

RAMSEY COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016

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	Ryan O'Connor	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 2016 Finances

Where the County dollar goes...



Where the County dollar comes from...



A PROFILE OF RAMSEY COUNTY

Key Indicator	Total 2016	Total 2015	Percent Increase (Decrease)
Estimated Population	540,649	533,677	1.3%
Total Estimated Market Value Of All Taxable Property	\$41,446,691,700	\$39,918,416,500	3.8%
Property Taxes Collected as a Percentage of Adjusted Levy	99.26%	99.77%	
Total General Revenues	339,322,305	322,471,564	5.2%
Total Program Revenues	346,908,222	339,031,703	2.3%
Total Expenses:			
Governmental Activities	660,867,995	600,708,194	10.0%
Business-type Activities	37,567,902	35,272,060	6.5%
Capital Assets:			
Governmental Activities	832,225,235	830,720,310	0.2%
Business-type Activities	14,991,481	15,438,935	(2.9%)
Total Outstanding Net Bonded Debt of County:			
General Obligation	202,735,285	190,607,662	6.4%
Bond Rating On Most Recent General Obligation Bond Issue			
Moody's	Aaa	Aaa	
Standard & Poors	AAA	AAA	
Total Government-wide Net Position:			
Governmental Activities	800,234,125	810,845,506	(1.3%)
Business-type Activities	(14,623,953)	(13,030,004)	(12.2%)
Total Number of Full Time Equivalent Employees	3,936.69	3,886.41	1.3%

Government-wide Financial Statements

RAMSEY COUNTY, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Current Assets:			
Cash and Pooled Investments	\$ 425,379,467	\$ 3,149,385	\$ 428,528,852
Investments with Fiscal Agent	10,187,820	1,392,102	11,579,922
Investment with Trustee	63,261,910	-	63,261,910
Restricted Cash and Cash Equivalents	16,000	-	16,000
Petty Cash and Change Funds	27,455	21,100	48,555
Cooperative Investment	-	23,429	23,429
Receivables (Net):			
Taxes	1,278,874	-	1,278,874
Accounts	8,765,060	412,132	9,177,192
Accrued Interest	1,716,601	-	1,716,601
Internal Balances	10,200,597	(10,200,597)	-
Due from Other Governments	51,964,437	1,894,899	53,859,336
Lease Receivable	4,242,000	-	4,242,000
Loan Receivable	13,906,328	-	13,906,328
Notes Receivable	8,693,000	-	8,693,000
Prepaid Items	501,877	-	501,877
Inventories	1,589,146	-	1,589,146
Total Current Assets	<u>601,730,572</u>	<u>(3,307,550)</u>	<u>598,423,022</u>
Non Current Assets:			
Advance to Other Governments	18,005,817	-	18,005,817
Advance to Other Organizations	237,555	-	237,555
Property Held for Resale	11,918,225	-	11,918,225
Capital Assets not being Depreciated:			
Land	150,259,250	1,877,153	152,136,403
Construction in Progress	43,283,806	-	43,283,806
Capital Assets being Depreciated:			
Buildings	475,879,811	16,488,090	492,367,901
Building Improvements	42,359,313	3,696,531	46,055,844
Improvements other than Buildings	55,801,457	1,537,677	57,339,134
Machinery and Equipment	84,700,969	2,186,967	86,887,936
Computer Software	8,810,635	-	8,810,635
Infrastructure	462,888,653	-	462,888,653
Less: Accumulated Depreciation	(491,758,659)	(10,794,937)	(502,553,596)
Total Non Current Assets	<u>862,386,832</u>	<u>14,991,481</u>	<u>877,378,313</u>
Total Assets	<u>1,464,117,404</u>	<u>11,683,931</u>	<u>1,475,801,335</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	191,012,098	7,476,426	198,488,524
Total Deferred Outflows of Resources	<u>191,012,098</u>	<u>7,476,426</u>	<u>198,488,524</u>
LIABILITIES			
Current Liabilities:			
Salaries Payable	10,763,034	893,632	11,656,666
Accounts Payable	16,879,162	296,761	17,175,923
Contracts Payable	8,492,248	58,530	8,550,778
Interest Payable, Current	3,799,849	63,999	3,863,848
Loan Payable, Current	3,371,667	-	3,371,667
Due to Other Governments	11,264,242	460,697	11,724,939
General Obligation Bonds Payable, Current	19,349,744	463,051	19,812,795
Claims and Judgments Payable, Current	3,356,425	-	3,356,425
Vacation and Compensatory Time Payable	18,900,290	1,572,184	20,472,474
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	16,000	-	16,000
Total Current Liabilities	<u>96,192,661</u>	<u>3,808,854</u>	<u>100,001,515</u>
Non Current Liabilities:			
Unearned Revenue	9,325,525	-	9,325,525
General Obligation Bonds Payable, Long-term	213,556,727	3,582,633	217,139,360
Compensated Absences Payable	16,628,634	852,511	17,481,145
Claims and Judgments Payable, Long-term	3,686,771	-	3,686,771
Net OPEB Liability	111,540,777	5,500,994	117,041,771
Net Pension Liability	363,980,779	17,861,593	381,842,372
Total Non Current Liabilities	<u>718,719,213</u>	<u>27,797,731</u>	<u>746,516,944</u>
Total Liabilities	<u>814,911,874</u>	<u>31,606,585</u>	<u>846,518,459</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	39,983,503	2,177,725	42,161,228
Total Deferred Inflows of Resources	<u>39,983,503</u>	<u>2,177,725</u>	<u>42,161,228</u>
NET POSITION			
Net Investment in Capital Assets	642,202,260	12,337,899	654,540,159
Restricted for:			
Debt Service	67,635,984	-	67,635,984
Capital Projects	23,211,228	-	23,211,228
General Government	3,271,887	-	3,271,887
Public Safety	1,485,850	-	1,485,850
Sanitation	20,195,628	-	20,195,628
Culture and Recreation	4,551,437	-	4,551,437
Conservation of Natural Resources	2,047,588	-	2,047,588
Economic Development	858,830	-	858,830
Other Purposes	4,556,406	-	4,556,406
Unrestricted	30,217,027	(26,961,852)	3,255,175
Total Net Position	<u>\$ 800,234,125</u>	<u>\$ (14,623,953)</u>	<u>\$ 785,610,172</u>

**RAMSEY COUNTY, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 114,022,518	\$ 27,228,290	\$ 19,673,578	\$ -	\$ (67,120,650)	\$ -	\$ (67,120,650)
Public Safety	170,336,772	17,855,910	15,204,675	-	(137,276,187)	-	(137,276,187)
Transportation	79,583,363	3,091,481	43,467,776	4,677,295	(28,346,811)	-	(28,346,811)
Sanitation	22,153,910	21,285,197	1,928,920	-	1,060,207	-	1,060,207
Health	38,177,114	12,358,540	16,125,810	-	(9,692,764)	-	(9,692,764)
Human Services	180,393,343	8,576,225	88,191,178	-	(83,625,940)	-	(83,625,940)
Culture and Recreation	24,906,568	7,147,875	4,877,500	-	(12,881,193)	-	(12,881,193)
Conservation of Natural Resources	246,518	-	-	-	(246,518)	-	(246,518)
Economic Development and Assistance	23,716,280	910,671	21,267,289	-	(1,538,320)	-	(1,538,320)
Interest	7,331,569	-	-	-	(7,331,569)	-	(7,331,569)
Total Governmental Activities	660,867,955	98,454,189	210,736,726	4,677,295	(346,999,745)	-	(346,999,745)
Business-type Activities:							
Lake Owasso Residence	10,793,804	8,466,395	19,968	-	-	(2,307,441)	(2,307,441)
Ramsey County Care Center	17,737,483	15,745,458	33,778	-	-	(1,958,247)	(1,958,247)
Ponds at Battle Creek	-	-	-	-	-	-	-
Vadnais Sports Center	1,384,081	1,426,779	-	-	-	42,698	42,698
Law Enforcement Services	7,652,534	7,097,088	250,546	-	-	(304,900)	(304,900)
Total Business-type Activities	37,567,902	32,735,720	304,292	-	-	(4,527,890)	(4,527,890)
Total Government	\$ 698,435,857	\$ 131,189,909	\$ 211,041,018	\$ 4,677,295	(346,999,745)	(4,527,890)	(351,527,635)
General revenues:							
Property Taxes					306,970,667	-	306,970,667
Wheelage Taxes					4,133,227	-	4,133,227
Grants and Contributions Not Restricted to Specific Programs					23,872,813	69,592	23,942,405
Investment Earnings (Loss)					4,154,908	82,355	4,237,263
Gain on Disposition of Capital Assets					12,168	26,575	38,743
Special Item - Capital Lease Forgiveness					-	-	-
Transfers					(2,755,419)	2,755,419	-
Total General Revenues and Transfers					336,388,364	2,933,941	339,322,305
Change in Net Position					(10,611,381)	(1,593,949)	(12,205,330)
Net Position - Beginning					810,845,506	(13,030,004)	797,815,502
Net Position - Ending					\$ 800,234,125	\$ (14,623,953)	\$ 785,610,172

