

RAMSEY COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

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

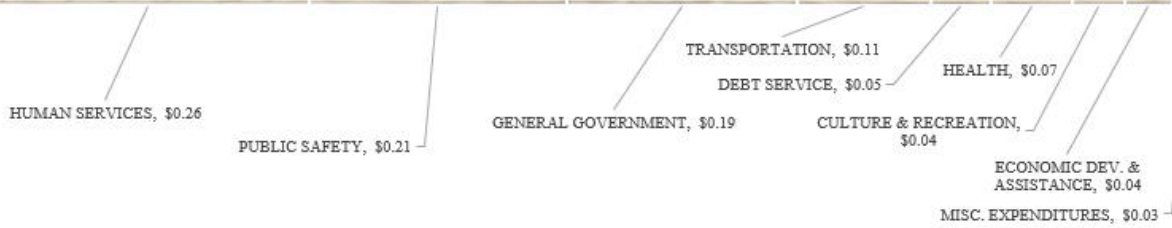
County Manager	Julie Kleinschmidt	266-8000
Deputy County Manager		
Economic Growth & Community Investment	Heather Worthington	266-8010
Health & Wellness	Meghan Mohs	266-4415
Information & Public Records	Johanna Berg	266-2010
Safety and Justice	Scott Williams	266-7721
Assessor	Stephen Baker	266-2131
Information Services Director	Jim Hall	266-3400
Community Corrections Director	John Klavins	266-2670
Parks & Recreation Director	Jon Oyanagi	748-2500
County Engineer	James Tolaas	266-7100
Social Services Director	Womazetta Jones	266-4444
Public Health Director	Marina McManus	266-2400
Financial Assistant Services Director	Tina Curry	266-4365

CLASSIFIED APPOINTMENTS

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

Ramsey County's 2015 Finances

Where the County dollar goes...



Where the County dollar came from.....



A PROFILE OF RAMSEY COUNTY

Key Indicator	Total 2015	Total 2014	Percent Increase (Decrease)
Estimated Population	533,677	532,655	0.2%
Total Estimated Market Value Of All Taxable Property	\$39,918,416,500	\$37,006,806,900	7.9%
Property Taxes Collected as a Percentage of Adjusted Levy	99.1%	99.8%	
Total General Revenues	322,471,564	325,743,863	(1.0%)
Total Program Revenues	339,031,703	308,098,315	10.0%
Total Expenses:			
Governmental Activities	600,708,194	590,288,320	1.8%
Business-type Activities	35,272,060	33,768,932	4.5%
Capital Assets:			
Governmental Activities	830,720,310	824,379,871	0.8%
Business-type Activities	15,438,935	18,218,405	(15.3%)
Total Outstanding Net Bonded Debt of County:			
General Obligation	187,518,075	190,103,682	(1.4%)
Bond Rating On Most Recent General Obligation Bond Issue			
Moody's	Aaa	Aaa	
Standard & Poors	AAA	AAA	
Total Government-wide Net Position:			
Governmental Activities	810,845,506	960,358,103	(15.6%)
Business-type Activities	(13,030,004)	(4,601,247)	(183.2%)
Total Number of Full Time Equivalent Employees	3,886	3,805	2.1%

Government-wide Financial Statements

RAMSEY COUNTY, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 400,988,256	\$ 3,573,302	\$ 404,561,558
Investment with Trustee	58,371,831	-	58,371,831
Restricted Cash and Cash Equivalents	16,000	-	16,000
Petty Cash and Change Funds	27,305	21,100	48,405
Cooperative Investment	-	23,124	23,124
Receivables (Net):			
Taxes	2,045,685	-	2,045,685
Accounts	6,181,294	255,335	6,436,629
Accrued Interest	1,283,980	-	1,283,980
Internal Balances	10,914,383	(10,914,383)	-
Due from Other Governments	61,906,789	2,105,882	64,012,671
Lease Receivable	4,472,000	-	4,472,000
Loan Receivable	13,978,029	-	13,978,029
Notes Receivable	5,700,000	-	5,700,000
Prepaid Items	393,271	-	393,271
Inventories	1,593,492	-	1,593,492
Total Current Assets	<u>567,872,315</u>	<u>(4,935,640)</u>	<u>562,936,675</u>
Non Current Assets:			
Advance to Other Governments	105,817	-	105,817
Advance to Other Organizations	362,023	-	362,023
Option to Purchase	-	-	-
Property Held for Resale	12,670,425	-	12,670,425
Capital Assets not being Depreciated:			
Land	147,392,368	1,877,153	149,269,521
Construction in Progress	41,579,451	-	41,579,451
Capital Assets being Depreciated:			
Buildings	462,542,713	16,488,090	479,030,803
Building Improvements	41,853,860	3,708,387	45,562,247
Improvements other than Buildings	52,264,833	1,537,677	53,802,510
Machinery and Equipment	83,066,444	2,052,043	85,118,487
Computer Software	8,810,635	-	8,810,635
Infrastructure	456,128,562	-	456,128,562
Less: Accumulated Depreciation	<u>(462,918,556)</u>	<u>(10,224,415)</u>	<u>(473,142,971)</u>
Total Non Current Assets	<u>843,858,575</u>	<u>15,438,935</u>	<u>859,297,510</u>
 Total Assets	 <u>1,411,730,890</u>	 <u>10,503,295</u>	 <u>1,422,234,185</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	30,894,621	1,649,345	32,543,966
Total Deferred Outflows of Resources	<u>30,894,621</u>	<u>1,649,345</u>	<u>32,543,966</u>
LIABILITIES			
Current Liabilities:			
Salaries Payable	9,541,520	816,485	10,358,005
Accounts Payable	15,118,049	380,943	15,498,992
Contracts Payable	9,513,322	-	9,513,322
Interest Payable, Current	3,484,657	60,308	3,544,965
Loan Payable, Current	6,693,334	-	6,693,334
Contract for Deed Payable, Current	-	-	-
Due to Other Governments	6,275,482	442,298	6,717,780
General Obligation Bonds			
General Obligation Bonds Payable, Current	19,975,958	384,675	20,360,633
Claims and Judgments Payable, Current	4,191,971	-	4,191,971
Vacation and Compensatory Time Payable	18,758,669	1,430,472	20,189,141
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	16,000	-	16,000
Total Current Liabilities	<u>93,568,962</u>	<u>3,515,181</u>	<u>97,084,143</u>
Non Current Liabilities:			
Advance from Other Governments	-	-	-
Unearned Revenue	6,058,803	-	6,058,803
General Obligation Bonds			
General Obligation Bonds Payable, Long-term	197,958,603	2,704,912	200,663,515
Loans Payable, Long-term	3,371,667	-	3,371,667
Compensated Absences Payable	16,816,802	822,311	17,639,113
Claims and Judgments Payable, Long-term	2,826,785	-	2,826,785
Net OPEB Liability	103,689,519	5,114,212	108,803,731
Net Pension Liability	184,845,480	11,692,817	196,538,297
Total Non Current Liabilities	<u>515,567,659</u>	<u>20,334,252</u>	<u>535,901,911</u>
Total Liabilities	<u>609,136,621</u>	<u>23,849,433</u>	<u>632,986,054</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	22,643,384	1,333,211	23,976,595
Total Deferred Inflows of Resources	<u>22,643,384</u>	<u>1,333,211</u>	<u>23,976,595</u>
NET POSITION			
Net Investment in Capital Assets	637,343,653	12,349,349	649,693,002
Restricted for:			
Debt Service	35,387,762	-	35,387,762
Capital Projects	-	-	-
General Government	2,544,648	-	2,544,648
Public Safety	1,357,959	-	1,357,959
Sanitation	18,829,478	-	18,829,478
Culture and Recreation	4,353,721	-	4,353,721
Conservation of Natural Resources	1,446,944	-	1,446,944
Economic Development	925,996	-	925,996
Other Purposes	1,267,057	-	1,267,057
Unrestricted	107,388,288	(25,379,353)	82,008,935
Total Net Position	<u>\$ 810,845,506</u>	<u>\$ (13,030,004)</u>	<u>\$ 797,815,502</u>

RAMSEY COUNTY, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 118,584,926	\$ 31,637,055	\$ 19,110,271	\$ -	\$ (67,837,600)	\$ -	\$ (67,837,600)
Public Safety	133,837,013	17,310,255	14,961,235	-	(101,565,523)	-	(101,565,523)
Transportation	64,387,013	5,389,382	38,929,189	3,124,690	(16,943,752)	-	(16,943,752)
Sanitation	19,594,580	17,171,481	1,984,594	-	(438,505)	-	(438,505)
Health	43,027,461	12,127,949	19,286,487	-	(11,613,025)	-	(11,613,025)
Human Services	163,632,603	7,960,558	82,200,654	-	(73,471,391)	-	(73,471,391)
Culture and Recreation	26,684,186	7,094,744	4,004,982	-	(15,584,460)	-	(15,584,460)
Conservation of Natural Resources	300,474	-	-	-	(300,474)	-	(300,474)
Economic Development and Assistance	24,895,097	859,614	23,316,643	-	(718,840)	-	(718,840)
Interest	5,764,841	-	-	-	(5,764,841)	-	(5,764,841)
Total Governmental Activities	600,708,194	99,551,038	203,794,055	3,124,690	(294,238,411)	-	(294,238,411)
Business-type Activities:							
Lake Owasso Residence	9,488,558	8,512,694	19,968	-	-	(955,896)	(955,896)
Ramsey County Care Center	17,133,429	14,615,053	33,778	176,099	-	(2,308,499)	(2,308,499)
Ponds at Battle Creek	571,319	508,564	-	-	-	(62,755)	(62,755)
Vadnais Sports Center	1,274,327	1,605,987	-	-	-	331,660	331,660
Law Enforcement Services	6,804,427	6,839,231	250,546	-	-	285,350	285,350
Total Business-type Activities	35,272,060	32,081,529	304,292	176,099	-	(2,710,140)	(2,710,140)
Total Government	\$ 635,980,254	\$ 131,632,567	\$ 204,098,347	\$ 3,300,789	(294,238,411)	(2,710,140)	(296,948,551)
General revenues:							
Property Taxes					293,584,616	-	293,584,616
Wheelage Taxes					4,184,673	-	4,184,673
Grants and Contributions Not Restricted to Specific Programs					21,309,616	-	21,309,616
Investment Earnings (Loss)					3,139,941	43,520	3,183,461
Gain (Loss) on Disposition of Capital Assets					239,872	(30,674)	209,198
Transfers					(5,381,751)	5,381,751	-
Total General Revenues and Transfers					317,076,967	5,394,597	322,471,564
Change in Net Position					22,838,556	2,684,457	25,523,013
Net Position - Beginning as Restated					788,006,950	(15,714,461)	772,292,489
Net Position - Ending					\$ 810,845,506	\$ (13,030,004)	\$ 797,815,502

