

RAMSEY COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2014

The purpose of this Report is to provide a summary of financial information concerning Ramsey County for interested citizens.
Questions about this Report should be directed to Lee Mehrkens, Finance Director, 266-8041.

**A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS
AVAILABLE AT: http://www.co.ramsey.mn.us/ba/financial_reporting.htm
OR UPON REQUEST BY CALLING 266-8041, OR BY
E-MAIL: Lee.Mehrkens@Co.Ramsey.MN.US, OR BY WRITING TO:**

**LEE MEHRKENS
FINANCE DIRECTOR
15 WEST KELLOGG BLVD. RM. 270
ST. PAUL, MN 55102**

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.

Activities

Governmental Activities are generally activities of the County financed through taxes, intergovernmental revenues, and other nonexchange 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.

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.

Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.

County Fiduciary Funds

Private-Purpose Trust Funds used to report all trust arrangements, other than those properly reported in investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Agency Funds are used to account for assets held by the County as an agency 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 service is 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 expenditures represent resources transferred by the County to other governments in support of governmental activities administered by the recipient unit.

Classification of County Functions

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the County is responsible. The County has the following function classifications:

The **General Government** function includes expenditures for general County activities such as the County Commissioners, County Manager, County Attorney's Office, Property Records & Revenue Office, the Judicial (excluding the County jail), and other County General Service Offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the Sheriff's Department, and the County jail.

Transportation includes expenditures relating to the construction and maintenance of County highways and streets, along with expenditures related to public transit.

Sanitation involves expenditures for County solid waste collection and disposal programs, including County sponsored recycling programs.

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.

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.

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 of Natural Resources 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 and Assistance activities are directed toward economically developing the area encompassed by the County and providing assistance to and opportunity for economically disadvantaged persons or businesses.

RAMSEY COUNTY LIST OF PRINCIPAL OFFICIALS

As of December 31, 2014

ELECTED

Commissioners:		266-8350
1st District	Blake Huffman	
2nd District	Mary Jo McGuire	
3rd District	Janice Rettman	
4th District	Toni Carter	
5th District	Rafael Ortega	
6th District	Jim McDonough, Chair	
7th District	Victoria Reinhardt	
County Attorney	John Choi	266-3222
Sheriff	Matt Bostrom	266-9333

APPOINTED

County Manager	Julie Kleinschmidt	266-8000
Assessor	Stephen Baker	266-2131
Property Records & Revenue Director	Mark Oswald	266-2000
Information Services Director	Johanna Berg	266-3400
Community Corrections Director	Carol Roberts	266-2670
Parks & Recreation Director	Jon Oyanagi	748-2500
County Engineer	James Tolaas	266-7100
Community Human Services Director	Meghan Mohs	266-4444
Public Health Director	Marina McManus	266-2400

CLASSIFIED APPOINTMENTS

Human Resources Director	Gail Blackstone	266-2700
Finance Director	Lee Mehrkens	266-8041

Ramsey County's 2014 Finances

Where the County dollar came from.....



- PROPERTY TAXES, \$0.49
- INTERGOVERNMENTAL, \$0.35
- FEES/CHARGES, \$0.12
- MISC. REVENUE, \$0.03
- HUMAN SERVICES PROGRAM RECOVERY, \$0.01

Where the County dollar goes...



- HUMAN SERVICES, \$0.26
- PUBLIC SAFETY, \$0.21
- GENERAL GOVERNMENT, \$0.18
- TRANSPORTATION, \$0.11
- DEBT SERVICE, \$0.07
- HEALTH, \$0.06
- CULTURE & RECREATION, \$0.04
- ECONOMIC DEV. & ASSISTANCE, \$0.04
- MISC. EXPENDITURES, \$0.03

A PROFILE OF RAMSEY COUNTY

Key Indicator	Total 2014	Total 2013	Percent Increase (Decrease)
Estimated Population	532,655	526,714	1.1%
Total Estimated Market Value Of All Taxable Property	\$37,006,806,900	\$36,755,676,300	0.7%
Property Taxes Collected as a Percentage of Adjusted Levy	99.1%	99.0%	
Total General Revenues	325,323,221	313,519,202	3.8%
Total Program Revenues	308,098,315	313,161,745	(1.6%)
Total Expenses:			
Governmental Activities	590,288,320	574,170,337	2.8%
Business-type Activities	33,768,932	31,695,265	6.5%
Capital Assets:			
Governmental Activities	824,379,871	831,494,817	(0.9%)
Business-type Activities	18,218,405	9,119,708	99.8%
Total Outstanding Net Bonded Debt of County:			
General Obligation	190,103,682	195,341,340	(2.7%)
Bond Rating On Most Recent General Obligation Bond Issue			
Moody's	Aaa	Aaa	
Standard & Poors	AAA	AAA	
Total Government-wide Net Assets:			
Governmental Activities	960,358,103	950,023,425	1.1%
Business-type Activities	(4,601,247)	(4,051,495)	(13.6%)
Total Number of Full Time Equivalent Employees	3,805	3,796	0.2%

Government-wide Financial Statements

**STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 410,228,601	\$ 3,664,545.00	\$ 413,893,146
Investment with Trustee	56,234,156	-	56,234,156
Restricted Cash and Cash Equivalents	16,000	-	16,000
Petty Cash and Change Funds	27,305	21,100	48,405
Cooperative Investment	-	63,527	63,527
Receivables (Net):			
Taxes	3,091,583	-	3,091,583
Accounts	8,365,285	571,454	8,936,739
Accrued Interest	1,046,098	-	1,046,098
Internal Balances	14,566,746	(14,566,746)	-
Due from Other Governments	46,351,968	2,201,928	48,553,896
Lease Receivable	4,697,000	-	4,697,000
Loan Receivables	13,782,218	-	13,782,218
Prepaid Items	325,192	-	325,192
Inventories	1,729,567	16,121	1,745,688
Total Current Assets	<u>560,461,719</u>	<u>(8,028,071)</u>	<u>552,433,648</u>
Non Current Assets:			
Advance to Other Governments	105,817	-	105,817
Advance to Other Organizations	481,451	-	481,451
Property Held for Resale	12,670,425	-	12,670,425
Capital Assets not being Depreciated:			
Land	146,310,567	1,877,153	148,187,720
Construction in Progress	35,924,277	-	35,924,277
Capital Assets being Depreciated:			
Buildings	458,544,132	17,421,596	475,965,728
Building Improvements	36,960,554	3,547,949	40,508,503
Improvements other than Buildings	47,918,542	4,203,423	52,121,965
Machinery and Equipment	75,737,990	2,008,409	77,746,399
Computer Software	8,810,635	-	8,810,635
Infrastructure	446,417,880	-	446,417,880
Less: Accumulated Depreciation	(432,244,706)	(10,840,125)	(443,084,831)
Total Non Current Assets	<u>837,637,564</u>	<u>18,218,405</u>	<u>855,855,969</u>
Total Assets	<u>1,398,099,283</u>	<u>10,190,334</u>	<u>1,408,289,617</u>
LIABILITIES			
Current Liabilities:			
Salaries Payable	18,700,467	1,515,602	20,216,069
Accounts Payable	16,065,807	497,896	16,563,703
Contracts Payable	12,536,734	-	12,536,734
Interest Payable, Current	3,883,883	98,026	3,981,909
Loan Payable, Current	6,638,333	-	6,638,333
Due to Other Governments	13,558,483	458,449	14,016,932
General Obligation Bonds Payable, Current	18,398,544	559,493	18,958,037
Claims and Judgments Payable, Current	3,320,530	-	3,320,530
Vacation and Compensatory Time Payable	18,626,602	1,416,864	20,043,466
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	16,000	-	16,000
Total Current Liabilities	<u>111,745,383</u>	<u>4,546,330</u>	<u>116,291,713</u>
Non Current Liabilities:			
Unearned Revenue	2,509,689	-	2,509,689
General Obligation Bonds Payable, Long-term	197,081,462	4,651,396	201,732,858
Loans Payable, Long-term	10,065,001	-	10,065,001
Compensated Absences Payable	16,992,340	818,600	17,810,940
Claims and Judgments Payable, Long-term	3,407,202	-	3,407,202
Net OPEB Liability	95,940,103	4,775,255	100,715,358
Total Non Current Liabilities	<u>325,995,797</u>	<u>10,245,251</u>	<u>336,241,048</u>
Total Liabilities	<u>437,741,180</u>	<u>14,791,581</u>	<u>452,532,761</u>
NET POSITION			
Net Investment in Capital Assets	615,919,275	12,857,516	628,776,791
Restricted for:			
Debt Service	32,634,675	-	32,634,675
Capital Projects	27,827,488	-	27,827,488
General Government	802,703	-	802,703
Public Safety	1,215,098	-	1,215,098
Sanitation	21,697,890	-	21,697,890
Culture and Recreation	4,709,289	-	4,709,289
Conservation of Natural Resources	2,027,565	-	2,027,565
Economic Development	1,006,139	-	1,006,139
Other Purposes	1,742,391	-	1,742,391
Unrestricted	250,775,590	(17,458,763)	233,316,827
Total Net Position	<u>\$ 960,358,103</u>	<u>\$ (4,601,247)</u>	<u>\$ 955,756,856</u>

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Governmental Activities:							
General Government	\$ 127,084,891	\$ 26,063,756	\$ 22,219,305	\$ -	\$ (78,801,830)	\$ -	\$ (78,801,830)
Public Safety	139,654,941	17,004,098	13,793,108	-	(108,857,735)	-	(108,857,735)
Transportation	54,616,336	3,610,980	32,981,077	1,721,516	(16,302,763)	-	(16,302,763)
Sanitation	19,668,328	18,549,765	1,599,690	-	481,127	-	481,127
Health	38,055,782	14,610,724	15,734,197	-	(7,710,861)	-	(7,710,861)
Human Services	154,505,737	8,420,833	69,002,968	-	(77,081,936)	-	(77,081,936)
Culture and Recreation	25,827,682	6,639,246	2,645,594	-	(16,542,842)	-	(16,542,842)
Conservation of Natural Resources	318,442	4,098	-	-	(314,344)	-	(314,344)
Economic Development and Assistance	22,960,214	784,359	21,889,720	-	(286,135)	-	(286,135)
Interest	7,595,967	-	-	-	(7,595,967)	-	(7,595,967)
Total Governmental Activities	<u>590,288,320</u>	<u>95,687,859</u>	<u>179,865,659</u>	<u>1,721,516</u>	<u>(313,013,286)</u>	<u>-</u>	<u>(313,013,286)</u>
Business-type Activities:							
Lake Owasso Residence	9,220,086	8,252,204	19,968	-	-	(947,914)	(947,914)
Ramsey County Care Center	16,307,818	14,438,620	33,778	-	-	(1,835,420)	(1,835,420)
Ponds at Battle Creek	610,213	453,462	-	-	-	(156,751)	(156,751)
Vadnais Sports Center	597,106	698,155	-	-	-	101,049	101,049
Law Enforcement Services	7,033,709	6,591,888	335,206	-	-	(106,615)	(106,615)
Total Business-type Activities	<u>33,768,932</u>	<u>30,434,329</u>	<u>388,952</u>	<u>-</u>	<u>-</u>	<u>(2,945,651)</u>	<u>(2,945,651)</u>
Total Government	<u>\$ 624,057,252</u>	<u>\$ 126,122,188</u>	<u>\$ 180,254,611</u>	<u>\$ 1,721,516</u>	<u>(313,013,286)</u>	<u>(2,945,651)</u>	<u>(315,958,937)</u>
General revenues:							
Property Taxes					297,567,581	-	297,567,581
Wheelage Taxes					3,883,855	-	3,883,855
Grants and Contributions Not Restricted to Specific Programs					20,502,897	-	20,502,897
Investment Earnings (Loss)					3,337,343	31,545	3,368,888
Gain on Disposition of Capital Assets					383,780	36,862	420,642
Transfers					(2,327,492)	2,327,492	-
Total General Revenues and Transfers					<u>323,347,964</u>	<u>2,395,899</u>	<u>325,743,863</u>
Change in Net Position					<u>10,334,678</u>	<u>(549,752)</u>	<u>9,784,926</u>
Net Position - Beginning					<u>950,023,425</u>	<u>(4,051,495)</u>	<u>945,971,930</u>
Net Position - Ending					<u>\$ 960,358,103</u>	<u>\$ (4,601,247)</u>	<u>\$ 955,756,856</u>

