

# RICE COUNTY

## SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2007

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

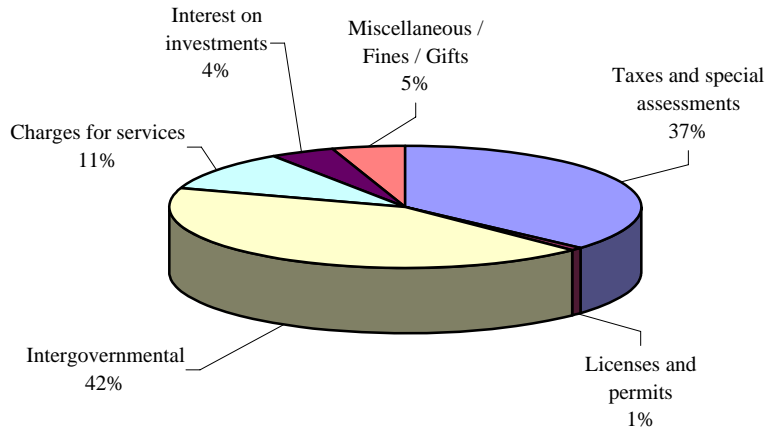
County Commissioner	District 1	Jake Gillen	507-334-5746
County Commissioner	District 2	Galen Malecha	507-645-6041
County Commissioner	District 3	Milt Plaisance	507-334-7612
County Commissioner	District 4	Steve Bauer	507-334-9700
County Commissioner	District 5	Jim Brown	507-744-4500
County Administrator		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

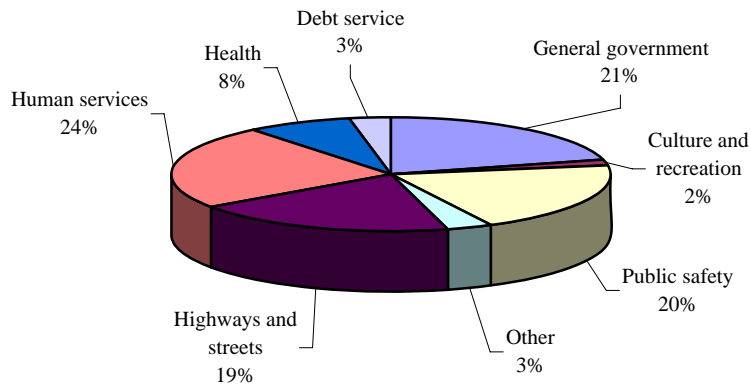
<b>Key Indicator</b>	<b>Total 2007</b>	<b>Total 2006</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	63,034	62,323	1.14%
Total Tax Capacity	\$ 63,989,306	\$ 56,587,472	13.08%
Percent of Property Taxes Collected	98.50%	98.70%	-0.20%
Total General Revenues	\$ 20,087,456	\$ 18,817,941	6.75%
Total Program Revenues	\$ 26,215,767	\$ 23,448,112	11.80%
Total Expenses			
Governmental activities	\$ 41,518,947	\$ 34,923,810	18.88%
Business-type activities	\$ 2,363,800	\$ 2,904,127	-18.61%
Capital Assets			
Governmental activities	\$ 111,311,253	\$ 110,405,593	0.82%
Business-type activities	\$ 2,180,246	\$ 2,241,894	-2.75%
Total Outstanding Net Bonded Debt of County			
General Obligation	\$ 11,545,607	\$ 8,548,897	35.05%
Revenue supported	-	-	N/A
Other	290,452	309,854	-6.26%
Bond Rating on Most Recent General Obligation Bond Issue	Aa3	Aa3	
Total Government-Wide Net Assets			
Governmental activities	\$ 123,131,500	\$ 121,902,265	1.01%
Business-type activities	\$ 9,403,857	\$ 8,212,616	14.51%
Total Number of Full-Time Employees	326	324	0.62%

## Rice County 2007 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, 2007**

	Governmental Activities	Business Type Activities	Total	Component Unit
<b>Assets</b>				
Cash and investments	\$ 22,697,454	\$ 7,555,814	\$ 30,253,268	\$ 503,274
Receivables	4,181,958	206,889	4,388,847	16,365
Internal Balances	5,206	(5,206)		
Other current assets	164,789	41,609	206,398	88
Restricted assets	-	1,805,823	1,805,823	-
Deferred charges	61,336		61,336	
<b>Capital assets</b>				
Land	7,016,887	530,075	7,546,962	-
Construction in progress	4,313,096	-	4,313,096	-
Infrastructure	90,163,850	-	90,163,850	-
Buildings	6,385,697	687,448	7,073,145	-
Improvements	82,049	36,986	119,035	-
Equipment	3,349,674	925,737	4,275,411	-
<b>Total Assets</b>	<b>\$ 138,421,996</b>	<b>\$ 11,785,175</b>	<b>\$ 150,207,171</b>	<b>\$ 519,727</b>
<b>Liabilities</b>				
Payables	\$ 2,206,333	\$ 132,855	\$ 2,339,188	\$ 8,596
Other current liabilities	28,747	-	28,747	289,013
<b>Long-term liabilities</b>				
Due within one year	2,031,717	43,601	2,075,318	-
Due in more than one year	11,023,699	2,204,862	13,228,561	-
<b>Total Liabilities</b>	<b>\$ 15,290,496</b>	<b>\$ 2,381,318</b>	<b>\$ 17,671,814</b>	<b>\$ 297,609</b>
<b>Net Assets</b>				
Invested in capital assets, net	\$ 101,291,982	\$ 2,452,242	\$ 103,744,224	\$ -
Restricted	6,961,034	-	6,961,034	-
Unrestricted	14,878,484	6,951,615	21,830,099	222,118
<b>Total Net Assets</b>	<b>\$ 123,131,500</b>	<b>\$ 9,403,857</b>	<b>\$ 132,535,357</b>	<b>\$ 222,118</b>