Fund Financial Statements

**RAMSEY COUNTY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015**

	General	Solid Waste/ Recycling Service Fee Special Revenue Fund	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 198,206,360	\$ 16,894,720	\$ 30,603,306	\$ 73,870,964	\$ 50,942,959	\$ 370,518,309
Cash with Trustee	-	-	-	-	-	-
Petty Cash and Change Funds	24,785	50	-	-	2,395	27,230
Imprest Cash	-	-	-	-	-	-
Receivables (Net):						
Taxes	4,081,637	-	380,614	-	454,579	4,916,830
Accounts	1,778,805	20,337	-	247,913	4,079,976	6,127,031
Accrued Interest	950,274	-	-	-	333,706	1,283,980
Due from Other Funds	19,780,948	12,662	-	-	553,120	20,346,730
Due from Other Governments	18,653,011	18,013,991	-	16,751,458	7,945,371	61,363,831
Lease Receivable	-	-	4,472,000	-	-	4,472,000
Notes Receivable	1,800,000	-	3,900,000	-	-	5,700,000
Loans Receivable	5,978,703	-	-	-	7,999,326	13,978,029
Inventories	1,590,796	-	-	-	2,696	1,593,492
Advance to Other Funds	10,095,126	3,056,478	690,662	9,600,000	-	23,442,266
Advance to Other Governments	105,817	-	-	-	-	105,817
Advance to Other Organizations	362,023	-	-	-	-	362,023
Property Held for Resale	752,200	-	-	-	-	752,200
Restricted Cash and Cash Equivalents	15,000	-	-	-	-	15,000
Total Assets	<u>264,175,485</u>	<u>37,998,238</u>	<u>40,046,582</u>	<u>100,470,335</u>	<u>72,314,128</u>	<u>515,004,768</u>
LIABILITIES						
Salaries Payable	8,117,043	84,639	-	3,826	893,876	9,099,384
Accounts Payable	8,661,625	16,193	-	3,130	3,225,504	11,906,452
Contracts Payable	-	313,923	-	7,297,704	1,901,695	9,513,322
Due to Other Funds	2,084,362	17,924,276	-	103,915	1,674,924	21,787,477
Due to Other Governments	3,651,117	1,350,303	-	6,363	1,208,721	6,216,504
Unearned Revenue	1,503	-	-	4,714,678	1,342,622	6,058,803
Advance from Other Funds	-	-	378,206	8,273,399	4,500,000	13,151,605
Advance from Other Governments	-	-	-	-	-	-
Claims and Judgments Payable	114,339	-	-	-	-	114,339
Liabilities Payable from Restricted Assets	15,000	-	-	-	-	15,000
Total Liabilities	<u>22,644,989</u>	<u>19,689,334</u>	<u>378,206</u>	<u>20,403,015</u>	<u>14,747,342</u>	<u>77,862,886</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	11,825,913	4,126	4,280,614	16,285,689	14,336,435	46,732,777
FUND BALANCES						
Nonspendable	12,178,547	50	-	-	5,091	12,183,688
Restricted	192,399	18,304,728	35,387,762	29,601,176	12,228,675	95,714,740
Committed	1,693,743	-	-	34,180,455	4,773,407	40,647,605
Assigned	36,771,270	-	-	-	26,223,178	62,994,448
Unassigned	178,868,624	-	-	-	-	178,868,624
Total Fund Balances	<u>229,704,583</u>	<u>18,304,778</u>	<u>35,387,762</u>	<u>63,781,631</u>	<u>43,230,351</u>	<u>390,409,105</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 264,175,485</u>	<u>\$ 37,998,238</u>	<u>\$ 40,046,582</u>	<u>\$ 100,470,335</u>	<u>\$ 72,314,128</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.						837,361,192
Other long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds.						43,861,634
Deferred outflows of resources resulting from pension obligation are not available resources and, therefore are not reported in the governmental funds.						29,860,031
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 service funds are included in governmental activities in the Statement of Net Position.						(18,865,864)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.						(449,960,042)
Deferred inflows resulting from pension obligations are not due and payable in the current period and therefore are not reported in governmental funds.						(21,820,550)
Net assets of governmental activities						<u>\$ 810,845,506</u>

RAMSEY COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	Solid Waste/ Recycling Service Fee Special Revenue Fund	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 231,465,910	\$ 941	\$ 23,552,235	\$ 5,034,673	\$ 38,761,427	\$ 298,815,186
Licenses and Permits	1,004,196	718,810	-	-	258,528	1,981,534
Intergovernmental	157,157,564	1,984,594	660,313	32,111,060	35,633,162	227,546,693
Private Grants and Donations	453,990	-	-	-	441,231	895,221
Charges for Services	45,566,022	16,407,152	-	-	8,764,673	70,737,847
Fines and Forfeitures	387	-	-	-	1,097,782	1,098,169
Sales	1,168,607	-	-	8,400	2,977,893	4,154,900
Rental Income	953,322	-	-	43,000	1,896,520	2,892,842
Investment Earnings	2,770,795	11,731	168,622	13,014	154,121	3,118,283
Program Recoveries - Community						
Human Services	3,849,708	-	-	-	-	3,849,708
Miscellaneous	10,941,154	54,853	-	1,960,734	1,088,836	14,045,577
Total Revenues	<u>455,331,655</u>	<u>19,178,081</u>	<u>24,381,170</u>	<u>39,170,881</u>	<u>91,074,173</u>	<u>629,135,960</u>
EXPENDITURES						
Current:						
General Government	87,997,709	-	-	-	10,192,981	98,190,690
Public Safety	110,575,664	-	-	-	17,478,012	128,053,676
Transportation	17,030,071	-	-	-	9,276,832	26,306,903
Sanitation	-	18,615,405	-	-	515,305	19,130,710
Health	40,610,584	-	-	-	52,882	40,663,466
Human Services	163,787,066	-	-	-	123,676	163,910,742
Culture and Recreation	10,949,839	-	-	-	11,539,159	22,488,998
Conservation of Natural Resources	43,352	-	-	-	-	43,352
Economic Development						
and Assistance	-	-	-	-	24,853,630	24,853,630
Intergovernmental:	-	-	-	-	-	-
Capital Outlay:						
General Government	1,144,322	-	-	17,932,090	-	19,076,412
Public Safety	799,520	-	-	1,805,116	-	2,604,636
Transportation	1,228,233	-	-	39,338,946	1,119,568	41,686,747
Health	8,886	-	-	233,953	-	242,839
Human Services	-	-	-	56,528	-	56,528
Culture and Recreation	492,030	-	-	3,482,984	-	3,975,014
Debt Service:						
Bond Issuance Costs	-	-	-	169,555	-	169,555
Principal Retirement	-	-	16,085,000	-	6,638,333	22,723,333
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Interest	-	-	8,114,603	-	274,047	8,388,650
Total Expenditures	<u>434,667,276</u>	<u>18,615,405</u>	<u>24,199,603</u>	<u>63,019,172</u>	<u>82,064,425</u>	<u>622,565,881</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>20,664,379</u>	<u>562,676</u>	<u>181,567</u>	<u>(23,848,291)</u>	<u>9,009,748</u>	<u>6,570,079</u>
OTHER FINANCING SOURCES (USES)						
Bonds Issued	-	-	-	17,945,000	-	17,945,000
Proceeds from Loan	-	-	-	-	-	-
Premium on Sale of Bonds	-	-	-	1,426,885	-	1,426,885
Discount on Sale of Bonds	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Bonds Refunded	-	-	-	-	-	-
Proceeds from Sale of Assets	288,799	-	-	-	-	288,799
Transfers In	1,689,729	-	3,054,933	18,518,985	253,836	23,517,483
Transfers Out	(21,963,475)	(2,917,517)	(483,413)	(3,229,933)	(836,153)	(29,430,491)
Total Other Financing Sources (Uses)	<u>(19,984,947)</u>	<u>(2,917,517)</u>	<u>2,571,520</u>	<u>34,660,937</u>	<u>(582,317)</u>	<u>13,747,676</u>
Net Change in Fund Balances	679,432	(2,354,841)	2,753,087	10,812,646	8,427,431	20,317,755
Fund Balances - Beginning	229,158,475	20,659,619	32,634,675	52,968,985	34,805,670	370,227,424
Increase (decrease)						
in inventories	(133,324)	-	-	-	(2,750)	(136,074)
Fund Balances - Ending	<u>\$ 229,704,583</u>	<u>\$ 18,304,778</u>	<u>\$ 35,387,762</u>	<u>\$ 63,781,631</u>	<u>\$ 43,230,351</u>	<u>\$ 390,409,105</u>

**RAMSEY COUNTY, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015**

	Business-type Activities - Enterprise Funds				Total	Governmental Activities - Internal Service Funds
	Lake Owasso Residence	Ramsey County Care Center	Vadnais Sports Center	Nonmajor Law Enforcement Services		
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 2,216,684	\$ 178,677	\$ 410,676	\$ 767,265	\$ 3,573,302	\$ 30,469,947
Cash with Trustee	-	-	-	-	-	58,371,831
Petty Cash and Change Funds	5,900	14,000	1,200	-	21,100	75
Cooperative Investment	-	23,124	-	-	23,124	-
Accounts Receivable (Net)	-	133,337	115,250	6,748	255,335	54,263
Due from Other Funds	-	5,132	-	-	5,132	11,779,877
Due from Other Governments	860,228	1,139,783	-	105,871	2,105,882	542,958
Prepaid Items	-	-	-	-	-	393,271
Inventories	-	-	-	-	-	-
Restricted Cash and Cash Equivalents	-	-	-	-	-	1,000
Total Current Assets	3,082,812	1,494,053	527,126	879,884	5,983,875	101,613,222
Noncurrent Assets:						
Deferred Charges	-	-	-	-	-	-
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	8,047,382	-	16,488,090	-
Building Improvements	7,689	3,700,698	-	-	3,708,387	7,335,473
Improvements Other Than Buildings	647,707	889,970	-	-	1,537,677	298,919
Machinery and Equipment	415,430	433,988	65,822	1,136,803	2,052,043	6,471,427
Construction in Progress	-	-	-	-	-	-
Less Accumulated Depreciation	(2,419,294)	(6,803,925)	(257,619)	(743,577)	(10,224,415)	(9,295,899)
Total Capital Assets (Net of Accumulated Depreciation)	2,731,537	2,688,507	9,625,665	393,226	15,438,935	4,809,920
Total Noncurrent Assets	2,731,537	2,688,507	9,625,665	393,226	15,438,935	5,277,343
Total Assets	5,814,349	4,182,560	10,152,791	1,273,110	21,422,810	106,890,565
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Pension Outflows	644,915	999,458	4,972	-	1,649,345	1,034,590
Total Deferred Outflows of Resources	644,915	999,458	4,972	-	1,649,345	1,034,590
LIABILITIES						
Current Liabilities:						
Salaries Payable	250,860	387,548	18,527	159,550	816,485	442,136
Accounts Payable	56,039	251,151	63,927	9,826	380,943	3,211,597
Interest Payable	29,519	30,789	-	-	60,308	-
Unamortized Bond Discount/Premium	-	-	-	-	-	-
Due to Other Funds	2,210,760	3,659,379	2,562	28,767	5,901,468	4,442,797
Due to Other Governments	8,856	12,522	9,032	411,888	442,298	58,978
General Obligation Bonds Payable	280,556	104,119	-	-	384,675	-
Vacation and Compensatory Time Payable	471,951	506,265	24,275	427,980	1,430,471	863,482
Payable from Restricted Assets:						
Customer Deposits Payable	-	-	-	-	-	1,000
Total Current Liabilities	3,308,541	4,951,773	118,323	1,038,011	9,416,648	9,019,990
Noncurrent Liabilities:						
General Obligation Bonds Payable	1,223,382	1,481,530	-	-	2,704,912	-
Unamortized Bond Discount/Premium	-	-	-	-	-	-
Advance from Other Funds	378,206	312,456	9,600,000	-	10,290,662	-
Compensated Absences Payable	289,676	531,670	965	-	822,311	813,765
Net OPEB Liability	-	-	-	-	-	108,803,731
Net Pension Liability	4,572,044	7,085,527	35,246	-	11,692,817	7,172,298
Total Noncurrent Liabilities	6,463,308	9,411,183	9,636,211	-	25,510,702	116,789,794
Total Liabilities	9,771,849	14,362,956	9,754,534	1,038,011	34,927,350	125,809,784
DEFERRED INFLOWS OF RESOURCES						
Deferred Pension Inflows	521,303	807,889	4,019	-	1,333,211	822,834
Total Deferred Inflows of Resources	521,303	807,889	4,019	-	1,333,211	822,834
NET POSITION						
Net Investment in Capital Assets	1,227,599	1,102,859	9,625,665	393,226	12,349,349	4,809,920
Unrestricted	(5,061,487)	(11,091,686)	(9,226,455)	(158,127)	(25,537,755)	(23,517,383)
Total Net Position	\$ (3,833,888)	\$ (9,988,827)	\$ 399,210	\$ 235,099	(13,188,406)	\$ (18,707,463)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					158,402	
Net Position of Business-Type Activities					<u>\$ (13,030,004)</u>	

