

# RICE COUNTY

## SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2008

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

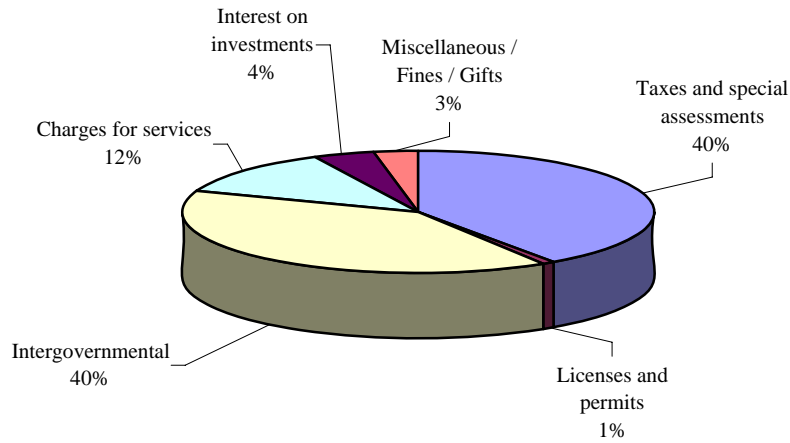
County Commissioner	District 1	Jake Gillen	507-334-5746
County Commissioner	District 2	Galen Malecha	507-645-6041
County Commissioner	District 3	Milt Plaisance	507-334-7612
County Commissioner	District 4	Steve Bauer	507-334-9700
County Commissioner	District 5	Jeff Docken	952-652-2876
County Administrator		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

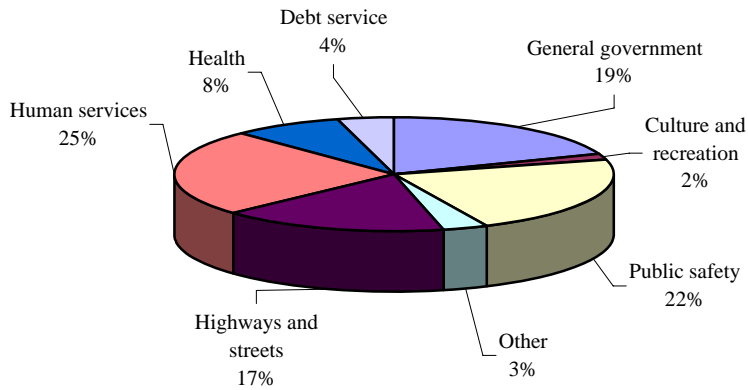
<b>Key Indicator</b>	<b>Total 2008</b>	<b>Total 2007</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	62,898	63,034	-0.22%
Total Tax Capacity	\$ 66,388,401	\$ 63,989,306	3.75%
Percent of Property Taxes Collected	96.80%	98.50%	-1.73%
Total General Revenues	\$ 21,487,970	\$ 20,087,456	6.97%
Total Program Revenues	\$ 22,847,826	\$ 26,215,767	-12.85%
Total Expenses			
Governmental activities	\$ 40,609,670	\$ 41,518,947	-2.19%
Business-type activities	\$ 4,414,238	\$ 2,363,800	86.74%
Capital Assets			
Governmental activities	\$ 110,209,401	\$ 111,311,253	-0.99%
Business-type activities	\$ 2,483,646	\$ 2,180,246	13.92%
Total Outstanding Net Bonded Debt of County			
General Obligation	\$ 12,359,826	\$ 11,545,607	7.05%
Revenue supported	-	-	N/A
Other	271,050	290,452	-6.68%
Bond Rating on Most Recent General Obligation Bond Issue	Aa3	Aa3	
Total Government-Wide Net Assets			
Governmental activities	\$ 123,679,490	\$ 123,131,500	0.45%
Business-type activities	\$ 8,167,755	\$ 9,403,857	-13.14%
Total Number of Full-Time Employees	330	326	1.23%

## Rice County 2008 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, 2008**

	Governmental Activities	Business Type Activities	Total	Component Unit
<b>Assets</b>				
Cash and investments	\$ 25,334,509	\$ 5,938,311	\$ 31,272,820	\$ 335,258
Receivables	4,544,353	265,299	4,809,652	26,995
Internal Balances	-	-		
Other current assets	487,327	128,776	616,103	-
Restricted assets	-	1,898,535	1,898,535	-
Deferred charges	75,622		75,622	
<b>Capital assets</b>				
Land	7,210,220	530,075	7,740,295	-
Construction in progress	618,117	-	618,117	
Infrastructure	88,891,301	-	88,891,301	-
Buildings	10,077,525	947,595	11,025,120	-
Improvements	118,395	41,236	159,631	-
Equipment	3,293,843	964,740	4,258,583	-
<b>Total Assets</b>	<b>\$ 140,651,212</b>	<b>\$ 10,714,567</b>	<b>\$ 151,365,779</b>	<b>\$ 362,253</b>
<b>Liabilities</b>				
Payables	\$ 2,937,835	\$ 193,005	\$ 3,130,840	\$ 4,127
Other current liabilities	145,491	-	145,491	200,000
<b>Long-term liabilities</b>				
Due within one year	2,143,874	43,360	2,187,234	-
Due in more than one year	11,744,522	2,310,447	14,054,969	-
<b>Total Liabilities</b>	<b>\$ 16,971,722</b>	<b>\$ 2,546,812</b>	<b>\$ 19,518,534</b>	<b>\$ 204,127</b>
<b>Net Assets</b>				
Invested in capital assets, net	\$ 100,696,783	\$ 2,483,646	\$ 103,180,429	\$ -
Restricted	6,004,601	-	6,004,601	-
Unrestricted	16,978,106	5,684,109	22,662,215	158,126
<b>Total Net Assets</b>	<b>\$ 123,679,490</b>	<b>\$ 8,167,755</b>	<b>\$ 131,847,245</b>	<b>\$ 158,126</b>