Fund Financial Statements

**RAMSEY COUNTY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 227,323,592	\$ 34,682,779	\$ 50,800,977	\$ 71,038,408	\$ 383,845,756
Investments with Fiscal Agent	-	10,187,820	-	-	10,187,820
Petty Cash and Change Funds	25,185	-	-	2,195	27,380
Receivables (Net):					
Taxes	3,562,143	340,291	-	392,557	4,294,991
Accounts	2,556,241	-	249,413	5,915,412	8,721,066
Accrued Interest	1,331,850	-	-	384,751	1,716,601
Due from Other Funds	772,518	-	49,388	136,241	958,147
Due from Other Governments	17,827,276	250,790	27,429,559	5,768,833	51,276,458
Lease Receivable	-	4,242,000	-	-	4,242,000
Notes Receivable	1,800,000	3,900,000	-	2,993,000	8,693,000
Loans Receivable	5,938,004	-	-	7,968,324	13,906,328
Inventories	1,294,869	-	-	-	1,294,869
Advance to Other Funds	9,371,343	750,801	9,150,000	3,056,478	22,328,622
Advance to Other Governments	105,817	17,900,000	-	-	18,005,817
Advance to Other Organizations	237,555	-	-	-	237,555
Property Held for Resale	-	-	11,450,802	-	11,450,802
Restricted Cash and Cash Equivalents	15,000	-	-	-	15,000
Total Assets	<u>272,161,393</u>	<u>72,254,481</u>	<u>99,130,139</u>	<u>97,656,199</u>	<u>541,202,212</u>
LIABILITIES					
Salaries Payable	9,138,524	-	3,871	1,083,383	10,225,778
Accounts Payable	6,007,579	-	4,966	3,264,339	9,276,884
Contracts Payable	-	-	6,729,939	1,762,309	8,492,248
Due to Other Funds	2,960,712	-	253,716	1,245,699	4,460,127
Due to Other Governments	2,933,717	-	3,943,984	4,284,189	11,161,890
Unearned Revenue	423,144	-	7,684,143	1,218,238	9,325,525
Advance from Other Funds	-	378,206	7,549,615	4,500,000	12,427,821
Claims and Judgments Payable	213,105	-	-	-	213,105
Liabilities Payable from Restricted Assets	15,000	-	-	-	15,000
Total Liabilities	<u>21,691,781</u>	<u>378,206</u>	<u>26,170,234</u>	<u>17,358,157</u>	<u>65,598,378</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	<u>11,784,230</u>	<u>4,240,291</u>	<u>24,238,785</u>	<u>13,881,298</u>	<u>54,144,604</u>
FUND BALANCES					
Nonspendable	11,034,769	-	-	2,195	11,036,964
Restricted	3,446,383	67,635,984	23,211,228	33,521,243	127,814,838
Committed	-	-	25,509,892	3,880,694	29,390,586
Assigned	35,011,587	-	-	29,156,814	64,168,401
Unassigned	189,192,643	-	-	(144,202)	189,048,441
Total Fund Balances	<u>238,685,382</u>	<u>67,635,984</u>	<u>48,721,120</u>	<u>66,416,744</u>	<u>421,459,230</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 272,161,393</u>	<u>\$ 72,254,481</u>	<u>\$ 99,130,139</u>	<u>\$ 97,656,199</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.	836,532,966
Other long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds.	39,677,685
Deferred outflows of resources resulting from pension obligation are not available resources and, therefore are not reported in the governer	185,261,804
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 deferred outflow of resources and liabilities and deferred inflow of resources of the internal service funds are included in governmental activities in the Statement of Net Position.	(12,997,277)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(631,283,112)
Deferred inflows resulting from pension obligations are not due and payable in the current period and therefore are not reported in governer	(38,417,171)
Net position of governmental activities	<u>\$ 800,234,125</u>

RAMSEY COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 236,309,730	\$ 29,260,513	\$ 5,233,227	\$ 41,067,235	\$ 311,870,705
Licenses and Permits	1,203,166	-	-	1,109,722	2,312,888
Intergovernmental	165,276,856	724,953	31,965,261	31,520,376	229,487,446
Private Grants and Donations	72,165	-	11,000	376,060	459,225
Charges for Services	44,344,208	-	178	28,910,775	73,255,161
Fines and Forfeitures	-	-	-	930,690	930,690
Sales	1,388,026	-	-	2,880,737	4,268,763
Rental Income	942,056	-	66,500	1,927,886	2,936,442
Investment Earnings	3,364,813	390,304	94,309	237,646	4,087,072
Program Recoveries - Community Human Services	6,402,097	-	-	-	6,402,097
Miscellaneous	11,843,235	-	484,110	1,430,559	13,757,904
Total Revenues	<u>471,146,352</u>	<u>30,375,770</u>	<u>37,854,585</u>	<u>110,391,686</u>	<u>649,768,393</u>
EXPENDITURES					
Current:					
General Government	90,446,963	-	-	7,962,436	98,409,399
Public Safety	118,574,783	-	-	20,418,979	138,993,762
Transportation	14,841,188	-	-	10,810,109	25,651,297
Sanitation	-	-	-	21,887,307	21,887,307
Health	36,639,739	-	-	21,641	36,661,380
Human Services	177,883,417	-	-	99,867	177,983,284
Culture and Recreation	12,313,875	-	-	11,823,236	24,137,111
Conservation of Natural Resources	32,929	-	-	-	32,929
Economic Development and Assistance	-	-	-	23,285,626	23,285,626
Intergovernmental:					
Capital Outlay:					
General Government	341,862	-	7,544,115	-	7,885,977
Public Safety	201,629	-	429,041	-	630,670
Transportation	2,529,717	-	42,530,345	1,861,535	46,921,597
Health	-	-	134,525	-	134,525
Human Services	-	-	524,833	-	524,833
Culture and Recreation	1,415,218	-	17,393,769	-	18,808,987
Debt Service:					
Bond Issuance Costs	-	381,197	91,520	-	472,717
Principal Retirement	-	23,220,000	-	6,693,334	29,913,334
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Interest	-	8,257,467	-	153,282	8,410,749
Total Expenditures	<u>455,221,320</u>	<u>31,858,664</u>	<u>68,648,148</u>	<u>105,017,352</u>	<u>660,745,484</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>15,925,032</u>	<u>(1,482,894)</u>	<u>(30,793,563)</u>	<u>5,374,334</u>	<u>(10,977,091)</u>
OTHER FINANCING SOURCES (USES)					
Bonds Issued	-	17,900,000	5,435,000	-	23,335,000
Premium on Sale of Bonds	-	2,326,116	892,883	-	3,218,999
Refunding Bonds Issued	-	13,505,000	-	-	13,505,000
Proceeds from Sale of Assets	12,168	-	-	-	12,168
Transfers In	2,875,324	-	300,000	37,440	3,212,764
Transfers Out	(9,535,797)	-	(2,345,633)	(527,463)	(12,408,893)
Total Other Financing Sources (Uses)	<u>(6,648,305)</u>	<u>33,731,116</u>	<u>4,282,250</u>	<u>(490,023)</u>	<u>30,875,038</u>
Net Change in Fund Balances	9,276,727	32,248,222	(26,511,313)	4,884,311	19,897,947
Fund Balances - Beginning as Restated (Note III. A)	229,704,583	35,387,762	75,232,433	61,535,129	401,859,907
Increase (decrease) in inventories	(295,928)	-	-	(2,696)	(298,624)
Fund Balances - Ending	<u>\$ 238,685,382</u>	<u>\$ 67,635,984</u>	<u>\$ 48,721,120</u>	<u>\$ 66,416,744</u>	<u>\$ 421,459,230</u>

RAMSEY COUNTY, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	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	\$ 2,173,233	\$ 326	\$ 254,273	\$ 721,553	\$ 3,149,385	\$ 41,533,711
Investments with Fiscal Agent	-	1,392,102	-	-	1,392,102	-
Investment with Trustee	-	-	-	-	-	63,261,910
Petty Cash and Change Funds	5,900	14,000	1,200	-	21,100	75
Cooperative Investment	-	23,429	-	-	23,429	-
Accounts Receivable (Net)	-	343,017	68,134	981	412,132	43,994
Due from Other Funds	-	-	-	-	-	13,842,780
Due from Other Governments	703,927	1,190,972	-	-	1,894,899	687,979
Prepaid Items	-	-	-	-	-	501,877
Inventories	-	-	-	-	-	294,277
Restricted Cash and Cash Equivalents	-	-	-	-	-	1,000
Total Current Assets	2,883,060	2,963,846	323,607	722,534	6,893,047	120,167,603
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	8,047,382	-	16,488,090	-
Building Improvements	7,689	3,688,842	-	-	3,696,531	7,620,451
Improvements Other Than Buildings	647,707	889,970	-	-	1,537,677	298,919
Machinery and Equipment	443,692	425,734	85,442	1,232,099	2,186,967	10,014,029
Construction in Progress	-	-	-	-	-	36,081
Less Accumulated Depreciation	(2,546,795)	(7,062,749)	(431,488)	(753,905)	(10,794,937)	(10,826,409)
Total Capital Assets (Net of Accumulated Depreciation)	2,632,298	2,409,573	9,471,416	478,194	14,991,481	7,143,071
Total Noncurrent Assets	2,632,298	2,409,573	9,471,416	478,194	14,991,481	7,610,494
Total Assets	5,515,358	5,373,419	9,795,023	1,200,728	21,884,528	127,778,097
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Pension Outflows	2,919,901	4,532,976	23,549	-	7,476,426	5,750,294
Total Deferred Outflows of Resources	2,919,901	4,532,976	23,549	-	7,476,426	5,750,294
LIABILITIES						
Current Liabilities:						
Salaries Payable	260,437	410,448	17,867	204,880	893,632	537,256
Accounts Payable	51,473	169,482	40,539	35,267	296,761	7,602,279
Contracts Payable	-	-	58,530	-	58,530	-
Interest Payable	16,220	47,779	-	-	63,999	-
Unamortized Bond Discount/Premium	-	-	-	-	-	-
Due to Other Funds	2,383,885	3,178,946	7,846	76,420	5,647,097	4,693,704
Due to Other Governments	9,158	291	7,525	443,723	460,697	102,352
General Obligation Bonds Payable	299,711	163,340	-	-	463,051	-
Vacation and Compensatory Time Payable	538,894	528,817	20,810	483,663	1,572,184	972,701
Payable from Restricted Assets:						
Customer Deposits Payable	-	-	-	-	-	1,000
Total Current Liabilities	3,559,778	4,499,103	153,117	1,243,953	9,455,951	13,909,292
Noncurrent Liabilities:						
General Obligation Bonds Payable	861,063	2,721,570	-	-	3,582,633	-
Unamortized Bond Discount/Premium	-	-	-	-	-	-
Advance from Other Funds	378,206	372,595	9,150,000	-	9,900,801	-
Compensated Absences Payable	296,022	553,259	3,230	-	852,511	900,695
Net OPEB Liability	-	-	-	-	-	117,041,771
Net Pension Liability	6,980,433	10,826,247	54,913	-	17,861,593	13,261,273
Total Noncurrent Liabilities	8,515,724	14,473,671	9,208,143	-	32,197,538	131,203,739
Total Liabilities	12,075,502	18,972,774	9,361,260	1,243,953	41,653,489	145,113,031
DEFERRED INFLOWS OF RESOURCES						
Deferred Pension Inflows	851,015	1,319,998	6,712	-	2,177,725	1,566,332
Total Deferred Inflows of Resources	851,015	1,319,998	6,712	-	2,177,725	1,566,332
NET POSITION						
Net Investment in Capital Assets	1,471,524	916,765	9,471,416	478,194	12,337,899	7,143,071
Unrestricted	(5,962,782)	(11,303,142)	(9,020,816)	(521,419)	(26,808,159)	(20,294,043)
Total Net Position	\$ (4,491,258)	\$ (10,386,377)	\$ 450,600	\$ (43,225)	(14,470,260)	\$ (13,150,972)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(153,693)	
Net Position of Business-Type Activities					<u>\$ (14,623,953)</u>	