RAMSEY COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds					Total	Governmental
	Lake Owasso Residence	Ramsey County Care Center	Ponds at Battle Creek	Vadnais Sports Center	Nonmajor Law Enforcement Services		Internal Service Funds Total
OPERATING REVENUES:							
Charges for Services	\$ 8,512,372	\$ 14,601,191	\$ 394,903	\$ 1,591,237	\$ 6,822,885	\$ 31,922,588	\$ 48,759,630
Sales	-	-	-	11,250	3,285	14,535	4,304
Rental Income	-	-	74,154	-	-	74,154	-
Miscellaneous	322	13,863	39,507	3,500	13,061	70,253	270,100
Total Operating Revenues	<u>8,512,694</u>	<u>14,615,054</u>	<u>508,564</u>	<u>1,605,987</u>	<u>6,839,231</u>	<u>32,081,530</u>	<u>49,034,034</u>
OPERATING EXPENSES:							
Personal Services	7,490,094	12,118,577	213,500	468,786	5,382,983	25,673,940	12,804,240
Other Services and Charges	1,245,865	3,214,340	158,634	460,157	971,148	6,050,144	15,330,748
Supplies	545,968	1,407,071	53,048	181,651	221,380	2,409,118	6,753,271
OPEB Expense	-	-	-	-	-	-	19,533,049
Depreciation	162,959	338,161	114,831	163,733	228,916	1,008,600	1,022,601
Total Operating Expenses	<u>9,444,886</u>	<u>17,078,149</u>	<u>540,013</u>	<u>1,274,327</u>	<u>6,804,427</u>	<u>35,141,802</u>	<u>55,443,909</u>
Operating Income (Loss)	<u>(932,192)</u>	<u>(2,463,095)</u>	<u>(31,449)</u>	<u>331,660</u>	<u>34,804</u>	<u>(3,060,272)</u>	<u>(6,409,875)</u>
NONOPERATING REVENUES (EXPENSES):							
Intergovernmental Revenue	19,968	33,778	-	-	250,546	304,292	48,776
Amortization of (Discount) Premium on Bonds	20,556	4,119	34,818	-	-	59,493	-
Interest Expense	(72,031)	(74,290)	(66,217)	-	-	(212,538)	-
Insurance Claim	-	-	-	-	-	-	-
Insurance Reimbursement	-	-	-	-	-	-	-
Loss on Disposal of Capital Assets	(3,011)	(27,663)	-	-	-	(30,674)	(401)
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-	-
Investment Earnings	-	43,520	-	-	-	43,520	639,029
Total Nonoperating Revenues (Expenses)	<u>(34,518)</u>	<u>(20,536)</u>	<u>(31,399)</u>	<u>-</u>	<u>250,546</u>	<u>164,093</u>	<u>687,404</u>
Income before Contributions and Transfers	<u>(966,710)</u>	<u>(2,483,631)</u>	<u>(62,848)</u>	<u>331,660</u>	<u>285,350</u>	<u>(2,896,179)</u>	<u>(5,722,471)</u>
Capital Contributions	-	176,099	-	-	-	176,099	-
Transfers In	1,354,448	1,433,287	5,803,118	-	-	8,590,853	644,139
Transfers Out	-	(47)	(3,209,055)	-	-	(3,209,102)	(865,247)
Change in Net Position	<u>387,738</u>	<u>(874,292)</u>	<u>2,531,215</u>	<u>331,660</u>	<u>285,350</u>	<u>2,661,671</u>	<u>(5,943,579)</u>
Total Net Position - Beginning as Restated	<u>(4,221,626)</u>	<u>(9,114,535)</u>	<u>(2,531,215)</u>	<u>67,550</u>	<u>(50,251)</u>		<u>(12,763,884)</u>
Total Net Position - Ending	<u>\$ (3,833,888)</u>	<u>\$ (9,988,827)</u>	<u>\$ -</u>	<u>\$ 399,210</u>	<u>\$ 235,099</u>		<u>\$ (18,707,463)</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

Change in Net Position of Business-type Activities (Exhibit 2)

22,786
\$ 2,684,457

**RAMSEY COUNTY, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2015**

	Private Purpose Trust Funds	Agency Fund
ASSETS		
Cash and Cash Equivalents	\$ 335,318	\$ 31,662,163
Petty Cash and Change Funds	-	-
Imprest cash	-	-
Receivables:		
Accounts	-	5,243,781
Accrued interest	-	-
Due from other funds	-	-
Due from Other Governments	-	56,190.00
Total Assets	335,318	36,962,134
LIABILITIES		
Accounts payable	-	-
Custodial Payable	9,451	21,384,710
Due to other funds	-	-
Due to Other Governments	-	15,577,424
Total Liabilities	9,451	\$ 36,962,134
NET POSITION		
Held in Trust for Private Purposes	\$ 325,867	

VENDORS

The following is a list of the recipients of Ramsey County Expenditures totaling \$5,000 or more during 2015. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.

1Source	368,040	Marboe, Andrea Mcdonald	8,900
24 Hour Care	407,957	Marco Inc	107,421
2nd Wind Exercise Equipment	5,882	Maroney's Sanitation Inc	262,206
3D Specialties Inc	7,843	Marriott	8,883
3M Co	60,926	Marshall,Cheryl	20,227
4 Imprint	6,839	Marston Consulting Group LLC	6,300
4105 Lexington North LLC	238,500	Martin Brothers Dist Co Inc	44,534
6043 Hudson Road LLC	14,081	Martin,Shari	5,395
800 Partiners LLC	210,318	Martinez, Marjorae	12,728
Aafedt,Forde,Gray,Monson & Hager PA	7,285	Mary T Associates Inc	7,245
Aase,Rebecca	9,033	Maryland Bible Chapel	30,989
Abbott Laboratories	11,354	Mason,Mae	10,970
Abiding Savior Lutheran Church	8,026	Masterson Personnel Inc	100,105
Ability Network Inc	12,518	Mathematica Policy Research, Inc	149,992
ABM Facility Services	281,563	Matheson Tri-Gas Inc	6,217
ABM Onsite Services Midwest I	428,383	Mattox Law Office	45,256
ABM Security Services	777,746	Matykiewicz,Tammy	11,615
Access Control Systems Inc	94,461	Maximum Solutions Inc	6,000
Access Data Group LLC	7,876	Mccaren Designs Inc	11,703
Accessibility Inc	55,977	Mcclain,Kurt	32,823
Accurate Testing	12,600	Mcdonnell Dds,Brad	40,625
Acuity Specialty Products Inc	10,206	Mcdonough's Waterjetting & Drain Service	11,337
Adams,Darlene	5,184	Mcgee MD PA,Michael	782,475
Adolfson And Peterson Construction	857,087	Mcgough Construction	25,000
Adrian,Joseph	50,213	Mcgrann, Shea, Anderson, Carnival	100,445
Advance Consulting LLC	105,403	Mckesson Medical Surgical Inc	448,809
Advanced Disposal Svcs Vasko Solid Waste	675,439	Mckinley,Timothy	5,870
Advanced Drainage Systems Inc	5,239	Mcmaster Carr	23,535
Advanced Graphix Inc	19,379	Mcneilus Steel Inc	20,335
Advanced Practice Solutions LLC	5,154	Mcpeak,Laura	5,493
Advanced Practice Solutions, PA	411,271	Mcquitty, Karmen M	5,000
Ad-Wear & Specialty Of Texas Inc	5,286	Medela	5,726
AECOM Technical Services, Inc	724,148	Medline Industries Inc	11,689
Affordable Mattress Inc	16,700	Medtox Laboratories Inc	24,372
Afroeco	24,994	Menards	59,867
Aggregate Industries	5,062	Mental Health Resources Inc	3,630,081
Agrawal MD,Himanshu	68,700	Mentoring Young Adults	28,059
AHA Process, Inc.	7,100	Mercy Hospital	8,822
Ahern Fire Protection	10,799	Merit Building Co Inc	200,566
Air Down There	5,444	Merrick Community Services	49,811
AK Material Handling Systems	27,650	Merrick Inc	285,501
Alderwoods (Minnesota) Inc	5,518	Mesabi Academy	1,538,474
Alexander,Margaret	7,739	Messerli And Kramer PA	15,000
All Covered (Subsidiary Of KMB)	14,835	Metro Legal Services Inc	145,573
Allgood,Velma	16,197	Metro Products Inc	8,280
Allied Painting & Renovating	55,290	Metro Sales Inc	65,447
Allied Waste Services	2,428,790	Metro Social Services, Inc	39,903
Allina Health System	11,648	Metro Transit	675,576
Ally People Solutions	157,876	Metropolitan Council	1,228,936
Alpha Medical Distributor Inc	17,330	Metropolitan Courier Corp	21,052
Alta Planning And Design Inc	99,614	Metropolitan Emergency Services Board	415,678
Alternative Business Furniture, Inc	41,077	Metropolitan Mechanical Contractors Inc	7,907
Alternative Supp Living Svc	14,795	Metzger Building Materials Co	13,001
Amazon	151,403	Meyer,Karen	36,661
Ambe LTD	41,060	Meza,Angela	8,198
American AI	13,036	MG Mcgrath Inc	12,179
American Cylinder Inc	5,087	Mid America Business Systems Inc	79,172
American Independent Business Alliance	6,000	Middle English Incorporated	19,711
American Indian Family Center	392,045	Midway Ford Co	304,427
American Institutional Supply Co	58,905	Midway Uniforms	8,871
American Logistics Services LLC	12,816	Midwest Art Conservation Center	32,005
American Masonry Restoration C	31,330	Midwest Civil Constructors LLC	2,712,769
American Red Cross	10,956	Midwest Guardians & Conservitors Inc	38,455
Ames Construction Inc	10,233,481	Midwest Monitoring & Surveillance Inc	167,839
Amherst H Wilder Foundation	1,421,865	Midwest Special Serv Inc	339,676