Fund Financial Statements

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	General	Debt Service	Capital Projects	Regional Railroad Authority Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 220,479,056	\$ 27,458,682	\$ 58,667,082	\$ 7,784,733	\$ 62,971,390	\$ 377,360,943
Petty Cash and Change Funds	24,785	-	-	-	2,445	27,230
Receivables (Net):						
Taxes	4,527,156	417,864	-	-	494,905	5,439,925
Accounts	2,962,918	-	247,913	-	5,134,649	8,345,480
Accrued Interest	771,597	-	-	-	274,501	1,046,098
Due from Other Funds	849,483	-	-	-	211,754	1,061,237
Due from Other Governments	16,219,160	-	18,506,593	4,857,063	6,363,704	45,946,520
Lease Receivable	-	4,697,000	-	-	-	4,697,000
Loans Receivable	6,018,674	-	-	-	7,763,544	13,782,218
Inventories	1,724,120	-	-	-	5,447	1,729,567
Advance to Other Funds	17,705,307	1,629,598	9,975,000	-	1,531,545	30,841,450
Advance to Other Governments	105,817	-	-	-	-	105,817
Advance to Other Organizations	481,451	-	-	-	-	481,451
Property Held for Resale	752,200	-	-	-	-	752,200
Restricted Cash and Cash Equivalents	15,000	-	-	-	-	15,000
Total Assets	<u>272,636,724</u>	<u>34,203,144</u>	<u>87,396,588</u>	<u>12,641,796</u>	<u>84,753,884</u>	<u>491,632,136</u>
LIABILITIES						
Salaries Payable	15,784,687	-	3,592	-	2,108,829	17,897,108
Accounts Payable	8,857,372	-	7,979	1,923	2,759,904	11,627,178
Contracts Payable	-	-	8,087,691	3,792,125	656,920	12,536,736
Due to Other Funds	2,367,187	-	-	1,796	1,026,016	3,394,999
Due to Other Governments	3,652,131	-	631,619	1,228,935	7,983,961	13,496,646
Unearned Revenue	1,503	-	1,112,581	-	1,395,605	2,509,689
Advance from Other Funds	-	1,150,606	10,838,465	-	4,500,000	16,489,071
Claims and Judgments Payable	110,695	-	-	-	-	110,695
Liabilities Payable from Restricted Assets	15,000	-	-	-	-	15,000
Total Liabilities	<u>30,788,575</u>	<u>1,150,606</u>	<u>20,681,927</u>	<u>5,024,779</u>	<u>20,431,235</u>	<u>78,077,122</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	12,689,674	417,863	13,745,676	4,357,063	12,117,314	43,327,590
FUND BALANCES						
Nonspendable	20,041,480	-	9,975,000	-	7,892	30,024,372
Restricted	183,534	32,634,675	27,827,488	-	33,017,541	93,663,238
Committed	1,693,743	-	15,166,497	-	5,355,615	22,215,855
Assigned	127,675,675	-	-	3,259,954	13,824,287	144,759,916
Unassigned	79,564,043	-	-	-	-	79,564,043
Total Fund Balances	<u>229,158,475</u>	<u>32,634,675</u>	<u>52,968,985</u>	<u>3,259,954</u>	<u>52,205,335</u>	<u>370,227,424</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 272,636,724</u>	<u>\$ 34,203,144</u>	<u>\$ 87,396,588</u>	<u>\$ 12,641,796</u>	<u>\$ 84,753,884</u>	
Amounts reported for governmental activities in the statement of net position are different because:						
Certain Non Current assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						831,960,560
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.						40,979,248
Internal services funds are used by management to charge the costs of management information systems and property management services to individual funds. The assets and liabilities of the internal services funds are included in governmental activities in the Statement of Net Position.						(6,099,945)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.						(276,709,184)
Net position of governmental activities						<u>\$ 960,358,103</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Debt Service	Capital Projects	Regional Railroad Authority Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 236,508,036	\$ 23,225,968	\$ 4,733,855	\$ 4,598,055	\$ 33,339,886	\$ 302,405,800
Licenses and Permits	1,082,841	-	-	-	915,267	1,998,108
Intergovernmental	144,828,707	679,471	23,116,304	9,690,099	37,965,390	216,279,971
Private Grants and Donations	125,802	-	-	-	252,190	377,992
Charges for Services	45,449,142	-	-	-	25,997,779	71,446,921
Fines and Forfeitures	5,061	-	-	-	1,064,993	1,070,054
Sales	1,414,589	-	3,862	-	2,416,494	3,834,945
Rental Income	1,015,801	-	60,500	-	1,537,073	2,613,374
Investment Earnings	2,399,655	335,216	8,157	-	277,192	3,020,220
Program Recoveries - Community						
Human Services	3,234,327	-	-	-	-	3,234,327
Miscellaneous	9,627,390	-	734,724	26	1,094,543	11,456,683
Total Revenues	445,691,351	24,240,655	28,657,402	14,288,180	104,860,807	617,738,395
EXPENDITURES						
Current:						
General Government	81,350,857	-	20,343,107	-	9,270,575	110,964,539
Public Safety	109,426,147	-	2,654,328	-	16,864,537	128,945,012
Transportation	16,877,085	-	26,696,880	-	8,542,123	52,116,088
Sanitation	-	-	-	-	20,790,288	20,790,288
Health	37,792,778	-	-	-	38,214	37,830,992
Human Services	156,582,805	-	128,926	-	71,095	156,782,826
Culture and Recreation	10,555,226	-	2,309,576	-	11,193,940	24,058,742
Conservation of Natural Resources	42,133	-	-	-	-	42,133
Economic Development and Assistance	-	-	-	-	23,051,049	23,051,049
Capital Projects:						
General Government	1,254,743	-	-	-	-	1,254,743
Public Safety	913,096	-	-	-	-	913,096
Transportation	2,708,559	-	-	14,935,924	-	17,644,483
Health	8,269	-	-	-	-	8,269
Human Services	-	-	-	-	-	-
Culture and Recreation	355,221	-	-	-	-	355,221
Debt Service:						
Bond Issuance Costs	-	125,254	172,793	-	-	298,047
Principal Retirement	-	28,280,000	-	-	3,296,666	31,576,666
Interest	-	8,802,387	-	-	363,986	9,166,373
Total Expenditures	417,866,919	37,207,641	52,305,610	14,935,924	93,482,473	615,798,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,824,432	(12,966,986)	(23,648,208)	(647,744)	11,378,334	1,939,828
OTHER FINANCING SOURCES (USES)						
Bonds Issued	-	-	12,800,000	-	-	12,800,000
Premium on Sale of Bonds	-	1,210,357	45,652	-	-	1,256,009
Discount on Sale of Bonds	-	-	(19,109)	-	-	(19,109)
Refunding Bonds Issued	-	12,550,000	-	-	-	12,550,000
Proceeds from Sale of Assets	383,780	-	-	-	-	383,780
Transfers In	1,482,928	1,834,798	18,656,759	-	1,037,244	23,011,729
Transfers Out	(23,540,541)	-	(1,834,798)	-	(2,519,780)	(27,895,119)
Total Other Financing Sources (Uses)	(21,673,833)	15,595,155	29,648,504	-	(1,482,536)	22,087,290
Net Change in Fund Balances	6,150,599	2,628,169	6,000,296	(647,744)	9,895,798	24,027,118
Fund Balances - Beginning	222,577,788	30,006,506	46,968,689	3,907,698	42,325,716	345,786,397
Increase (decrease) in inventories	430,088	-	-	-	(16,179)	413,909
Fund Balances - Ending	\$ 229,158,475	\$ 32,634,675	\$ 52,968,985	\$ 3,259,954	\$ 52,205,335	\$ 370,227,424