RAMSEY COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Lake Owasso Residence	Ramsey County Care Center	Vadnais Sports Center	Nonmajor	Total	Internal Service Funds Total
				Law Enforcement Services		
OPERATING REVENUES:						
Charges for Services	\$ 8,466,364	\$ 15,607,762	\$ 1,400,789	\$ 7,058,928	\$ 32,533,843	\$ 95,806,561
Sales	-	-	23,000	280	23,280	218,720
Rental Income	-	-	-	-	-	51,243
Miscellaneous	32	137,696	2,990	37,881	178,599	438,772
Total Operating Revenues	<u>8,466,396</u>	<u>15,745,458</u>	<u>1,426,779</u>	<u>7,097,089</u>	<u>32,735,722</u>	<u>96,515,296</u>
OPERATING EXPENSES:						
Personal Services	8,212,633	12,957,512	422,633	6,033,330	27,626,108	16,729,050
Other Services and Charges	1,386,995	3,237,797	463,709	1,254,800	6,343,301	57,394,663
Supplies	751,044	1,132,928	315,400	169,678	2,369,050	6,387,323
OPEB Expense	-	-	-	-	-	20,115,142
Depreciation	169,110	313,128	173,869	177,978	834,085	1,543,841
Total Operating Expenses	<u>10,519,782</u>	<u>17,641,365</u>	<u>1,375,611</u>	<u>7,635,786</u>	<u>37,172,544</u>	<u>102,170,019</u>
Operating Income (Loss)	<u>(2,053,386)</u>	<u>(1,895,907)</u>	<u>51,168</u>	<u>(538,697)</u>	<u>(4,436,822)</u>	<u>(5,654,723)</u>
NONOPERATING REVENUES (EXPENSES):						
Intergovernmental Revenue	47,136	75,975	222	250,546	373,879	87,360
Bond Issuance Costs	(9,176)	(11,278)	-	-	(20,454)	-
Amortization of (Discount) Premium on Bonds	102,006	4,119	-	-	106,125	-
Interest Expense	(60,868)	(88,384)	-	-	(149,252)	-
Loss on Disposal of Capital Assets	(41)	(2,890)	-	(16,748)	(19,679)	-
Gain (Loss) on Sale of Capital Assets	-	-	-	26,575	26,575	-
Investment Earnings	-	82,355	-	-	82,355	4,896,124
Total Nonoperating Revenues (Expenses)	<u>79,057</u>	<u>59,897</u>	<u>222</u>	<u>260,373</u>	<u>399,549</u>	<u>4,983,484</u>
Income before Contributions and Transfers	<u>(1,974,329)</u>	<u>(1,836,010)</u>	<u>51,390</u>	<u>(278,324)</u>	<u>(4,037,273)</u>	<u>(671,239)</u>
Capital Contributions	-	-	-	-	-	935,867
Transfers In	1,316,959	1,438,460	-	-	2,755,419	5,294,091
Transfers Out	-	-	-	-	-	(2,228)
Change in Net Position	<u>(657,370)</u>	<u>(397,550)</u>	<u>51,390</u>	<u>(278,324)</u>	<u>(1,281,854)</u>	<u>5,556,491</u>
Total Net Position - Beginning	<u>(3,833,888)</u>	<u>(9,988,827)</u>	<u>399,210</u>	<u>235,099</u>		<u>(18,707,463)</u>
Total Net Position - Ending	<u>\$ (4,491,258)</u>	<u>\$ (10,386,377)</u>	<u>\$ 450,600</u>	<u>\$ (43,225)</u>		<u>\$ (13,150,972)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					<u>(312,095)</u>	
Change in Net Position of Business-type Activities					<u>\$ (1,593,949)</u>	

RAMSEY COUNTY, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Private Purpose Trust Funds	Agency Fund
	<u> </u>	<u> </u>
ASSETS		
Cash and Cash Equivalents	\$ 365,435	\$ 44,296,414
Receivables:		
Accounts	-	4,360,411
Due from Other Governments	-	58,631
Total Assets	<u>365,435</u>	<u>48,715,456</u>
 LIABILITIES		
Custodial Payable	4,915	25,070,237
Due to Other Governments	-	23,645,219
Total Liabilities	<u>4,915</u>	<u>\$ 48,715,456</u>
 NET POSITION		
Held in Trust for Private Purposes	<u>\$ 360,520</u>	

SUPPLIERS

The following is a list of the recipients of Ramsey County Expenditures totaling \$5,000 or more during 2016. 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	369,914	Little Sisters Of The Poor	15,249
180 Degrees INC	1,064,882	Littlevoice-Sinette, Lucy	13,941
24 Hour Care	308,986	Living At Home Block Nurse Prog	263,000
2nd Wind Exercise Equipment	7,346	Lockridge Grindal Nauen PLLP	74,294
3D Specialties INC	12,803	Loffler Business Systems INC	82,342
3M CO	22,026	Lofton, Dorothy	12,728
4Imprint	11,254	Logis	221,942
5 Can Can Wonderland SBC	9,750	Logisolve LLC	12,880
800 Partners LLC	208,650	Longville, Denise	8,390
Aafedt, Forde, Gray, Monson & Hager PA	8,359	Louellen Essex & Associates	12,813
Abbott Laboratories	6,969	Loughrey, Janice	15,633
Abiding Savior Lutheran Church	22,684	Low Voltage Contractors INC	78,365
Ability Network INC	14,384	Lowry Building LLC	571,581
ABM Equipment & Supply LLC	14,145	LS Black Constructors INC	1,429,969
ABM Onsite Services Midwest I	277,339	LTG Power Equipment	42,272
ABM Security Services	88,775	Lubrication Technologies INC	6,824
Academia Cesar Chavez Charter School	33,488	Luna Systems LLC	22,055
Access Control Systems INC	7,681	Lure Design LLC	8,775
Accessibility INC	34,082	Lutheran Social Service Of MN	883,235
Accurate Testing	6,500	Lutheran Social Services Of South Dakota	41,435
Ace Lock And Safe Company INC	5,387	Lyons, Annette	8,131
Ace Solid Waste	93,745	M R Sign.	26,656
Acquia INC	128,426	Ma Mortenson Company	813,215
Act*MNgtS.Org It Sympo	15,400	Macc Service Network LLC	125,030
Act*Ram/Swana Conf	5,220	Madden Galanter Hansen LLP	6,747
Action Fence INC	45,929	Madison National Life Insurance CO INC	9,478
Actus Manufacturing INC	8,894	Mag Mechanical LLC	15,656
Adolfson And Peterson Construction	10,315,252	Magnet Forensics USA INC	5,099
Advance Consulting LLC	101,459	Mains'L Services	17,835
Advanced Contract Equipment & Design LC	92,540	Malmborgs INC	21,949
Advanced Disposal Services	568,083	Mansfield Oil Company Of Gainesville INC	556,758
Advanced Disposal Svcs Vasko Solid Waste	903,504	Maplewood Police Dept	15,000
Advanced Drainage Systems INC	11,538	Marco Holdings LLC	10,896
Advanced Graphix INC	22,241	Marco INC	93,674
Advanced Practice Solutions LLC	267,521	Marden Enterprises INC	6,358
Advanced Practice Solutions, PA	354,661	Maroney's Sanitation INC	100,416
Aecom Technical Services, INC	945,233	Marriott Hotels	15,604
Affordable Mattress INC	12,845	Martin Brothers Dist CO INC	16,223
Aggregate Industries	5,980	Masterson Personnel INC	137,892
AHA Process, INC	7,417	Mathematica Policy Research INC	112,500
Ahern Fire Protection	6,491	Matrix Consulting Group LTD	81,000
Ain Dah Yung (Our Home) Shelter	110,318	Mattox Law Office	45,156
Air Down There	11,948	Maxi Aids	11,707
Alderwoods (Minnesota) INC	5,615	Maximum Solutions INC	33,183
All American Title	10,000	Mccaren Designs	7,197
All City Elevator	206,927	Mccorone Associates	7,735
All Covered (Subsidiary Of KMB)	11,583	Mcdonnell Dds, Brad	38,545
All In One Translation	27,209	Mcdonough Vocational Services INC	6,508
Allen, Cheryl	15,037	Mcdonough's Waterjetting & Drain Service	5,457
Alliant Engineering, INC	20,354	Mcgee Md PA, Michael	763,745
Allied Painting & Renovating	27,861	Mcgough Construction	20,122
Allied Waste Services	808,223	Mckesson Medical Surgical INC	404,187
Allstream Business	37,604	Mcmaster Carr	31,529
Ally People Solutions	170,116	Mcneilus Steel INC	10,922
Alpha Medical Distributor INC	18,694	Mcnutt Companies INC	59,863
Alternative Business Furniture, INC	121,775	Medela INC	8,408
Alternative Supp Living Svc	20,645	Medical Priority Consultants INC	13,095
Amazon	178,227	Medline Industries INC	18,667
Ambe LTD	5,374	Medtox Laboratories INC	30,603
American Airlines	21,143	Menards	67,897