**Summary of Rice County's Statement of Activities  
For the Year Ended December 31, 2007**

Functions	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
General Government	\$ 9,785,813	\$ 4,546,401	\$ (5,239,412)
Public Safety	8,245,985	1,738,907	(6,507,078)
Highways and Streets	8,822,703	6,968,164	(1,854,539)
Sanitation	123,495	56,468	(67,027)
Human Services	9,716,686	5,710,975	(4,005,711)
Health	3,156,874	3,049,212	(107,662)
Culture and recreation	674,407	101,882	(572,525)
Conservation of natural resources	454,318	194,747	(259,571)
Economic development	160,620	220	(160,400)
Interest	378,046	-	(378,046)
	<u>\$ 41,518,947</u>	<u>\$ 22,366,976</u>	<u>\$ (19,151,971)</u>
Business-type activities			
Sanitation	<u>\$ 2,363,800</u>	<u>\$ 3,848,791</u>	<u>\$ 1,484,991</u>
Total primary government	<u>\$ 43,882,747</u>	<u>\$ 26,215,767</u>	<u>\$ (17,666,980)</u>
General revenues and other taxes			
Taxes			\$ 14,387,956
Payments in lieu of tax			90,475
Grants/contributions not restricted to specific programs			3,843,672
Investment income			1,739,725
Gain on sale of capital assets			<u>25,628</u>
Net change in net assets			<u>\$ 2,420,476</u>
Component Unit			
Housing & Redevelopment Authority	<u>\$ 1,761,567</u>	<u>\$ 1,686,071</u>	<u>\$ (75,496)</u>

**A Summary Balance Sheet of Governmental Fund:  
December 31, 2007**

	<b>General</b>	<b>Road and Bridge</b>	<b>Human Services</b>	<b>Ditch</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>Assets</b>							
Cash and pooled investments	\$ 9,321,979	\$ 4,303,919	\$ 3,714,168	\$ 142,447	\$ 2,075,546	\$ 1,669,281	\$ 21,227,340
Cash and investments with escrow agen	-	-	-	-	1,466,614	-	1,466,614
Petty cash and change funds	3,500	-	-	-	-	-	3,500
Departmental cash	-	-	-	-	-	-	-
Cash with escrow agent	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Taxes receivable							
Current	-	-	-	-	-	-	-
Prior	213,838	57,061	76,894	-	30,910	26	378,729
Special assessments receivable							
Current	-	-	-	-	-	-	-
Prior	-	-	-	-	-	-	-
Noncurrent	271,385	-	-	131,706	-	-	403,091
Accounts receivable	360,783	1,068	88,926	-	-	-	450,777
Accrued interest receivable	205,216	-	-	-	-	-	205,216
Loans receivable	-	-	-	-	-	-	-
Due from other funds	42,079	221	-	6,291	-	-	48,591
Due from other government:	345,571	1,407,095	990,713	766	-	-	2,744,145
Inventories	-	164,789	-	-	-	-	164,789
Advances to other funds	45,200	-	-	-	-	-	45,200
Due from component unit	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 10,809,551</b>	<b>\$ 5,934,153</b>	<b>\$ 4,870,701</b>	<b>\$ 281,210</b>	<b>\$ 3,573,070</b>	<b>\$ 1,669,307</b>	<b>\$ 27,137,992</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 306,365	\$ 157,901	\$ 275,034	\$ 8,183	\$ 300	\$ 106,369	\$ 854,152
Salaries payable	446,281	56,308	180,166	-	-	-	682,755
Contracts payable	-	161,884	-	-	-	147,617	309,501
Due to other funds	6,512	-	27,818	9,055	-	-	43,385
Due to other governments	170,826	40,727	55,069	1,525	-	-	268,147
Due to component units	-	-	-	-	-	-	-
Deferred revenue-unavailable	555,010	1,400,906	683,308	131,706	22,437	24	2,793,391
Deferred revenue-unearned	-	-	-	-	-	-	-
Advance from other funds	-	-	-	45,200	-	-	45,200
Advance from other government:	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 1,484,994</b>	<b>\$ 1,817,726</b>	<b>\$ 1,221,395</b>	<b>\$ 195,669</b>	<b>\$ 22,737</b>	<b>\$ 254,010</b>	<b>\$ 4,996,531</b>
<b>Fund Balances</b>							
Reserved for							
Recorder's technology func	\$ 192,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,561
Recorder's compliance func	268,428	-	-	-	-	-	268,428
Encumbrances	45,582	-	-	-	-	64,033	109,615
Attorney / Sheriff	43,528	-	-	-	-	-	43,528
Parks	95,437	-	-	-	-	-	95,437
Highway projects	-	-	-	-	-	-	-
Inventory	-	164,789	-	-	-	-	164,789
Law library	50,168	-	-	-	-	-	50,168
Veterans Van	2,282	-	-	-	-	-	2,282
Sanitation loans	290,452	-	-	-	-	-	290,452
Unreserved							
Designated for future expenditures	786,605	2,454,052	1,475,965	-	-	1,351,264	6,067,886
Designated for debt service	-	-	-	-	3,550,333	-	3,550,333
Designated for compensated absence:	753,777	104,586	335,341	-	-	-	1,193,704
Designated for cash flow	5,550,000	1,393,000	1,838,000	-	-	-	8,781,000
Designated for health insurance	830,632	-	-	-	-	-	830,632
Undesignated	415,105	-	-	85,541	-	-	500,646
<b>Total Fund Balances</b>	<b>\$ 9,324,557</b>	<b>\$ 4,116,427</b>	<b>\$ 3,649,306</b>	<b>\$ 85,541</b>	<b>\$ 3,550,333</b>	<b>\$ 1,415,297</b>	<b>\$ 22,141,461</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,809,551</b>	<b>\$ 5,934,153</b>	<b>\$ 4,870,701</b>	<b>\$ 281,210</b>	<b>\$ 3,573,070</b>	<b>\$ 1,669,307</b>	<b>\$ 27,137,992</b>