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014**

	Business-type Activities - Enterprise Funds					Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Lake Owasso Residence	Ramsey County Care Center	Ponds at Battle Creek	Vadnais Sports Center	Nonmajor Law Enforcement Services		
ASSETS							
Current Assets:							
Cash and Cash Equivalents	\$ 1,883,596	\$ 141,718	\$ 807,998	\$ 124,703	\$ 706,530	\$ 3,664,545	\$ 32,867,658
Cash with Trustee	-	-	-	-	-	-	56,234,156
Petty Cash and Change Funds	5,900	14,000	-	1,200	-	21,100	75
Cooperative Investment	-	63,527	-	-	-	63,527	-
Accounts Receivable (Net)	-	332,852	26,347	212,255	-	571,454	19,805
Due from Other Funds	-	-	-	-	6,748	6,748	11,625,136
Due from Other Governments	813,059	1,302,458	-	-	86,411	2,201,928	405,448
Prepaid Items	-	-	-	-	-	-	325,192
Inventories	16,121	-	-	-	-	16,121	-
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	1,000
Total Current Assets	<u>2,718,676</u>	<u>1,854,555</u>	<u>834,345</u>	<u>338,158</u>	<u>799,689</u>	<u>6,545,423</u>	<u>101,478,470</u>
Noncurrent Assets:							
Property Held for Resale	-	-	-	-	-	-	467,423
Capital Assets:							
Land	7,873	99,200	-	1,770,080	-	1,877,153	-
Buildings	4,072,132	4,368,576	933,506	8,047,382	-	17,421,596	-
Building Improvements	23,349	3,524,600	-	-	-	3,547,949	7,050,137
Improvements Other Than Buildings	647,707	889,970	2,665,746	-	-	4,203,423	215,895
Machinery and Equipment	413,662	519,349	154,063	-	921,335	2,008,409	4,907,405
Construction in Progress	-	-	-	-	-	-	-
Less Accumulated Depreciation	(2,288,864)	(6,630,728)	(1,303,235)	(93,886)	(523,412)	(10,840,125)	(8,303,324)
Total Capital Assets (Net of Accumulated Depreciation)	<u>2,875,859</u>	<u>2,770,967</u>	<u>2,450,080</u>	<u>9,723,576</u>	<u>397,923</u>	<u>18,218,405</u>	<u>3,870,113</u>
Total Noncurrent Assets	<u>2,875,859</u>	<u>2,770,967</u>	<u>2,450,080</u>	<u>9,723,576</u>	<u>397,923</u>	<u>18,218,405</u>	<u>4,337,536</u>
Total Assets	<u>5,594,535</u>	<u>4,625,522</u>	<u>3,284,425</u>	<u>10,061,734</u>	<u>1,197,612</u>	<u>24,763,828</u>	<u>105,816,006</u>
LIABILITIES							
Current Liabilities:							
Salaries Payable	445,782	723,498	5,481	29,001	311,840	1,515,602	803,359
Accounts Payable	39,286	348,811	5,016	99,412	5,371	497,896	4,438,628
Interest Payable	34,612	32,768	30,646	-	-	98,026	-
Unamortized Bond Discount/Premium	20,556	4,119	34,818	-	-	59,493	-
Due to Other Funds	2,043,270	2,963,387	73,250	14,537	37,543	5,131,987	4,166,135
Due to Other Governments	8,926	5,196	1,813	9,892	432,621	458,448	61,837
General Obligation Bonds Payable	245,000	95,000	160,000	-	-	500,000	-
Vacation and Compensatory Time Payable	448,451	490,848	9,234	7,843	460,488	1,416,864	788,614
Payable from Restricted Assets:							
Customer Deposits Payable	-	-	-	-	-	-	1,000
Total Current Liabilities	<u>3,285,883</u>	<u>4,663,627</u>	<u>320,258</u>	<u>160,685</u>	<u>1,247,863</u>	<u>9,678,316</u>	<u>10,259,573</u>
Noncurrent Liabilities:							
General Obligation Bonds Payable	1,420,000	1,540,000	1,350,000	-	-	4,310,000	-
Unamortized Bond Discount/Premium	83,938	45,649	211,809	-	-	341,396	-
Advance from Other Funds	378,206	252,442	3,921,731	9,800,000	-	14,352,379	-
Compensated Absences Payable	302,722	504,036	11,842	-	-	818,600	805,404
Net OPEB Liability	-	-	-	-	-	-	100,715,358
Total Noncurrent Liabilities	<u>2,184,866</u>	<u>2,342,127</u>	<u>5,495,382</u>	<u>9,800,000</u>	<u>-</u>	<u>19,822,375</u>	<u>101,520,762</u>
Total Liabilities	<u>5,470,749</u>	<u>7,005,754</u>	<u>5,815,640</u>	<u>9,960,685</u>	<u>1,247,863</u>	<u>29,500,691</u>	<u>111,780,335</u>
NET POSITION							
Net Investment in Capital Assets	1,106,365	1,086,199	543,453	9,723,576	397,923	12,857,516	3,870,113
Unrestricted	(982,579)	(3,466,431)	(3,074,668)	(9,622,527)	(448,174)	(17,594,379)	(9,834,442)
Total Net Position	<u>\$ 123,786</u>	<u>\$ (2,380,232)</u>	<u>\$ (2,531,215)</u>	<u>\$ 101,049</u>	<u>\$ (50,251)</u>	<u>(4,736,863)</u>	<u>\$ (5,964,329)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.						135,616	
Net Position of Business-Type Activities						<u>\$ (4,601,247)</u>	

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Lake Owasso Residence	Ramsey County Care Center	Ponds at Battle Creek	Vadnais Sports Center	Nonmajor Law Enforcement Services	Total Enterprise Funds	
OPERATING REVENUES:							
Charges for Services	\$ 8,251,440	\$ 14,363,302	\$ 375,710	\$ 665,038	\$ 6,530,381	\$ 30,185,871	\$ 44,795,585
Sales	-	-	-	3,500	2,831	6,331	3,005
Rental Income	-	-	71,549	-	-	71,549	-
Miscellaneous	764	75,319	6,203	29,617	58,676	170,579	235,656
Total Operating Revenues	<u>8,252,204</u>	<u>14,438,621</u>	<u>453,462</u>	<u>698,155</u>	<u>6,591,888</u>	<u>30,434,330</u>	<u>45,034,246</u>
OPERATING EXPENSES:							
Personal Services	7,297,000	11,502,680	249,209	160,562	5,403,280	24,612,731	11,874,629
Other Services and Charges	1,228,812	3,213,492	156,824	305,073	1,162,370	6,066,571	14,586,739
Supplies	492,612	1,190,436	49,875	37,585	210,705	1,981,213	6,242,739
OPEB Expense	-	-	-	-	-	-	19,289,753
Depreciation	158,637	363,933	115,496	93,886	257,355	989,307	881,084
Total Operating Expenses	<u>9,177,061</u>	<u>16,270,541</u>	<u>571,404</u>	<u>597,106</u>	<u>7,033,710</u>	<u>33,649,822</u>	<u>52,874,944</u>
Operating Income (Loss)	<u>(924,857)</u>	<u>(1,831,920)</u>	<u>(117,942)</u>	<u>101,049</u>	<u>(441,822)</u>	<u>(3,215,492)</u>	<u>(7,840,698)</u>
NONOPERATING REVENUES (EXPENSES):							
Intergovernmental Revenue	19,968	33,778	-	-	335,206	388,952	27,032
Amortization of (Discount) Premium on Bonds	20,556	4,119	34,818	-	-	59,493	-
Interest Expense	(84,240)	(79,040)	(74,050)	-	-	(237,330)	-
Loss on Disposal of Capital Assets	(5)	(9,791)	-	-	(4,000)	(13,796)	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	50,658	50,658	(155,914)
Investment Earnings	-	31,545	-	-	-	31,545	5,092,724
Total Nonoperating Revenues (Expenses)	<u>(43,721)</u>	<u>(19,389)</u>	<u>(39,232)</u>	<u>-</u>	<u>381,864</u>	<u>279,522</u>	<u>4,963,842</u>
Income before Contributions and Transfers	<u>(968,578)</u>	<u>(1,851,309)</u>	<u>(157,174)</u>	<u>101,049</u>	<u>(59,958)</u>	<u>(2,935,970)</u>	<u>(2,876,856)</u>
Capital Contributions	-	-	-	-	-	-	-
Transfers In	1,210,837	1,116,655	-	-	-	2,327,492	2,556,290
Transfers Out	-	-	-	-	-	-	(392)
Change in Net Position	<u>242,259</u>	<u>(734,654)</u>	<u>(157,174)</u>	<u>101,049</u>	<u>(59,958)</u>	<u>(608,478)</u>	<u>(320,958)</u>
Total Net Position - Beginning	<u>(118,473)</u>	<u>(1,645,578)</u>	<u>(2,374,041)</u>	<u>-</u>	<u>9,707</u>		<u>(5,643,371)</u>
Total Net Position - Ending	<u>\$ 123,786</u>	<u>\$ (2,380,232)</u>	<u>\$ (2,531,215)</u>	<u>\$ 101,049</u>	<u>\$ (50,251)</u>		<u>\$ (5,964,329)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.						58,726	
Change in Net Position of Business-type Activities						<u>\$ (549,752)</u>	

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014**

	Private Purpose Trust Funds	Agency Fund
ASSETS		
Cash and Cash Equivalents	\$ 329,916	\$ 34,714,242
Accounts Receivable	-	9,650,566
Total Assets	329,916	44,364,808
LIABILITIES		
Custodial Payable	3,178	26,203,687
Due to Other Governments	-	18,161,121
Total Liabilities	3,178	\$ 44,364,808
NET POSITION		
Held in Trust for Private Purposes	\$ 326,738	

VENDORS

The following is a list of the recipients of Ramsey County Expenditures totaling \$5,000 or more during 2013. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.

1 Source	137,562	Ltg Power Equipment	23,488
180 Degrees Inc	1,937,588	Lubrication Technologies Inc	26,106
1Source	19,106	Luna Systems Llc	7,259
24 Hour Care	333,448	Lunda Construction Co	175,779
2Nd Wind Exercise Equipment	13,557	Lure Design Llc	37,082
3M Co	86,389	Lutheran Social Service Of Mn	838,144
3Rs Early Childhood Learning Center	16,466	Lynda.Com	6,400
4 Imprint	6,049	M Amundson Cigar & Candy	10,173
800 Partners Llc	51,188	M R Sign.	33,121
A Call To Men	5,000	Ma Mortenson Company	1,491,470
Abbott Laboratories	17,410	Macalester Plymouth United Church	9,945
Abdow,Fowziyo	5,073	Macc Service Network Llc	128,166
Ability Network Inc	7,225	Maccac	10,491
Able Fence Inc	5,470	Macdonald,James S	5,278
Abm Facility Services	1,616,225	Mademoiselle Miel	26,603
Access Control Systems Inc	7,501	Madsen,Guadalupe	23,128
Access Data Group Llc	9,717	Mag Mechanical Llc	30,798
Accessability Inc	58,263	Magneto Power Llc	7,126
Accurate Controls Inc	25,675	Malmborgs Inc	15,517
Accurate Testing	15,100	Maloney,Jesse	6,575
Accuvant Inc	24,960	Managed Design Llc	6,585
Ace Blacktop Inc	69,552	Manatron Inc	59,532
Action Fence Contractors Inc	9,593	Manfred,Joshua D	8,057
Action Moving Services Inc	9,468	Mansfield Oil Company Of Gainesville Inc	659,701
Acuity Specialty Products Inc	5,622	Mape Building Corporation	25,000
Adv Document Systems, Inc.	6,748	Marboe, Andrea Mcdonald	10,420
Advance Consulting Llc	108,062	Marco Inc	32,052
Advanced Disposal Svcs Vasko Solid Waste	846,011	Maroney'S Sanitation Inc	223,098
Advanced Filing Concepts Inc.	18,497	Marsden Bldg Maintenance Llc	390,225
Advanced Graphix Inc	12,008	Martin Brothers Dist Co Inc	25,766
Advanced Practice Solutions, Pa	193,407	Mary T Associates Inc.	8,339
Advanced Sandjacking Inc	11,140	Maryland Bible Chapel	19,833
Advanced Toolware Llc	9,181	Masterson Personnel Inc	17,058
Ad-Wear And Specilaty Of Texas	13,124	Matheson Tri-Gas Inc	12,210
Aecom Technical Services, Inc.	106,491	Mattox Law Office	33,197
Affordable Mattress Inc	17,800	Mccants,Sharina	16,385
Aging Services Of Minnesota	22,094	Mccomb Group Ltd	12,000
Agrawal Md,Himanshu	68,100	Mcdonnell Dds,Brad	40,570
Aha Process, Inc.	5,700	Mcdonough'S Waterjetting & Dra	17,080
Ahern Fire Protection	20,148	Mcdonough'S Waterjetting & Drain Service	5,716
Ahiers,Pamala	14,170	Mcgee Md Pa,Michael	768,081
Ain Dah Yung (Our Home) Shelter	96,396	Mcglave,Alice	27,825
Aj Indoor Advertising Llc	13,470	Mcgough Construction	25,000
Ak Material Handling Systems	5,423	Mcgrann, Shea, Anderson, Carnival,	59,438
Alderwoods (Minnesota) Inc.	5,527	Mcguire,Maryjo	5,966
All City Cab Company	6,076	Mcintosh Embossing Inc	10,287
All Covered (Subsidiary Of Kmb	10,552	Mckesson Medical Supply Inc	367,998
All Safe Inc	6,276	Mckesson Medical Surgical Inc	47,248
Allegra Print & Imaging	5,268	Mcmaster Carr	21,190
Alliance Mechanical	15,174	Mcpeak,Laura	5,420
Alliant Engineering, Inc	29,888	Medela	5,100
Allied Painting & Renovating	11,895	Medica	11,435
Allied Professionals Inc	86,274	Medical Priority Consultants Inc	15,465
Allied Waste Services	1,666,535	Medical Staffing Network Healthcare Llc	6,501
Allina Health System	6,826	Medtox Laboratories Inc	47,846
Allover Media Inc	14,368	Meehan,Pamela	14,574
Ally People Solutions	143,845	Meggitt Training Systems Inc.	7,525
Alpha Medical Distributor Inc	14,190	Mejia,Venus	9,796
Alternative Business Furniture, Inc	24,918	Menards	10,858
Alternative Micrographics	39,224	Menards 3022	9,343
Alternative Supp Living Svc	15,672	Menards 3059	13,161