American Engineering Testing INC	6,090	Mental Health Resources INC	3,170,901
American Independent Business Alliance	7,500	Mentoring Young Adults	19,133
American Indian Family & Children Svcs	154,008	Merit Building CO INC	48,352
American Indian Family Center	392,752	Merrick Community Services	88,051
American Lung Association Of Minnesota	25,065	Merrick INC	247,991
American Public Human Svc Assoc	9,650	Mesabi Academy	891,748
American Red Cross	13,542	Metro Conservation Districts	5,993
American Red Cross - Crisis	5,209	Metro Legal Services INC	196,285
American Warehouse Systems LLC	32,477	Metro Products INC	13,660
Ames Construction INC	1,032,962	Metro Sales INC	56,595
Amherst H Wilder Foundation	999,613	Metro Social Services, INC	27,746
Ami Imaging Systems INC	53,667	Metro Transit	666,660
Ammonia House INC	11,981	Metropolitan Courier Corp	20,793
Ampco Parking Union Depot	6,567	Meuser & Associates	50,525
Anderson Engineering Of MN LLC	10,474	Meyer Contracting INC	219,356
Anderson Funeral Home	20,512	MFSRC	5,440
Anderson,Carol A	13,721	Mid America Business Systems INC	123,759
Anoka Conservation District	6,897	Middle English Incorporated	15,638
Anoka County	54,656	Midway Ford CO	241,000
Anoka County Juvenile Ct Shelter	80,416	Midway Sewer Service CO Of Sait Paul	7,322
Anton Group LLC	27,118	Midway Uniforms	5,567
Apache Group Of MN INC	13,730	Midwest Art Conservation Center	31,200
Aperta INC	10,344	Midwest Civil Constructors LLC	334,141
Aphsa	6,850	Midwest Guardians & Conservitors INC	31,817
Apothecary Products	5,893	Midwest Industrial Battery INC	16,550
Apple INC	62,668	Midwest Monitoring & Surveillance INC	185,080
Applied Concepts	12,640	Midwest Special Serv INC	307,751
Aramark Uniform & Career Apparel LLC	11,479	Midwest Tape	98,345
Arch Language Network INC	483,896	Midwest Teletron	8,061
Arcoren,Jilayna	14,672	Mille Lacs Academy	330,694
Arden Shoreview Animal Hosp	6,144	Mille Lacs Band Of Ojibwe	50,704
Arden Title	297,807	Miller,Barbara	55,570
Arlington House	760,034	Mills Fleet Farm	8,104
Arnt Construction CO INC	1,360,020	Mingus Mountain Academy	105,392
Arrowwood Resort Conf C	11,430	Mini Super La Chiquis	6,548
Arsys LLC	7,364	Minick,Monica	23,496
Ascap	5,095	Minnor Industries	42,203
Ascheman,Angela	9,307	Minnesota Sheriffs' Association	39,255
ASL Interpreting Services INC	16,670	Minnesota Assoc Of Asses	12,175
Aspen Waste Systems INC	577,452	Minnesota Cle	25,111
Associated Courier INC	96,265	Minnesota Colleges - Universities	190,038
Association Of Minnesota Counties	84,966	Minnesota Commercial Railway Company	35,860
Astleford International Trucks	13,493	Minnesota County Attorneys Association	11,843
AT&T Mobility	16,097	Minnesota Department Of Health	6,390
Athens Technical Specialists, INC	10,395	Minnesota Department Of Revenue	49,986
Atkinson Law Office PA	5,671	Minnesota Department Of Transportation	866,997
Attic Correctional Services, INC	44,873	Minnesota Dept Of Health	7,037
Authentic Promotions.com Company	25,266	Minnesota Language Connection	11,171
Auto Data INC	5,295	Minnesota Life Insurance Company	12,892
Avalon Programs LLC	16,128	Minnesota Safety Council INC	6,060
A'viands LLC	1,152,932	Minnesota Sheriffs Assn	7,270
Axdahl Farms INC	18,020	Minnesota Social Service Assn	10,140
Baker & Taylor Entertainment	109,811	Minnesota State	10,323,299
Ball,Carol E. M.D.	12,500	Minnesota State Auditor	65,380
Bang Brewing Company LLC	5,306	Minnesota State Colleges	13,875
Bardell,Cary	21,311	Minnesota UC Fund	316,646
Barden,Robert C PHD	5,000	Minnesota Waste Wise	369,390
Barnett Companies INC	50,497	Minvalco INC	13,250
Bauch Enterprises INC	10,000	Mister Car Wash	9,002
Bauer Built Tire INC	5,016	Mkb & Associates INC	14,530
Baumel Enterprises INC	15,257	MN Alliance With Youth	7,200
Bay West, INC	969,617	MN Assoc Of Soil & Water Cons Districts	5,947
BCA Training Education	13,845	MN Child Support Payment Center	6,500
BCG Consulting Group LLP	11,055	MN Coalition Against Sexual Assault	5,000
BDS Laundry Systems INC	20,105	MN Commercial Railway CO.	6,715

Becker Arena Products	12,722	MN Counties Computer Cooperative	217,634
Belair Builders INC	1,592,164	MN Dept Of Employment & Econ Development	301,219
Belfry Building LLC	7,995	MN Dept Of Labor & Industry	154,583
Benchmark Behavioral Health Systems INC	128,971	MN Dept Of Public Safety	8,673
Benner-Minus,Elaine	18,455	MN Dept Of Revenue	20,440
Berkley Risk Administrators Company, LLC	16,823	MN Equipment Solutions INC	5,190
Bernard J Mulcahy CO INC	5,384	MN Housing Partnership	46,783
Berquist & Sons, INC	49,174	MN It Services	258,796
Best Buy	17,858	MN Landmarks INC	883,303
Best Western INN	9,792	MN Native Landscapes INC	156,357
Best,Albert	71,341	MN Transportation Alliance	5,985
Bester Bros. Transfer & Storage CO	34,531	Mobotrex INC	26,452
Bethany Christian Services	9,552	Mod & CO LLC	580,888
Betmar Languages INC	12,070	Model Cities Of Saint Paul INC	282,167
BFG Supply CO	52,137	Montgomery,Venus	31,003
Bibliotheca LLC	92,333	Moody's Investors Services	37,000
Biehn,Mary Beth	15,681	Moore,Yolanda	18,118
Big Idea Signs LLC	18,980	Moorhead Machinery & Boiler CO	18,477
Billman Hunt Chapel	16,239	Morales,Santa Evelyn	43,293
Bilotta,Merric	40,889	Morris Leatherman Company	15,000
Biologix	5,610	Motel 6	12,702
Biolytical Laboratories INC	10,246	Motorola INC	259,321
Bituminous Roadways INC	40,000	Mpls Glass CO	18,938
Bizstory.Biz LLC	6,345	Mrci - Mankato	16,741
Black And Dew LLC	57,642	Mti Distributing INC	373,075
Black Box Network Services	241,208	Muska Electric	188,608
Black Stack Brewing INC	9,178	My Home INC	12,975
Blackline GPS	7,454	My team1 LLC	5,379
Bliatia,Aly	24,710	Nac Mechanical & Electrical S	31,146
Bloomberg Finance LP	23,525	Naps,Joseph	13,036
BNSF Railway Company	193,540	Nardini Fire Equipment CO	6,705
Bob Barker CO INC	79,459	National Assoc Of Counties	16,473
Boldplanning INC	30,137	National Association Work	5,500
Boothe Transit Consulting LLC	25,304	National Medical Services INC	7,672
Borden Window, LLC	16,434	National Railroad Passenger Corportation	50,000
Borer & Tomney PLLC	60,607	Natural Resources Restoration, INC	52,723
Bougie,Richard	9,946	NCH Corporation	8,671
Boys & Girls Clubs Of The Twin Cities	25,074	NCS Pearson, INC	12,919
Bradshaw Funeral Home	76,370	NDCAD	269,425
Brake Bread LLC	8,323	Needels Supply INC	14,533
Braun Intertec Corp	140,395	Neighborhood Energy Connection	180,024
Breaking Free INC	44,004	Neighborhood House Association	542,496
Breakthrough Twin Cities	60,000	Neka Creative LLC	57,443
Breakwater Promotions Mullaney CO	5,551	Nelson Auto Center INC	776,808
Bredemus Hardware CO INC	30,032	Nelson Law Office	11,212
Breezy Point Resort	10,633	Nelson,Latiesha	13,968
Bridgeall Libraries LTD	20,250	Netsmart Technologies	36,494
Bridging, INC	44,601	Neubauer,Wade Gustave	8,532
Bright Horizons Of Grand Rapids INC	213,359	New Horizons Computer Lrng Ctr INC	30,716
Britt Incorporated	37,030	Newman Traffic Signs	38,621
Broch,Britney	7,444	Nilan Johnson Lewis PA	75,570
Brock White CO LLC.	24,768	Nitti Sanitation INC	275,667
Brooks Funeral Home INC	47,599	Noble Consulting And Expert	18,916
Brothers Fire Protection CO	8,125	Norex INC	9,450
Brown,Edith	18,757	Norms Tire Sales INC	56,365
Brownsworth INC	25,911	North American Rescue LLC	5,935
Budget Sign/Graphics	6,251	North American Title Company	10,000
Buechner,Linda	26,025	North American Trailer Sales LTD	2,019,578
Builtrite LLC	386,600	North Heights Hardware INC	5,406
Bureau Of Criminal Apprehension	18,035	North Homes INC	221,256
Burnsville Automotive INC	29,129	North Oaks Golf Club INC	9,064
Burnsville Sanitary Landfill INC	897,853	North Star Group Home-Trombley	21,780
Burroughs Payment Systems INC	10,455	Northeast Comtemporary Service INC	158,563
Bush,Judy	26,362	Northeast Metropolitan #916	59,346
Bwbr Architects INC	74,457	Northeast Youth & Family Services	78,483