**A Summary of Governmental Funds Revenues and Expenditures**  
**For the year ended December 31, 2007**

	<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	\$ 8,084,336	\$ 2,155,827	\$ 2,726,204	\$ -	\$ 1,250,968	\$ 12	\$ 14,217,347
Special assessments	55,600	-	-	187,587	-	-	243,187
Licenses and permits	394,976	6,936	-	-	-	-	401,912
Intergovernmental	4,747,153	6,385,206	5,542,325	-	108,816	-	16,783,500
Charges for services	3,796,605	163,160	198,542	-	-	-	4,158,307
Fines and forfeits	68,182	-	-	-	-	-	68,182
Gifts and contributions	6,077	-	-	-	-	-	6,077
Interest on investments	1,713,607	155	-	1,818	18,730	3,705	1,738,015
Miscellaneous	565,223	1,036,542	284,070	1,550	-	-	1,887,385
<b>Total Revenues</b>	<b>\$ 19,431,759</b>	<b>\$ 9,747,826</b>	<b>\$ 8,751,141</b>	<b>\$ 190,955</b>	<b>\$ 1,378,514</b>	<b>\$ 3,717</b>	<b>\$ 39,503,912</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	\$ 8,460,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,460,860
Public safety	8,025,347	-	-	-	-	-	8,025,347
Highways and streets	-	7,811,488	-	-	-	-	7,811,488
Sanitation	123,495	-	-	-	-	-	123,495
Human services	-	-	9,675,356	-	-	-	9,675,356
Health	3,144,434	-	-	-	-	-	3,144,434
Culture and recreation	671,924	-	-	-	-	-	671,924
Conservation	388,758	-	-	48,402	-	-	437,160
Economic development	163,924	-	-	-	-	-	163,924
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>613,142</b>	<b>613,142</b>
<b>Debt service</b>							
Principal retirement	-	-	-	-	824,402	-	824,402
Interest	-	-	-	-	390,809	-	390,809
Bond issuance costs	-	-	-	-	20,650	-	20,650
<b>Total Expenditures</b>	<b>\$ 20,978,742</b>	<b>\$ 7,811,488</b>	<b>\$ 9,675,356</b>	<b>\$ 48,402</b>	<b>\$ 1,235,861</b>	<b>\$ 613,142</b>	<b>\$ 40,362,991</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,546,983)</b>	<b>\$ 1,936,338</b>	<b>\$ (924,215)</b>	<b>\$ 142,553</b>	<b>\$ 142,653</b>	<b>\$ (609,425)</b>	<b>\$ (859,079)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	\$ 1,064,989	\$ 189,397	\$ -	\$ 4,471	\$ -	\$ 355,973	\$ 1,614,830
Transfers out	(549,446)	-	-	(6,287)	-	(763,637)	(1,319,370)
Sale of capital assets	22,128	3,500	-	-	-	-	25,628
Bonds and notes issued	-	-	-	-	-	2,300,000	2,300,000
Refunding bonds issued	-	-	-	-	1,500,000	-	1,500,000
Discount on bond issuance	-	-	-	-	(8,929)	(1,021)	(9,950)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 537,671</b>	<b>\$ 192,897</b>	<b>\$ -</b>	<b>\$ (1,816)</b>	<b>\$ 1,491,071</b>	<b>\$ 1,891,315</b>	<b>\$ 4,111,138</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,009,312)</b>	<b>\$ 2,129,235</b>	<b>\$ (924,215)</b>	<b>\$ 140,737</b>	<b>\$ 1,633,724</b>	<b>\$ 1,281,890</b>	<b>\$ 3,252,059</b>
<b>Fund Balance (deficit) - January 1</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>Fund Balance - December 31</b>	<b>\$ 9,324,557</b>	<b>\$ 4,116,427</b>	<b>\$ 3,649,306</b>	<b>\$ 85,541</b>	<b>\$ 3,550,333</b>	<b>\$ 1,415,297</b>	<b>\$ 22,141,461</b>

**A Summary of Proprietary Fund Statement of Net Assets**  
**December 31, 2007**

	<b>Business-type Activities</b>	
	<b>Environmental Service Fund</b>	
<b><u>Assets</u></b>		
Current assets:		
Cash and pooled investments	\$	7,555,414
Petty cash and change funds		400
Special assessments		31,772
Accounts receivable (net)		162,467
Due from other funds		-
Due from other governments		12,650
Inventories		41,609
Restricted assets		
Cash and pooled investments		1,805,823
 Total current assets	 \$	 9,610,135
Noncurrent assets		
Nondepreciable	\$	530,075
Depreciable (net)		1,650,171
 Net capital assets	 \$	 2,180,246
 <b>Total Assets</b>	 \$	 11,790,381
<b><u>Liabilities</u></b>		
Current liabilities:		
Accounts payable	\$	83,053
Salaries payable		30,366
Compensated absences payable - current		43,601
Due to other funds		5,206
Due to other governments		19,436
 Total current liabilities	 \$	 181,662
Noncurrent liabilities		
Compensated absences payable - long-term	\$	15,717
Estimated liability for landfill closure/post-closure		2,189,145
 Total noncurrent liabilities	 \$	 2,204,862
 <b>Total Liabilities</b>	 \$	 2,386,524
<b>Net Assets</b>		
Invested in capital assets	\$	2,180,246
Unrestricted		7,223,611
 <b>Total Net Assets</b>	 \$	 9,403,857