**Summary of Rice County's Statement of Activities  
For the Year Ended December 31, 2008**

Functions	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
General Government	\$ 8,174,024	\$ 2,435,708	\$ (5,738,316)
Public Safety	9,053,777	2,036,708	(7,017,069)
Highways and Streets	8,110,681	4,834,556	(3,276,125)
Sanitation	124,228	6,199	(118,029)
Human Services	10,019,657	6,785,677	(3,233,980)
Health	3,248,799	3,095,261	(153,538)
Culture and recreation	717,083	66,677	(650,406)
Conservation of natural resources	463,653	10,718	(452,935)
Economic development	209,506	-	(209,506)
Interest	488,262	-	(488,262)
	<u>\$ 40,609,670</u>	<u>\$ 19,271,504</u>	<u>\$ (21,338,166)</u>
Business-type activities			
Sanitation	<u>\$ 4,414,238</u>	<u>\$ 3,576,322</u>	<u>\$ (837,916)</u>
Total primary government	<u>\$ 45,023,908</u>	<u>\$ 22,847,826</u>	<u>\$ (22,176,082)</u>
General revenues and other taxes			
Taxes			\$ 16,228,596
Payments in lieu of tax			2,060
Grants/contributions not restricted to specific programs			3,555,095
Investment income			1,682,776
Gain on sale of capital assets			<u>19,443</u>
Net change in net assets			<u>\$ (688,112)</u>
Component Unit			
Housing & Redevelopment Authority	<u>\$ 2,235,806</u>	<u>\$ 2,171,814</u>	<u>\$ (63,992)</u>

**A Summary Balance Sheet of Governmental Fund:  
December 31, 2008**

	<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><u>Assets</u></b>							
Cash and pooled investments	\$ 10,039,448	\$ 5,440,419	\$ 4,592,475	\$ 135,119	\$ 2,254,669	\$ 1,402,910	\$ 23,865,040
Cash and investments with escrow agent	-	-	-	-	1,465,969	-	1,465,969
Petty cash and change funds	3,500	-	-	-	-	-	3,500
Taxes receivable							
Prior	242,647	61,595	82,646	-	33,105	12	420,005
Special assessments receivable							
Noncurrent	338,825	-	-	88,371	-	-	427,196
Accounts receivable	235,593	-	53,234	-	-	-	288,827
Accrued interest receivable	190,773	-	-	-	-	-	190,773
Due from other funds	12,286	1,397	-	11,999	-	-	25,682
Due from other governments	424,633	1,879,029	713,520	370	-	-	3,017,552
Inventories	-	204,570	-	-	-	-	204,570
Prepaid items	282,757	-	-	-	-	-	282,757
Advances to other funds	45,200	-	-	-	-	-	45,200
Due from component unit	200,000	-	-	-	-	-	200,000
<b>Total Assets</b>	<b>\$ 12,015,662</b>	<b>\$ 7,587,010</b>	<b>\$ 5,441,875</b>	<b>\$ 235,859</b>	<b>\$ 3,753,743</b>	<b>\$ 1,402,922</b>	<b>\$ 30,437,071</b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities</b>							
Accounts payable	\$ 254,399	\$ 110,604	\$ 220,116	\$ 1,804	\$ -	\$ 3,569	\$ 590,492
Salaries payable	554,250	69,128	233,269	-	-	-	856,647
Contracts payable	3,592	68,513	-	-	-	13,960	86,065
Due to other funds	13,396	-	6,787	5,499	-	-	25,682
Due to other governments	143,977	907,064	226,573	2,946	-	-	1,280,560
Deferred revenue-unavailable	760,991	1,829,684	430,401	87,632	24,927	12	3,133,647
Advance from other funds	-	-	-	45,200	-	-	45,200
<b>Total Liabilities</b>	<b>\$ 1,730,605</b>	<b>\$ 2,984,993</b>	<b>\$ 1,117,146</b>	<b>\$ 143,081</b>	<b>\$ 24,927</b>	<b>\$ 17,541</b>	<b>\$ 6,018,293</b>
<b>Fund Balances</b>							
Reserved for							
Recorder's technology fund	\$ 212,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,228
Recorder's compliance fund	54,785	-	-	-	-	-	54,785
Encumbrances	33,913	-	-	-	-	38,173	72,086
Attorney / Sheriff	46,898	-	-	-	-	-	46,898
Parks	101,437	-	-	-	-	-	101,437
Inventory	-	204,570	-	-	-	-	204,570
Law library	49,951	-	-	-	-	-	49,951
Veterans Van	3,706	-	-	-	-	-	3,706
Sanitation loans	271,050	-	-	-	-	-	271,050
Unreserved							
Designated for future expenditures	1,169,866	2,554,000	1,889,656	-	-	1,347,208	6,960,730
Designated for debt service	-	-	-	-	3,728,816	-	3,728,816
Designated for compensated absences	786,812	105,636	365,073	-	-	-	1,257,521
Designated for cash flow	5,999,000	1,393,000	2,070,000	-	-	-	9,462,000
Designated for health insurance	830,632	-	-	-	-	-	830,632
Undesignated	724,779	344,811	-	92,778	-	-	1,162,368
<b>Total Fund Balances</b>	<b>\$ 10,285,057</b>	<b>\$ 4,602,017</b>	<b>\$ 4,324,729</b>	<b>\$ 92,778</b>	<b>\$ 3,728,816</b>	<b>\$ 1,385,381</b>	<b>\$ 24,418,778</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 12,015,662</b>	<b>\$ 7,587,010</b>	<b>\$ 5,441,875</b>	<b>\$ 235,859</b>	<b>\$ 3,753,743</b>	<b>\$ 1,402,922</b>	<b>\$ 30,437,071</b>

