP	142,986.13
PEBS CO	232,158.12	SELECT ACCOUNT	226,448.07	WENNER/GERALD M	5,200.00
PETERSON/DARRELL & MARY	9,900.00	SERVICE MASTER OF NORTHFIELD	8,192.04	WEST PUBLISHING PAYMENT CENTER	73,791.59
PHONE STATION INC	19,892.08	SHATTUCK ST MARY'S SCHOOL	6,701.20	WHEATLAND TWP	186,343.74
PLATINUM PLUS FOR BUSINESS	18,740.61	SHERIFF YOUTH PROGRAM	186,401.78	WHEELING TWP	142,753.09
POLAR CHEVROLET	84,157.97	SHIELDSVILLE TWP	142,536.09	WHOLESALE TIRE	6,016.10
PRENTIS/DENISE & JOHN	8,505.02	SHORT ELLIOTT HENDRICKSON INC	14,400.00	WIDSETH SMITH NOLTING INC	43,644.56
PROCON INC	10,353.83	SNYDERS DRUG STORE	14,799.82	WILLMAR REG TRTMT CENTER	9,993.20
PRJOECT PATHFINDER	6,308.70	SOFTWARE HOUSE INTERNATIONAL I	18,964.52	WISDORF/MAKR	5,699.32
PSYCHOLOGY SERVICES OF SOUTHER	5,590.00	SOUTH CENTRAL DRUG INVESTIGATI	9,011.00	WOLD ARCHITECTS AND ENGINEERS	66,888.70
PUBLIC EMPLOY RETIRE ASSOC MN	1,628,242.55	SOUTHERN MINNESOTA CONST CO IN	1,225,814.35	WORKFORCE DEVELOPMENT INC	342,078.43
QUILL CORPORATION	17,899.95	SPRINGSTED INC	13,330.68	WSB & ASSOCIATES INC	127,374.93
QWEST	12,526.29	SPRINT	8,026.65	XCEL ENERGY	261,259.33
RAMSEY COUNTY	30,044.59	ST PETER RTC	56,399.10	YOUTH SERVICES INTERNATIONAL I	65,313.24
RASMUSSEN/PAM	7,988.28	STATE CAPITOL CREDIT UNION	407,593.44	ZIEGLER INC	85,053.81
RATWIK ROSZAK & MALONEY PA	35,400.98	STEELE COUNTY TREASURER	698,246.63		
REDWOOD TOXICOLOGY LABORATORY	5,685.35	STEELE-WESECA ELECTRIC CO	27,853.47		
REED BUSINESS INFORMATION	5,451.76	STOWE/BONNIE & TOM	8,248.82		
REQUIP LLC	21,618.99	STIVLAND INC	8,972.47		
REVENUE PAYROLL	5,863,502.54	STREICHERS	10,781.63		
REYNOLDS SERVICE INC	13,743.00	SWANSON/ GUY & VICTORIA	9,705.63		