**A Summary of Proprietary Fund Statement of  
Revenues, Expenses, and Changes in Net Assets  
For the Year Ended December 31, 2007**

		<u>Business-type Activities</u>
		<u>Environmental Service Fund</u>
<b>Operating Revenues</b>		
Charges for services	\$	2,593,750
Resale		615,655
Miscellaneous		29,991
		<hr/>
<b>Total Operating Revenues</b>	<b>\$</b>	<b><u>3,239,396</u></b>
<b>Operating Expenses</b>		
Depreciation	\$	200,090
Landfill		601,413
Recycling		1,562,297
Miscellaneous		0
		<hr/>
<b>Total Operating Expenses</b>	<b>\$</b>	<b><u>2,363,800</u></b>
<b>Operating income</b>	<b>\$</b>	<b><u>875,596</u></b>
<b>Nonoperating revenues (expenses)</b>		
Special assessments	\$	431,242
Intergovernmental - operating grants		178,153
Interest income		1,710
Gain on disposal of capital assets		0
		<hr/>
<b>Total Nonoperating revenues (expenses)</b>	<b>\$</b>	<b><u>611,105</u></b>
<b>Income before contributions and transfers</b>	<b>\$</b>	<b>1,486,701</b>
<b>Transfers out</b>		<hr/> <b>-295,460</b>
<b>Change in Net Assets</b>	<b>\$</b>	<b><u>1,191,241</u></b>
<b>Net Assets - January 1</b>	<b>\$</b>	<b><u>8,212,616</u></b>
<b>Net Assets - December 31</b>	<b>\$</b>	<b><u><u>9,403,857</u></u></b>