Ami	70,073	Midwest Tape	108,247
Ammonia House Inc	28,135	Midwest Teletron	9,658
Amos,Patricia	7,564	Milbern Clothing	7,650
Amparan,Melissa	11,296	Miller,Dennis	21,162
Amundsen,Brian	15,443	Mills Fleet Farm	15,378
Ancona Title & Escrow	10,000	Minnco Industries	166,740
Anderson Engineering Of MN LLC	19,079	Minneapolis Chamber Of C	5,670
Anderson Funeral Home	21,976	Minneapolis Community Technical College	8,001
Anderson,Darrell	8,860	Minnesota Sheriffs' Association	24,599
Anoka County	78,854	Minnesota Assoc Of Asses	15,180
Anton Group LLC	32,777	Minnesota Association Of County Officers	7,265
Apache Group Of MN Inc	14,085	Minnesota Childrens Museum	10,700
Aperta Inc	9,851	Minnesota CLE	21,343
Apple Inc	91,048	Minnesota Colleges - Universities	344,695
Apria Health Care	10,747	Minnesota Commercial Railway Company	22,659
Aramark Uniform	16,850	Minnesota County Attorneys Association	39,193
Arch Language Network Inc	554,536	Minnesota Department Of Health	16,743
Arden Shoreview Animal Hospital	10,915	Minnesota Department Of Revenue	68,757
Arlington House	935,648	Minnesota Department Of Transportation	51,452
Arm Of MN	10,200	Minnesota Islamic Cemetary Assoc	6,897
Arrowwood Resort Conf C	7,570	Minnesota Language Connection	16,962
Arroyo Garcia,Maria	20,961	Minnesota Life Insurance Company	5,380
Arsys LLC	8,118	Minnesota Monitoring, Inc	8,875
Arts - US	8,185	Minnesota Safety Council Inc	6,674
Asa, Michael A	6,244	Minnesota Sheriffs Association	21,970
Ashe,Betty	6,851	Minnesota Social Service Assn	10,470
Askew Jr,John	6,607	Minnesota State	12,728,927
ASL Interpreting Services Inc	14,136	Minnesota State Auditor	48,058
Aspen Equipment	135,892	Minnesota UC Fund	334,093
Aspen Mills Inc	9,607	Minnesota Waste Wise	276,037
Aspen Waste Systems Inc	751,077	Minnesotaco	6,661
Assaf,Marie	10,032	Minnpost.com	26,820
Associated Courier Inc	93,458	Minor,Denzell	6,236
Association For Nonsmokers-MN	96,985	Minvalco Inc	5,241
Association Of Minnesota Counties	82,514	Mississippi Market Co-Op	82,320
Astleford International	8,597	Mister Car Wash	6,791
AT&T Mobility	14,776	Mitchell, Rhondalee	6,629
Atkinson Law Office PA	12,708	MKB & Associates Inc	12,240
Attic Correctional Services, Inc	44,753	MN Child Support Payment Center	8,375
Atwood,Marianne	14,537	MN Co Ins Trust	16,104
Authentic Promotions.Com Company	45,026	MN Coalition Against Sexual Assault	50,926
Automated Door Service, Inc	12,884	MN Commercial Railway Co	6,759
A'viands LLC	974,890	MN Counties Computer Cooperative	170,908
Axtman,Leon	11,440	MN Dept Of Employment & Econ Development	424,424
Baby Goooro	9,412	MN Dept Of Labor & Industry	139,716
Bailey Nurseries Inc	6,741	MN Dept Of Public Safety	26,775
Baker & Taylor Entertainment	99,030	MN Dept Of Revenue	17,117
Baker,Ladonna	10,641	MN Equipment Solutions Inc	12,248
Ball,Carol E. M.D.	14,000	MN Indian Womens Res Ct	6,040
Banbro LLC	5,933	MN IT Services	241,049
Bang Brewing Company LLC	6,459	MN Landmarks Inc	891,076
Banks,Anita	26,944	MN Native Landscapes Inc	31,445
Bar Control Systems & Services Inc	12,469	MN Petroleum Svc Inc	5,995
Barajas-Urrutia,Paul	7,875	MN Public Radio	6,400
Bardell,Cary	14,913	MN Transportation Alliance	5,915
Barnes,Tacy	5,381	MN Workforce Council Assoc	6,895
Barnett Companies Inc	40,960	MNI Targeted Media Inc	5,000
Barnum,Anne K	5,142	Mobley,Yolanda	8,637
Barthold,Peter	16,657	Mod & Co LLC	391,250
Batiste,Ann Marie	7,344	Model Cities Of St Paul Inc	306,151
Bauer Built Tire Inc	5,658	Modern Enterprise Solutions Inc	6,020
Bauer,Olivia	11,841	Modern Press	7,665
Baumel Enterprises Inc	8,899	Mohamed,Ali	12,327
Bay West, Inc	1,134,928	Mohawk Resources LTD	20,828
BDS Laundry Systems Inc	6,456	Moody's Investors Services	18,500
Beach,Sharon	11,504	Moore,Dondra	33,798
Bear Communications Inc	10,072	Moore,Joshua	6,279
Beards,Sherry	7,776	Moore,Shontelle	5,123
Becker Arena Products	17,301	Moorhead Machinery & Boiler Co	5,555

Behnke,Bradley R	204,569	Morgan,Darla	5,674
Belfry Buliding LLC	6,765	Morin,Matana L, PH.D., LP	81,200
Bellaphant,Henry Mae	15,847	Motorola Inc	1,309,777
Benchmark Behavioral Health Systems Inc	103,881	Moua,Tha	8,671
Bennett,Sarah	8,533	Moua,Vandy	12,294
Beraki,Asmeret	14,148	Mpls Glass Co	25,601
Bergemann,Theodore	10,807	MRCI - Mankato	20,520
Berquist & Sons, Inc	129,711	MSAB Incorporated	6,920
Best Buy	19,541	Mt Properties Inc	11,571
Best Western	9,685	MTI Distributing Inc	82,229
Bester Bros. Transfer & Storage Co	38,679	Mudek Trucking/J & J Recycling Inc	14,334
Bethel University	17,431	Mudgett,Linda	13,668
Betmar Languages Inc	9,478	Muehlbach,Susan Kirkpatrick	5,532
BFG Supply Co	51,234	Mullen Marketing LLC	12,912
Big Idea Signs LLC	10,563	Muska Electric	157,515
Billman Hunt Chapel	7,351	Muzzy,Nicole Thacker	11,900
Bituminous Roadways Inc	378,344	My Home Inc	43,266
Black And Dew LLC	1,112,590	Nac Mechanical And Electrical	8,229
Black Box Network Services	243,773	Nardini Fire Equipment Co	6,469
Blackburn Consulting Inc	26,160	National Assoc Of Counties	17,243
Blackline GPS	5,365	National Cinemedia Inc	9,556
Blackman,Gwendolyn	59,052	National District Attorney	5,084
Bloomberg Finance LP	22,800	National Railroad Passenger Corportation	50,000
Blue Cross & Blue Shield Of MN	8,521	Nations Title Agency Of Minnesota Inc	15,759
Blue Plate Restaurant Company Inc	6,921	Natural Resources Restoration, Inc	125,145
Blue Water Science	9,800	Natures Trees	12,264
BNSF Railway Company	2,320,000	NCH Corporation	12,745
Bob Barker Co Inc	102,202	NCS Pearson, Inc	5,731
Boche,Robyn	6,900	NDCAD	247,457
Bolden,Akeya Denise	14,056	Neighborhood Energy Connectionx	234,434
Bolden,Patricia	27,772	Neighborhood House Association	364,102
Boldplanning Inc	34,200	Neka Creative LLC	90,572
Borer & Tomney PLLC	111,513	Nelson Auto Center Inc	810,381
Both,Mier	11,841	Nelson,Faith	17,358
Boull,Christina Lee	5,202	Nelson,Lakeshia	26,884
Bowdry,Deborah	10,993	Netsmart Technologies	67,858
Bowmont,Melode	6,037	Nevin,Lawrence	23,423
Boxer,Almeta	13,242	New Brighton Ford	16,004
Boyer Trucks Minneapolis	5,763	New Found Abilities	19,847
Brabbit & Salita PA	13,067	New Horizon Academy	33,732
Brad Dupre MD	13,120	New Horizons Computer Lrng Ctr Inc	12,274
Bradshaw Funeral Home	59,826	New Horizons Twin Cities	19,318
Branson,Venus	17,751	Newman Traffic Signs	46,922
Braun Intertec Corp	39,372	Newport-Saint Paul Cold Storage Company	8,514
Bravura Technology Services Group	9,085	Newtrax Inc	75,300
Breaking Free Inc	89,981	Nguyen,Trang	9,203
Breakthrough Twin Cities	82,500	Nitti Sanitation Inc	375,985
Bredemus Hardware Co Inc	34,938	No Punch List.Net LLC	7,000
Breezy Point Resort Intl	13,302	No St Paul City Of	23,737
Bremer Bank	88,000	Noodle Soup	6,735
Brewer,Shantea C	8,040	Nor Northern Tool	5,482
Brian C Southwell LTD	34,804	Normandale Community College	7,321
Bridgeall Libraries LTD	20,250	Norms Tire Sales Inc	33,444
Bridgeway Software Inc	22,111	North Central Truck	55,811
Bridging, Inc	36,273	North Heights Hardware Inc	10,411
Britt Incorporated	24,569	North Suburban Communications Commission	7,259
Brookdale Health	5,804	Northcountry Produce LLC	8,932
Brooks Funeral Home Inc	37,009	Northeast Comtemporary Service Inc	145,792
Brothers Fire Protection Co	37,627	Northeast Metropolitan #916	55,498
Brown Traffic Products	18,620	Northeast Youth & Family Services	70,060
Brown,Janice	77,374	Northern Air Corporation	3,043,439
Brown,Marion	46,391	Northern Consulting Actuaries, Inc	15,000
Brown,Robert III	25,536	Northern Safety Company Inc	10,830
Bryant,Rachel T	5,368	Northfield Telecommunications Inc	11,690
Building Restoration Corporation	401,908	Northland Business Systems Inc	34,280
Bumkins Finer Baby Products	5,000	Northland Petroleum Service	10,964
Bureau Of Criminal Apprehension	126,909	Northwest Passage, LTD	60,710
Burroughs Payment Systems Inc	9,308	Northwest Publications LLC	36,526
Busch Systems International Inc	7,182	Northwest Respiratory Svc	10,661