**A Summary of Governmental Funds Revenues and Expenditure  
For the year ended December 31, 2008**

	General	Road and Bridge	Human Services	Ditch	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 9,529,841	\$ 2,351,994	\$ 3,079,934	\$ -	\$ 1,224,179	\$ 6	\$ 16,185,954
Special assessments	63,547	-	-	51,103	-	-	114,650
Licenses and permits	338,595	14,421	-	-	-	-	353,016
Intergovernmental	4,714,439	4,250,557	6,751,716	-	280,548	-	15,997,260
Charges for services	3,894,492	164,041	828,396	-	-	-	4,886,929
Fines and forfeits	54,377	-	-	-	-	-	54,377
Gifts and contributions	10,369	-	-	-	-	-	10,369
Interest on investments	1,619,484	322	-	5,707	55,449	-	1,680,962
Miscellaneous	565,543	492,703	122,993	370	-	-	1,181,609
<b>Total Revenues</b>	<b>\$ 20,790,687</b>	<b>\$ 7,274,038</b>	<b>\$ 10,783,039</b>	<b>\$ 57,180</b>	<b>\$ 1,560,176</b>	<b>\$ 6</b>	<b>\$ 40,465,126</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	\$ 7,804,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,804,156
Public safety	8,986,654	-	-	-	-	-	8,986,654
Highways and streets	-	6,808,448	-	-	-	-	6,808,448
Sanitation	124,228	-	-	-	-	-	124,228
Human services	-	-	10,107,616	-	-	-	10,107,616
Health	3,252,405	-	-	-	-	-	3,252,405
Culture and recreation	671,291	-	-	-	-	-	671,291
Conservation	395,955	-	-	49,943	-	-	445,898
Economic development	209,447	-	-	-	-	-	209,447
<b>Capital outlay</b>	-	-	-	-	-	552,172	552,172
<b>Debt service</b>							
Principal retirement	-	-	-	-	1,199,402	-	1,199,402
Interest	-	-	-	-	458,029	-	458,029
Bond issuance costs	-	-	-	-	-	9,600	9,600
<b>Total Expenditures</b>	<b>\$ 21,444,136</b>	<b>\$ 6,808,448</b>	<b>\$ 10,107,616</b>	<b>\$ 49,943</b>	<b>\$ 1,657,431</b>	<b>\$ 561,772</b>	<b>\$ 40,629,346</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (653,449)</b>	<b>\$ 465,590</b>	<b>\$ 675,423</b>	<b>\$ 7,237</b>	<b>\$ (97,255)</b>	<b>\$ (561,766)</b>	<b>\$ (164,220)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	\$ 1,878,552	\$ -	\$ -	\$ -	\$ 275,738	\$ 28,408	\$ 2,182,698
Transfers out	(304,146)	-	-	-	-	(1,478,552)	(1,782,698)
Sale of capital assets	11,580	20,000	-	-	-	-	31,580
Insurance recovery	27,963	-	-	-	-	-	27,963
Bonds and notes issued	-	-	-	-	-	2,000,000	2,000,000
Refunding bonds issued	-	-	-	-	-	-	-
Discount on bond issuance	-	-	-	-	-	(18,006)	(18,006)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,613,949</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,738</b>	<b>\$ 531,850</b>	<b>\$ 2,441,537</b>
<b>Net Change in Fund Balances</b>	<b>\$ 960,500</b>	<b>\$ 485,590</b>	<b>\$ 675,423</b>	<b>\$ 7,237</b>	<b>\$ 178,483</b>	<b>\$ (29,916)</b>	<b>\$ 2,277,317</b>
<b>Fund Balance (deficit) - January 1</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>Fund Balance - December 31</b>	<b>\$ 10,285,057</b>	<b>\$ 4,602,017</b>	<b>\$ 4,324,729</b>	<b>\$ 92,778</b>	<b>\$ 3,728,816</b>	<b>\$ 1,385,381</b>	<b>\$ 24,418,778</b>

**A Summary of Proprietary Fund Statement of Net Assets**  
**December 31, 2008**

	<b>Business-type Activities</b>	
	<b>Environmental Service Fund</b>	
<b><u>Assets</u></b>		
Current assets:		
Cash and pooled investments	\$	5,937,911
Petty cash and change funds		400
Special assessments		34,946
Accounts receivable (net)		215,707
Due from other funds		-
Due from other governments		14,646
Inventories		128,776
Restricted assets		
Cash and pooled investments		1,898,535
		1,898,535
Total current assets	\$	8,230,921
Noncurrent assets		
Nondepreciable	\$	530,075
Depreciable (net)		1,953,571
		1,953,571
Net capital assets	\$	2,483,646
<b>Total Assets</b>	<b>\$</b>	<b>10,714,567</b>
<b><u>Liabilities</u></b>		
Current liabilities:		
Accounts payable	\$	130,504
Salaries payable		36,525
Compensated absences payable - current		43,360
Due to other funds		-
Due to other governments		25,976
		25,976
Total current liabilities	\$	236,365
Noncurrent liabilities		
Compensated absences payable - long-term	\$	17,695
Estimated liability for landfill closure/post-closure		2,292,752
		2,292,752
Total noncurrent liabilities	\$	2,310,447
<b>Total Liabilities</b>	<b>\$</b>	<b>2,546,812</b>
<b>Net Assets</b>		
Invested in capital assets	\$	2,483,646
Unrestricted		5,684,109
		5,684,109
<b>Total Net Assets</b>	<b>\$</b>	<b>8,167,755</b>

**A Summary of Proprietary Fund Statement of  
Revenues, Expenses, and Changes in Net Assets  
For the Year Ended December 31, 2008**