**A Summary of Fiduciary Funds Net Assets  
and Changes in Net Assets  
As of and for the Year Ended December 31, 2007**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and pooled investments	\$ 1,893,645
<b>Liabilities</b>	
Accounts Payable	\$ 240,697
Due to other Governments	<u>1,652,948</u>
Total Liabilities	<u>\$ 1,893,645</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 2007. 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	2007 Amount	Name of Recipient	2007 Amount	Name of Recipient	2007 Amount	Name of Recipient	2007 Amount
A & A AUTO REPAIR	12,680.02	CEDAR HOUSE INC	15,427.42	FARIBAULT PARKS & REC	11,204.99	KADLEC/RAYMOND B	13,862.00
ACTION OVERHEAD DOOR	5,527.80	CEDAR LAKE ELECTRIC INC	11,816.72	FARIBAULT POLICE DEPT	9,964.31	KASA/JUDY & RICHARD	38,983.61
ADVANCED MASONRY RESTORATION	8,002.90	CEDAR VALLEY SERVICES	18,952.12	FARIBAULT PRINT SHOP	6,039.83	KATRA/THOMAS & CHERRY	12,478.49
AERO METRIC INC	192,755.00	CENNEIDIGH, INC.	97,341.72	FARIBO SNO-GO CLUB INC	23,400.00	KCQ INC	263,676.61
AFLAC	16,181.76	CENTERPOINT ENERGY	10,162.14	FARM COUNTRY COOP	60,374.46	KEEPRS INC	5,915.47
AIIMSONIAN CLINIC PA	67,901.82	CENTRAL STATES WIRE PRODUCTS	9,814.83	FIRST AMERICAN REAL ESTATE TAX	29,131.13	KIELMEYER CONSTRUCTION COMPANY	12,664.72
ALL IN ONE TRANSLATION AGENCY	5,484.16	CHAMBERLAIN/GERIANNE	8,558.20	FIRST STATE TIRE RECYCLING	7,200.00	KISPERT/SHAWN	5,749.30
ALL STEEL PRODUCTS CO INC	23,227.42	CHILDRENS HOSPITAL & CLINICS (	7,936.54	FIRST UNITED BANK	147,450.45	KLUZAK EXCAVATING LLC	9,407.50
ALLINA HEALTH SYSTEMS	8,620.76	CITY & LAKES DISPOSAL INC	69,583.30	FIS	7,948.00	KORMAN/DEBBIE	13,114.50
ALLINA HOSPITALS & CLINICS	6,486.60	CLARK EQUIPMENT CO	13,011.75	FLOM DISPOSAL INC	60,968.34	KOUTAVAS/DENA	18,799.94
ALLINA HOSPITALS & CLINICS SP	5,828.55	CLEMMENSEN/NANCY & ORAN	66,049.25	FOREST TWP	371,352.47	KRIS ENGINEERING INC	16,474.10
ALLINA OCC MED	19,097.26	COLE PAPERS INC	20,031.54	FORTIS BENEFITS INSURANCE CO	88,068.36	KRUEGER INTERNATIONAL	43,153.83
ALLTEL	13,523.58	COMMISSIONER OF FINANCE	8,125.00	FOUNTAIN LAKE TREATMENT CENTER	34,900.20	KUHNERT/DARLENE & RICHARD	5,807.05
ALPHA SERVICES INDUSTRIES INC	5,463.46	COMMISSIONER OF TAXATION	526,207.61	FOX/HALEY	20,805.01	KWIK TRIP INC	21,226.66
AMERICAN ENGINEERING TESTING I	8,608.70	COMMUNITY CO-OP GENERAL OFFICE	30,435.27	FRANCIS/CAROL	47,843.01	L&M SERVICES	36,766.47
AMERICAN SOLUTIONS FOR BUSINES	29,905.43	COOK/RICHARD	9,501.43	FRANEK/CONSTANCE J	15,250.00	L-3 COMMUNICATIONS MOBILE VISI	16,255.56
AMHERST H WILDER FOUNDATION	65,713.68	COUNTRYWIDE HOME LOANS INC	7,490.00	FRANK/ZEBADIAH L	7,500.00	LAB SAFETY SUPPLY INC	5,580.91
ANCEL/JIM	7,056.22	COX/KRISTA	5,838.00	G & K SERVICES INC	23,021.62	LAKE COUNTRY LAND PROFESSIONAL	97,032.80
ANCOM COMMUNICATIONS INC	8,627.15	CPS TECHNOLOGY SOLUTIONS INC	29,407.79	GARDNER/DIANA & MICHAEL	13,160.64	LAMPE SWANSON MORISETTE HEISLE	20,896.68
ANDERSON/EDITH & JEFFREY	42,091.79	CSD INC	6,434.61	GCR MINNEAPOLIS TRUCK TIRE CEN	11,041.12	LANDFILL PAYROLL	392,548.90
ANDERSON/JEFFREY & JOAN	9,264.90	CULLIGAN OF FARIBAULT	5,215.64	GEIGER	13,396.70	LANDWEHER CONSTRUCTION	22,928.79
ANOKA COUNTY JUVENILE CENTER	144,560.77	DAKOTA COUNTY FINANCIAL SERVIC	69,972.80	GERARD TREATMENT PROGRAMS LLC	10,153.29	LASER CONTROL INC	26,475.65
ARAMARK SERVICES INC	10,157.39	DAKOTA COUNTY RECEIVING CENTER	85,750.00	GIV	25,430.08	LAURA BAKER SCHOOL	7,953.71
ARAMARK SERVICES INC	21,173.60	DASCOM	13,202.81	GLENDE EXCAVATING	9,490.00	LAW ENFORCEMENT ASSOC INC	11,780.20
ARBUCKLE/JOHN	16,636.00	DAVE'S ELECTRONIC SERVICE INC	16,976.17	GLENN'S SERVICE INC	7,424.28	LEO A HOFFMAN CENTER	50,740.38
ARCHAMBAULT BROS DISPOSAL INC	87,511.27	DEGROD OIL INC	424,133.81	GONET/GREGORY	5,417.00	LHB INC	73,154.52
ARCHITECTS PLUS INC	43,201.30	DELL MARKETING	86,530.67	GOOD CONSTRUCTION/GARY	7,960.00	LIESCH ASSOC INC/BRUCE A	38,301.73
ASPEN PUBLISHERS INC	7,499.60	DELOITTE CONSULTING LLP	8,500.00	GOPHER TRANSPORTATION INC	7,147.49	LINDBLOM/CRAIG & STACY	17,681.00
ASTECH	325,407.42	DELTA DENTAL	46,199.79	GOVERNMENT MANAGEMENT GROUP	7,800.00	LITTLE SAND GROUP HOMES	6,900.60
AUSTIN MEDICAL CENTER	5,574.77	DENNISON CITY	6,874.90	GREENE DOORS & HARDWARE INC	5,066.67	LLE	11,756.51
AUTO VALUE FARIBAULT	7,950.61	DENTACARE OF MINNESOTA INC	10,840.00	GREENEY/JENNIFER & THOMAS	27,422.00	LOCATORS & SUPPLIES INC	6,297.86