Bywater Business Solutions LLC	73,991	Northern Air Corporation	384,036
C C Sharrow CO INC	12,255	Northern Safety Company INC	6,436
Cad Technology Center INC	23,200	Northern Safety Technology INC	9,543
Calibre Ridge Limited Partnership	133,959	Northern States Power	5,034,576
Camp Ripley Mess Fund	6,823	Northern Tool Equip-MN	7,044
Camphill Village MN INC	9,792	Northfield Telecommunications INC	23,612
Campion,Barrow And Associates, INC	17,430	Northland Business Systems INC	110,128
Canfield, Tara C	53,064	Northland Petroleum Service	10,616
Canvas Health INC	377,807	Northwest Passage, LTD	58,289
Capital View Cafe & Catering INC	6,312	Northwest Publications LLC	15,992
Capitol Ridge LLC	6,060	Northwest Respiratory Svc	12,391
Cardinal Distribution	31,062	Northwood	453,643
Career Enhancement Options INC	7,350	Northwoods Forddba Ford Of Hibbing	103,789
Cargill INC	431,966	Nova Communications	10,343
Carl Bolander & Sons Company	5,117,566	Now Micro INC	1,617,644
Carlson,Jennifer	20,454	Noware Media	7,054
Carver County	53,489	Nra Servsafe	13,092
Catholic Charities	1,684,717	Nunn,Toya	29,737
Cathryn Kennedy Consulting LTD	27,279	Nurse-Family Partnership	34,810
CBIZ Benefits And Insurance	22,992	Nuss Truck & Equipment	167,384
CCH Incorporated	36,015	Nystrom Moving And Storage INC	13,465
CDW-G	774,550	Oakland Cemetery	23,123
Cebula,Joline	38,326	OCLC Online Computer Library Center INC	50,081
Cemstone Products CO	7,101	Office Depot	6,796
Center For Social Inclusions INC	43,100	O'Hara & Hunter Consulting INC	7,565
Centimark Corporation	38,975	Olsen Thielen & CO LTD	78,190
Central MN Counseling Ctr INC	6,870	Olson,Michele	24,729
Central Roofing	82,536	Olsons Irrigation And Landscaping INC	46,106
Central Sandblasting CO INC	9,275	Omafuaire,Funmilayo	11,878
Central Telephone Sales & Service	7,606	Omegon Of Minnesota	42,074
Charter Solutions INC	44,160	OMNI Office Products	24,241
Childrens Health Care	354,610	OMNicare Minnesota	706,042
Children's Home Society Of Minnesota	5,537	On Demand Service Group INC	79,135
Chinook Book	8,140	On Site Sanitation INC	54,454
Christian,Janet	19,432	Onbase Conf	6,000
Christopher Columbus Court Reporters	11,643	One Simple Plan LLC	18,657
Cigna Health Care	5,924	Open Text INC	9,917
Citrix Systems, INC	39,768	Opportunity Services INC	12,198
City Of Arden Hills	57,662	Optimum Mechanical Systems INC	23,618
City Of Falcon Heights	13,434	Optiv Security INC	24,022
City Of Lauderdale	55,718	Optumhealth Financial Services, INC	27,888
City Of Little Canada	64,105	Oracle America INC	915,518
City Of Maplewood	574,476	Oreck Clean Home Care	6,420
City Of Minneapolis	8,949	O'Reilly Media INC	6,810
City Of Moundsview	43,271	Orkin LLC	5,711
City Of New Brighton	484,899	OTI INC	292,432
City Of North Oaks	58,235	Otis,James	15,166
City Of North Saint Paul	101,520	Outdoor Environments INC	19,270
City Of Roseville	322,583	Outdoor Water Solutions LLC	8,293
City Of Saint Paul	14,881,154	Overdrive INC	72,405
City Of Shoreview	125,181	Owakihi INC	13,840
City Of Vadnais Heights	76,389	Oxygen Service CO INC	24,375
City Of White Bear Lake	327,763	OZ Group INC	67,626
CL Bensen CO INC	17,284	P & W Golf Supply LLC	8,839
Claiborne,Christine	8,707	P2W, INC, NFP	5,000
Clarinda Youth Corporation	537,950	Pacific Life & Annuity Services INC	137,500
Clark Engineering Corporation	101,729	Painting By Nakasone	8,861
Clayborn,Shekera	6,673	Palda & Sons INC	3,719,509
Clean Harbors Environmental Services INC	8,675	Paradigm Software LLC	9,948
Clearwater Recreation	18,350	Park Construction Company	3,454,672
Clemmer,Tyrone	11,056	Parsons Electric LLC	20,995
Cliftonlarsonallen LLP	78,543	Patchin Messner Appraisals INC	11,490
Clinical & Forensic Psychology LTD	8,100	Path INC	109,866
Clinicare Corp	256,017	Pathway Health Services, INC	26,785
Clockwork Active Media Systems LLC	224,835	Patricia L Alagna Rehab Consulting Serv	23,366

Club Car LLC	52,231	Patterson Dental Supply INC	9,265
CM Perme & Associates LLC	15,525	Paul Larson & Associates, INC	5,126
Cochrane Law Office, P.A.	14,506	Paulfranz,Lynn	19,989
Cole Papers	12,407	PayPal	35,703
Colle + Mcvoy	36,637	Pci Roads LLC	2,839,330
Collins,Carolyn	18,702	Peake Delancey Printers LLC	10,376
Comcast	43,162	Pelican Staffing Solutions INC	16,338
Comcast Cable Communications	428,413	People Incorporated	431,692
Comcast Spotlight	7,020	Peoples Electrical Contractors INC	360,358
Commercial Partners Title, LLC	364,730	Peterson - Waddle Trash INC	12,771
Commercial Plumbing & Heating	5,960	Peterson,Julie A	8,641
Commercial Roofing And Sheet Metal INC	9,652	Peterson,Michael	10,018
Community Action Partnership	213,229	Pflepsen,Hilary	23,991
Community Neighborhood Housing Serv, INC	25,121	Philips Electronics North America Corp	6,821
Community Sanitation	5,352	Phoenix Alternatives INC	256,913
Como Lube & Supplies INC	34,130	Phoenix Supply LLC	49,322
Companion Housing Programs INC	15,862	Pictometry International Corp.	38,888
Composting Concepts INC	38,476	Pitney Bowes INC	772,449
Comprehab, INC	41,755	Plaisted Companies INC	8,919
Compulink Management Center INC	327,717	Plastics Solutions Canada INC	6,657
Compuware Holding Corp	6,471	Pm Supply	7,124
Comunidades Latinas Unidas En Servicio	130,537	Pointclickcare Technologies INC	7,061
Concordia University -Saint Paul	5,401	Police Combat	9,467
Concrete Idea INC	913,039	Pomps Tire Service	12,935
Connexus Energy	11,406	Port Of Crow Wing CO	352,716
Conservation Corps	72,602	Postmaster	184,753
Consumer Safety Technology LLC	31,432	Potters Industries LLC	32,136
Corner House	24,000	Prairie Lakes Youth Programs	5,953
Cornerstone Ondemand INC	353,234	Prairie Restorations INC	10,774
Corporate Mark, INC	5,357	Precise MRM LLC	14,062
Correctional Nutrition Consultants LTD	6,750	Precision Landscape & Tree INC	120,872
Corval Constructors INC	134,038	Premier Electrical Corporation	190,250
Corvel Corporation	1,063,842	Premier Medical Consultants	33,957
Costar Group	7,760	Premium Waters INC	22,942
Covertrack Group INC	8,545	Prescription Landscape	102,179
Cowland LLC	6,579	Press Publications INC	17,132
Cox Subscriptions INC	24,616	Price,Lillian	13,246
Cox,Carol	6,977	Primary Products CO	24,173
Cozen O'Connor	19,457	Print Craft INC	23,448
CR Concrete INC	22,630	Pro Headsets LLC	12,875
Craguns Lodge And Golf Re	5,611	Pro Rehab	575,712
Crawford Door Sales CO	151,581	Proact INC	22,935
Creative Incentives INC	17,328	Proassurance Casualty Company	14,268
Cremation Society Of MN	28,020	Professional Portable Xray-INC	71,524
Crescent Resources INC	44,431	Professional Resource Network INC	6,700
Crescent Tide LLC	25,278	Project Consulting Group INC	442,226
Cretin-Derham Hall	6,820	Project For Pride In Living INC	26,880
Cribs For Kids INC	13,562	Project Management Academy	6,980
Crockett & Crockett Builders INC	14,226	Project Pathfinder INC	136,806
Cross Country Staffing INC	22,209	Project Remand INC	1,334,716
Crowdriff	13,125	Proquest-CSA LLC	7,600
CS Mccrossan INC	4,047,791	Prosource Supply	19,993
CSC Cybertek Corporation	25,221	Provo-Petersen & Associates PA	5,510
CSI Ergonomics	15,500	Provox Systems INC	5,720
Cub Foods	135,758	PTV America INC	33,466
Culture Brokers,LLC	8,200	Public Consulting Group INC	21,796
Curascript Specialty Distribution	18,739	Public Health Accreditation Board	9,540
Customized Options Nonprofit	112,372	Purchase Power	16,952
CVK Enterprises INC	66,576	Quigley,Anne	17,996
Daggy,Judy	42,392	Qwest Corporation.	365,627
Dakota County	785,283	Qwest Dex INC	23,959
Dalco	262,399	Qwest.	140,380
Damarco Solutions, LLC	9,743	R & D Agency INC	15,222
Dames,Rowena	5,655	R & G Endeavors INC	8,999
Damron Production Service	17,500	R & R Specialties INC	18,662