Butler,David	9,906	Northwoods Forddba Ford Of Hibbing	53,313
Butler,Taniya	9,168	Nosan,Louis J	5,372
Bywater Business Solutions LLC	133,461	Now Micro Inc	1,121,495
C Alan Homes LLC	69,891	NRA Servsafe	5,104
C C Sharrow Co Inc	5,356	Nurse-Family Partinership	37,606
Camphill Village MN Inc	9,792	Nuss Truck & Equipment	83,276
Campion,Barrow And Associates, Inc	7,470	Nyala Properties LLC	33,000
Canvas Health Inc	251,129	Nystrom Moving And Storage Inc	12,577
Cardinal Distribution	54,708	Oakland Cemetery	14,781
Career Enhancement Options Inc	13,793	OCLC Online Computer Library Center Inc	48,472
Cargill Inc	589,406	Oconnor,Robert	5,000
Carl Bolander & Sons Company	6,565,394	O'connor,Thomas P	18,685
Carondelet Village Inc	7,681	Odowa,Nur	8,131
Carothers, Nancy	9,489	Office Systems Installation, Inc	35,460
Carrington,Ricky Allen	62,625	O'hara & Hunter Consulting Inc	19,301
Carter,Crystal	5,094	Old Dutch Foods Inc	5,188
Carver County	106,090	Old Republic Natl Title Ins	10,850
Castro,Ciara	9,787	Olsen Thielen & Co LTD	67,396
Cathryn Kennedy Consulting LTD	20,173	Olympic Communications Inc	10,529
CBS Outdoor LLC	8,600	Omer, Kissi	61,310
CCH Incorporated	33,856	Omni Office Products	29,592
CDW-G	553,839	Omicare Minnesota	953,151
Cedar Printing	6,328	On Demand Service Group Inc	79,083
Central Construction Services Inc	29,973	On Site Sanitation Inc	50,123
Central Roofing	70,576	One Simple Plan LLC	10,000
Central Telephone Sales & Service	6,071	O'neal,Desarie	7,226
Centric Group LLC	222,219	Open Cities Health Center, Inc	209,046
Cerinity Senior Care	18,595	Open Plan Systems	25,855
Ceres Environmental Services Inc	5,046	Open Text Inc	9,917
Cha,Chao	8,009	Optumhealth Financial Services, Inc	12,779
Chadwick Appraisals LLC	77,100	Oracle America Inc	900,650
Chang,Her Pao	5,328	Oreck Clean Home Care	5,221
Charpenter-Hawkins,Anita	14,228	O'reilly Media Inc	6,810
Charter Solutions Inc	22,650	Orion Corp Of MN	5,075
Cherokee Park United Church	6,688	Orud,Patricia K MA,LP,LLC	86,400
Chet's Shoes, Inc	5,185	OTI Inc	178,886
Child Care Providers Together	31,100	Outdoor Environments Inc	30,436
Childrens Discovery Learning Center	9,750	Outdoor Water Solutions LLC	8,468
Childrens Health Care	379,235	Outlaw-Soderlind,Dalton	8,859
Chozom,Tenzin	9,157	Outreach Cnslng & Conslting Svc	12,229
Christon,Shannon Jean	25,054	Overdrive Inc	60,366
Citrix Online	7,869	Oxygen Service Co Inc	10,068
Citrix Systems, Inc	30,000	Oz Group Inc	20,617
City Of Arden Hills	158,338	P2W, Inc., NFP	5,000
City Of Falcon Heights	29,174	Paciello Group LLC	21,950
City Of Lauderdale	41,909	Palda & Sons Inc	5,346,824
City Of Little Canada	466,740	Palmer West Constructon Company Inc	1,184,244
City Of Maplewood	234,162	Palmer,Amanda	8,449
City Of Mounds View	31,317	Paper Roll Products	5,315
City Of New Brighton	123,221	Paragon Paving Inc	16,524
City Of North Oaks	13,019	Park Construction Company	4,332,558
City Of North St Paul	120,133	Parks,Crystal	5,621
City Of Roseville	156,914	Parr,Judith Bernice	8,643
City Of Saint Paul	1,082,323	Parrish,Melanie K	8,099
City Of Shoreview	188,423	Parsons Electric LLC	112,125
City Of Vadnais Heights	72,456	Patchin Messner Appraisals Inc	23,500
City Of White Bear Lake	390,946	Patricia L Alagna Rehab Consulting Serv	28,732
CL Bensen Co Inc	11,470	Patterson Dental Supply Inc.	10,100
Clark Engineering Corporation	182,706	Patterson,Dellishia	13,129
Clear Channel Broadcasting Inc	5,972	Paulson & Clark	24,090
Cliftonlarsonallen LLP	51,109	Paulson, Sharon	10,721
Clinicare Corp	210,691	Pave IT	6,229
Clockwork Active Media Systems LLC	619,873	PayPal	24,582
Club Car LLC	38,146	PCI Roads LLC	701,754
Cohen,Richard	30,665	Peer Environmental & Eng Inc.	64,356
Cole Papers	7,321	Pelican Staffing Solutions Inc	8,596
Collaborative Design Group Inc	7,932	Pendelton,Brandon	5,601
Colle + Mcvoy	83,561	Pendulum Industries	9,747
Collins Electrical Const Co	23,656	Penn Contracting Inc	85,050

Collins,Carolyn	12,789	People Incorporated	619,489
Colorworks	6,481	Peoples Electrical Contractors Inc	1,055,017
Comcast	375,567	Perez,Romeo	11,123
Commercial Partiners Title, LLC	520,748	Perspective Enterprise	5,205
Commercial Plumbing & Heating	15,909	Peterson - Waddle Trash Inc	38,895
Communication Service For The Deaf	8,267	Peterson,Andrea Marie	5,543
Community Action Partnership	191,546	Peterson,Sarah	6,037
Community Neighborhood Housing Serv, Inc	35,729	Petry,Steven	7,294
Comp View	11,887	Peuschold,Dawn M	10,275
Composting Concepts Inc	58,296	Phelps,Shavetta	8,617
Comprehab, Inc	44,032	Philips Electronics North America Corp	5,794
Computype Inc	6,785	Phoenix Alternatives Inc	264,361
Comunidades Latinas Unidas En Servicio	155,083	Phoenix Supply LLC	75,017
Concordia University-St Paul	20,925	Pictometry International Corp.	47,659
Connexus Energy	11,291	Pillsbury United Communities	5,000
Conservation Corps	110,823	Pinnacle Services Inc	5,695
Construction Engineering Laboratory, Inc	10,130	Pitney Bowes Inc.	850,243
Consumer Safety Technology LLC	30,824	Plaisted Companies Inc	5,437
Coolidge Trucking	26,226	Playworks Education Energized	11,770
Cooper, Karen	7,325	Plumbmaster, The Professional Group	7,427
Corporate Mark, Inc	5,072	Plunketts Inc	6,451
Corval Constructors Inc	25,332	Plunketts Pest Control	6,060
Corvel Corporation	1,257,603	Poe, Carneice	18,008
Costar Group	8,043	Pomps Tire Service	10,649
Coverttrack Group Inc	14,962	Porcher,Margaret	5,168
Cox Subscriptions Inc	22,893	Positive Promotions	11,599
CPP Inc	7,896	Postcardmania	5,020
CR Concrete Inc	54,637	Postmaster	205,255
Crabtree Companies Inc.	68,345	Potters Industries LLC	31,752
Craguns Lodge	5,852	Powe,Debra	19,747
Crawford Door Sales Co	141,644	Prairie Lakes Youth Programs	78,740
Creative Incentives Inc	14,428	Prairie Restorations Inc	5,705
Cremation Society Of MN	17,192	Prairie Technologies Inc Of Minnesota	15,646
Crescent Resources Inc	46,340	Praus,Julie Marie	12,258
Crescent Tide LLC	14,179	Precise Mrm LLC	7,451
Cribs For Kids Inc	17,468	Precision Landscape & Tree Inc	97,091
Crockett & Crockett Builders Inc	251,318	Premier Handicap Services LLC	20,083
Cross Country Staffing Inc	19,932	Premier Medical Consultants	46,638
Crossroads Anti-Racism Organizing And Tr	16,800	Premium Waters Inc	19,412
Crow Wing Co	27,651	Prescription Landscape	124,873
Crowdriff	12,500	Presentation	20,000
Crowne Plaza	10,349	Press Publications Inc	9,421
Crusoe,Aaliyah	5,647	Primary Products Co	38,761
CS Mccrossan Inc.	29,626	Print Craft Inc	20,279
CSC Cybertek Corporation	27,014	Pro Rehab	432,098
CSI Ergonomics	10,892	Proact Inc	23,210
Cub Foods	129,769	Proassurance Casualty Company	14,268
Culhane-Pera,Kathleen	18,800	Professional Data Analysts, Inc	77,370
Culligan	7,239	Professional Portable Xray-Inc	60,261
Cummings,Latanya	9,114	Professional Resource Network Inc	20,700
Cummins Npower, LLC	7,905	Progressive Baptist Church/Kar	28,841
Curascript Specialty Distribution	11,072	Project Consulting Group Inc	84,252
Cusack,Nancy	9,600	Project For Pride In Living Inc	55,057
Custom Handling	5,108	Project Management Academy	5,685
Custom Home Builders Title LLC	10,000	Project Pathfinder Inc	119,790
Customer Contact Services	31,470	Project Remand Inc	1,398,529
Customized Options Nonprofit	150,728	Proquest-CSA LLC	7,215
CVK Enterprises Inc	75,407	Prosource Supply	17,409
Cycles For Change	10,212	Proulx,Mary	5,196
Dak,Nyathoch K	6,864	Provo-Petersen & Associates PA	26,770
Dakota County	677,938	Provox Systems Inc	11,200
Dalco	298,967	Public Consulting Group Inc	78,160
Damarco Solutions, LLC	9,914	Purchase Power	8,693
Damron Production Service	26,500	Push Pedal Pull-Corporat	5,329
Dan Larson Enterprise	130,904	Qwest	144,401
Datalink Corporation	1,263,488	Qwest Corporation	436,994
Davis Communications Management, Inc	51,271	Qwest Dex Inc	30,212
Davis Equipment Corporation	9,165	R & D Agency Inc	10,163
Davis Lock And Safe	15,641	R & R Specialties Inc.	23,069