B & B DRAIN CLEANING & PUMPING	5,865.00	DEPARTMENT OF HUMAN SERVICES	534,187.06	GRUCHOW/NANCY	14,213.06	LONSDALE CITY	1,689,532.68
BAL TECH INC	13,050.00	DESIGNER SIGN SYSTEMS	12,911.67	GUERRERO/FERNANDO & BARB	21,043.76	LSSMN	48,780.63
BAR W ENTERPRISES LLC	12,163.80	DHS MOOSE LAKE CODE 462	146,088.00	H & L MESABI	6,796.25	LUIKEN CONSTRUCTION	12,681.00
BARTOLO PERALTA/ARISTO	5,417.52	DIERENFELD/DAVID & CHERYL	22,027.96	HANSEN CONCRETE & REMODELING	10,950.00	LUIKENS HEATING & AIR COND	9,983.00
BCM CONSTRUCTION INC	29,249.54	DIERNENFELD GROUP FOSTER HOME	27,120.86	HANSON/LINDA	6,436.00	LUNDBLAD & ZRIMSEK LLP	19,160.28
BEHREND/THOMAS	61,475.70	DISCOVERY PUBLIC SCHOOL FARIBA	11,110.00	HARRY MEYERING CENTER	9,964.65	MACO	8,050.00
BENSON & LANGEHOUGH FUNERAL HO	6,252.00	DUNDAS CITY	1,013,083.67	HEALY CONSTRUCTION COMPANY	588,859.07	MANKATO IMPLEMENT INC	11,853.00
BERGE/VICTORIA	10,213.38	DYNAMIC ELECTRIC	6,701.47	HEARTLAND GIRLS RANCH	49,197.95	MANTRONICS	14,050.23
BITUMINOUS MATERIALS	43,150.01	ECKER/STEPHEN R	15,119.43	HESELTON CONSTRUCTION LLC	222,264.87	MARCO	17,173.45
BLACK HILLS AMMUNITION	7,769.50	ECONO FOODS QUALITY PHARMACY	7,030.19	HLB TAUTGES REDPATH LTD INC	43,925.35	MARCO BUSINESS PRODUCTS INC	26,934.23
BLISS INC/R C	5,168.62	ELECTION SYSTEMS & SOFTWARE IN	14,530.69	HOFFMANN PRINTING	5,053.75	MARISKA ENTERPRISES INC	8,471.62
BLUE CROSS BLUE SHIELD	2,454,121.00	ELERT & ASSOCIATES INC	27,785.82	HOPE CENTER	6,576.03	MARLAR/GLENDA	10,506.32
BLUE EARTH COUNTY HUMAN SERVIC	10,078.57	ELK RIVER CHRYSLER INC	18,763.00	HUBERS/KAREN	5,245.00	MARSTON CONSULTING GROUP LLC	9,335.00
BOLDT FUNERAL HOME	13,830.50	ELK RIVER FORD INC	121,690.85	HUTCHINSON COMM HOSPITAL	9,579.22	MARTIN/JAMES	34,584.19
BOLTON & MENK INC	62,428.20	ELMER/SCOTT & MARGARET	9,175.00	HY VEE FOOD STORES	146,768.52	MARTINEZ/CRISPULO	7,263.71
BORNEKE CONSTRUCTION INC	5,899.50	EMBARQ	10,721.97	HY VEE PHARMACY	6,246.90	MATEJCEK IMPLEMENT	7,056.89
BRADEN/J SCOTT	93,718.28	EMPLOYERS ASSOCIATION INC	16,530.20	I & S ENGINEERS & ARCHITECTS I	68,933.75	MATRIX COMMUNICATIONS	561,128.93
BRAUN INTERTEC CORP	21,946.75	EPIC CENTER	50,601.61	IKON OFFICE SOLUTIONS	93,313.43	MATTHEW BENDER COMPANY	7,651.00
BRIDGEWATER TOWNSHIP	286,228.01	ERICKSON ENGINEERING COMPANY	21,955.63	INDEPENDENT SCHOOL DIST 656	93,222.99	MCCROSSAN BOYS RANCH INC	29,256.36
BRIGGS CORPORATION	7,465.24	ERIN TOWNSHIP	86,208.31	INFORMATION SYSTEMS CORP	112,771.54	MCF TOGO	106,655.00
BROWNS INC/HARRY	26,446.25	ERNSTE/LEAH	49,346.99	INNOVATIVE OFFICE SOLUTIONS #1	17,561.34	MCF-RED WING	28,060.00
BUFFALO BITUMINOUS INC	401,742.49	ESI OF RICE COUNTY	25,462.50	INSIGHT PUBLIC SECTOR	7,987.39	MCGEE MD/MICHAEL B	6,000.00
BUILDING SYSTEMS INTEGRATION	5,238.33	ESRI INC	20,547.53	INTERNAL REVENUE SERVICE	3,110,643.32	MCKESSON MEDICAL SURGICAL	9,109.30
BURMEISTER/JASON	12,000.00	ESTATE RESOURCES	115,628.32	INTERNAT UNION OPERATING ENG	6,199.50	MCLANE	34,351.71
CANEDO/JENNIFER	18,274.41	EVANS/JAMES M	12,398.94	IOWA PRISON INDUSTRIES	15,614.44	MCQUAY INTERNATIONAL	6,306.20
CANNON CITY TOWNSHIP	144,464.70	EVERCOM SYSTEMS INC	11,200.00	ISAACSON IMPLEMENT CO INC	11,167.00	MEDTOX LABORATORIES INC	9,583.87
CANNON FLOORING	7,479.35	EXPRESS SERVICES INC	10,541.20	ISD 656	21,330.00	MESABI ACADEMY	59,733.82
CANNON VALLEY CLINIC	13,795.91	FAEGRE & BENSON	5,209.00	J CRAFT DIV OF CRYSSTEEL MFG IN	90,746.29	MET-CON CONSTRUCTION CO	9,339.40
CAREER BUILDER	7,192.50	FAMILY FOCUS	39,783.91	J&J TAXI SERVICE	27,671.90	METROPOLITAN INTER CO ASSN	16,059.00
CARGILL INC	102,051.81	FARIBAULT ACE HARDWARE	7,871.89	JANT PHARMACAL CORP	6,380.00	MIDWEST CL PSY	6,960.00
CARON FENCE	15,176.02	FARIBAULT AREA SR CITIZENS INC	9,736.58	JOBS PLUS	14,805.09	MIDWEST COMMUNITY RESIDENTIAL	8,172.00
CARON/LEWIS F	15,789.00	FARIBAULT CITY	6,117,262.48	JOHNSON CONTROLS	13,090.70	MIDWEST WIRELESS CELLULAR	19,277.35
CASHIN DISPOSAL INC	43,048.88	FARIBAULT CITY HRA	169,760.37	JOHNSON/DONN C	84,522.61	MIDWEST WIRELESS COMM LLC	6,288.23
CDW GOVERNMENT INC	26,134.30	FARIBAULT DAILY NEWS	76,396.04	JR'S ADVANCED RECYCLERS	78,262.01	MII LIFE	6,573.00
CEBULLA/MARY	11,614.00	FARIBAULT ECONOMIC DEV AUTHORI	200,588.43	J3 REAL ESTATE ACQUISITIONS LLC	34,322.93	MIKE'S COLLISION & TIRE	5,969.02