Amano Mcgann Inc	13,216	Mental Health Resources Inc.	4,014,267
Amazon.Com	113,202	Meridian Services Inc	13,356
Ambe Ltd	61,372	Merit Building Co Inc	140,172
Ambient Consulting Llc	33,079	Merrick Community Services	15,951
American Airlines	8,841	Merrick Inc	223,529
American Indian Family & Children Svcs	158,318	Merwin Long Term Pharmacy	6,912
American Indian Family Center	510,859	Mesabi Academy	1,417,244
American Liberty Construction Inc	33,478	Metro Legal Services Inc	197,150
American Security Llc	450,031	Metro Products Inc	7,956
Amherst H Wilder Foundation	1,360,248	Metro Sales Inc	71,856
Ami	187,981	Metro Social Services, Inc.	47,066
Amundsen,Brian	14,627	Metro Transit Web Sales	14,214
Ancom Communications & Technical Ctr Inc	26,681	Metropolitan Courier Corp	21,200
Anderson Engineering Of Mn Llc	17,395	Metropolitan Emergency Services Board	213,975
Anderson Funeral Home	19,831	Metzger Building Materials Co	19,410
Anderson,Carol A	5,521	Michael,Marie A	5,000
Andert,Lori Ann	11,042	Mickman Brothers Inc	9,808
Anoka County	81,507	Microfilm	298,063
Anton Group Llc	44,637	Mid America Business Systems Inc.	22,537
Apache Group Of Mn Inc	14,616	Middle English Incorporated	7,732
Aperta Inc	23,546	Midway Ford Co	92,198
Apple Inc	78,778	Midway Sewer Service Co Of St Paul	7,016
Apple Tree Dental	6,168	Midway Uniforms	6,715
Applied Business Communications Llc	6,467	Midwest Guardians & Conservitors Inc	20,728
Applied Concepts	19,636	Midwest Industrial Battery Inc	27,030
Apria Health Care	19,938	Midwest Monitoring & Surveillance Inc	125,731
Aramark Uniform & Career Apparel Llc	7,675	Midwest Special Serv Inc.	228,323
Aramark Uniform Services	7,845	Midwest Tape	113,615
Arch Language Network Inc	427,128	Midwest Teletron	12,668
Arden Hills Tire & Service	6,942	Mille Lacs Academy	612,583
Arlington House	982,364	Millennium Consulting Group	8,925
Arm Of Minnesota	7,395	Mims-Lewis,Sonja R	7,752
Armstrong,Clara	22,258	Mingo,Robert	10,140
Arrowwood Resort Conf C	7,530	Mingus Mountain Academy	31,911
Art.Com, Inc.	9,152	Minn Assoc Of Comm Mental Hlth Prog Inc	6,757
Askew Jr,John	5,652	Minncor Industries	61,980
Aspen Equipment	378,888	Minneapolis Radio Assets Llc	18,400
Aspen Waste Systems Inc	555,145	Minnesota Sheriffs' Association	30,123
Assertive Stp Properties Llc	195,000	Minnesota Assoc Of Asses	12,405
Associated Courier Inc	99,951	Minnesota Association Of County Officers	5,590
Association For Nonsmokers-Mn	62,348	Minnesota Chemical Company	8,967
Association Of Minnesota Counties	74,276	Minnesota Cle	6,119
Astleford International Trucks	6,045	Minnesota Cle	21,236
At&T Mobility	12,082	Minnesota Colleges - Universities	340,515
Atd Adirondack	5,063	Minnesota County Attorneys Association	28,742
Atkinson Law Office Pa	22,771	Minnesota Department Of Health	9,143
Attic Correctional Services, Inc	26,239	Minnesota Department Of Revenue	67,068
Authentic Promotions.Com Company	28,660	Minnesota Department Of Transportation	45,693
Automated Door Service, Inc	10,908	Minnesota Language Connection	11,686
Avalon Programs Llc	11,740	Minnesota Safety Council Inc	7,392
A'Viands Llc	893,984	Minnesota Sheriffs Association	9,760
Axtman,Leon	10,400	Minnesota Social Service Assn	10,430
A-Z Friendly Languages Inc	5,075	Minnesota State	9,300,303
Azariah,Mitchell	13,656	Minnesota State Auditor	50,223
B & L Supply Inc	31,150	Minnesota State Industries	21,487
Baerthel, Lynne	7,212	Minnesota Uc Fund	342,095
Bailey Nurseries Inc	8,611	Minnesota Waste Wise	164,980
Baker & Taylor Entertainment	106,282	Minnesotadiversity.Com	6,850
Baker,Mary E	8,089	Minnpost.Com	15,896
Balfour Beatty Infrastructure Inc	833,408	Minvalco Inc	5,906
Balfour Beatty Rail Inc	184,919	Mister Car Wash	6,165
Ball,Carol E. M.D.	14,250	Mkb & Associates Inc.	5,850
Baltes,Virginia M	21,533	Mn Alliance With Youth	6,900
Bankcherokee	151,613	Mn Child Support Payment Center	7,000
Barber Construction Inc.	15,700	Mn Co Ins Trust	17,182

Barna Guzy & Steffen Ltd	6,386	Mn Coalition Against Sexual Assault	15,001
Barnes & Noble	5,013	Mn Commercial Railway Co.	6,559
Barnett Companies Inc	70,377	Mn Counties Computer Cooperative	87,617
Barthold,Peter	12,799	Mn Dept Of Employment & Econ Development	400,858
Baumel Enterprises Inc	11,929	Mn Dept Of Labor & Industry	155,791
Bay West, Inc	980,994	Mn Dept Of Public Safety	27,333
Bca Training Education	5,620	Mn Dept Of Revenue	26,582
Beamish,Christopher R	10,200	Mn Equipment Solutions Inc	24,332
Becker Arena Products	6,998	Mn It Services	135,323
Bedford Technology Llc	8,903	Mn Landmarks Inc	863,604
Behnke,Bradley R	81,951	Mn Native Landscapes Inc	6,058
Belfry Buliding Llc	7,995	Mn Petroleum Svc Inc	13,274
Bemidji Sports Centre Inc	29,975	Mn Public Radio	19,300
Benner-Minus,Elaine	31,590	Mn Transportation Alliance	6,390
Berg O'Toole,Carol	6,011	Mnj Technologies Direct, Inc	7,111
Bernard J Mulcahy Co Inc	18,479	Mod & Co Llc	48,851
Berquist & Sons, Inc	111,168	Model Cities Of St Paul Inc.	385,686
Berwald Roofing Inc	68,118	Modern Press	6,563
Best Buy	13,175	Moerke,Gail	5,659
Best Western Hotels - St.	9,183	Mogren Turf Llp	9,494
Best,Albert	78,288	Monita,Robyn	7,094
Bester Bros. Transfer & Storage Co	44,524	Moody'S Investors Services	28,513
Betmar Languages Inc	9,694	Mooney,Tyrone Jr	16,348
Bfg Supply Co	41,227	Moorhead Machinery & Boiler Co	6,462
Biehn,Mary Beth	10,509	Mopec Inc	22,349
Big Idea Signs Llc	10,412	Morales,Santa Evelyn	9,760
Billman Hunt Chapel	10,923	Morey,Cindy S	11,200
Bituminous Roadways Inc	5,240,499	Morin,Matana L, Ph.D., Lp	77,104
Black And Dew Llc	11,298	Motorola Inc	347,391
Black Box Network Services	224,053	Mottaz Atty At Law,Thomas	5,227
Blackburn Consulting Inc.	11,520	Moua,Chao	5,276
Blackline Gps	5,400	Moua,Sao May	56,532
Bloomberg Finance Lp	22,521	Moua,Tha	5,587
Blue Cross & Blue Shield Of Mn	9,502	Moua,Vandy	25,722
Blue Cross Blue Shield	13,908	Moundspark Academy	45,000
Blue Heron Grill	9,750	Mpl Specialties	5,973
Bluegreen Alliance Foundation	7,200	Mpls Glass Co	18,117
Bob Barker Co Inc	118,040	Mti Distributing Inc	114,075
Boche,Robyn	22,644	Mudek Trucking/J & J Recycling Inc	10,959
Bolden,Akeya Denise	10,556	Mueller Memorial	9,803
Boldplanning Inc	12,800	Mullen Marketing Llc	39,572
Bolton & Menk Inc	13,212	Muska Electric	51,760
Boone,Angela	9,394	Mwca	6,192
Borer & Tomney Pllc	148,719	My Home Inc	55,518
Bosby,Monica	14,370	Nakken,Jane M	5,100
Boston Scientific Corporation	53,250	Nardini Fire Equipment Co	9,159
Boyer Trucks Minneapolis	19,703	National Assoc Of Counties	15,493
Brad Dupre Md	42,739	National Camera Exchange Inc.	5,464
Braden Construction Inc	7,213	National Golf Graphics Llc	31,169
Bradshaw Funeral Home	43,617	National Medical Services Inc.	13,408
Branson,Venus	23,710	National Railroad Passenger Corpotation	50,000
Bratrud Construction Inc	6,400	Nations Title Agency Of Mn Inc	264,136
Braun Intertec Corp	44,094	Natural Resources Restoration, Inc.	66,842
Breaking Free Inc	6,736	Ncc Group Escrow Associates Llc	37,900
Breakthrough Twin Cities	17,500	Nch Corporation	10,070
Bredemus Hardware Co Inc	33,878	Ndcad	208,885
Breezy Point Resort Intl	12,099	Neighborhood Development Center	45,285
Brian C Southwell Ltd	27,562	Neighborhood Energy Connectionx	73,237
Bridgeall Libraries Ltd	20,250	Neighborhood Energy Consortium	289,266
Bridgeway Software Inc	38,726	Neighborhood House Association	238,857
Bridging, Inc.	37,660	Neka Creative Llc	10,000
Briggs And Morgan Pa	562,669	Nelson Auto Center Inc	434,527
Briggs Corp	8,337	Nelson,Joanna	5,745
Bright Horizons Of Grand Rapids Inc	194,152	Nelson,Lakeshia	14,364
Bringmethenews Llc	10,000	Netzell Legal Services	57,850