Davis,Corey	6,775	R And M Sanitation	30,372
Davis,Mary Anne	62,360	R.M. La Fond & Associates	5,790
Davis,Shyjuan A	69,228	Rachel Contracting	2,500,136
DC Group Inc	33,325	Radiometer America Inc	25,548
DC Management & Environmental Servs Inc	11,995	Radtke,Jennifer	6,791
Dean Evans & Assoc Inc	9,315	Railworks Signals & Communications Inc	81,174
Decora,Patricia C	31,381	Railworks Track Systems Inc	236,319
Dell Marketing LP	187,376	RAK Construction Inc	1,658,068
Deloitte Consulting LLP	37,353	Ralph Gilbert Studio,LLC	15,000
Delta Air	72,049	Ramsey County Historical Society	82,803
Deltawrx	24,260	Ramsey-Washington Metro Watershed Dist	66,275
Demco Inc	18,781	Rapid Recovery Inc	21,227
Dependable Home Health Care	146,143	Rauenhorst & Associates	55,365
Depository Trust Company	24,556,237	Raven Electronics	5,488
Dept Of Human Services	5,892	Ravich Meyer PA Trust Account	8,000
Desmore,Christina	5,817	Ray Anderson & Sons Inc.	15,947
Dexon Computer Inc	5,418	Rayco Excavating Inc	48,270
DHS	3,714,446	RBA Inc	28,978
DHS Medical Care Surcharge	716,905	RBJM LLC	16,250
Diamond Vogel Paints	77,828	Rdo Construction Equipment Co	10,731
Diamondback Manufacturing LLC	65,470	Realogy Holdings Corp	7,396
Digineer, Inc	49,716	Recall Total Information Management	5,728
Direct Supply	78,024	Recorded Books LLC	40,984
Diriye,Aisha M	23,386	Recordwerks Inc	9,112
Dirtt Environmental Solutions Inc	175,841	Recreation Accessibility Consultants LLC	86,165
Discovery Benefits, Inc	9,642	Redd,Tamela	15,825
Dismuke,John	41,647	Redwood Toxicology Laboratory Inc	17,414
Dismuke,Rosa	16,322	Regions Hospital	2,810,388
District Cooling St Paul Inc	1,120,432	Rehab Results, LLC	5,595
District Energy St Paul Inc	431,147	Reinders Inc	66,051
DLT Solutions, LLC	63,582	Reliakor Services	24,379
DNA Diagnostics Center Inc	59,440	Relias Learning LLC	50,872
Dockside LLC	8,683	Renovo Software Inc	12,625
Document Storage Systems, Inc	90,285	Renteria,Maria	5,073
Dodge Of Burnsville	21,649	Republic Services Inc	386,254
Dolan Printing Inc	8,569	Rescare Minnesota, Inc	293,238
Donohue Thomas L.	5,075	Resource Inc.	162,755
Double Dragon Foods Inc	5,711	Resource Recovery Technologies, LLC	5,446
Douglas County	7,092	RHSC, Inc	792,071
Drag N Fly Wireless, Inc	5,600	Rice,Mikala	5,028
Dragon Star Oriental Foods Inc	5,597	Richardson Richter & Assoc Inc	44,833
Duckstad,Jon	28,573	Richardson,Verdell	8,333
Dukes,Krystal	5,651	Rick Johnson Deer & Beaver, Inc	17,020
Dungarvin MN, LLC	109,408	Ricoh USA Inc	208,354
Dunn Livery LP	38,842	Rift Valley Transportation Inc	7,377
Dwaynes Lawn Care Service	13,265	Riley,Lolita	6,053
E Medical Inc	86,131	Rink-Tec International Inc	16,770
E. Weinberg Supply Co Inc	45,950	Risdall Marketing Group LLC	85,395
E/S Support Services	6,000	Rise Inc	39,437
Earthcam Inc	10,245	Rivera,April	15,212
East Metro Environmental Inc	42,604	Rms Public Relations LLC	34,211
East Side Neighborhood Development Inc	91,427	Road Runners Club Of America	8,982
Ebben,Kelly	8,960	Robert Engstrom Companies	174,547
Eckdahl, Dawn	8,262	Roberts,Anita	32,026
Ecolab Inc	81,282	Roberts,Kheta	7,019
Ecotek LLC	6,156	Robichaud & Alcantara PA	12,880
Edina Realty Title	10,000	Robotex Inc	35,965
Edward Kraemer & Sons	4,938,844	Rodriguez,Barbara L	33,222
Efange,Jazraymee R	9,156	Rohn Industries Inc	18,986
Ehlers & Associates, Inc	102,246	Roig Group LLC	725,458
Elana Centor & Company Inc	11,763	Ronquist,Sarah M	7,374
Election Systems & Software LLC	13,420	Rosedale Chevrolet	8,946
Electronic Communication Systems LLC	68,023	Rosen,Frayda	37,625
Electronic Design Co	5,132	Rosengren Kohlmeyer Law Office	8,200
Electronic Office Environments	142,899	Roseville Chrysler Jeep Dodge	5,401
Elert And Associates	16,638	Roseville City	87,349
Elevator Advisory Group Inc	46,880	Ross,Tanya	11,962
Elmhurst Cemetery	10,497	Ro'stod Enterprises LLC	18,500
Embury LTD	7,175	Rouillard,Amy Lynn	5,280

Emergency Automotive Technologies Inc	99,078	Rowekamp Associates Inc	8,798
Employment Action Center	1,270,868	RR Donnelley	5,947
En Pointe Technologies Inc	414,162	RS Eden	736,867
Encompass Group, LLC	17,081	RT London Company	27,463
Encore Unlimited LLC	17,146	Ruffridge-Johnson Equipment Co Inc	5,143
Engelmeier & Umanah PA	29,137	Rumpca Cos Inc	128,050
Ennis Business Forms Inc	7,097	Russell,Sharmaine	57,726
Enventis Telecom, Inc	6,371	Ryals, Lillie	12,337
Environmental Equipment	7,345	S & T Office Products	240,853
Environmental Systems Research Institute	74,782	S&S Worldwide	5,742
Epic Enterprises, Inc	25,934	Sackey,Emmanuel	70,714
Epstein Funeral Directors, Inc	21,618	Saewyc,Elizabeth	11,375
Ergometrics	10,078	Safelite Fulfillment Inc	6,383
Erickson Petroleum Corporation	5,958	Safety Gal Consulting LLC	5,000
Esch Construction Supply Inc	9,524	Sailes,Patricia	54,107
Esparza,Jacqueline Ann-Blawat	5,567	Saint Paul Area Chamber Of Commerce	147,440
ESS Brothers & Sons, Inc.	11,684	Saint Paul Regional Water Services	492,970
Ethical Leaders In Action LLC	13,000	Saint's Vending Service	6,209
Eull's Manufacturing Company	5,296	Salvation Army	23,653
Event Lab	26,925	Sanchez,Debra	13,530
Eventbooking.com	10,600	Sandberg Mortuary Inc	9,128
Ever Green Energy	146,240	Sandifer-Howze,Sharia	7,089
Excel Turf And Ornamental	10,464	Sanford,Catherine S	11,844
Executive Title	10,000	Sanimax LLC	28,803
Eyeclck Inc	14,695	Sanofi Pasteur Inc	40,640
Ez Way Inc	6,418	Save Our Sons	5,000
Face To Face	224,955	SBTV Management LLC	6,540
Factory Motor Parts Co	30,153	Schadegg Mechanical Inc	48,485
Family Tree Inc	54,336	Schauls,Robin	12,495
Familywise Services	36,573	Schindler Elevator Corp	97,322
Farmer Bros	36,340	Schulte,Georgiann	35,625
Farnum Restaurants LLC	8,289	Schultz,Rob	5,466
Faronics Technologies USA Inc	7,134	Science Museum Of Minnesota	71,443
Fastenal Co	8,071	Scott & Associates Inc	21,436
Federal Signal Corp	132,955	SEARS	27,092
Fehrman, Jeremy Matthew	5,276	Second Harvest Heartland	60,000
Ferrellgas,LP	8,011	Securus Technologies Inc	243,678
FFT LLC	15,258	Seda,Linsay	5,124
Fields,Misty	40,753	Select Computing Inc	240,735
Fields,Rosie	16,084	Senior Recovery Program	47,425
Figgs,Joan	20,363	Senior Services Consortium Of Ramsey Co	212,196
Filo Productions Inc	10,815	Serve Minnesota	79,250
Filtration Systems Inc	5,341	Setzer Pharmacy	29,248
Finance & Commerce Inc	10,015	Shafer Contracting Co Inc	72,547
First American Title Insurance Co	24,439,061	Shelter Architecture LLC	21,565
First Book National Book Bank	5,176	Shepard,Debra	6,936
Fisher Scientific Company LLC	5,089	Sheriff - Courts Division	777,858
Five Star Property Maintenance Inc	15,179	Sherwin Williams Store	13,209
Flaherty Communications LLC	5,045	SHI International Corp	2,910,556
Fleetpride Inc	16,874	Shin,Sara	23,345
Fleming,Sheridan	5,683	Short Elliott Hendrickson Inc	1,702,734
Flier,Nicholas D	20,924	Shorter,Twowana	17,866
Flint Hills Resources LP	13,118	Siemens Industry Inc	21,707
Flowers,Antwan	19,141	Sierra Cedar Inc	2,876,441
Floyd Total Security	100,923	Sign Source Inc	35,049
Fogelberg,Jay C	6,287	Simpkins,Timothy John	14,465
Foley Professional Golf Services LLC	162,205	Simplexgrinnell	74,110
Fondren,Niatron	6,708	Sir Lines A Lot	10,235
Force America Distributing LLC	13,942	Sirius Computer Solutions Inc	34,453
Ford,Joshua M	5,403	Sirsi Corporation	70,985
Forest Lake Contracting Inc	196,130	SKB Environmental	1,137,184
Forest,Daniel	6,000	Slaba,Jaclee	6,505
Foth & Van Dyke, LLC	60,706	Smith,Ronald Jr	7,695
Foth Infrastructure & Environment LLC	561,736	Snap-On Industrial	28,012
FPI Paving Contractors Inc	22,940	Solid Ground	101,485
France 44 Foods Inc	7,277	Solie Research, LLC	92,381
Franklin,Colleen	5,844	Sommerhauser,Andrea	7,170
Fredericks,Ladeen	25,456	Sonntag,Robert	19,200
Fredrickson Communications	36,200	Soo Line Railroad Company	380,957