Name of Recipient	2007 Amount	Name of Recipient	2007 Amount	Name of Recipient	2007 Amount	Name of Recipient	2007 Amount
MILLER/KIRK	50,797.95	PARKER-KOHL FUNERAL HOME INC	5,144.00	SCHRADERS LAW ENFORCEMENT SUPP	27,329.15	WASECA COUNTY HHW DIVISION	7,154.04
MINNCOR INDUSTRIES	8,345.93	PATH	158,022.73	SCHULTZ/ANN	7,432.37	WASTE MANAGEMENT NORTHFIELD	259,558.31
MINNESOTA CHILD SUPPORT PAYMEN	28,782.24	PATTERSON/GREGORY J & TRACY	24,301.33	SCOTT COUNTY TREASURER	102,785.44	WEBSTER TWP	314,607.22
MINNESOTA CO COMPUTER COOP MI3	168,568.65	PEBSCO	223,998.36	SCURRY ZWECKER & ASSOCIATES	9,717.50	WELFARE PAYROLL	2,252,020.81
MINNESOTA CORRECTIONAL FACILIT	18,260.00	PERFORMANCE KENNELS INC	7,027.90	SELECT ACCOUNT	227,974.36	WELFARE RECIPIENTS	31,456.33
MINNESOTA CORRECTIONAL FACILIT	134,280.00	PETERSON/COZETTE & MARK	19,431.44	SERVICE MASTER OF NORTHFIELD	8,625.98	WELLS FARGO HOME MORTGAGE	9,460.00
MINNESOTA COUNTIES INS TRUST	499,793.00	PHONE STATION INC	67,015.00	SHERIFFS YOUTH PROGRAM	69,612.13	WELLS FARGO HOME MORTGAGE	160,744.67
MINNESOTA DEPT OF CORRECTIONS	111,438.94	PICTOMETRY INTERNATIONAL CORP	20,785.00	SHIELDSVILLE TWP	144,224.67	WELLS TWP	142,415.72
MINNESOTA DEPT OF REVENUE	4,823,311.74	PLATINUM PLUS FOR BUSINESS (IT	19,557.34	SHREFFLER/LAWRENCE	5,600.00	WEST PUBLISHING PAYMENT CENTER	46,933.82
MINNESOTA DEPT OF REVENUE	1,996,310.05	PLATINUM PLUS FOR BUSINESS (MA	13,407.23	SNYDERS DRUG STORE	26,096.70	WHEATLAND TWP	188,550.91
MINNESOTA DEPT OF TRANSPORTATI	18,045.52	PLATINUM PLUS FOR BUSINESS (SH	9,693.92	SOFTWARE HOUSE INTERNATIONAL I	104,882.51	WHEELING TWP	152,857.00
MINNESOTA LIFE INSURANCE CO	44,902.69	PLESCHOURT/MICHAEL & KATHLEEN	6,300.00	SOLIS/SELVIA	8,676.56	WHOLESALE TIRE	8,050.94
MINNESOTA MONITORING INC	11,382.00	POSTINI	13,096.18	SOUTHERN MINNESOTA CONST CO IN	145,553.92	WIDSETH SMITH NOLTING INC	24,489.75
MINNESOTA NURSES ASSOCIATION	7,356.96	PRAXAIR	5,034.92	SPLICALH/JANE & HARLOW	27,488.98	WILLIAM J BUSINESS INTERIORS	26,224.24
MINNESOTA OSH DIVISION	6,615.00	PUBLIC EMPLOY RETIRE ASSOC MN	1,848,372.05	ST PETER RTC	54,980.00	WILLIAM J FLUID INTERIORS	18,400.58
MINNESOTA SHREDDING LLC	12,347.00	PUBLIC FINANCIAL MANAGEMENT	8,675.00	STANTON GROUP	19,895.00	WILLMAR REG TRMT CENTER	5,340.00
MINNESOTA STATE TREASURER	215,266.44	PUMPER WOODRUFF LLC	6,671.74	STATE BANK OF FARIBAULT	78,683.57	WILSON DEVELOPMENT SERVICES	5,233.69
MINNESOTA STATE TREASURER	15,099.40	QUILL CORPORATION	11,532.64	STATE CAPITOL CREDIT UNION	406,934.71	WINDSCHITL/FRAN	5,490.01
MINNESOTA TEAMSTERS UNION #320	115,068.02	QWEST	17,655.11	STEELE COUNTY	10,731.06	WOLD ARCHITECTS AND ENGINEERS	15,512.15
MINNOWA CONSTRUCTION INC	1,144,067.68	RABENECK/CARL	12,500.00	STEELE COUNTY HIGHWAY DEPT	40,221.81	WORKFORCE DEVELOPMENT INC	329,330.94
MN SHERIFF YOUTH PROGRAMS	42,731.18	RADIO STATION KDHL	6,271.50	STEELE COUNTY TREASURER	895,456.20	WSB & ASSOCIATES INC	13,488.25
MNDPC	75,595.00	RAMSEY COUNTY	18,000.00	STEELE-WASECA ELECTRIC CO	27,967.02	XCEL ENERGY	274,570.29
MODERN PRINTERS	19,293.45	RASMUSSEN/PAM	6,376.41	STIVLAND INC.	19,347.29	YOUTH SERVICES INTERNATIONAL I	154,396.36
MOODY'S INVESTORS SERVICE	6,500.00	RATWIK ROSZAK & MALONEY PA	20,692.56	STOWE/BONNIE & TOM	11,605.94	ZIEGLER INC	45,327.66
MORKASSEL/DEAN & TAMMY	5,654.59	REDWOOD TOXICOLOGY LABORATORY	12,872.30	STRAIGHT RIVER ASPHALT LLC	9,000.00	ZWECKER/PENNY	6,000.00
MORRIS/KAMI & RYAN	6,119.84	RELIANCE TELEPHONE SYSTEMS	18,043.16	STREICHERS	11,926.05		
MORRISTOWN CITY	182,747.44	REVENUE PAYROLL	5,970,289.29	SWEENEY BROS TRACTOR INC	128,973.93		
MORRISTOWN TOWNSHIP	11,338.11	REYNOLDS SERVICE INC	33,350.00	SWENSON/PATRICIA & RICHARD	19,945.05		