Brinkman'S Inc	9,338	Nevers,Laurie	5,070
Britt Inc	14,979	Nevin,Lawrence	25,012
Brock White Co Llc.	5,579	New Found Abilities	32,044
Brooks Funeral Home Inc.	35,894	New Horizons Computer Lrng Ctr Inc	6,466
Brothers Fire Protection Co	27,602	Newman Traffic Signs	32,501
Brown Traffic Products	24,194	Nicholas Legeros Inc	8,250
Brown,Edith	12,387	Nightowl Discovery Inc	7,092
Brown,Robert Iii	54,880	Nitti Sanitation Inc	287,248
Building Restoration Corporation	2,462,417	Norix Group	5,763
Bureau Of Criminal Apprehension	14,995	Norms Tire Sales Inc	30,492
Burroughs Payment Systems Inc	9,873	North American Carrousel	9,650
Bwbr Architects Inc.	21,489	North Heights Hardware Inc.	11,639
Bywater Business Solutions Llc	6,760	North Homes Inc	43,022
C Alan Homes Llc	300,536	North Memorial Hc	11,149
C C Sharrow Co Inc	8,109	North Star Group Home-Trombley	51,364
Calibre Ridge Limited Partnership	360,804	North Suburban Communications Commission	5,406
Camp Ripley Mess Fund	5,190	Northeast Comtemporary Service Inc.	122,795
Camphill Village Mn Inc	10,608	Northeast Metropolitan #916	53,801
Campion,Barrow And Associates, Inc	27,870	Northeast Youth & Family Services	75,893
Canadian Time Systems Inc	11,750	Northern Air Corporation	586,161
Canvas Health Inc	357,562	Northern Lights.Mn	190,000
Carciofini Company	42,850	Northern Safety Company Inc	7,555
Cardinal Distribution	79,392	Northern Safety Technology Inc	9,913
Cardinal Health	8,372	Northfield Telecommunications Inc	43,631
Career Enhancement Options Inc	9,196	Northland Binder Products	6,105
Cargill Inc.	1,221,518	Northland Business Systems Inc	47,206
Caris, Michael	9,338	Northland Petroleum Service	5,967
Carl Bolander & Sons Company	6,613,811	Northwest Key punch	7,752
Carlson Chiropractic Corp	7,510	Northwest Passage, Ltd	37,498
Carroll,Laura	6,648	Northwest Publications Llc	44,601
Carver County	117,852	Northwest Respiratory Svc	9,887
Catholic Charities	1,475,250	Northwood	120,469
Cathryn Kennedy Consulting Ltd	49,791	Nosan,Louis J	5,362
Cave And Associates, Ltd	1,162,806	Novartis Vaccines And Diagnostics,Inc	17,516
Cbs Television Stations	16,834	Now Micro Inc	920,858
Cch Incorporated	30,079	Nra Servsafe	5,112
Cdw-G	1,046,481	Ntw Llc	7,210
Cebula,Joline	34,502	Nudell,Lisbeth	26,164
Cedar Printing	9,244	Nurse-Family Partnership	26,225
Cellebrite	13,933	Nuss Truck & Equipment	626,188
Central Construction Services Inc	10,506	Nystrom Moving And Storage Inc	7,010
Central Irrigation Supply	6,472	Oakland Cemetery	11,655
Central Roofing	267,425	Oclc Online Computer Library Center Inc	53,039
Centric Group Llc	140,723	O'Connell,Charlotte	7,650
Century Fence	8,618	Oconnor,Robert	11,600
Cha,Chao	6,023	Odowa,Nur	6,797
Chang,Her Pao	5,305	Office Systems Installation, Inc	24,141
Charter Solutions Inc	216,083	O'Hara & Hunter Consulting Inc	17,454
Chet'S Shoes, Inc	6,389	Old Dutch Foods Inc	12,572
Child Care Providers Together	24,600	Oldcastle Precast Inc	10,290
Childrens Health Care	375,327	Olmsted County	18,054
Christopher Columbus Court Reporters	8,167	Olsen Thielen & Co Ltd	50,924
Church Of St Agnes	6,797	Olson,Michele	27,052
Citrix Online Llc	7,869	OmcM Marketing Solutions	20,224
Citrix Systems, Inc	30,000	Omer, Kissi	21,199
City Pages Llc	19,011	Omni Office Products	25,952
Ci Bensen Co Inc	8,292	Omnicare Minnesota	868,366
Clarinda Youth Corporation	293,738	On Demand Service Group Inc	205,213
Clark Engineering Corporation	16,229	On Site Sanitation Inc.	42,741
Clark,Richard	6,062	Onbase Conf	5,600
Clean Harbors Environmental Services Inc	11,937	Only You Yoga	5,300
Clear Channel Broadcasting Inc	5,000	Open Cities Health Center, Inc	246,026
Clear Channel Broadcasting Inc	17,028	Open Plan Systems	59,460
Clear Channel Outdoor Inc	72,290	Open Text Inc	9,917
Clearstream Recycling Inc	10,750	Opportunity Partners Inc	8,137

Clearwater Recreation	170,592	Oracle America Inc	801,748
Cliftonlarsenallen Llp	9,105	Orud,Patricia K Ma,Lp,Llc	75,138
Clinicare Corp	248,791	Outdoor Water Solutions Llc	8,700
Clockwork Active Media Systems Llc	111,250	Outreach Cnslng & Consltnng Svc	21,483
Club Car Llc	160,009	Overdrive Inc	91,621
Cohen,Richard	26,334	Owakihi Inc	10,524
Collaborative Design Group Inc	27,352	Oxygen Service Co Inc	10,986
Collins Electrical Const Co	110,742	Palmer West Constructon Company Inc	476,354
Comcast	12,482	Pandora Media Inc	33,000
Comcast Cable Communications	1,233,228	Paraben Corporation	5,189
Comcast Spotlight	36,478	Paradigm Reporting & Captioning	6,136
Commercial Partners Title, Llc	10,325,567	Paragon Paving Inc	7,042
Commercial Plumbing & Heating	27,628	Parsons Electric Llc	28,336
Commercial Roofing And Sheet Metal Inc	24,143	Paster Training Inc	8,620
Communication Service For The Deaf	15,314	Path Inc	86,533
Community Action Partnership	202,893	Pathway Health Services, Inc.	35,597
Companion Housing Programs Inc.	17,144	Patino,Alberto	7,862
Composting Concepts Inc	51,924	Patricia L Alagna Rehab Consulting Serv	19,566
Comprehab, Inc	40,932	Patterson Dental Supply Inc.	5,737
Computer Discount Warehouse	27,102	Paulfranz,Lynn	50,002
Comunidades Latinas Unidas En Servicio	299,604	Paw,Sah B	8,080
Concordia University -St Paul	9,750	Pci	19,305
Connexus Energy	12,659	Pci Roads Llc	64,279
Conroy,Dennis Phd	8,050	Peer Environmental & Eng Inc.	123,622
Conservation Corps	118,623	Pelican Staffing Solutions Inc	16,650
Cool Air Mechanical Inc	74,813	People Incorporated	582,591
Coolidge Trucking	14,915	Peoples Electrical Contractors Inc	438,577
Cooper, Karen	7,175	Personnel Decisions Inc.	5,200
Correctional Nutrition Consultants Ltd	14,025	Peterson - Waddle Trash Inc	32,730
Corvel Corporation	1,256,651	Peuschold,Dawn M	9,763
Costar Group	6,639	Phoenix Alternatives Inc	177,741
Courtney & Courtney	6,545	Phoenix Supply Llc	132,530
Cox Subscriptions Inc	23,820	Pitney Bowes Inc.	663,169
Cox,Carol	18,082	Plaisted Companies Inc	6,087
Cr Concrete Inc	26,870	Playworks Education Energized	32,926
Crabtree Companies Inc.	113,784	Ploetz,Dianne	6,204
Craguns Lodge And Golf Re	5,298	Plunketts Pest Control	6,060
Crawford Door Sales Co	5,162	Pm Supply	27,148
Create Construction Llc	23,620	Poitra,Betty R	9,200
Creations Global Retail	56,622	Pomps Tire Service	11,708
Creative Training Techniques Inc	17,919	Port Of Crow Wing Co	206,589
Cremation Society Of Mn	19,112	Portico Healthnet	10,394
Crescent Resources Inc	39,463	Positive Promotions	14,951
Crescent Tide Llc	13,593	Postmaster	210,601
Cribs For Kids Inc	12,048	Postmaster - St Paul Mn	8,049
Crockett & Crockett Builders Inc	448,434	Potters Industries Llc	34,692
Crossroads Anti-Racism Organizing And Tr	8,200	Prairie Care Medical Group	58,860
Crowne Plaza Riverfront St Paul	9,739	Praus,Julie Marie	223,590
Crysteel Truck Equip	9,027	Precise Mrm Llc	8,655
Csc Cybertek Corporation	31,501	Precision Landscape & Tree Inc	108,404
Csi Ergonomics	7,628	Premier Handicap Services Llc	67,206
Cub Foods	60,151	Premier Medical Consultants	40,751
Cub Foods, Inc.	10,003	Premium Waters Inc	18,062
Cub Gift Card	42,120	Prescription Landscape	90,674
Cummins Npower, Llc	35,408	Press Publications	8,322
Curascript Specialty Distribution	12,805	Prevent Child Abuse America	5,550
Curt Brekke Consulting	14,200	Price,Michael	6,481
Cusack,Nancy	11,900	Primary Products Co	36,476
Custom Headsets	15,893	Print Craft Inc	18,407
Customer Contact Services	43,487	Pro Rehab	441,501
Customized Options Nonprofit	124,820	Proact Inc	23,603
Cvk Enterprises Inc	51,184	Proassurance Casualty Company	14,268
Dakota County	830,199	Professional Carpet &Upholstery Cleaners	10,150
Dalco	240,553	Professional Portable Xray-Inc	82,063
Damarco Solutions, Llc	23,051	Professional Resource Network Inc	7,500