Dan Larson Enterprise	15,539	R & S Systems INC	9,236
Datalink Corporation	246,168	R And M Sanitation	9,679
Dave Ellis Consulting LLC	7,500	Rachel Contracting	5,955,710
David Hardware	8,119	Radiometer America INC	24,528
Davis Communications Management, INC	60,000	Railworks Signals & Communications INC	86,246
Davis Equipment Corporation	11,035	Railworks Track Systems INC	182,932
Davis Lock And Safe	13,934	Rak Construction INC	2,428,547
DC Group INC	11,950	Ramsey County Historical Society	88,581
DC Management & Environmental Servs INC	14,421	Ramsey-Washington Metro Watershed Dist	134,325
Delegard Tool CO	7,184	Rani Engineering INC	78,451
Dell Marketing L. P.	151,206	Rapid Recovery INC	22,895
Deloitte Consulting LLP	133,323	Rashaw,Fred	5,781
Delta Airlines Air	90,248	Rauenhorst & Associates	73,905
Demco INC	19,138	Ray J's American Grill	9,419
Dem-Con Companies LLC	161,590	Rayco Excavating INC	13,627
Dependable Home Health Care	137,718	RBJM LLC	15,563
Depository Trust Company	32,752,482	Rcm Equipment Company LLC	8,400
Dept Of Human Services	6,279	Rcm Specialties INC	7,280
Deruyter Nelson Publications INC	7,620	Rdo Construction Equipment CO	67,245
Dhinbil,Hibaq Ali	6,855	Rebound INC	29,700
DHS	7,384,875	Recorded Books LLC	42,010
DHS Medical Care Surcharge	706,968	Recreation Accessibility Consultants LLC	13,572
Diamond Vogel Paints	84,019	Recycling Assoc Of MN	10,400
Digital Health Department INC	15,000	Redwood Toxicology Laboratory INC	24,328
Direct Supply	28,338	Regions Hospital	1,720,528
Dirtt Environmental Solutions INC	260,218	Regions Pharmacy	6,736
District Cooling Saint Paul INC	783,397	Reinders INC	71,323
District Energy Saint Paul INC	742,904	Reliakor Services	16,064
DLT Solutions, LLC	45,866	Relias Learning LLC	42,622
DNA Diagnostics Center INC	50,475	Rem Hennepin, INC	11,238
Document Storage Systems, INC	146,463	Rem Ramsey INC	66,310
Dodge Of Burnsville	246,519	Renaissance Hotel	6,712
Dolan Printing INC	7,328	Republic Services INC	933,682
Douglas County	6,024	Rescare Minnesota, INC	233,998
Drag N Fly Wireless, INC	10,445	Resman,Katrina	28,253
Dsi-Iti LLC	46,730	Resolution Graphics INC	21,117
Dukes,Patricia	35,464	Resource INC	441,607
Dungarvin MN, LLC	118,500	Restoration Contractors INC	11,058
Dunn Livery LP	43,749	RHSC, INC	662,334
Dynamic Recycling INC	7,934	Richardson Richter & Assoc INC	31,827
E Medical INC	68,446	Rick Johnson Deer & Beaver, INC	18,698
E. Weinberg Supply CO INC	41,512	Ricoh USA INC	345,140
East Metro Environmental INC	19,389	Rift Valley Transportation INC	48,102
East Side Neighborhood Development INC	188,003	Risdall Marketing Group LLC	17,518
Ebert,Terry	16,031	Rise INC	31,726
Eckberg Lammers PC	13,699	River Country Cooperative	9,722
Ecolab INC	43,166	RMS Public Relations LLC	22,085
Ecotek LLC	19,487	Robert Engstrom Companies	150,000
Edina Realty Title	10,000	Robert Half International INC	20,296
Edmondson,Michelle	9,000	Rodolfo Hernandez INC	9,750
Edward D Jones & CO LP	6,622	Rodriguez,Melissa	6,429
Edward Kraemer & Sons	298,609	Roen, Tammy	29,648
Egan Company	2,154,716	Rohn Industries INC	21,917
Ehlers & Associates, INC	42,603	Roig Group LLC	993,883
EI Quetzal And Paneria	6,570	Rolu LLC	7,959
Electronic Communication Systems LLC	96,658	Rosedale Chevrolet	9,339
Electronic Office Environments	146,359	RS Eden	848,093
Elert And Associates	25,888	RT London Company	14,306
Elevator Consulting Services INC	8,550	Rumpca Cos INC	119,038
Elias,Monica	39,305	Safety Gal Consulting LLC	9,000
Elliot Auto Supply CO INC	34,824	Saint Paul Area Chamber Of Commerce	110,814
Elmhurst Cemetery	9,295	Saint Paul Domestic Abuse Intervention	120,650
Elmi,Hodan	11,850	Saint Paul Fire And Safety	10,012
Elmo Special Transportation Services INC	16,380	Saint Paul Leased Housing Associates Iv, LP	82,720
Embury LTD	145,683	Saint Paul Linoleum & Carpet CO	10,482

Emergency Automotive Technologies INC	174,832	Saint Paul Neighborhood Network	23,000
Emergency Medical Products	6,102	Saint Paul Pioneer Press	8,100
Employment Action Center	1,084,449	Saint Paul Public Housing Agency	54,113
Ems Software LLC	9,782	Saint Paul Public Schools	18,000
En Pointe Technologies Sales LLC	257,846	Saint Paul Radiology PA	12,738
Encompass Group, LLC	12,230	Saint Paul Regional Water Services	535,328
Encore One LLC	81,113	Saint Paul Saints Baseball Club	50,250
Encore Unlimited LLC	18,223	Saint Paul Transportation Mgmt Org	6,938
Engelmeier & Umanah PA	59,738	Saint Paul United Church Of Christ	8,953
Ennis Business Forms INC	9,928	Saint Paul Urban Tennis League	5,000
Enventis Telecom, INC	6,330	Saint Paul Utilities And Excavating INC	5,800
Envirobate Metro INC	15,270	Saint Paul Voice	6,681
Environmental Equipment	5,575	Saint Paul Yellow Taxi INC	51,758
Environmental Systems Research Institute	143,726	Saint Paul Youth Services	772,128
Epic Enterprises, INC	17,531	Saint's Vending Service	5,036
Epstein Funeral Directors, INC	22,551	Sanchez,Timecka	24,956
Ergometrics	7,270	Sandberg Mortuary INC	14,124
Ess Brothers & Sons, INC	12,346	Sanimax LLC	27,544
Ethical Leaders In Action LLC	12,000	Santos Corporation	9,314
Event Lab	13,604	Save Our Sons	6,653
Eventbooking.com	10,600	Schadegg Mechanical INC	15,937
Ever Green Energy	23,905	Scharmer,Violet	12,310
Everhart,Brenda	70,947	Schindler Elevator Corp	101,607
Everything Promotions LLC	5,119	Schinzing,Kevin	10,905
Evolve Adoption & Family Services INC	71,183	Schober,Cassie Ann	10,821
Excel Turf And Ornamental	7,933	Schouveller,Harriet	17,621
Fabex INC	24,982	Schuck,Irene	12,581
Face To Face	379,392	Science Museum Of Minnesota	61,089
Factory Motor Parts CO	17,529	Scott & Associates INC	16,908
Fahrner Asphalt Sealers INC	502,431	Seachange Printing & Marketing Services	239,395
Family Alternatives	1,326,438	Sears	121,618
Family Means	8,276	Second Harvest Heartland	40,231
Family Tree INC	54,295	Securonet LLC	18,549
Familywise Services	44,792	Securus Technologies INC	29,085
Farmer Bros	34,960	Select Computing INC	313,103
Fastenal CO	8,151	Senior Recovery Program	43,838
Fastsigns Of Maplewood	5,082	Senior Services Consortium Of Ramsey CO	215,379
Faulkner And Reynolds Enterprises	6,051	Serveminnesota	74,750
Favorite Healthcare Staffing, INC	6,115	Setzer Pharmacy	27,090
Federal Signal Corp	119,826	Severson,Yolanda	86,692
Fedtech LLC	127,039	Shafer Contracting CO INC	15,952
Ferguson Enterprises INC	32,672	Sheriff - Courts Division	939,175
Ferrellgas,LP	8,087	Sheriff - Patrol Division	45,512
FFT LLC	9,176	Sherwin Williams Store	10,658
Fidelity National Title	10,000	Shi International Corp	1,757,468
Filtration Systems INC	5,525	Shier,Kathryn	7,680
Finance & Commerce INC	6,953	Short Elliott Hendrickson INC	1,109,247
Finley,Amy	7,807	Shorter,Tamarra	11,884
First Supply LLC	8,535	Siemens Industry INC	25,208
Fisher Scientific Company LLC	6,837	Sierra Cedar INC	1,848,363
Five Star Property Maintenance INC	6,271	Sight And Surf LLC	19,771
Flaherty Communications LLC	7,981	Sign Source INC	34,462
Fleet Department	301,881	Signart CO INC	14,259
Fleetpride INC	7,698	Simplexgrinnell	55,974
Fleur Royale Association INC	21,974	Sir Lines A Lot	10,833
Flint Hills Resources LP	11,765	Sirius Computer Solutions INC	12,239
Floyd Total Security	27,181	Sirsi Corporation	69,314
Foley Professional Golf Services LLC	152,761	SKB Environmental	754,316
Fong,Joon	11,440	Smith,Yvonne	7,120
Force America Distributing LLC	15,273	Snider,Letanya	8,304
Forensic Polygraph, INC	5,300	Snyder Law Office	7,762
Forest Lake Area Chamber Of Commerce	6,000	Solid Ground	54,352
Forest Lake Contracting INC	28,750	Solie Research, LLC	32,738
Forte,Betty	25,013	Soo Line Railroad Company	232,005
Fortenberry,Zeporia	24,759	Sos Office Furniture	9,213