MORRISTOWN TOWNSHIP	137,629.61	RICE CO AGRICULTURAL SOCIETY	42,500.00	T J'S HOME IMPROVEMENT INC	7,417.00		
MSOCS #448	57,098.94	RICE COUNTY ACTIVITY CENTER	39,036.70	T MOBILE	9,702.66		
MSOP-MN SEX OFFENDER PROGRAM	68,364.80	RICE COUNTY AUDITOR-TREASURER	598,170.04	TAXI FIRST CHOICE	20,415.30		
MVTL LABORATORIES INC	20,086.54	RICE COUNTY DISPUTE RESOLUTION	15,000.00	TDS METROCOM	43,524.53		
NCPERS LIFE INSURANCE	7,844.00	RICE COUNTY DIST ONE HOSPITAL	191,784.32	TELREPCO	10,970.00		
NEGAARD/NURA & ERIK	7,919.26	RICE COUNTY HISTORICAL SOCIETY	37,800.00	TERYJON AVIATION INC	12,389.30		
NELSON/MARY	64,839.16	RICE COUNTY HRA	84,319.00	THERACOM INC	5,833.38		
NERSTRAND CITY	36,790.51	RICE COUNTY PUBLIC HEALTH NURS	34,490.87	THERAPEUTIC SERVICES AGENCY	14,372.81		
NEW HORIZONS	10,015.50	RICE COUNTY SOIL & WATER CONS	184,240.78	THOMAS ALLEN INC.	8,512.50		
NIEBUHR/JON & JENNIFER	6,956.62	RICE LAKE FAB INC	12,085.14	THOMPSON/GILMAN & NYLENE	5,414.17		
NIEDOSMALEK/LORI & ROBERT	35,413.25	RICHLAND TWP	99,381.16	THOMPSON/SHERI	9,107.84		
NILES WISE CONSTRUCTION CO	1,334,658.69	RIVER BEND NATURE CENTER	9,525.00	TRAFFIC MARKING SERVICE	79,538.16		
NINER/TARA	12,624.58	RIVERSIDE PSYCHOLOGICAL SERVIC	9,175.00	TRI COUNTY ATV CLUB	71,001.88		
NOBLE/JESSICA & TROY	7,934.24	RLK INC	11,727.48	TRIMIN SYSTEMS INC	13,488.60		
NOELLER/PAUL M	8,000.00	ROAD & BRIDGE PAYROLL	703,989.38	TRIMIN SYSTEMS INC	19,669.21		
NORTH AMERICAN CLEANING CORP	63,874.48	ROAD EQUIPMENT LEASING INC	8,386.88	TUPY & KUBES TREE SERVICE INC	6,588.00		
NORTHFIELD CITY	5,990,420.51	ROCHESTER CBHH 491	17,156.00	UNIFORMS UNLIMITED	13,268.35		
NORTHFIELD CITY	42,943.08	ROEHRICK/DAWN & STEVE	11,762.07	UNITED STATES POSTAL SERVICE	76,500.00		
NORTHFIELD CITY ED A	201,715.11	ROLLX VANS	18,730.00	UNITED STATES POSTMASTER	5,243.67		
NORTHFIELD CITY HRA	160,410.73	RONALD PARO & STEVEN ROEHRICK	78,426.46	UNITED WAY OF FARIBAULT	6,966.16		
NORTHFIELD COMM ACTION CENTER	7,500.00	ROSEMOUNT OFFICE SYSTEMS INC	27,141.43	UNITY HOUSE INC.	20,905.19		
NORTHFIELD HEALTHY COMM INITIA	31,563.57	ROYAL TIRE INC	7,633.24	UNIVERSITY OF MINNESOTA	110,433.54		
NORTHFIELD HOSPITAL	30,922.52	S & T OFFICE PRODUCTS INC	29,261.67	US BANK	1,186,704.10		
NORTHFIELD PRINTING INC	5,851.27	S&J INVESTIGATIONS	7,096.69	VALIC	85,135.00		
NORTHFIELD PUBLIC SCHOOLS	26,214.54	SAFE HAVEN FOR YOUTH	13,760.00	VALLEY ASPHALT PRODUCTS INC	6,224.18		
NORTHFIELD TWP	177,547.08	SCHEMA FAMILY TRUST/EDWARD	13,418.72	VALLEY PAVING INC	190,021.97		
NUMARA SOFTWARE INC	9,932.28	SCHEMA/JOEL R	10,444.00	VANDERPOTTE FAMILY TRUST/MAURI	5,477.39		
NUSS TRUCK GROUP INC	98,687.99	SCHILLING PAPER CO	26,838.75	VANGUARD APPRAISALS INC	21,250.00		
O'CONNOR REPAIR	10,169.69	SCHNEIDER CORP	15,620.00	VATLAND/MARK	7,656.51		
OFFICE DEPOT	7,431.68	SCHOOL DIST #2143	276,695.08	VEOLIA ENVIRONMENTAL SERVICES	29,877.62		
OFFICE OF ENTERPRISE TECHNOLOG	16,890.37	SCHOOL DIST #2172	134,145.87	VOHS FLOORS	9,696.98		
OLMSTED CO COMMUNTiy SERVICES	40,585.45	SCHOOL DIST #394	1,013,069.19	VOHS/KARL & ANN	7,824.00		
ON TARGET A&M INC	9,657.88	SCHOOL DIST #656	2,166,728.57	VOLK/KIM & DAVID	13,704.93		
ONVOY	9,755.55	SCHOOL DIST #656	5,731,978.17	VOYAGEUR WEB INC	5,818.28		
ORCHID CELLMARK	9,125.00	SCHOOL DIST #659	10,561,742.19	WALCOTT TOWNSHIP	154,054.50		
OVERHEAD DOOR COMPANY OF ALBER	12,158.00	SCHOOL DIST #721	1,041,003.57	WALMART COMMUNITY (SHERIFF)	8,398.52		
OWATONNA BUS COMPANY	23,074.64	SCHOOL DIST #763	186,359.18	WALMART REAL ESTATE	62,420.01		
OWATONNA HOSPITAL	19,936.57	SCHOOL DIST #829	7,866.89	WARSAW TWP	162,111.86		