Datalink Corporation	802,343	Progressive Baptist Church/Kar	33,171
Davis Communications Management, Inc	28,729	Project For Pride In Living Inc	40,749
Davis Equipment Corporation	7,723	Project Pathfinder Inc	95,611
Davis Lock & Safe	6,801	Project Remand Inc	1,450,299
Davis Lock And Safe	12,742	Prom Management Group Inc	5,154
Daytons Bluff Community Council	19,700	Proquest-Csa Llc	6,843
Dc Group Inc	45,327	Prosource Supply	18,108
Dc Management & Environmental Servs Inc	12,126	Provo-Petersen & Associates Pa	55,528
Dean Evans & Assoc Inc	8,873	Provox Systems Inc	40,670
Delegard Tool Co	7,775	Public Health Accreditation Board	12,720
Dell Marketing L. P.	406,283	Public Health Consultants Llc	15,260
Deloitte Consulting Llp	177,572	Purchase Power	11,110
Delta Air	87,423	Push Pedal Pull Inc	12,286
Deltawrx	12,284	Quigley,Anne	25,857
Demco Inc	9,597	Quinlan Board & Care	25,000
Dependable Home Health Care.	29,351	Qwest Corporation.	309,371
Depository Trust Company	37,417,740	Qwest Dex Inc	27,838
Dhs	3,188,111	Qwest.	242,462
Dhs Medical Care Surcharge	716,905	R & D Agency Inc	12,152
Diamond Cab Company	5,379	R & R Specialties Inc.	29,977
Diamond Mowers, Inc.	32,218	R And M Sanitation	28,630
Diamond Tower Service Inc	10,206	Radiometer America Inc	12,264
Diamond Vogel Paints	82,074	Radtke,Jennifer	6,206
Dice Career Solutions	6,444	Rail-Volution	7,415
Diesel Machinery Inc	8,891	Railworks Signals & Communications Inc	128,686
Dietrich,Grant	7,140	Railworks Track Systems Inc	202,178
Digineer, Inc	140,267	Rak Construction Inc	540,347
Digital Solutions Inc	71,626	Ralph Gilbert Studio,Llc	112,500
Direct Supply	24,955	Ramsey-Washington Metro Watershed Dist	31,190
District Cooling St Paul Inc	706,426	Ramy Turf Products Llc	5,946
District Cooling St. Paul Inc	191,064	Rapid Recovery Inc	28,924
District Energy St Paul Inc	469,924	Ratwik, Roszak & Maloney Pa	11,429
District Energy St. Paul Inc	190,934	Rauenhorst & Associates	49,789
Diversified Real Estate Services Inc	54,227	Ray Allen Manufacturing Llc	6,231
Dlt Solutions, Llc	48,416	Ray Anderson & Sons Inc.	13,052
Dna Diagnostics Center Inc	68,666	Rayco Excavating Inc	32,232
Document Storage Systems, Inc.	196,904	Rba Inc	419,906
Dodge Of Burnsville	66,120	Rbjm Llc	12,000
Dollins,Haley	17,205	Recall Total Information Management	8,051
Domestic Engineering Inc	6,560	Recorded Books Llc	39,283
Donald W Kohler Attorney At Law	7,185	Regions Hospital	3,349,760
Doorstep Health Care Services	10,011	Reinders Inc	89,187
Double Tree	15,905	Reinecke, Yvonne	26,265
Doug Speedling Builders Inc	6,196	Relias Learning Llc	19,507
Downtowner Car Wash	8,744	Rem Hennepin, Inc	10,804
Dsi-Iti Llc	51,185	Rem-Mn Community Services, Inc.	34,931
Duckstad,Jon	32,635	Rem-Ramsey Inc	36,021
Duininck Inc	75,000	Renovo Software Inc	13,722
Dukes,Krystal	5,567	Republic Services Inc	195,404
Dungarvin Mn, Llc	24,421	Rescare Minnesota, Inc	304,643
Dunn Livery Lp	43,005	Resource Recovery Technologies, Llc	12,546
Dwaynes Lawn Care Service	7,995	Restoration Contractors	34,110
E & J Rebar Inc	7,980	Rhea,Susan	6,432
E/S Support Services	6,000	Rhode,Robert	7,409
East Metro Environmental Inc	32,184	Rhsc, Inc	711,776
East Side Neighborhood Development Inc	124,502	Richardson,Carolyn	8,415
Echo Minnesota	26,685	Rick Balow	7,362
Ecn Intermediate Holding Company Inc	40,163	Rick Johnson Deer & Beaver, Inc	14,030
Ecolab Inc	60,058	Ricoh Corporation	5,200
Economic Modeling Specialists Inc	10,000	Ricoh Usa Inc	183,001
Edina Realty Title	10,000	Risdall Marketing Group Llc	124,461
Edmondson,Michelle	12,961	Rise Inc	48,945
Edward Kraemer & Sons	6,544,068	Rms Public Relations Llc	22,097
Eggleston Medscribe, Inc	12,915	Roberts,Kheta	6,472
Ehlers & Associates, Inc.	69,894	Robinson Textiles	15,578

Elana Centor & Company Inc	15,963	Rohn Industries Inc	16,619
Election Systems & Software Llc	76,426	Roig Group Llc	754,977
Electronic Communication Systems Llc	55,539	Roof Right Inc	288,719
Electronic Office Environments	59,545	Rosedale Chevrolet	9,821
Elert And Associates	35,369	Rosen,Frayda	30,393
Elmhurst Cemetery	18,062	Rouillard,Amy Lynn	5,024
Elmo Special Transportation Services Inc	29,496	Rr Donnelley	17,268
Elmore Academy	8,053	Rs Eden	772,225
Emergency Automotive Technologies Inc	79,908	Rsp Architects Ltd	153,806
Emergency Management Accreditation Prog	5,827	Ruffridge-Johnson Equipment Co Inc.	18,088
Employment Action Center	1,252,180	Rumpca Cos Inc	102,335
En Pointe Technologies Inc	336,875	S & A Contracting	123,000
Enclave Townhouses Association	22,167	S & T Office Products Inc	629,945
Encompass Group, Llc	22,567	Sackey,Emmanuel	18,480
Encore Unlimited Llc	5,810	Saewyc,Elizabeth	7,250
Energie Innovation Vaidya Baljak Inc	56,290	Safety Gal Consulting Llc	5,000
Engagement Hr Services Llc	23,090	Safetycall International Pllc	5,700
Engelmeier & Umanah Pa	14,470	Saint Paul Area Chamber Of Commerce	75,630
Enventis Telecom, Inc	6,825	Saint Paul Regional Water Serv	49,388
Envirobate Metro Inc.	20,165	Saint Paul Regional Water Services	411,274
Environmental Systems Research Institute	81,517	Salvation Army	38,200
Eof Inc	6,217	Sandberg Mortuary Inc.	6,437
Epa Audio Visual Inc	24,784	Sanimax Llc	8,154
Epic Enterprises, Inc	10,714	Sanofi Pasteur Inc	50,817
Epstein Funeral Directors, Inc	11,637	Save Our Sons	8,159
Ergometrics	9,705	Sbtv Management Llc	7,729
Erickson Petroleum Corporation	9,449	Schadegg Mechanical Inc	28,879
Esch Construction Supply Inc	6,550	Schaefer Hallen Llc	10,000
Esri Inc	6,345	Schindler Elevator Corp	97,882
Essence Real Estate Services Inc	6,000	Schoeller,Melissa	26,765
Ethical Leaders In Action Llc	23,500	Schofield,James	6,832
Eull'S Manufacturing Company	8,773	Schreiner,Heidi	8,297
Eureka Construction Inc	58,683	Schulte,Georgiann	29,956
Ever Green Energy	103,167	Science Museum Of Minnesota	89,284
Evidence Based Specialists	7,600	Scott & Associates Inc.	13,391
Evolve Adoption & Family Services Inc	8,713	Scruggs Inc	9,569
Excel Turf And Ornamental	18,954	Sears	55,604
Fabex Inc	23,570	Second Harvest Heartland	20,000
Face To Face	215,862	Securus Technologies Inc	11,350
Factory Motor Parts Co	44,297	Select Computing Inc	145,860
Family Alternatives	889,972	Senior Recovery Program	55,208
Family Focus	39,271	Senior Services Consortium Of Ramsey Co	159,147
Family Tree Inc	56,863	Serveminnesota	12,765
Familywise Services	22,830	Setzer Pharmacy	16,639
Farmer Bros	27,674	Shafer Contracting Co Inc	159,272
Fastenal Co	13,179	Shahzad,Katherine Ann	15,201
Fbl Freshbaby	5,649	Shelter Architecture Llc	6,644
Federal Express Corporation	7,971	Sheraton San Diego Marina	6,259
Federal Signal Corp	38,900	Sheriff - Courts Division	873,137
Ferrellgas,Lp	12,554	Sheriff - Patrol Division	30,500
Fields Law Office	13,401	Sherwin Williams	8,614
File Of Life, Inc.	5,921	Shi International Corp	1,552,229
Filtration Systems Inc	5,234	Short Elliott Hendrickson Inc	892,695
Finley,Amy	11,180	Showalter Sr,Patrick	5,667
Fisher Scientific Company Llc	7,773	Siemens Industry Inc	46,096
Five Star Property Maintenance Inc	54,533	Sierra Cedar Inc	521,529
Fleet One Llc	6,021	Sign Source	26,087
Fleetpride Inc	38,797	Simer,Geraldine S	447,800
Flint Hills Resources Lp	10,914	Simerson-Wallfred, Tom	10,813
Flores & Associates, Llc	7,042	Simpkins,Timothyjohn	16,236
Floyd Total Security	13,228	Simplexgrinnell	28,488
Fokken,Kyle L.	7,000	Simplexgrinnell Lp	7,426
Foley Professional Golf Services Llc	95,574	Sinclair Marketing, Inc	405,000
Fong,Joon	5,168	Sir Lines A Lot	16,462
Force America Distributing Llc	6,297	Sirius Computer Solutions Inc	12,316

