

RAMSEY COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2017

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
121 7TH PLACE EAST SUITE 4000
ST. PAUL, MN 55101**

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, 2017

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	
7th District	Victoria Reinhardt, Chair	
County Attorney	John Choi	266-3222
Sheriff	John G. Serier	266-9333

APPOINTED

County Manager	Julie Kleinschmidt	266-8000
Deputy County Manager		
Economic Growth & Community Investment	Johanna Berg, Interim	266-2762
Health & Wellness	Ryan O'Connor	266-4415
Information & Public Records	Johanna Berg	266-2762
Safety and Justice	Scott Williams	266-7721
Assessor	Luis Rosario	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	266-2269
Social Services Director	Womazetta Jones	266-4444
Public Health Director	Anne Barry	266-2400
Financial Assistant Services Director	Tina Curry	266-4444

CLASSIFIED APPOINTMENTS

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

Ramsey County's 2017 Finances

Where the County dollar goes...



HUMAN SERVICES, \$0.30

PUBLIC SAFETY, \$0.22

GENERAL GOVERNMENT, \$0.17

TRANSPORTATION, \$0.08

DEBT SERVICE, \$0.06

CULTURE & RECREATION, \$0.05

HEALTH, \$0.05

ECONOMIC DEV. & ASSISTANCE,
\$0.04

MISC. EXPENDITURES, \$0.03

Where the County dollar came from.....



PROPERTY TAXES, \$0.48

INTERGOVERNMENTAL, \$0.36

FEES/CHARGES, \$0.11

MISC. REVENUE, \$0.04

HUMAN SERVICES PROGRAM
RECOVERY, \$0.01

A PROFILE OF RAMSEY COUNTY

Key Indicator	Total 2017	Total 2016	Percent Increase (Decrease)
Estimated Population	547,974	540,649	1.4%
Total Estimated Market Value Of All Taxable Property	\$44,283,105,700	\$41,446,691,700	6.8%
Property Taxes Collected as a Percentage of Adjusted Levy	99.27%	99.26%	
Total General Revenues	352,740,247	339,322,305	4.0%
Total Program Revenues	325,450,989	346,908,222	(6.2%)
Total Expenses:			
Governmental Activities	619,437,931	660,867,995	(6.3%)
Business-type Activities	37,189,691	37,567,902	(1.0%)
Capital Assets:			
Governmental Activities	853,488,869	832,225,235	2.6%
Business-type Activities	14,422,298	14,991,481	(3.8%)
Total Outstanding Net Bonded Debt of County:			
General Obligation	170,345,111	202,735,285	(16.0%)
Bond Rating On Most Recent General Obligation Bond Issue			
Moody's	Aaa	Aaa	
Standard & Poors	AAA	AAA	
Total Government-wide Net Position:			
Governmental Activities	846,206,424	800,234,125	5.7%
Business-type Activities	(15,864,422)	(14,623,953)	(8.5%)
Total Number of Full Time Equivalent Employees	3,928.96	3,936.69	(0.2%)

Government-wide Financial Statements

**STATEMENT OF NET POSITION
DECEMBER 31, 2017**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and Pooled Investments	\$ 434,397,333	\$ 2,699,270	\$ 437,096,603
Investment with Trustee	72,988,125	-	72,988,125
Restricted Cash and Cash Equivalents	16,000	-	16,000
Petty Cash and Change Funds	27,455	21,100	48,555
Cooperative Investment	-	22,394	22,394
Receivables:			
Taxes (Net)	757,849	-	757,849
Accounts (Net)	11,618,958	674,191	12,293,149
Accrued Interest	1,808,363	-	1,808,363
Internal Balances	9,679,986	(9,679,986)	-
Due from Other Governments (Net)	66,331,332	2,209,006	68,540,338
Lease Receivable	4,002,000	-	4,002,000
Loan Receivable	14,413,472	-	14,413,472
Notes Receivable	8,414,225	-	8,414,225
Prepaid Items	620,570	-	620,570
Inventories	1,596,736	-	1,596,736
Total Current Assets	<u>626,672,404</u>	<u>(4,054,025)</u>	<u>622,618,379</u>
Non Current Assets:			
Advance to Other Governments	17,480,817	-	17,480,817
Advance to Other Organizations	237,555	-	237,555
Property Held for Resale	16,685,342	-	16,685,342
Capital Assets not being Depreciated:			
Land	148,529,048	1,877,153	150,406,201
Construction in Progress	67,075,337	-	67,075,337
Capital Assets being Depreciated:			
Buildings	476,962,507	16,488,090	493,450,597
Building Improvements	46,313,768	3,696,531	50,010,299
Improvements other than Buildings	57,930,430	1,537,677	59,468,107
Machinery and Equipment	79,813,261	2,411,332	82,224,593
Computer Software	13,507,930	-	13,507,930
Infrastructure	479,372,700	-	479,372,700
Less: Accumulated Depreciation	(516,016,112)	(11,588,485)	(527,604,597)
Total Non Current Assets	<u>887,892,583</u>	<u>14,422,298</u>	<u>902,314,881</u>
Total Assets	<u>1,514,564,987</u>	<u>10,368,273</u>	<u>1,524,933,260</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	<u>115,743,077</u>	<u>3,935,272</u>	<u>119,678,349</u>
LIABILITIES			
Current Liabilities:			
Salaries Payable	11,163,398	887,684	12,051,082
Accounts Payable	19,294,677	544,792	19,839,469
Contracts Payable	7,311,907	-	7,311,907
Interest Payable, Current	3,494,572	35,917	3,530,489
Due to Other Governments	6,271,720	810,108	7,081,828
General Obligation Bonds Payable, Current	18,926,384	398,049	19,324,433
Claims and Judgments Payable, Current	3,004,600	-	3,004,600
Vacation and Compensatory Time Payable	19,244,267	1,595,501	20,839,768
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	16,000	-	16,000
Total Current Liabilities	<u>88,727,525</u>	<u>4,272,051</u>	<u>92,999,576</u>
Non Current Liabilities:			
Unearned Revenue	1,658,834	-	1,658,834
General Obligation Bonds Payable, Long-term	184,860,343	1,849,584	186,709,927
Compensated Absences Payable	15,763,508	825,392	16,588,900
Claims and Judgments Payable, Long-term	3,239,234	-	3,239,234
Net OPEB Liability	118,259,670	5,795,287	124,054,957
Net Pension Liability	265,199,946	14,657,676	279,857,622
Total Non Current Liabilities	<u>588,981,535</u>	<u>23,127,939</u>	<u>612,109,474</u>
Total Liabilities	<u>677,709,060</u>	<u>27,399,990</u>	<u>705,109,050</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	<u>106,392,580</u>	<u>2,767,977</u>	<u>109,160,557</u>
NET POSITION			
Net Investment in Capital Assets	678,949,867	12,174,665	691,124,532
Restricted for:			
Debt Service	58,145,792	-	58,145,792
Capital Projects	13,139,534	-	13,139,534
General Government	2,958,512	-	2,958,512
Public Safety	1,414,125	-	1,414,125
Sanitation	21,461,743	-	21,461,743
Culture and Recreation	4,782,056	-	4,782,056
Conservation of Natural Resources	2,277,225	-	2,277,225
Economic Development	794,763	-	794,763
Transportation	6,501,300	-	6,501,300
Other Purposes	5,351,553	-	5,351,553
Unrestricted	50,429,954	(28,039,087)	22,390,867
Total Net Position	<u>\$ 846,206,424</u>	<u>\$ (15,864,422)</u>	<u>\$ 830,342,002</u>