		<u>Business-type Activities</u>
		<u>Environmental Service Fund</u>
<b>Operating Revenues</b>		
Charges for services	\$	2,321,004
Resale		602,066
Miscellaneous		27,014
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<b>Total Operating Revenues</b>	<b>\$</b>	<b>2,950,084</b>
		<hr/>
<b>Operating Expenses</b>		
Depreciation	\$	225,433
Landfill		1,558,356
Recycling		2,630,449
Miscellaneous		0
		<hr/>
<b>Total Operating Expenses</b>	<b>\$</b>	<b>4,414,238</b>
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<b>Operating income</b>	<b>\$</b>	<b>-1,464,154</b>
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<b>Nonoperating revenues (expenses)</b>		
Special assessments	\$	449,858
Intergovernmental - operating grants		176,380
Interest income		1,814
Gain on disposal of capital assets		0
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<b>Total Nonoperating revenues (expenses)</b>	<b>\$</b>	<b>628,052</b>
		<hr/>
<b>Income before contributions and transfers</b>	<b>\$</b>	<b>-836,102</b>
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<b>Transfers out</b>		<b>-400,000</b>
		<hr/>
<b>Change in Net Assets</b>	<b>\$</b>	<b>-1,236,102</b>
		<hr/>
<b>Net Assets - January 1</b>	<b>\$</b>	<b>9,403,857</b>
		<hr/>
<b>Net Assets - December 31</b>	<b>\$</b>	<b>8,167,755</b>
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**A Summary of Fiduciary Funds Net Assets**  
**As of and for the Year Ended December 31, 2008**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and pooled investments	\$ <u>1,649,369</u>
<b>Liabilities</b>	
Accounts Payable	\$ 247,411
Due to other Governments	<u>1,401,958</u>
Total Liabilities	\$ <u>1,649,369</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 2008. 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	2008 Amount	Name of Recipient	2008 Amount	Name of Recipient	2008 Amount	Name of Recipient	2008 Amount
A & A AUTO REPAIR	12,375.40	CITY & LAKES DISPOSAL INC	81,086.66	FARIBAULT CITY HRA	172,011.02	INTERNAT UNION OPERATING ENG	7,537.80
AERO METRIC INC	87,085.00	CLARK EQUIPMENT CO	52,039.31	FARIBAULT DAILY NEWS	54,681.38	ISAACSON IMPLEMENT CO INC	20,675.37
AFFILIATED COMPUTER SERVICES	8,715.60	CLEMMENSEN/NANCY & ORAN	32,758.73	FARIBAULT ECONOMIC DEV AUTHORI	216,493.02	ISD 656	21,070.00
AFLAC	16,588.18	COLE PAPERS INC	25,109.53	FARIBAULT MARTIN HUMAN SERVICE	10,445.14	IVERSON/SHAUNA	9,353.68
ALDI	5,995.62	COMMERCIAL FLOORING SERVICES L	174,633.68	FARIBAULT PARKS & REC	11,809.02	J&J TAXI SERVICE	27,044.00
ALL FURNITURE INC	38,700.00	COMMISSIONER OF TAXATION	569,111.29	FARIBAULT POLICE DEPT	6,146.02	JOBS PLUS	16,655.20
ALL IN ONE TRANSLATION AGENCY	5,243.84	COMMUNITY CO-OP GENERAL OFFICE	32,897.59	FARIBO FARM & HOME	5,066.52	JOHNSON CONTROLS	16,048.77
ALL STEEL PRODUCTS CO INC	55,859.39	COMMUNITY VENTURE NETWORK	5,275.00	FARIBO SNO-GO CLUB INC	25,935.00	JR'S ADVANCED RECYCLERS	40,322.00
ALLINA HOSPITALS & CLINICS SP	9,630.91	COMPUTER INTEGRATION TECHNOLOG	86,602.22	FARM COUNTRY COOP	59,840.51	KASA/JUDY & RICHARD	17,033.10
ALLINA MEDICAL CLINICS	9,121.84	COOK/RICHARD	9,121.84	FIRST AMERICAN REAL ESTATE TAX	11,337.46	KCQ INC	265,057.99
ALLINA OCC MED	24,417.53	COOPER/KATHERINE	5,165.47	FIRST AMERICAN REAL ESTATE TAX	15,984.00	KELZER/KIM	6,328.12