Freitag,Sarah	9,907	Sorensen,Jaqueline	27,765
Fremont Industries Inc	13,049	South Metro Human Services	2,300,267
Fridley Funeral Home, Inc	5,367	Southern Aluminum MFG Inc	26,476
Friederichs,Mark	6,500	Southern MN Regl Legal Svcs	131,539
Frontier Ag & Turf	41,497	Southland Medical	13,861
Fuller,Delores	17,058	Sovia's Painting & Decorating, Inc	56,678
G & K Services	40,789	SP Hotels, LLC	5,535
Gadbois,Danielle Jean	10,885	Spacesaver Systems Inc	18,664
Gale Group	7,500	Spears,Toni	15,958
Gallegos,Flor	34,763	Specialty Promotions	33,221
Gamble,Denise Prairie Lynn	7,000	Specialty Turf & AG, Inc.	5,174
Gametime	27,878	Specialty Underwriters LLC	9,400
Garbageman Of Highland Park LLC	89,046	Spok Inc	9,959
Garcia,Alyse N	11,919	Springsted Incorporated	95,838
Garda CI Great Lakes Inc	5,733	Sprint Solutions.	162,058
Garden & Associates Inc	32,805	Spruce Tree Centre LLP	271,162
Gartiner Group Inc	165,820	SRC Inc	277,380
GBR, Inc	9,046	SRF Consulting Group Inc	53,074
GCS Service Inc	18,362	St Andrews CDC	8,412
General Office Products	338,868	St Christophers Episcopal Church	5,211
Gene's Disposal Service, Inc	218,931	St Croix Psychiatric LLC	54,043
Genesis Corp	153,567	St Croix Psychiatric Services PLLC	6,469
Gen-Probe Sales And Service Inc	43,277	St Croix Recreation Co Inc	12,089
Genuine Parts Company	35,862	St Paul Area Cncl Of Churches	85,842
Geraghty,O'loughlin & Kenney PA	14,738	St Paul Discount Furniture	8,018
Germania Seed Company	21,777	St Paul Domestic Abuse Intervention	128,959
Gillespie,Jessi	40,394	St Paul Fire And Safety	5,656
Givens-Osborn,Bernita	37,036	St Paul Hmong Alliance Church	9,745
Globalsource Inc	110,144	St Paul Linoleum & Carpet Co	66,088
Glorious Triumphant Church	16,877	St Paul Neighborhood Network	23,000
Glusco,Lindmila	5,281	St Paul Police K-9 Foundation	8,500
Goff Public Inc	119,389	St Paul Port Authority	425,725
Goldcom Inc	7,818	St Paul Public Housing Agency	89,945
Goodin Company	13,646	St Paul Public Schools	136,472
Goodwill/Easter Seals	2,531,597	St Paul Radiology P A	9,522
Gopher State One-Call	13,078	St Paul Saints Baseball Club	58,656
Govdelivery Inc	24,869	St Paul Transportation Mgmt Org	10,344
Governmentjobs.com, Inc	25,920	St Paul Urban Tennis League	5,000
Grace,Caleb B	5,400	St Paul Yellow Taxi Inc	55,731
Graphic Design Inc	11,145	St Paul Youth Services	630,492
Gray Plant Mooty Law Firm	156,098	St Paul,City Of	15,187,312
Great Kids Inc	6,633	Stafford Smith Inc	31,677
Great River Office Products	19,687	Stanley Convergent Security Solution Inc	13,398
Greater Minneapolis Metro Housing Corp	318,748	Star Ocean Wholesale Foods Inc	5,919
Greater MSP	125,400	Star Tribune	24,953
Green Touch Systems LLC	7,618	Stark,Gwen	8,443
Green,Helen	7,133	State Supply Co Inc	11,008
Green,Sylvia	8,955	Steinberg,Carol A	5,124
Greenwood,Laura	15,187	Steinbrecher Painting Inc	60,074
Grenell,Sandra	11,123	Stellar Energy Services, Inc	20,154
Griffus,Angela	24,653	Stapp Manufacturing Co Inc	12,483
Gronneberg-Schnoes,Nicole S	11,622	Stericycle Inc	11,647
Group Health Plan Inc	189,092	Stevie Ray's Theatre Company	7,000
GTS Educational Eve	16,588	Stewart Title	379,621
Guadalupe Alternative Program	36,865	Stewart,Rachel	24,646
Guaranty Title, Inc	75,000	Stiles,Thomas	29,065
Guardian Pest Control, Inc	8,579	Stoel Rives LLP	681,669
Guild Incorporated	588,819	Stonebrook Construction Inc	61,109
Gullage,Demetria	15,537	Stopera, Jessica	11,610
Guyer,Joshua	9,813	Stover,Ron	11,467
H & L Mesabi	28,415	Strategic Technologies Inc	12,720
H D Smith Holding Company	9,121	Streamworks LLC	49,329
Haberman & Associates Inc	120,079	Street Smart Rental	13,826
Hackman Consulting Group LLC	22,500	Streichers	81,261
Halmon,William C	25,316	Stubbe & Associates Inc	14,121
Halo Transportation LLC	97,605	Studio 925 Enterprises	10,300
Hamline University	31,411	Su Familia Multicultural Counseling	32,596
Handel Information Technologies Inc	392,317	Suburban Auto Body	6,527
Hang,Steve	10,428	Suburban Square Partiners LLP	8,017

Harbor Shelter	126,369	Subway Card Program	5,500
Hardrives Inc	124,833	Suggs,Samantha	5,181
Harker,Steven	329,099	Sullivan,Laura	5,254
Harris,Rashon	8,419	Summit Fire Protection Company	21,505
Hart Intercivic	433,826	Summit Management Consulting Serv LLC	5,900
Harvard Maintenance Inc	42,233	Summit Orthopedics LTD	77,693
Haugen,D'ann	6,348	Sun Badge Company	6,784
Haugland, Darin	9,130	Sun Foods II Inc	6,329
Haugo Geotechnical Services	8,140	Sun Ray Plumbing & Heating	26,566
Hay-Dobbs P A	6,705	Sunde Land Surveying, LLC	6,362
Hazel Park Auto Services	17,949	Sunram Construction Inc	210,371
Headway Emotional Health Services	12,000	Sunray Gas LLC	8,778
Heags,Everlean	5,844	Superamerica	8,600
Health Partners	164,515	Superior Tech Products	24,347
Healthcarefirst Inc	44,482	Superior Turf Services Inc	5,051
Healtheast Care System	7,670	Surdex Corp	33,545
Healtheast Medical Laboratory	16,280	Surveymonkey	5,244
Healtheast St Johns Hospital	32,052	Svoboda,Mary	7,157
Healtheast St Josephs	44,389	Swank Motion Pictures Inc	5,230
Hearst,Ebony	9,432	Swanson & Youngdale Inc	6,672
Heart&Core Inc	12,018	Swedebro Inc	26,300
Hearth Connection	689,539	Swisslog North America	7,294
Heavy Metal Truck Training	13,843	Syed,Tariq	5,616
Hennepin County	883,866	Symmetry Solutions	7,585
Hennepin County Medical Center	49,365	Syntax, Inc	9,000
Hennepin County Treasurer	39,856	Sysco Minnesota	389,536
Hennepin Health Care DbA HCMC	18,695	Systems Technology Group Inc	71,808
Henricksen PSG	9,534	Szondy,Mary Alyce	5,201
Herring,Rachel	11,724	T A Schifsky & Sons Inc.	180,788
Herschbach,Joseph	12,210	Tab Products Co LLC	60,366
HFS Golden Rule LLC	10,438	Tanimoyo,Lynette	22,655
High Tower Group LLC	9,295	Target Corporation	309,691
Highland Sanitation	279,950	TASC	49,815
Highway Safety Zone LLC	13,623	Taser International	52,815
Hiller Stores Inc	324,264	Tasks Unlimited MH Svc Inc	19,075
Hillyard Floor Care	56,614	Tech Logic Corporation	149,964
Hilton Hotel	31,388	Tech Pro Inc	228,680
Hines,Royal	5,285	Techdigital Corporation	42,000
Hired Inc	3,198,739	Techsherpas	17,325
Hmong American Partinership	1,492,968	Ted Glasrud & Associates Inc	225,651
Hobbs,Alena	9,952	Teenwise Minnesota	13,443
Hochule,Carol	47,018	Tender Child Care LLC	9,947
Hoisington Koegler Group Inc	8,862	Tennis Brothers Sanitation	15,130
Holcomb Henry Boom Purcell Funeral Home	7,702	Tennis Rolloff LLC	26,443
Holiday Companies	599,000	Tennis Sanitation LLC	898,992
Holiday Corporate Office	14,000	Terminal Supply Co	9,865
Holiday House Inc	8,935	Thad Wilderson & Associates PA	82,879
Holiday Stinstore	24,124	Thane Hawkins Polar Chevrolet	113,478
Hollins-Owens,Deatra	16,892	Thao,Mai	8,799
Hollstadt & Associates Inc	258,227	Thao,Naly	6,331
Holston,Danisha	18,288	Thatcher, Sabina	9,518
Homeline, Inc	27,062	The Advocates For Human Rights	17,156
Honsa Binder Printing Inc	5,593	The Bureau Of National Affairs, Inc	10,479
Hopkins,Amy	12,327	The Catholic Cemeteries	19,767
Hotel	5,986	The Databank	8,025
Housing Link	26,969	The Earthgrains Company	12,826
Howard,Patrick J	11,257	The Family Partnership	55,071
HSK LLC	5,229	The Family Place	80,244
Hunt Electric Corporation	41,244	The Home Depot	35,295
Huot,Mary	54,059	The Infosoft Group Inc	6,950
Hutchinson Area Health Care	7,190	The Johnson Group Marketing Inc	43,614
I-35W Corridor Coalition	20,000	The Language Banc Inc	9,840
IBM Corporation	84,261	The Macro Group Incorporated	250,897
Iceberg Technology Group	250,710	The Master's Touch LLC	188,174
Iceman Industries Inc	206,355	The Mcdowell Agency Inc	37,472
Ideacom Mid-America	28,585	The Moss Group Inc	22,314
Identisys Incorporated	19,103	The Network For Better Futures	24,900
Ikar,Fowsiya	13,932	The Saint Paul Foundation	62,200
ILTP Training Center LLC	5,000	Theracom	6,878

Imageware Systems Inc	24,456	Think Small	685,073
In Sight Restoration LLC	61,860	Thomas & Sons Construction Inc	1,382,494
Ind School Dist 621	239,508	Thomas Allen Inc	257,271
Ind School Dist 622	84,487	Thompson,Jennifer	22,848
Ind School Dist 623	315,582	Thyssenkrupp Elevator Corporat	82,079
Ind School Dist 625	289,895	Tierney Bros Inc.	316,579
Indiana Developmental Trg Ctr Lafayette	150,585	Tiger Oak Publications Inc	7,060
Indianhead Food Service	979,398	Tiller Corporation	694,304
Industrial Hygiene Services Corporation	33,755	Tina Volpe	14,440
Infinity Independent Living Services LLC	270,876	Titan Machinery Inc	20,533
Information Specialists Group Inc	32,470	Titan Outdoor Holdings Inc	16,560
Ingram	581,317	Tjernlund Product In	9,504
Inmate Calling Solutions LLC	153,400	TMI Coatings Inc	13,805
Inmate Services Corporation	82,359	TMK Construction Specialties Inc	19,935
Innovative Office Solution	247,511	Toliver,Ashley	5,034
Insight Storage Solutions, Inc	102,886	Toltz King Duvall & Anderson	354,828
Integra Realty Resources	6,300	Tom Loucks & Associates Inc	653,891
Integra Telecom Inc	48,077	Too Clean Building Services	76,130
Intellitime Systems Corp	53,000	Top Green	18,369
Intelvision Inc	14,455	Toshiba Business Solutions (USA) Inc	8,567
Interact Group Inc	6,000	Tousley Motorsports	9,102
Intereum, Inc	566,406	Towmaster, Inc	277,339
Interfaith Action Of Greater Saint Paul	73,981	Traffic Control Corp	12,126
International Institute Of Minnesota	5,350	Traffic Marking Service Inc	105,772
Interstate Companies Inc	33,933	Translanguages LLC	11,989
Interstate Improvement Inc	472,452	Treehouse Psychology PLLC	48,400
Interstate Parking Co LLC	35,608	Triangle Services Inc	2,001,006
Int'l Asbestos Testing Laboratory	7,267	Trinity Biotech	16,307
Intoximeters Inc	7,554	Trio Supply Co	117,744
IOWA Pump Works Inc	7,148	Trisessential LLC	513,931
Irreducible Grace Foundation	8,525	Tritech Software Systems	1,606,918
Iss Facility Services	19,198	Trojcs Trash Pickup Inc	186,158
Itasca Corporation	14,878	Truck Utilities Inc	57,795
ITT Technical Institute	6,945	True Friends	22,704
Itw Food Equipment Group LLC	9,227	TSE Inc	180,656
Iverson Reuvers Condon	29,636	TSG Server & Storage	775,098
Ivy,Taylor	10,867	TST Creative Catering Cor	5,260
J & J Contracting LLC	25,376	Tubman	68,225
J H Larson Co	24,787	TW Vending Inc	123,691
J. A. Houg & Associates, LLC	6,423	Twel Environmental Inc	83,237
J. M. Keefe Company	66,504	Twin Cities Cremation	5,699
J.A. Willwerscheid & Son, Inc	54,896	Twin Cities German Immersion School	21,500
Jackson,Augusta	40,791	Twin Cities Public Television Inc	73,175
Jackson,Desiree Yvette	23,580	Twin City Hardware	7,373
Jamar Technologies Inc	7,766	Twin City Janitor Supply	12,624
Jankus,Mark	9,450	Twin City Lodging LLC	6,000
Jason Lenzo, Psychiatric Mental Health	148,742	Twin City Mechanical Inc	5,580
JBK2 Inc	44,150	Twin City Refuse & Recycling	44,498
Jeanie, Kelly	8,745	Twin City Tile And Marble Comp	22,010
Jedidiah Properties, LLC	248,668	Twin Town Treatment Center LLC	9,030
Jennen Larson,Susan	29,276	Twincos Automotive	17,018
Jermaine M Davis Seminars & Wrkshops Inc	13,375	Tyco Integrated Security LLC	11,329
Jewish Family Service	272,341	Tyler Technologies, Inc	172,430
JLTAITT & Associates Inc	86,913	Tyus,Sonya	14,734
Jobview.com	5,040	UHL Companies Inc	37,932
John Deere Company	68,250	Uline	22,142
John Henry Foster Inc	11,280	Ultimate Events Inc	6,959
Johnson,Doug	11,123	Uniforms Unlimited Inc	215,392
Johnson,James W	209,511	Unilev Management Corp	9,698
Johnson,Kellie Kae	11,318	Union Pacific Railroad Company	208,319
Johnson,Tyneisha	8,330	United	8,356
Johnson,Wanda	16,850	United Hospital	23,366
Johnson,William	13,895	United States Postal Service	80,415
Jones Lang Lasalle	920,269	United Transportation Services LLC	19,710
Jones,Chandra	10,091	Unitek Education	5,040
Jones,Danielle	8,004	Universal Languages Provid LTD	9,699
Jones,Leila	17,635	Universal Transit Services Inc	68,695
Jones,Regena	8,364	University Centre At 1919 LTD LP	374,164
Jones,Shonna	8,726	University Language Center Inc	20,232