Ford,Joshua M	7,540	Sirsi Corporation	64,036
Forest Lake Contracting Inc	1,740,695	Site Stuff Inc	8,984
Forte,Betty	17,834	Skb Environmental	870,958
Foth & Van Dyke, Llc	97,856	Snap-On Industrial	9,218
Foth Infrastructure & Environment Llc	367,938	Solar Midwest Inc	9,178
Fox Nutrition & Diabetes Services, Inc.	5,340	Solid Ground	62,896
Fpi Paving Contractors Inc	18,187	Solie Research, Llc	94,203
Francotyp-Postalia Inc	7,444	Sommerhauser,Andrea	5,202
Fredrickson Communications	92,998	Sonntag,Robert	18,600
Fremont Industries Inc	11,813	Soo Line Railroad Company	1,469,083
Friederichs,Mark	7,000	Sos Office Furniture	6,916
Frontier Ag & Turf	7,781	Sourceone Graphics Inc	5,514
Frontier Precision	12,256	South Metro Human Services	2,256,970
Fsa Title Services, Llc	19,000	Southern Mn Regl Legal Svcs	95,133
Fsi Xcel Energy Pmts	8,319	Southwestern Youth Services	262,248
Fujifilm Medical Systems Usa	5,632	Sovia'S Painting & Decorating, Inc	64,678
G & K Services	33,855	Sp Brush Art Wic	5,000
Gadbois,Danielle Jean	5,264	Spacesaver Systems Inc	18,918
Gale Group	8,397	Specialty Promotions	23,438
Gametime	47,511	Specialty Underwriters Llc	9,860
Gant,Selina	30,411	Springsted Incorporated	118,859
GarbageMan Of Highland Park Llc	63,884	Sprint Solutions.	193,881
Garda Cl Great Lakes Inc	5,192	Spruce Tree Centre Llp	251,645
Garden & Associates Inc.	39,514	Src Inc	281,255
Garratt-Callahan Company	5,413	Srf Consulting Group Inc	103,814
Gartner Group Inc	141,900	St Catherine University	12,274
Gary L Fischler & Assoc Pa	6,850	St Cloud Childrens Home	110,247
Gaylord Bros	5,002	St Croix Preparatory Academy	5,847
Gcs Service Inc	14,852	St Croix Recreation Co Inc	11,603
General Office Products	150,784	St Paul Academy Summit	5,386
General Parts & Supply Co Inc	9,184	St Paul Area Cncl Of Churches	133,098
General Parts Inc	5,469	St Paul Discount Furniture	18,007
Gene'S Disposal Service, Inc	181,409	St Paul Domestic Abuse Intervention	94,387
Genesis Corp	66,470	St Paul Fire And Safety	11,222
Gen-Probe Sales And Service Inc	50,192	St Paul Growers Association Inc	5,000
Genuine Parts Company	26,925	St Paul Leased Housing Associates Iv, Lp	240,993
Geraghty,O'Loughlin & Kenney Pa	19,984	St Paul Linoleum & Carpet Co	71,355
Gerard Treatment Programs, Llc	175,675	St Paul Neighborhood Network	20,000
Germania Seed Company	13,321	St Paul Public Housing Agency	26,696
Gf Jedlicki Inc	15,058	St Paul Radiology P A	9,035
Givens,Glenda	27,560	St Paul Riverfront Corporation	15,215
Glass-Kelly, Teretha	25,687	St Paul Saints Baseball Club	22,500
Glorious Triumphant Church	21,572	St Paul Saints Baseball Club I	5,000
Glusco,Lindmila	6,517	St Paul Urban Tennis League	5,000
Goff Public Inc	188,373	St Paul Yellow Taxi Inc	52,880
Goldfish Locums Llc	14,455	St Paul Youth Services	624,735
Good Source Solutions Inc	29,920	St Pauls Untd Church Of Christ	9,150
Goodin Co	17,249	Standard & Poor'S Financial Services Llc	20,685
Goodrich Golf Course Inc	92,437	Stanley Convergent Security Solution Inc	17,693
Goodwill/Easter Seals	1,385,460	Stantec Consulting Services Inc	83,145
Gopher State One-Call	11,698	Staples Advantage	9,258
Govdelivery Inc	21,043	Staples Contract & Commercial Inc	5,590
Government Finance Offic	8,758	Star Tribune	24,014
Governmentjobs.Com, Inc.	25,920	State Supply Co Inc	17,878
Grand View Lodge	5,274	Steinbrecher Painting Inc	133,534
Grand View Lodge & Tennis	6,839	Stellar Energy Services, Inc.	5,369
Gray Plant Mooty Law Firm	167,578	Stepp Manufacturing Co Inc	6,900
Graybar Electric Co Inc	7,445	Steps Of Success Homes Inc	334,103
Great River Office Products	17,786	Stericycle Inc	14,408
Greater Frogtown Cdc	104,145	Stoel Rives Llp	414,553
Greater Metropolitan Housing Corporation	118,043	Strategic Equipment Supply Corp	9,369
Greater Minneapolis Metro Housing Corp	270,113	Strategic Technologies Inc	12,720
Greater Msp	125,400	Streamworks Llc	74,324
Green Energy & Development Inc	410,199	Streichers	67,068
Green Touch Systems Llc	23,550	Streitz,Kelly	23,830

Greene Espel, P.L.L.P.	6,536	Studio 925 Enterprises	8,500
Group Health Plan Inc	48,902	Studio Mccutchan	13,783
Grubers Power Equipment	9,667	Su Familia Multicultural Counseling	44,036
Gts Educational	11,380	Suggs,Samantha	5,204
Guadalupe Alternative Program	30,448	Summit Fire Protection Company	18,319
Guardian Pest Control, Inc	11,809	Summit Management Consulting Serv Llc	9,350
Guild Incorporated	702,170	Summit Orthopedics Ltd	70,664
Gulaid,Anab	8,220	Sun Badge Company	7,227
H & L Mesabi	67,714	Sun Ray Plumbing & Heating	42,742
Haberman & Associates Inc	243,672	Sunde Land Surveying, Llc	24,481
Hackman Consulting Group Llc	41,525	Superamerica	12,118
Hackman,Heather	9,050	Superior Turf Services Inc	7,368
Hagen, Christensen, Mcilwain Architects	29,347	Surveymonkey.Com	5,840
Haldeman Homme Inc	34,577	Swedebro Inc	16,234
Halmon,William C	35,708	Swisslog North America	16,956
Halo Transportation Llc	12,999	Syed,Tariq	5,465
Hamline University	10,975	Symmetry Solutions	7,690
Hammel, Green & Abrahamson Inc	24,999	Sysco Minnesota	336,647
Handel Information Technologies Inc	56,538	T A Schifsky & Sons Inc.	106,390
Hansen Rehabilitation Services Inc	7,098	Tab Products Co Llc	164,531
Harbor Shelter	115,553	Target Corporation	243,318
Harker,Steven	315,464	Tasc	50,415
Harman,Scott	7,110	Tasks Unlimited Mh Svc Inc	122,041
Harmon,Nancy	10,751	Taymans,Juliana M	13,047
Harris Contracting Company	24,156	Tech Logic Corporation	41,080
Harris Mechanical Services Llc	7,051	Tech Pro Inc	419,220
Haugland, Darin	6,425	Techdigital Corporation	16,800
Hawkins,Rebecca	17,343	Ted Glasrud & Associates Inc	222,393
Haworth Inc.	92,516	Teemark Inc	33,634
Hazel Park Auto Services	29,854	Teenwise Minnesota	10,469
Headway Emotional Health Services	17,522	Telecommunications	1,043,708
Healthcarefirst Inc	25,105	Tennis Brothers Sanitation	11,609
Healtheast Medical Laboratory	13,247	Tennis Rolloff Llc	21,371
Healtheast St Johns Hospital	27,144	Tennis Sanitation Llc	777,809
Healtheast St Josephs	38,466	Terminal Supply Co	5,435
Healthpartners	225,218	Thad Wilderson & Associates Pa	72,348
Hearth Connection	707,104	Thane Hawkins Polar Chevrolet	266,728
Heartland Ranch Inc.	40,066	Thao,Gao	5,562
Heavy Metal Truck Training	26,913	The Advocates For Human Rights	8,100
Helical Pier Distributions Llc	25,248	The American Bottling Company	19,354
Hemocue	12,264	The Bureau Of National Affairs, Inc.	6,496
Hennepin Health Care DbA Hcmc.	15,400	The Catholic Cemeteries	16,032
Her,Chong	17,456	The Databank	8,381
Her,Xiong	25,260	The Earthgrains Company	17,091
Herschbach,Joseph	7,108	The Family Partnership	61,055
Herzenach,Brian	7,506	The Family Place	49,262
Heu,Foung DbA Digital Motion	10,925	The Fiber Optic Marketplace Llc	9,978
Hewlett-Packard	11,566	The Home Depot 2801	21,692
Hfs Golden Rule Llc	11,846	The Language Banc Inc	9,350
Highland Sanitation	289,048	The Macro Group Incorporated	280,901
Highway Safety Zone Llc	5,554	The Master'S Touch Llc	216,351
Hiller Stores Inc	135,895	The Mcdowell Agency Inc	41,991
Hillyard Floor Care	64,124	The Travelers Indemnity Company	8,995
Hippe,Doris	35,323	The Valuation Group, Inc.	5,400
Hired Inc	3,288,668	Theracom	9,406
Hmong American Partnership	1,522,605	Think Small	599,135
Hockenbergs	11,650	Thomas Allen Inc	236,870
Holiday Companies	501,500	Thomas,Danielle	34,303
Holiday Corporate Office	20,000	Thomas,Queline	27,265
Holiday Inns	9,991	Thompson,Jennifer	16,874
Holiday Stationstores Inc	31,553	Thyssenkrupp Elevator Corp	87,657
Hollstadt & Associates Inc	430,467	Tierney Bros Inc.	475,218
Holtzman Bechtel Co	42,060	Tierney Brothers Inc	7,127
Homeline, Inc	26,961	Tiller Corporation	809,282
Homes Inc	53,605	Timberland Outdoor Services In	11,838