ALPHA SERVICES INDUSTRIES INC	5,280.66	COUNTRYWIDE HOME LOANS INC	11,394.00	FIRST STATE TIRE RECYCLING	6,754.68	KIELMEYER CONSTRUCTION COMPANY	90,298.22
ALTERNATIVE RESOLUTIONS INC	17,840.12	CPS TECHNOLOGY SOLUTIONS INC	10,442.79	FLEX COMM SECURITY	8,476.08	KISPERT/SHAWN	7,439.04
AMERICAN SOLUTIONS FOR BUSINES	26,513.61	CRANE CREEK ASPHALT INC	780,270.02	FLOM DISPOSAL INC	78,897.10	KNECHTS NURSERIES & LANDSCAPIN	6,192.87
ANAYA/LEEANN	5,501.76	CRANE CREEK CONSTRUCTION INC	196,475.82	FORCE AMERICA INC	11,751.28	KORMAN/DEBBIE	5,605.00
ANCEL/JIM	8,257.90	CSD INC	7,175.76	FOREST TWP	380,627.89	KRAUS ANDERSON CONSTRUCTION	5,950.00
ANCOM TECHNICAL CENTER	11,141.87	CUB PHARMACY	8,887.61	FORTIS BENEFITS INSURANCE CO	93,937.20	KRIS ENGINEERING INC	18,051.09
ANDERSON ROCK & LIME INC	6,745.30	CULLIGAN OF FARIBAULT	5,005.53	FOSSUM LAW OFFICE	26,497.40	KUHNERT/DARLENE & RICHARD	5,303.48
ANDERSON/EDITH & JEFFREY	22,831.25	DAKOTA COUNTY FINANCIAL SERVIC	169,458.63	FOUNTAIN LAKE TREATMENT CENTER	22,045.56	KUSNIER/BRANDON	12,887.00
ANDERSON/THERESA	13,925.10	DAKOTA COUNTY RECEIVING CENTER	90,825.00	FRANCIS/CAROL	52,648.36	L-3 COMMUNICATIONS MOBILE VISI	9,687.24
ANOKA COUNTY JUVENILE CENTER	13,496.71	DAKOTA COUNTY TREASURER	22,353.38	G & K SERVICES INC	25,514.10	LABER/JOSHUA & NATASHYA	7,203.54
ARAMARK SERVICES INC	9,662.58	DAKOTA WOOD GRINDING INC	9,130.00	GARDNER/DIANA & MICHAEL	9,160.20	LACANNE PAVING LLC	20,030.10
ARCHAMBAULT BROS DISPOSAL INC	107,766.66	DANKS/ELANA M	7,424.00	GENESIS	25,806.45	LACANNES MARINE INC	22,548.94
ARCHITECTS PLUS INC	27,289.57	DEGREGO/RICARDO	13,000.00	GERARD TREATMENT PROGRAMS LLC	58,847.64	LAKE COUNTRY LAND PROFESSIONAL	84,427.50
ASPEN PUBLISHERS INC	6,996.69	DEGROOD OIL INC	457,539.25	GLENDE EXCAVATING	6,537.50	LAMPE LAW GROUP	33,301.21
ASSOCIATION OF MINN COUNTIES	24,173.00	DEGROOD/JULIE	6,010.99	GLENN'S SERVICE INC	7,602.10	LANDFILL PAYROLL	397,982.51
AUTO VALUE FARIBAULT	8,970.96	DELL MARKETING	35,604.11	GOPHER TRANSPORTATION INC	6,043.35	LARSONALLEN LLP	20,235.00
BAKER-WILLIAMS/WENDY	10,942.30	DELTA DENTAL	62,816.76	GOVERNMENT JOBS.COM INC	15,600.00	LASER CONTROL INC	23,346.07
BANKERS ADVERTISING CO	14,398.71	DENNISON CITY	13,148.54	GOVERNMENT MANAGEMENT GROUP IN	6,750.00	LAURA BAKER SCHOOL	7,171.92
BARR ENGINEERING COMPANY INC	5,887.50	DENNY HECKERS MONTICELLO FORD	86,548.00	GREATER MINNESOTA FAMILY SERVI	48,433.32	LEO A HOFFMAN CENTER	19,433.27
BAUER/DEAN & SHARON	6,492.90	DENNY HECKERS PINE CITY AUTO M	56,248.66	GREENEY/JENNIFER & THOMAS	24,403.13	LESUEUR COUNTY TREASURER	37,269.87
BAUER/RYAN D	5,190.00	DENTACARE OF MINNESOTA INC	9,479.00	GRUCHOW/NANCY	13,477.69	LIESCH ASSOC INC/BRUCE A	206,500.75
BAUERNFEIND & GOEDEL INC	62,148.80	DEPT OF HUMAN SERVICES MAPS	828,980.82	H & L MESABI	5,629.06	LLE	13,318.84
BAY WEST	6,413.97	DHS MOOSE LAKE CODE 462	9,200.00	H&R CONSTRUCTION CO	68,248.88	LMH APPRAISAL INC	10,250.00
BEHREND/THOMAS	61,861.52	DHS-SOS-ARC-448	11,453.42	HANSON/LINDA	7,492.50	LOCATORS & SUPPLIES INC	8,285.74
BENJAMIN/JOHN & WANDA	10,000.00	DIERENFELD/DAVID & CHERYL	57,065.27	HARLANDS TIRE & AUTO CENTER	11,515.63	LONSDALE CITY	1,488,560.76
BENSON & LANGEHOUGH FUNERAL HO	5,922.50	DIETZMAN/PAUL J	26,632.50	HARRY MEYERING CENTER	10,318.40	LSSMN	32,595.86
BERGE/VICTORIA	9,994.29	DIRECT DIGITAL CONTROL LLC	17,973.92	HEALY CONSTRUCTION COMPANY	142,106.60	LUBBERS PROPERTIES	7,544.00