Foth & Van Dyke, LLC	9,981	Soulo Communications	15,036
Foth Infrastructure & Environment LLC	430,805	Sourceone Healthcare Technologies INC	6,453
FPI Paving Contractors INC	97,962	South Metro Human Services	2,270,319
Freeman Decorating CO	9,269	Southern MN Regl Legal Svcs	56,548
Freeman-Demby,Rhonda	9,551	Southland Medical	7,044
Fremont Industries INC	11,598	Southwestern Youth Services	187,793
Frogtown Gardens INC	24,304	Sovia's Painting & Decorating, INC	16,398
Frontier Ag & Turf	17,468	Spacesaver Systems INC	26,327
Frontier Precision	251,717	Spade Landscaping	5,982
Frontier Technologies LLC	14,757	Spear,Gary	19,426
Frost INC	17,792	Specialized Environmental Technologies	249,358
Fujitsu America INC	5,960	Specialty Promotions	25,669
Fynbu,Marleen J	19,044	Springsted Incorporated	138,545
G & K Services	42,545	Sprint Solutions.	169,692
Gale Group	6,892	Spruce Tree Centre LLP	274,045
Gant,Selina	27,879	SRF INC	141,281
Garbageman Of Highland Park LLC	30,236	SRF Consulting Group INC	235,901
Garden & Associates INC	72,100	St Cecilia Church	8,956
Garratt-Callahan Company	5,431	St Cloud Childrens Home	26,967
Gartner Group INC	214,300	St Croix Psychiatric LLC	54,043
Gary Carlson Equipment	6,220	St Croix Recreation CO INC	6,909
Gasek,Douglas	11,628	St John Vianney Seminary	6,475
GBR, INC	6,170	St. Mary's University	5,988
GCS Service INC	20,612	Staffing Training Alternative Resources	5,400
Geco Corp	5,449	Standard & Poor's Financial Services LLC	48,387
General Office Products	83,034	Stanley Convergent Security Solution INC	14,300
General Parts & Supply CO INC	10,776	Staples,Christine	19,169
General Traffic Equipment Corp	5,520	Starfish Aquatics Institute LLC	6,786
Gene's Disposal Service, INC	83,051	State Supply CO INC	9,415
Genesis Corp	244,936	Steinbrecher Painting Company	16,640
Genex Services, INC	6,428	Steps Of Success Homes INC	336,495
Gen-Probe Sales And Service INC	68,194	Stericycle INC	16,154
Genuine Parts Company	30,189	Stoel Rives LLP	475,955
Geraghty,O'Loughlin & Kenney PA	268,180	Strategic Equipment LLC	35,322
Gerard Treatment Programs, LLC	217,705	Strategic Technologies INC	12,720
Germania Seed Company	25,520	Streamworks LLC	46,122
Germanic-American Institute	8,128	Street Smart Rental	44,465
GFA Interiors LLC	41,936	Streichers	41,938
Gillette Children's Specialty	25,343	Studio 925 Enterprises	12,400
Givens,Earlrinea	46,628	Su Familia Multicultural Counseling	32,362
Givens,Glenda	24,383	Suburban Square Partners LLP	34,182
Glacial Ridge INC	13,675	Subway Card Program	24,500
Globalsource INC	189,952	Summit Fire Protection Company	12,571
Gloria Dei Church	28,691	Summit Management Consulting Serv LLC	6,875
Goff Public INC	63,763	Summit Orthopedics LTD	84,675
Goldcom INC	6,203	Sun Country Airlines	5,986
Good Source Solutions INC	6,610	Sun Ray Plumbing & Heating	17,486
Goodin CO	16,257	Sunde Land Surveying, LLC	8,613
Goodwill/Easter Seals	1,910,053	Sunny Hollow Montessori	7,802
Gopher State One-Call	12,671	Superior Iron INC	19,862
Govdelivery INC	24,104	Superior Turf Services INC	9,598
Governmentjobs.com, INC	25,920	Surdex Corp	175,714
Grandma's Bakery	10,367	Surplus Services	5,278
Grandview Lodge And Tenni	11,820	Swedebro INC	56,500
Gray Plant Mooty Law Firm	188,681	Sweet Cream Saint Paul LLC	9,097
Graybar Electric CO INC	7,156	Swisslog North America	8,750
Great River Energy	14,686,154	Symmetry Solutions	7,140
Great River Office Products	18,493	Sysco Minnesota	363,037
Greater Metropolitan Housing Corporation	56,976	Systems Technology Group INC	189,618
Greater Minneapolis Metro Housing Corp	240,539	T A Schifsky & Sons INC	221,423
Greater MSP	125,000	Tab Products CO LLC	6,841
Group Health Plan INC	199,332	Talking Tech LTD	6,050
Grubers Power Equipment	9,889	Taqueria Los Paisanos	9,661
GSKI Consulting LLC	24,331	Target Corporation	351,828
Guadalupe Alternative Program	47,089	Tasc	49,200

Guardian Pest Control, INC	8,323	Taser International	41,568
Guild Incorporated	381,985	Teamworks International INC	14,985
H & L Mesabi	54,205	Tech Logic Corporation	181,560
H D Smith Holding Company	51,209	Tech Pro INC	78,870
Haberman & Associates INC	175,764	Techdigital Corporation	10,200
Hackman Consulting Group LLC	6,000	Ted Glasrud & Associates INC	229,461
Hall,Nancy	10,254	Tennis Brothers Sanitation	6,584
Halo Transportation LLC	12,540	Tennis Rolloff LLC	15,476
Hamline University	14,225	Tennis Sanitation LLC	488,308
Handel Information Technologies INC	70,445	Terminal Supply CO	10,862
Handyhelp LLC	92,450	Thad Wilderson & Associates PA	195,892
Hansen Dordell Bradt Odlaug & Bradt PLLP	19,569	Thao,Isabel	13,475
Harbor Shelter	140,006	Thao,Nhia Kao	38,617
Hardrives INC	2,473,206	Thao,PA	17,579
Harris Contracting Company	122,805	The Azimuth Group, INC	70,544
Harris,Brenda	21,845	The Bob Pike Group	5,085
Harry Meyering Ctr INC	5,776	The Bureau Of National Affairs, INC	9,236
Hart Intercivic	1,880,491	The Catholic Cemeteries	13,761
Hartford,Nicole	14,384	The Crackleberry Group	14,400
Harvard Maintenance INC	500,919	The Databank	8,241
Harvest Farms INC	21,652	The Earthgrains Company	9,107
Hayes,Michele	7,979	The Family Partnership	60,000
Hazel Park Auto Services	11,366	The Family Place	60,067
HCFA Medicare Prem Collection Ctr	6,084	The First Impression Group INC	7,817
Headway Emotional Health Services	7,000	The Gibson Foundation INC	5,000
Health Counseling Service	15,600	The Home Depot	39,447
Health Partners	149,326	The Improve Group INC	23,735
Healthcarefirst INC	21,937	The Infosoft Group INC	6,950
HealthEast Medical Laboratory	16,387	The Johnson Group Marketing INC	37,986
HealthEast St Johns Hospital	9,611	The Language Banc INC	28,095
HealthEast St Josephs	52,605	The Link	127,213
HealthEast Transportation	6,884	The Macro Group Incorporated	92,781
Hearth Connection	411,379	The Master's Touch LLC	160,736
Heartland Ranch INC	100,242	The Mcdowell Agency INC	48,317
Heavy Metal Truck Training	38,972	The North Highland Company	59,680
Helen Street Senior Housing LLC	7,870	The Wilder INC	6,125
Hennepin County	896,692	Theracom	5,410
Hennepin County Medical Center	74,825	Thermo Scientific Portable Analytical	6,785
Hennepin County Treasurer	20,009	Thill,Kathleen	30,849
Hennepin Health Care DbA HCMC.	18,200	Think Small	597,918
Herber-Daggy Ann	46,167	Third Sector Capital Partners INC	60,000
Herman,Angela	14,764	Third Wave Partnership LLC	23,400
Hernandez,Vanessa	12,514	Thomas & Sons Construction INC	110,025
HFS Golden Rule LLC	11,838	Thomas Allen INC	323,967
Highland Catholic School INC	6,920	Thompson,Leeann	50,780
Highland Sanitation	108,240	Thyssenkrupp Elevator Corporat	129,745
Hiller Stores INC	110,873	Tierney Brothers INC	368,502
Hilligoss Chevrolet INC	176,876	Ties	15,600
Hillyard Floor Care	58,514	Tiller Corporation	715,829
Hilton Hotels	24,618	Tina Volpe	21,465
Hippe,Doris	31,053	Titan Outdoor Holdings INC	21,200
Hired INC	2,566,257	Title Smart Title	10,000
Hmong American Alliance Church	5,916	Tmk Construction Specialties INC	19,336
Hmong American Partnership	1,621,591	Toliver,Rosalinda	6,506
Hmong Minnesota Senior Center INC	10,633	Toltz King Duvall & Anderson	54,303
Hoffman Construction Company	8,480,727	Tom Loucks & Associates INC	380,440
Holiday Companies	858,900	Too Clean Building Services	46,655
Holiday Corporate Office	20,000	Top Green	7,462
Holiday Inn	9,916	Toshiba Business Solutions (USA) INC	10,924
Hollstadt & Associates INC	414,281	Towmaster, INC	19,245
Homeline, INC	30,717	Town & Country Fence	13,845
Honsa Binder Printing INC	5,628	Traffic Control Corp	90,068
Hoskins,Heidi	7,348	Traffic Data, INC	6,248
Household Of Faith	8,895	Traffic Marking Service INC	233,748
Huerta,Debra	93,995	Translanguages LLC	9,866