Jones,Theresa	7,652	University Of Cincinnati Research Inst	33,500
Jones-Buckhanan,Betty	9,026	University Of Iowa	15,831
Jordan, James F	7,474	University Of Minnesota	154,072
JS Holdings Inc	10,570	University Of Northwestern St Paul	17,371
Juel Fairbanks C.D.S.	152,655	University Of St Thomas	72,498
Juelfs,Ronald D	5,215	Urban Co	36,509
Justice Benefits Inc	19,088	URS Corporation	374,443
Kaisercomm Inc	6,467	Urzua,Eugenia R	5,775
Kaj Foods LLC	33,891	US Airways	5,580
Kamish Excavation Inc	37,590	US Army Corps Of Engineers	5,500
Kanes Culinary Group LLC	33,655	US Bank	6,912,424
Kaplan Ae Education	6,608	US Transport Service	13,364
Kaposia Inc	292,621	UST-Workplaceinclusion	9,560
KARE 11	5,675	Utility Management Services	13,515
Karges-Faulconbridge Inc	46,039	Utmost Compost LLC	321,796
Karpel Solutions	123,125	Valencia, Armida	10,692
Keefe Supply Co	46,263	Valentine, Terese	6,332
Keller Fence Co Inc	28,650	Vang, Chia Yang	26,251
Kelton Embedded Inc	15,594	Vang, Katherine	6,300
Kennedy & Graven, Chartered	23,082	Vang, Maykub	5,523
Kenny Boiler And Mfg Co.	6,693	Vang, Shoua	16,194
Kessler Maguire Funeral Home Inc	14,393	Vang, Yeng	6,427
Kettering Associates	6,802	Varitech Industries, Inc	28,936
Key Enterprises LLC	8,850	Vats-Fournier, Brian R	5,694
Keys Well Drilling Co	22,945	Veit & Co Inc	129,977
Keystone Community Services	104,797	Veit Container Corp	27,779
Kickhafer Consulting Services Inc	8,166	Vennemann, Jennifer	5,004
Kim Tong Translation Service Inc	16,132	Veolia ES Solid Waste Midwest LLC	7,813
Kim, Narin	5,234	Veolia ES Technical Solutions LLC	480,177
Kimley-Horn And Associates, Inc	1,234,360	Verizon Wireless	607,991
King, Susan	6,537	Vertiq Software LLC	23,000
Klinefelter's Enforcement & Emergency	21,862	Veterans Of Foreign Wars Post 1350	8,764
Knight, Carla	26,258	Vic's Crane & Heavy Haul Inc	9,680
Knight, Jacqueline	5,150	Victoria Village Atrium Condo Assoc	6,678
Knowledge Center, Inc	131,719	Victory Parking Ramp	72,588
Knutson Construction Co	2,641,418	Videotronix Inc	226,760
Kolar, Michael	11,176	Vincent Brown Trucking And Construction	18,423
Kone Inc	30,434	Visit Saint Paul	17,555
Konrad Material Sales LLC	17,206	Volcanic Manufacturing LLC	46,185
Koobmoo Funeral Chapel	13,205	Voss Electric Co	100,828
KPMG LLP	50,000	Voss Lighting-Minneapolis	15,420
Krantz Aviation Services	5,500	VWR International LLC	6,404
Kreis, James M	5,763	W W Grainger Inc	443,066
Krueger International Inc	24,573	W.L. Brown Law Office	38,125
Krupenny & Sons Disposal Service Inc	41,996	Wagner Sod And Landscaping Co Inc	8,745
KSTP FM LLC	37,930	Walker, Kurt	9,432
KTMY FM LLC	35,330	Walker, J'mari	9,599
Kufus PA Inc, Steven R	49,137	Wallace, Desiree	6,750
L A Police Gear Inc	5,131	Walmart	37,069
Lakeshore Learning	5,614	Walters Recycling & Refuse	317,691
Lakeside Plastics Inc	6,853	Ward & Ward	6,165
Land O' Lakes Inc	5,600	Warner Properties LLC	19,171
Land Title Inc	15,121	Warner, Shelby	11,979
Landscape Forms Inc	6,485	Warners' Stellian	5,435
Landscape Structures Inc	20,458	Warning Lites Of MN Inc.	7,775
Language Line Services	97,166	Washburn Center For Children	41,663
Larkin-Davis, Michelle	18,339	Washburn-Mcreavy Funeral Chapels	14,936
Larsonking LLP	6,763	Washington County	421,040
Latino Economic Development Center	6,000	Washington County Attorneys Office	23,830
Law Enforcement Technology Group, LLC	85,644	Waste Management Inc	1,251,876
Law Office Of Daniel A Lively, PA	49,201	Webb, Sheila	23,219
Leadingage Minnesota	22,309	Weber Inc	754,195
League Of MN Cities	24,481	Websense Inc	17,048
Leavitt, Cristine P	35,186	Weddingpages LLC	7,559
Lee Empire Enterprises, LLC	5,150	Wellman, Jeffery	10,282
Lee, Janet Marie	15,752	Welsh Companies LLC	9,541
Lee, John	8,466	Wenck Associates Inc	5,000
Lee, Nha T	10,993	Wescom Solutions Inc	38,276
Lee, Tabetha	9,437	West Publishing Corporation	285,979

Lee,Xia	13,778	Western Bank	6,602
Leena Ranade LLC	185,231	Westin Hotel	11,223
Legacy Endeavors Inc	5,661	Westside Community Health Services	1,132,550
Legal SVCS For Juveniles Inc	278,133	Wettschreck,Danielle	7,384
Leitner Co	6,992	Wheeler Hardware Co	7,642
Lessard-Sanchez,Rebecca	10,721	White Bear Area Chamber Of Commerce	5,823
Letru Inc	5,999	White Bear Boat Works, Inc	8,443
Lew,Daniel	55,016	White Bear Lake Area Historical Society	10,000
Lewis,Shandra	9,504	White Bear Lk School Dist 624	113,775
Lexisnexis Mathew Bender	62,480	White Bear Township	60,017
Lexisnexis Risk Data Management Inc	11,134	White,Marvin	38,142
Lexisnexis Risk Solutions FL Inc	22,541	Wiland Associates LLC	17,702
Life By Design, Inc	16,701	Wilcox Paper Co	53,255
Life Fountain Home Healthcare Inc	17,142	Wilder Foundation	23,642
Lifestyle Adult Day Center LLC	15,244	Williams,Amber	11,571
Lifetrack Resources Inc	937,920	Williams,Kathy	42,575
Lifeworks Services Inc	88,054	Williams,Marie	13,823
Lightining Disposal Inc	36,596	Williams,Reanna	7,425
Lillie Suburban Newspapers Inc	43,246	Willis Of Minnesota, Inc.	1,229,319
Lincdoc LLC	16,100	Willow Tree Healing Center PLLC	21,600
Lindstrom,Kelly	8,600	Windstar Promotions	22,684
Little Falls Machine Inc	7,765	Winfield Solutions LLC	28,383
Living At Home Block Nurse Prog	263,000	Wingfoot Commercial Tire Systems LLC	8,859
Lo,Nou Yang	10,836	Wl Hall Co	5,440
Lockridge Grindal Nauen PLLP	86,396	Wold Architects & Engineers Inc.	115,492
Loffler Business Systems Inc	122,525	Woods,Sadira	7,855
Logan,Hazel	14,568	Woodwinds Health Campus	16,209
Logis	203,535	Workers' Compensation Reinsurance Assoc.	67,807
Logisolve LLC	220,915	WP Engine, Inc	6,624
Louellen Essex & Associates	19,550	Wright,Jane	23,068
Low Voltage Contractors	42,995	Wright,Yvette	6,897
Lowry Building LLC	560,250	WSB & Associates, Inc	155,463
Lowry Commercial Condominium Owners Assc	9,462	Xcel Energy	4,529,838
LTG Power Equipment	7,820	Xiong,Cha Sher	5,588
Lubrication Technologies Inc	9,041	Xiong,Kao Lee	6,048
Luna Systems LLC	22,676	Xiong,Yang	11,076
Lundgren,Britt	11,517	X-Treme Kleen Inc	100,002
Lure Design LLC	16,965	Yamaha Golf And Utility	8,237
Lutheran Social Services Of South Dakota	28,601	Yang,Fong	12,307
Lynda.com	8,421	Yankovic,Tina	11,123
Lynn,Patricia	7,389	Ye,Khin Than	8,483
M R Sign.	27,755	YMCA Of The Greater Twin Cities	74,223
MA Mortenson Company	606,662	Yoshiko N. Hapke MD PA	57,434
Macalester College	13,968	Youngberg,John C	9,173
Macc Service Network LLC	130,961	Youth & Family Resource Service	6,775
Machgan,Rebecca	8,364	Youthprise	150,000
Mademoiselle Miel	8,502	YWCA Of St Paul	1,036,069
Mag Mechanical LLC	6,902	Zacks Industry Cleaning Supply	31,490
Magical Minds Childcare Learning Center	18,815	Zamboni Company	133,405
Maki,Roberta	5,277	Zamyslowski-Anderson,Kari	6,300
Malmborgs Inc	21,622	Zarnoth Brush Works Inc	6,855
Maloney,Jesse	7,794	Zayo Group Holdings Inc	15,300
Managed Design LLC	9,369	Ziegler Inc	236,759
Manfred,Joshua D	7,271	Zipko Strategy	14,000
Mansfield Oil Company Of Gainesville Inc	891,574	Zuercher Technologies LLC	1,075,599