BITUMINOUS MATERIALS	86,398.04	DISCOVERY PUBLIC SCHOOL FARIBA	9,999.00	HEARTLAND GIRLS RANCH	42,742.00	LUGO/TINA MARIE	21,441.22
BLISS INC/R C	16,412.08	DLT SOLUTIONS INC	5,590.56	HEARTWORK STUDIO LLC	5,325.00	M & W BLACKTOPPING	87,575.45
BLUE CROSS BLUE SHIELD	2,646,074.00	DOBOSZENSKI & SONS	495,649.30	HEMME/HOWARD & PAULA	18,650.00	M-R SIGN COMPANY	12,783.31
BLUE EARTH COUNTY HUMAN SERVIC	25,353.79	DUINICK BROS INC	9,601.03	HERMLEY/SCOTT & MARJORIE	6,200.00	MANTRONICS	10,518.58
BOB'S ELECTRIC	9,520.10	DULAC/PATRICIA	5,425.63	HESELTON CONSTRUCTION LLC	361,995.19	MANY RIVERS	11,932.00
BOLDT FUNERAL HOME	20,839.46	DUNDAS CITY	1,168,075.58	HIGHLAND BANK	23,347.56	MARCO	37,898.80
BOLTON & MENK INC	13,656.76	DWYER/PAULA & STEVE	5,078.13	HILPIPRE HEATING & AIR CONDITI	8,602.21	MARCO BUSINESS PRODUCTS INC	31,733.22
BRADEN/J SCOTT	93,917.68	DYNAMIC ELECTRIC	5,503.00	HLB TAUTGES REDPATH LTD INC	45,700.00	MARTIN/JAMES	35,579.11
BRIDGEWATER TOWNSHIP	437,049.25	ECKER/STEPHEN R	28,894.30	HODGMAN DRAINAGE COMPANY	5,000.00	MARTINEZ/CRISPULO	7,566.93
BRIGGS CORPORATION	8,556.05	ECONO FOODS PHARMACY	34,686.89	HOFFMANN PRINTING	7,718.30	MATAKIS/DONALD G & LINDA M	26,034.54
BROKL/DONALD W & LADONNA	10,700.00	ELECTION SYSTEMS & SOFTWARE IN	30,685.12	HOME TOWN CREDIT UNION	14,624.29	MATEJCEK IMPLEMENT	13,621.51
BURKE/MELISSA	9,679.10	ELERT & ASSOCIATES INC	7,687.50	HOPE CENTER	6,194.52	MATHIOWETZ CONST CO	144,106.16
CANNON CITY TOWNSHIP	138,140.25	EMERGENCY AUTOMOTIVE TECHNOLOG	16,956.18	HOTSY CLEANING EQUIPMENT	10,758.99	MATRIX COMMUNICATIONS	37,336.35
CANNON VALLEY CLINIC	17,877.20	ENDRES/LAVONNE	9,307.20	HOUSING DATA SYSTEMS INC	13,044.75	MATTHEW BENDER COMPANY	6,951.34
CARGILL INC	109,564.47	ENGAGE PRINT INC	6,557.84	HOWARD R GREEN COMPANY	6,516.00	MAYO CLINIC	6,135.08
CARLBERG/PAUL	15,200.00	ENVIROTECH REMEDIATION SERVICE	14,355.00	HRA PAYROLL	6,198.09	MCAFFEE/KAREN & GLEN	20,955.37
CARON FENCE	8,290.67	EPIC CENTER	60,774.52	HY VEE FOOD STORES	25,462.77	MCF TOGO	47,838.00
CASHIN DISPOSAL INC	56,593.80	ERICKSON ENGINEERING COMPANY	33,100.06	HY VEE INC	129,024.40	MCF-RED WING	187,480.00
CDW GOVERNMENT INC	37,134.79	ERIN TOWNSHIP	99,462.66	HY VEE PHARMACY	11,573.95	MC GEE MD/MICHAEL B	12,400.00
CEBULLA/MARY	11,344.69	ERNSTE/LEAH	51,064.54	I & S ENGINEERS & ARCHITECTS I	20,470.00	MCKESSON MEDICAL SURGICAL	6,355.91
CEDAR HOUSE INC	23,686.92	ESI OF RICE COUNTY	24,389.38	I & S GROUP INC	15,264.00	MCLANE	55,299.20
CEDAR LAKE ELECTRIC INC	5,919.43	ESRI INC	41,123.79	IKON OFFICE SOLUTIONS	114,638.36	MCLANE MINNESOTA INC	82,144.99
CEDAR VALLEY SERVICES	18,552.95	EVANS/JAMES M	12,370.20	ILLG/MICHELE & THOMAS	7,745.41	MCQUAY INTERNATIONAL	10,678.43
CENNEIDIGH, INC.	96,633.37	EVERCOM SYSTEMS INC	10,500.00	IMAGING PATH	6,135.57	MEAGHER/ANGELA	22,548.90
CENTERPOINT ENERGY	13,283.92	FAMILY FOCUS	31,809.33	INDEPENDENT SCHOOL DIST 656	107,402.40	MEDICINE LAKE APPRAISAL	9,000.00
CENTRAL STATES WIRE PRODUCTS	8,420.37	FARIBAULT ACE HARDWARE	5,048.52	INFORMATION SYSTEMS CORP	48,258.18	MEDTOX LABORATORIES INC	8,647.74
CHADDERDON LUMBER COMPANY	5,888.44	FARIBAULT AREA SR CITIZENS INC	10,453.52	INNOVATIVE OFFICE SOLUTIONS	18,057.85	MESABI ACADEMY	44,789.26
CHILDRENS HOSPITAL & CLINICS (	7,279.75	FARIBAULT CITY	8,006,137.51	INTERNAL REVENUE SERVICE	3,366,386.65	MET-CON CONSTRUCTION CO	72,449.36