Hunt Electric Corporation	81,341	Trebesch, INC	15,903
Hunter,Tametria	34,968	Treehouse Psychology PLLC	103,740
Hyatt Hotels	15,348	Tri State Bobcat INC	42,742
I-35W Corridor Coalition	20,000	Tri Tech Software Systems	5,165
IBM Corporation	14,934	Triangle Rubbish & Recycling Service	8,537
Iceberg Technology Group	357,716	Triangle Services INC	1,382,790
Iceman Industries	207,872	Trinity Biotech	8,256
Identisys Incorporated	12,085	Trio Supply CO	58,966
Imagetrend, INC	47,490	Trissential LLC	444,037
Imageware Systems INC	29,093	Tritech Software Systems	544,917
Ind School Dist 621	208,380	Trojes Trash Pickup INC	132,883
Ind School Dist 622	91,423	Truck Utilities INC	53,299
Ind School Dist 623	136,723	True Friends	26,857
Ind School Dist 625	208,837	TSC Connect, LLC	5,000
Independent Emergency Services LLC	665,024	TSE INC	192,333
Independent School District #623	25,000	TSG Server & Storage	345,367
Indiana Developmental Trg Ctr Lafayette	499,025	TSI Incorporated	12,779
Indianhead Food Service	1,005,118	Tubman	58,998
Industrial Hygiene Services Corporation	28,599	Turnkey Events & Promotions	8,250
Infinity Independent Living Services LLC	238,172	Tw Vending INC	754,426
Information Specialists Group INC	58,945	Twell Environmental INC	51,943
Ingram	482,276	Twin Cities Academy High School	66,265
Injured Workers Pharmacy	15,850	Twin Cities Cremation	5,848
Inmate Calling Solutions LLC	228,195	Twin Cities Habitat For Humanity	9,750
Innovation Process Design	6,773	Twin Cities Public Television INC	31,560
Innovative Office Solutions	553,384	Twin City Hardware	12,504
Insight Public Sector	5,521	Twin City Janitor Supply	9,536
Insight Storage Solutions, INC	118,739	Twin City Refuse & Recycling	18,619
Insightworks LLC	5,000	Twin City Tile And Marble Comp	88,437
Institute For Clinical Sys Improvement	28,238	Twinco Automotive	17,195
Integra Telecom INC	14,768	Tyler Technologies, INC	192,414
Integrity Cafe INC	8,458	UHL Companies INC	61,525
Intelicom INC	58,613	Ujamaa Place	14,667
Intelligere	24,653	Uline	5,904
Intellitime Systems Corp	49,883	Ultimate Events INC	19,333
Intelvision INC	13,685	Unger,Sandra M	11,002
Interact Group INC	6,000	Uniforms Unlimited INC	49,909
Intereum, INC	455,375	Union Pacific Railroad Company	431,965
Interfaith Action Of Greater Saint Paul	153,343	United Airlines	6,044
Intersection Media Holdings INC	35,543	United Family Practice Health Center	102,021
Interstate Companies INC	5,228	United Hospital	34,036
Interstate Parking CO LLC	37,645	United Refrigeration INC	20,904
Interstate Truckdriving School Of MN,LLC	37,960	United States Postal Service	76,825
Int'L Asbestos Testing Laboratory	21,883	United Transportation Services LLC	10,385
Ireisen Properties INC	5,987	Universal Languages Provid LTD	6,193
ITW Food Equipment Group LLC	8,590	Universal Protection Service L	691,787
J & J Contracting LLC	20,515	Universal Transit Services INC	29,810
J H Larson CO	29,292	University Centre At 1919 LTD LP	419,285
J Leapaldt Associates LLC	97,777	University Of Cincinnati Research Inst	8,438
J. M. Keefe Company	78,519	University Of Iowa	8,124
J.A. Willwerscheid & Son, INC	54,320	University Of Minnesota	225,703
Jackson,Lela	11,482	University Of Saint Thomas	93,051
Jackson,Margaret	36,820	University Of Wisconsin	6,850
Jams INC	8,151	Upper Midwest American Indian Ctr	120,907
Jason Lenzo, Psychiatric Mental Health	148,695	Urban CO	375,492
JBK2 INC	44,263	Urban Growler Brewing Company	5,376
JC Environmental & Demolition INC	13,052	Urban Land Institute	6,135
Jedidiah Properties, LLC	251,588	URS Corporation	732,322
Jeff Dehler Public Relations LLC	5,740	US Bank	6,848,709
Jenson,Mary	7,086	US Bank National Association	34,412
Jermaine M Davis Seminars & Wrkshops INC	5,250	US Corrections LLC	38,118
Jewish Family Service	120,816	US Digital Designs INC	75,063
Jill E Hennes Consulting	8,260	Ust-WorkplaceInclusion	9,135
JLTAITT & Associates INC	82,208	Utility Management Services	12,710
John Deere Company	43,386	Utmost Compost LLC	135,075

Johnson,Birdie	5,267	Vail Resorts INC	79,750
Johnson,Jane	7,573	Valdes Lawn Care And Snow Removal LLC	40,244
Johnson,Michelle	10,916	Vandeberg, Angela	47,312
Johnson,Verlicia	19,356	Vandeberg,Sharon	55,789
Jones Johnson,Michelle	31,334	Vang,Xae	32,908
Jones Lang Lasalle	1,098,988	Veit & CO INC	207,940
Jones,Angelina	20,618	Veit Container Corp	6,890
Jones,Anne	10,106	Velishek,Walter J	8,925
Jones,Shevon	24,106	Veolia Es Technical Solutions LLC	453,176
Jones,Thelma	34,242	Verizon Wireless	752,884
Juel Fairbanks C.D.S.	160,848	Vertiq Software LLC	186,669
Justice Benefits INC	20,916	Victory Parking INC	86,090
Justin,Diane	18,404	Videotronix INC	403,967
JX Event Services LLC	6,536	Village Ranch INC	7,695
Kaiser-Bayliss,Heidi	12,658	Vintage Place, INC	81,534
KAJ Foods LLC	31,617	Visit Saint Paul	11,040
Kamish Excavation INC	67,985	Vista Technologies LLC	5,559
Kanes Culinary Group LLC	31,771	Volunteers Of America	396,479
Kaposia INC	286,943	Voss Electric CO	10,593
Karpel Solutions	467,954	Voss Lighting-Minneapolis	32,090
Katz & Manka LTD	42,117	VSI Construction INC	19,663
Kelleher,Kathleen Marie	12,234	VWR International LLC	9,062
Kelton Embedded INC	13,580	W W Goetsch Associates INC	15,395
Kennedy & Graven, Chartered	95,061	W W Grainger INC	681,749
Kente Circle LLC	23,920	W.L. Brown Law Office	45,546
Kessler Maguire Funeral Home INC	32,643	Wade,Tenisha	15,035
Kettering Associates	5,568	Wallace,Yolanda	62,452
Keystone Community Services	26,598	Walmart	125,511
Keystone Interpreting Solutions INC	12,839	Walters Recycling & Refuse	66,447
Kimley-Horn And Associates, INC	1,608,824	Ward & Ward	7,742
Kindercare Learning Centers LLC	10,458	Warning Lites Of MN INC	14,437
Kindred Family Focus	270,961	Washburn Center For Children	12,457
King,Tina	12,206	Washburn Mcreavy Funeral Chapels	20,151
Klinefelter's Enforcement & Emergency	366,111	Washington County	882,456
KLR Construction INC	24,990	Washington County Attorneys Office	29,810
Knowledge Center, INC	121,719	Waste Management INC	818,630
Knutson Construction CO	387,948	Watermark Learning INC	7,865
Koecheler,Karen	11,463	Weber INC	59,756
Kok Funeral Home	6,583	Weber,Ashley	14,184
Kone INC	20,340	Wedding Pages LLC	5,775
Konnech INC	26,200	Welch Allyn, INC	7,270
Konrad Material Sales LLC	6,210	Wescom Solutions INC	30,557
Koponen-Zimmermann,Sarah	82,473	West Central Indexing	120,000
Kraus - Anderson Const CO	35,928	West Publishing Corporation	302,178
Krueger International INC	38,202	Western Bank	19,921
Krupenny & Sons Disposal Service INC	27,611	Westin Hotels	9,925
Kstp Fm LLC	58,755	Westside Community Health Services	878,317
Ktmy Fm LLC	48,620	Wheeler Lumber LLC	9,772
Kufus PA INC,Steven R	54,649	White Bear Area Chamber Of Commerce	7,993
Kungel,Lisa	9,049	White Bear Area Emergency Food Shelf	11,286
La Cabana Restaurant INC	9,447	White Bear LK School Dist 624	212,453
Lake Elmo Inn INC	9,551	White Bear Montessori School	12,000
Land O' Lakes INC	37,418	White Bear Police Dept	7,625
Land Title INC	24,755	White Bear Township	28,138
Language Line Services	154,005	Wilder Foundation	89,994
Larkin Hoffman Daly & Lindgren LTD	47,520	Wilkerson,Reishelle	16,585
Larsonking LLP	13,644	Willis Of Minnesota, INC	1,484,084
Latino Economic Development Center	7,500	Wilson,Nichol	54,814
Latitude Geographics Group LTD	7,960	Windstar Promotions	32,823
Lattimore, Mooney & Malchow	5,449	Winfield Solutions LLC	32,666
Law Enforcement Technology Group, LLC	10,400	Wingfoot Commercial Tire Systems LLC	18,307
Law Manager INC	75,212	Wingspan Life Resources	7,878
Law Office Of Daniel A Lively, PA	40,986	WI Hall CO	14,832
Law Office Of David M Bialke	5,243	Wold Architects & Engineers INC	68,815
Lawremar INC	287,785	Woodland Hills	910,539

Lawrence,Lindsay	8,388	Woodward Academy	329,482
Leadingage Minnesota	22,752	Woodward Youth Corporation	8,812
League Of MN Cities	25,619	Woodwinds Health Campus	5,840
Lee,Cassandra	5,759	Workers' Compensation Reinsurance Assoc.	70,647
Legal Svcs For Juveniles INC	371,333	WP Engine, INC	6,624
Leitner CO	7,657	Wsb & Associates, INC	176,957
Letourneau,Samantha	5,066	Xcel Energy	5,102,409
Lewis,Jeanika	6,148	X-Treme Kleen INC	181,811
Lewis,Marilynda	6,597	Yale Mechanical	13,503
Lexisnexis Mathew Bender	72,544	Yang Interpreting & Translation Service	30,396
Lexisnexis Risk Data Management INC	9,242	Yang,Chou V	54,435
Lexisnexis Risk Solutions FL INC	18,883	Yang,Marine	38,458
Liberty Title	8,688	YMCA Of The Greater Twin Cities	84,071
Life By Design, INC	15,643	Yoshiko N. Hapke Md PA	53,475
Life Fountain Home Healthcare INC	84,252	Youthprise	307,500
Lifestyle Adult Day Center LLC	13,861	YWCA Of Saint Paul	809,796
Lifetrack Resources INC	841,015	Zacks Industry Cleaning Supply	22,766
Lifeworks Services INC	89,346	Zamboni Company	163,732
Lightning Disposal INC	37,756	Zayo Group Holdings INC	15,300
Lillie Suburban Newspapers INC	32,967	Ziegler INC-Retail	631,058
Lincdoc LLC	16,100	Zinnel,Lisa	14,548
Lindell & Lavoie, LLP	28,165	Zipko Strategy	11,000
Little Falls Machine INC	11,693	Zuercher Technologies LLC	251,566
Little Sand Group Homes	114,827		