Homes Of Minnesota Educational Serv Inc	110,587	Tina Volpe	21,666
Honsa Binder Printing Inc	12,709	Titan Environmental Inc	10,432
Hope Adoption & Family Serv Inc.	40,772	Titan Machinery Inc	13,252
Horizon Chemical Co Inc	7,168	Titan Outdoor Llc	9,000
Housing Link	46,500	Ti-Zack Concrete Inc	12,842
Huber,Stephanie	6,669	Tjaden,Joshua M	6,242
Hughes,Davina	5,208	Tolbert,Justin M	6,040
Hunt Electric Corporation	79,740	Toltz King Duvall & Anderson	466,267
Huot,Mary	69,010	Tom Loucks & Associates Inc	505,031
Hyatt Grand Sa Convent Ct	14,581	Too Clean Building Services	6,047
Ibm Corporation	445,023	Total Renal Care, Inc.	13,537
Iceberg Technology Group	519,345	Tousley Ford	6,533
Iceman Industries Inc	515,018	Towmaster, Inc.	987,696
Identisys Incorporated	11,352	Town & Country Fence	22,021
Imageware Systems Inc	40,988	Trademark Title Services	10,000
Independent Emergency Services Llc	71,909	Traffic Control Corp	9,053
Indiana Developmental Trg Ctr Lafayette	84,623	Traffic Data, Inc.	8,766
Indianhead Food Service	973,120	Traffic Marking Service Inc	153,234
Industrial Hygiene Services Corporation	53,698	Translanguages Llc	9,000
Infinity Independent Living Services Llc	247,498	Treehouse Psychology Pllc	20,180
Ingram	602,308	Trenchers Plus Inc	7,022
Inmate Calling Solutions Llc	126,980	Tri Tech Software Syst	5,760
Inmate Services Corporation	106,075	Triangle Rubbish & Recycling Service	7,219
Insight Public Sector	431,496	Triangle Services Inc.	141,401
Insight Storage Solutions, Inc.	79,520	Trinity Biotech	16,441
Integra Realty Resources	6,600	Trio Supply Co	151,102
Integra Telecom Inc	47,243	Trissential Llc	464,885
Integration Architects, Inc	101,813	Tritech Software Systems	1,473,910
Intellitime Systems Corp	61,719	Triton Printing	6,027
Intelvision Inc	12,230	Trojes Trash Pickup Inc	215,935
Intereum, Inc	235,226	Truck Crane Service Company	7,102
International Information Systems Securi	6,890	Truck Utilities Inc.	174,974
International Institute Of Minnesota	5,790	True Friends	23,625
Interstate Companies Inc	7,141	Trugreen Limited Partnership	8,097
Interstate Improvement Inc	4,884,539	Tsc Connect, Llc	5,000
Interstate Parking Co Llc	35,505	Tse Inc.	143,872
Interstate Truckdriving School Of Mn,Llc	23,402	Tsg Server & Storage	131,128
Intertech Inc	14,583	Tubman	39,317
Intoximeters Inc.	9,226	Twell Environmental Inc	158,856
Intuitive Technology Group Llc	10,586	Twin Cities Cremation	17,829
Isenhart,Carl	10,200	Twin Cities Public Television Inc.	55,980
Iss Facility Services	119,661	Twin City Hardware	10,157
It Xchange Corp	7,965	Twin City Janitor Supply	14,592
Itasca Corporation	14,959	Twin City Refuse & Recycling	35,627
Its Never 2 Late Llc	18,002	Twin City Tile And Marble Comp	34,938
Itw Food Equipment Group Llc	7,063	Twin Town Treatment Center Llc	9,817
Iverson Reuvers Condon	64,395	Twinco Automotive	15,060
Ivy,Winona	10,055	Tyco Integrated Security Llc	19,069
J & J Contracting Llc	6,496	Tyler Technologies, Inc.	184,644
J H Larson Co	28,717	Uhl Companies Inc.	59,819
J. M. Keefe Company	6,297	Ujamaa Place	27,150
J.A. Willwerscheid & Son, Inc	47,640	Uline Ship Supplies	5,205
Jankus,Mark	16,450	Ulteig Engineers	58,398
Janway Co	6,456	Ulteig Engineers Inc	27,670
Jason Lenzo, Psychiatric Mental Health	152,898	Ultimate Events Inc	8,907
Jbk2 Inc	21,141	Unger,Sandra M	16,358
Jc Environmental & Demolition Inc	15,618	Uniforms Unlimited Inc	347,030
Jedidiah Properties, Llc	245,747	Union Pacific Railroad Company	2,372,776
Jennen Larson,Susan	37,531	United	10,122
Jewish Family Service	232,031	United Family Practice Hlth Ctr	102,021
Jltaitt & Associates Inc	83,597	United Hospital	27,772
John Deere Company	133,689	United States Postal Service	53,711
Johnson Supply Co	48,897	Universal Languages Provid Ltd	9,356
Johnson,James W	94,780	Universal Transit Services Inc	5,285
Johnson,Kellie Kae	10,470	University Centre At 1919 Ltd Lp	433,345

Johnson, Terrell	6,345	University Of Minnesota	151,482
Johnson, William	14,280	University Of St Thomas	76,642
Jones Lang Lasalle	951,925	Upper Midwest American Indian Ctr	204,546
Jones, Thelma	44,676	Urban Co	86,677
Js Holdings Inc	8,941	Urs Corporation	419,753
Juel Fairbanks C.D.S.	152,374	Us Bank	3,662,975
Justice Benefits Inc	17,343	Us General Services Administration	1,001,254
K A Kamish Excavation Inc	28,114	Usa Mobility Wireless Inc	6,376
K.E.E.P.R.S.	7,198	Ust Multicultural Forum	5,915
Kaisercmm Inc	5,232	Utility	25,190
Kane'S Catering Service Inc	14,344	Utility Management Services	13,105
Kanes Culinary Group Llc	18,962	Utmost Compost Llc	172,243
Kaposia Inc	219,022	Vadnais Lake Area Water Mgmt Org	7,013
Kare11	15,561	Van Valkenburg, John	5,331
Karges-Falconbridge Inc	10,625	Van Wagner Twelve Holdings Llc	24,246
Kat Perkins Music Inc	5,000	Vang, Tong	5,435
Keefe Commissary Network Llc	200,121	Vang, Kaojia	50,196
Keefe Parking Company	50,843	Vang, Mykou	6,821
Keefe Supply Co	129,951	Varin, Perry	8,437
Keepsr Inc	30,484	Vaughan, Barbara A	10,587
Kelton Embedded Inc	6,119	Veolia Es Solid Waste Midwest Llc	30,542
Kemper & Associates, Inc.	7,700	Veolia Es Technical Solutions Llc	466,566
Kemps - Marigold	17,378	Verde General Contractors Inc	10,529
Kennedy & Graven, Chartered	55,058	Verizon Wireless	544,088
Kenning Phd, Mary	12,100	Versatile Vehicles Inc	20,278
Kenny Boiler And Mfg Co.	6,453	Victory Parking Ramp	63,072
Kessler Maguire Funeral Home Inc	5,604	Videotronix Inc	54,148
Keystone Community Services	81,930	Village Ranch Child&Family Services Inc	5,000
Kickhafer Consulting Services Inc.	6,735	Villager	8,037
Kim Tong Translation Service Inc	21,734	Villanova University/Bisk Education	5,912
Kimley-Horn And Associates, Inc.	492,464	Vincent Brown Trucking And Construction	82,208
Kindergardens	9,526	Vintage Place, Inc	172,243
Kindred Family Focus	376,519	Virginia Lab Supply Corp	5,100
Kingson, Christine	13,401	Visit Saint Paul	7,040
Klinefelter'S Enforcement & Emergency	9,715	Visual Pro 360 Inc	33,230
Klr Construction Inc	73,394	Volunteers Of America	930,501
Kmsp - Tv/Utv Holdings Inc	16,580	Voss Lighting	27,278
Knowledge Center, Inc	154,657	Vwr International Llc	14,271
Knutson Construction Co	572,015	W Marketing Llc	30,400
Ko Sanitation & Recycling Inc	6,498	W W Grainger Inc	272,815
Kone Inc	31,244	W.L. Brown Law Office	30,952
Konrad Material Sales Llc	8,873	Wade, Marceline	5,890
Kpmg Llp	79,000	Wai Continuum	12,642
Kramlinger, Thomas	14,312	Wal-Mart	19,375
Krupenny & Sons Disposal Service Inc	54,641	Walters Recycling & Refuse	325,463
Kstp Fm Llc	32,720	Warne, Stephanie	7,237
Kstp Tv	18,132	Warner Properties Communications Llc	9,838
Ktmy Fm Llc	33,325	Warner Properties Llc	9,866
Kufus Pa Inc, Steven R	37,455	Warners' Stellan	11,048
Kurenitz & Associates Inc	5,115	Warning Lites Of Mn Inc.	30,883
Lacroix Dalluhn Consulting Llc	5,000	Washburn Center For Children	32,889
Lake States Environmental, Ltd	10,682	Washburn Child Guidance Center	23,791
Lakeview Hospital	9,750	Washburn Mcreavy Funeral Chapels	11,815
Lancer At Edinburgh Inc	5,541	Waste Management Inc	1,440,220
Land Title Inc	15,672	Waters, Jason L	5,301
Language Line Services	73,297	Weber Inc	414,461
Lao Family Comm Inc - Early Intervtn	7,970	Weight Watchers North America, Inc.	6,672
Larson Contracting Inc	8,533	Weiser, Kaylene	7,500
Laser Technologies	10,367	Wemyss, Scott D	5,920
Laserfiche	12,000	Wescom Solutions Inc	42,746
Latitude Geographics Group Ltd	5,108	West 7Th Comm Center Inc	7,684
Lattimore, Mooney & Malchow	6,013	West Central Indexing	182,800
Law Enforcement Technology Group, Llc	10,400	West Publishing Corporation	287,371
Law Office Of Daniel A Lively, Pa	31,326	Westside Community Health Center	1,100,910
League Of Mn Cities	25,400	Wetherall, Maria	6,529

Leavitt,Cristine P	9,600	Wheel Service Brake Equip	6,805
Lee,Tabetha	5,562	Wheeler Hardware Co	15,652
Leena Ranade Llc	206,305	Wheeler Lumber Llc	7,244
Legacy Endeavors Inc	64,202	White,Shanikia	6,215
Legacy Funeral Home	19,500	Wickcraft Company Inc	289,174
Legal Svcs For Juveniles Inc	242,349	Wier,Benjamin	7,532
Lehnen,Randall	9,918	Wilcox Paper Co	52,053
Leirness,Alan P	11,786	Wilder Foundation	250,092
Leitner Co	7,816	Willis Of Minnesota, Inc.	963,571
Leland Consulting Inc	25,000	Windstar Promotions	39,649
Lempka,Kari	13,538	Winfield Solutions Llc	17,595
Leo A Hoffmann Center Inc	13,400	Wingfoot Commercial Tire Systems Llc	30,760
Let'S Get Graphic Creations Inc	5,546	WI Hall Co	20,073
Levy-Pounds, Nekima V	10,169	Wold Architects & Engineers Inc.	17,146
Lexisnexis	94,491	Woodland Hills	742,513
Liberty Title	1,114,294	Woodward Academy	116,690
Liebert Corporation	5,364	Woodwinds Health Campus	7,294
Life By Design, Inc.	20,093	Workers' Compensation Reinsurance Assoc.	124,502
Lifestyle Adult Day Center	15,388	World Medical Government Solutions,Llc	16,020
Lifetrack Resources Inc	738,969	Xcel Energy	363,065
Lifeworks Services Inc	85,473	Xcel Energy	4,156,326
Lightning Disposal Inc	22,416	Xiong,Chee	9,229
Lillie Suburban Newspapers Inc	15,094	Xiong,Tha Ying	5,038
Linderman Decorating Llc	6,470	X-Treme Kleen Inc	27,142
Lindquist,Susan	7,580	Yamaha Golf And Utility	11,695
Lindstrom,Kelly	6,500	Yang Interpreting & Translation Service	13,260
Link America	5,017	Yang,Chou V	43,215
Little Falls Machine Inc.	9,808	Yang,Marine	15,193
Little Sand Group Homes	65,952	Ymca Of The Greater Twin Cities	76,348
Littrell,Susan L	10,200	Yocum Oil Co Inc	430,821
Living At Home Block Nurse Prog	263,000	Yoga Direct	5,120
Lnk Homes Inc	82,270	Yoshiko N. Hapke Md Pa	63,579
Lockridge Grindal Nauen Pllp	84,090	Youngberg,John C	8,860
Loffler Business Systems Inc	74,648	Youth & Family Resource Service	68,556
Lofgren,Jonathan	6,100	Youthprise	15,000
Logis	103,551	Ywca Of St Paul	944,966
Logisolve Llc	132,825	Zacks Industry Cleaning Supply	14,884
Lopez,Eva	16,594	Zaiser,Elizabeth	11,376
Louellen Essex & Associates	11,913	Zayo Group Holdings Inc	14,400
Low Voltage Contractors	46,940	Ziegler Inc	122,337
Lowry Building Llc	550,117	Zuercher Technologies Llc	234,036