Name of Recipient	2008 Amount	Name of Recipient	2008 Amount	Name of Recipient	2008 Amount	Name of Recipient	2008 Amount
METO-MN EXTENDED TREATMENT OPT	15,864.30	NORTHFIELD HOSPITAL	29,533.42	RICE COUNTY DISTRICT COURT	22,875.00	STEELE COUNTY TREASURER	1,588,130.80
MIDWEST COLLISION	9,106.46	NORTHFIELD PHARMACY	5,875.59	RICE COUNTY DISTRICT COURT	101,600.00	STEELE-WASECA ELECTRIC CO	35,640.08
MIDWEST COMMUNITY RESIDENTIAL	8,172.00	NORTHFIELD PUBLIC SCHOOLS	27,790.00	RICE COUNTY DISTRICT COURT	27,975.00	STIVLAND INC.	12,525.58
MIDWEST MONITORING & SURVEILLA	14,909.50	NORTHFIELD TWP	180,363.12	RICE COUNTY DISTRICT COURT	38,000.00	STRAIGHT RIVER ASPHALT LLC	196,724.20
MII LIFE	7,605.00	NORTHFIELD VILLAGE DRUG	6,396.32	RICE COUNTY DISTRICT COURT	21,775.00	STREICHERS	9,518.59
MILLER ELECTRIC	24,098.27	NOVARTIS VACCINE	13,987.50	RICE COUNTY DISTRICT COURT	11,000.00	STROZ FRIEDBERG	14,149.46
MILLER/KIRK	29,802.10	NOVOTNY/JUDY	6,386.55	RICE COUNTY DISTRICT COURT	6,875.00	SWANSTON EQUIPMENT	9,201.60
MILLER/MICHELLE	5,677.49	NOW MICRO INC	66,441.51	RICE COUNTY DISTRICT COURT	8,125.00	SWEENEY BROS TRACTOR INC	5,692.92
MINNCOR INDUSTRIES	7,389.07	NUSS TRUCK GROUP INC	113,791.99	RICE COUNTY DISTRICT COURT	8,250.00	SWENSON/PATRICIA & RICHARD	15,260.63
MINNESOTA CHILD SUPPORT PAYMEN	30,393.03	OFFICE DEPOT	9,004.57	RICE COUNTY DISTRICT COURT	7,450.00	SYNERGY GRAPHICS	51,488.41
MINNESOTA CO COMPUTER COOP MI3	166,540.92	OFFICE OF ENTERPRISE TECHNOLOG	21,197.12	RICE COUNTY DISTRICT COURT	16,350.00	T J'S HOME IMPROVEMENT INC	10,956.00
MINNESOTA CORRECTIONAL FACILIT	23,240.00	OLMSTED CO COMMUNITY SERVICES	68,766.61	RICE COUNTY DISTRICT COURT	12,150.00	T MOBILE	27,742.25
MINNESOTA CORRECTIONAL FACILIT	10,695.00	OLMSTED COUNTY COMMUNITY SERVI	5,523.59	RICE COUNTY DISTRICT COURT	7,130.00	TARANGO/JUANA	14,030.60
MINNESOTA COUNTIES INS TRUST	544,522.00	ON TARGET A&M INC	14,265.28	RICE COUNTY DRUG TASK FORCE	16,232.00	TAXI FIRST CHOICE	21,504.56
MINNESOTA COUNTY ATTORNEY ASSC	6,032.04	ONVOY	26,897.97	RICE COUNTY HISTORICAL SOCIETY	37,855.00	TCS TRAILER SALES DEMPSEY	11,668.00
MINNESOTA DEPT LABOR & INDUSTR	6,179.61	ORCHID CELLMARK	7,400.00	RICE COUNTY HRA	86,848.00	TDS METROCOM	22,053.82
MINNESOTA DEPT OF CORRECTIONS	70,521.28	OSBORNE PROPERTIES	13,116.00	RICE COUNTY PUBLIC HEALTH NURS	35,640.72	TEMPLE/DAVE	9,204.52
MINNESOTA DEPT OF CORRECTIONS	35,806.00	OUR CIRCLE OF FRIENDS	18,560.69	RICE COUNTY SOIL & WATER CONS	254,847.60	TERYJON AVIATION INC	11,476.84
MINNESOTA DEPT OF REVENUE	5,793,791.62	OWATONNA BUS COMPANY	25,178.32	RICE LAKE FWP INC	191,679.36	THERAPEUTIC SERVICES AGENCY	10,650.00
MINNESOTA DEPT OF REVENUE	1,457,390.06	PARKER-KOHL FUNERAL HOME INC	21,642.00	RICHLAND TWP	104,333.47	THIELBAR/STEVE & CATHY	12,127.00
MINNESOTA DEPT OF REVENUE	10,075.25	PATCHIN MESSNER & DODD	36,500.00	RIVER BEND ED DISTRICT #6049	23,428.51	THOMAS ALLEN INC.	12,060.00
MINNESOTA DEPT OF TRANSPORTATI	15,588.88	PATH	169,550.03	RIVER BEND NATURE CENTER	9,800.00	THOMPSON/SHERI	6,707.34
MINNESOTA ELEVATOR INC	7,685.25	PEBSCO	212,784.47	RIVERSIDE PSYCHOLOGICAL SERVIC	6,280.00	TOTAL FUNDS BY HASLER	8,544.67
MINNESOTA FIRE & LOCK INC	28,318.62	PHARMACY ONE	6,256.12	ROAD & BRIDGE PAYROLL	869,078.95	TRAFFIC MARKING SERVICE INC	47,451.46
MINNESOTA INTER CO ASSN	16,026.00	PHONE STATION INC	16,660.58	ROOFING PLUS INC	9,933.50	TRI COUNTY ATV CLUB	64,039.19
MINNESOTA LIFE INSURANCE CO	49,021.32	PICTOMETRY INTERNATIONAL CORP	24,704.00	ROSEMOUNT OFFICE SYSTEMS INC	5,545.59	TRIMIN SYSTEMS INC	15,716.54
MINNESOTA NURSES ASSOCIATION	7,626.19	PIEPHO/SCOTT	8,116.50	ROYAL TIRE INC	11,069.82	TRNKA/JOSEPH & LISA A	11,800.00
MINNESOTA SHERIFF ASSOCIATION	8,081.93	PLATINUM PLUS FOR BUSINESS (IT	4,813.75	RS EDEN INC	8,733.50	TRUCK BODIES & EQUIP INTL INC	102,398.92
MINNESOTA SHREDDING LLC	10,719.60	PLATINUM PLUS FOR BUSINESS (LA	5,752.93	RT EXCAVATING & SERVICES INC	21,740.00	TUPY'S TIRE SERVICE INC/STEVE	22,427.37
MINNESOTA STATE TREASURER	189,838.06	PLATINUM PLUS FOR BUSINESS (MA	17,107.71	S & T OFFICE PRODUCTS INC	18,246.02	UNIFORMS UNLIMITED	6,535.93
MINNESOTA TEAMSTERS UNION #320	115,028.08	PLATINUM PLUS FOR BUSINESS (SH	7,028.08	S&J INVESTIGATIONS	13,011.60	UNION PACIFIC RAILROAD COMPANY	13,085.41
MINNESOTA UC FUND	11,430.97	POLAR CHEVROLET	21,840.20	SAFE HAVEN	25,380.00	UNITED STATES POSTAL SERVICE	73,500.00
MINNOWA CONSTRUCTION INC	57,965.39	POLZIN GLASS	6,984.02	SAND CREEK GROUP LTD INC	17,864.31	UNITED STATES POSTMASTER	7,717.15
MISSISSIPPI WELDERS SUPPLY CO	12,877.35	POSTINI	6,995.14	SANOFI PASTEUR INC	5,266.67	UNITED WAY OF FARIBAULT	7,036.58
MN SHERIFF YOUTH PROGRAMS	49,864.40	PRAXAIR	20,272.00	SCHACHT/GINA	6,300.00	UNITY HOUSE INC.	22,232.72
MNDPCP	102,535.00	PRECISION SEALCOATING INC	44,955.00	SCHILLING SUPPLY CO	22,566.77	UNIVERSITY OF MINNESOTA	81,482.95
MODERN PRINTERS	18,549.51	PRENTIS/DENISE & JOHN	23,141.69	SCHMITZ OPHAUG & DOWD	9,955.00	US BANK	1,598,329.81
MOODY'S INVESTORS SERVICE	5,600.00	PRITCHARD TRUST ACCOUNT/ERIK	6,066.67	SCHNEIDER CORP	29,070.00	US OFFICE FURNITURE	17,343.27
MORRIS SEALCOAT & TRUCKING INC	266,806.62	PRITCHARD/KARI	6,066.66	SCHOOL DIST #2143	292,528.07	VALEK CONSTRUCTION/CRAIG	5,250.00
MORRIS/KAMI & RYAN	17,880.10	PRITCHARD/MARK J	6,066.67	SCHOOL DIST #2172	134,160.94	VALIC	75,150.00
MORRISTOWN CITY	242,188.99	PROCON INC	264,633.01	SCHOOL DIST #394	851,989.47	VALLEY ASPHALT PRODUCTS INC	7,699.10
MORRISTOWN TOWNSHIP	11,654.80	PUBLIC EMPLOY RETIRE ASSOC MN	2,023,531.20	SCHOOL DIST #656	4,700,717.86	VALLEY PAVING INC	7,399.16
MORRISTOWN TOWNSHIP	149,664.31	PUBLIC FINANCIAL MANAGEMENT	11,702.29	SCHOOL DIST #656	3,977,851.59	VANGUARD APPRAISALS INC	15,813.00
MORROW/DEB	9,020.56	QUILL CORPORATION	11,463.61	SCHOOL DIST #659	11,510,240.00	VATLAND/MARK	7,858.70
MSOCS #448	27,986.21	QWEST	20,440.97	SCHOOL DIST #721	1,247,872.76	VEOLIA ENVIRONMENTAL SERVICES	38,292.17
MSOP-MN SEX OFFENDER PROGRAM	106,652.40	R J DWYER INC	6,390.00	SCHOOL DIST #763	199,899.81	VIDEO SERVICES INC	27,130.82
MTI DISTRIBUTING COMPANY	5,380.66	RADIO STATION KDHL	5,283.00	SCHOOL DIST #829	10,591.89	VOHS/KARL & ANN	8,110.00
MULTEK FLEXIBLE CIRCUITS INC	12,650.00	RAMSEY COUNTY	42,745.10	SCHRADERS LAW ENFORCEMENT SUPP	8,606.14	VOLK/KIM & DAVID	14,734.10
MVTL LABORATORIES INC	19,430.45	RATWIK ROSZAK & MALONEY PA	18,197.86	SCHULTZ/ANN	13,387.43	VOYAGEUR WEB INC	13,332.50
NCPERS LIFE INSURANCE	80,939.88	REDWOOD TOXICOLOGY LABORATORY	12,317.06	SCHULTZ/ANN	7,440.48	WAGNER/DEB & PATRICK	6,722.48
NEGAARD/NURA & ERIK	23,046.68	REEDSBURG HARDWARE COMPANY	5,849.15	SCOTT COUNTY TREASURER	56,031.61	WALCOTT TOWNSHIP	159,823.16
NELSON/MARY	65,683.02	REGENTS OF THE UNIVERSITY OF M	25,749.99	SCURRY ZWECKER & ASSOCIATES	20,987.22	WALMART COMMUNITY (SHERIFF)	8,046.58
NERSTRAND CITY	32,876.64	REHRIG PACIFIC COMPANY	957,750.00	SELECT ACCOUNT	229,012.97	WARSAW TWP	159,691.00
NEXTEL COMMUNICATIONS	8,174.33	RELIANCE TELEPHONE SYSTEMS	7,022.49	SERVICE MASTER OF NORTHFIELD	8,985.81	WASTE MANAGEMENT NORTHFIELD	321,597.08
NIEDOSMALEK/LORI & ROBERT	8,313.09	REPPE LAW OFFICE	7,360.00	SHERIFFS YOUTH PROGRAM	63,214.54	WATONWAN COUNTY HUMAN SERVICES	5,053.00
NILES WIESE CONSTRUCTION CO	27,522.93	RETROFIT COMPANIES INC/THE	7,036.72	SHERWIN WILLIAMS	8,940.16	WEBSTER TWP	344,969.64
NINER/TARA	11,613.34	REVENUE PAYROLL	6,396,970.87	SHIELDSVILLE TWP	153,938.70	WELFARE PAYROLL	2,219,744.50
NOBLE/JESSICA & TROY	16,159.13	REYNOLDS SERVICE INC	13,590.00	SIREK HYDRAULIC SERVICE INC	9,287.73	WELFARE RECIPIENTS	51,407.63
NODINE CULVERT SALES	16,028.36	RICE CO AGRICULTURAL SOCIETY	44,589.75	SLEEUVENHOEK/SARA	7,385.48	WELLS FARGO HOME MORTGAGE	9,253.94
NORTH AMERICAN CLEANING CORP	88,546.29	RICE COUNTY ABSTRACT & TITLE C	5,313.00	SNYDERS DRUG STORE	25,824.69	WELLS FARGO HOME MORTGAGE	114,041.17
NORTHFIELD CITY	3,541,187.80	RICE COUNTY ACTIVITY CENTER	39,265.91	SOFTWARE HOUSE INTERNATIONAL I	100,551.10	WELLS TWP	154,152.41
NORTHFIELD CITY	1,483,870.99	RICE COUNTY AUDITOR-TREASURER	782,333.51	SOLIS/SELVIA	18,278.88	WEST PUBLISHING PAYMENT CENTER	55,279.41
NORTHFIELD CITY	1,800,000.00	RICE COUNTY DISPUTE RESOLUTION	15,000.00	SOUTHERN MINNESOTA CONST CO IN	29,217.18	WESTIN/SHARRI & ROBERT	6,305.74
NORTHFIELD CITY EDA	210,455.65	RICE COUNTY DIST ONE HOSPITAL	212,143.64	SRF CONSULTING GROUP INC	54,851.55	WESTMAN FREIGHTLINER	6,567.83
NORTHFIELD CITY HRA	171,117.01	RICE COUNTY DISTRICT COURT	110,360.00	ST PETER RTC	27,264.68	WETT/DANIEL & KAY	29,447.40
NORTHFIELD HEALTHY COMM INITIA	35,563.99	RICE COUNTY DISTRICT COURT	56,000.00	STATE CAPITOL CREDIT UNION	404,858.26	WHEATLAND TWP	208,296.64

<b>Name of Recipient</b>	<b>2008 Amount</b>
WHEELING TWP	170,734.23
WHITEWATER WIRELESS INC	10,595.30
WHOLESALE TIRE	7,651.51
WIDSETH SMITH NOLTING INC	15,672.30
WILLMAR REG TRMT CENTER	6,600.00
WILSON/MARY JO	15,108.75
WINDSCHITL/FRAN	5,140.34
WOLD ARCHITECTS AND ENGINEERS	17,037.44
WOODLAND HILLS	53,783.24
WORKFORCE DEVELOPMENT INC	357,373.57
WSB & ASSOCIATES INC	14,571.50
XCEL ENERGY	286,007.94
YOUTH SERVICES INTERNATIONAL I	81,300.80
ZIEGLER INC	48,210.13
ZRIMSEK/PHILIP	32,918.08
ZUMBRO VALLEY MENTAL HEALTH CE	6,005.00