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

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	\$ 103,481,190	\$ 27,938,798	\$ 18,713,229	\$ -	\$ (56,829,163)	\$ -	\$ (56,829,163)
Public Safety	157,405,849	18,198,562	15,087,408	-	(124,119,879)	-	(124,119,879)
Transportation	59,665,236	6,743,034	30,380,649	1,661,359	(20,880,194)	-	(20,880,194)
Sanitation	22,133,102	20,211,318	1,959,426	-	37,642	-	37,642
Health	36,304,607	7,545,377	14,822,062	-	(13,937,168)	-	(13,937,168)
Human Services	184,951,821	6,014,399	90,565,808	-	(88,371,614)	-	(88,371,614)
Culture and Recreation	26,709,251	7,105,671	3,690,613	-	(15,912,967)	-	(15,912,967)
Conservation of Natural Resources	8,733	-	-	-	(8,733)	-	(8,733)
Economic Development and Assistance	22,814,134	1,003,228	20,584,284	-	(1,226,622)	-	(1,226,622)
Interest	5,964,008	-	-	-	(5,964,008)	-	(5,964,008)
Total Governmental Activities	<u>619,437,931</u>	<u>94,760,387</u>	<u>195,803,479</u>	<u>1,661,359</u>	<u>(327,212,706)</u>	<u>-</u>	<u>(327,212,706)</u>
Business-type Activities:							
Lake Owasso Residence	10,495,486	8,558,612	19,968	-	-	(1,916,906)	(1,916,906)
Ramsey County Care Center	17,842,607	15,397,668	33,778	-	-	(2,411,161)	(2,411,161)
Vadnais Sports Center	1,257,880	1,588,719	-	-	-	330,839	330,839
Law Enforcement Services	7,593,718	7,248,181	378,838	-	-	33,301	33,301
Total Business-type Activities	<u>37,189,691</u>	<u>32,793,180</u>	<u>432,584</u>	<u>-</u>	<u>-</u>	<u>(3,963,927)</u>	<u>(3,963,927)</u>
Total Government	<u>\$ 656,627,622</u>	<u>\$ 127,553,567</u>	<u>\$ 196,236,063</u>	<u>\$ 1,661,359</u>	<u>(327,212,706)</u>	<u>(3,963,927)</u>	<u>(331,176,633)</u>
General revenues:							
Property Taxes					319,856,449	-	319,856,449
Wheelage Taxes					4,168,005	-	4,168,005
Grants and Contributions Not Restricted to Specific Programs					22,792,438	5,287	22,797,725
Investment Earnings (Loss)					5,643,358	90,215	5,733,573
Gain on Disposition of Capital Assets					183,066	1,429	184,495
Transfers					(2,626,527)	2,626,527	-
Total General Revenues and Transfers					<u>350,016,789</u>	<u>2,723,458</u>	<u>352,740,247</u>
Change in Net Position					22,804,083	(1,240,469)	21,563,614
Net Position - Beginning					800,234,125	(14,623,953)	785,610,172
Restatement (see Note III. A.)					23,168,216	-	23,168,216
Net Position - Beginning, as Restated					<u>823,402,341</u>	<u>(14,623,953)</u>	<u>808,778,388</u>
Net Position - Ending					<u>\$ 846,206,424</u>	<u>\$ (15,864,422)</u>	<u>\$ 830,342,002</u>

Fund Financial Statements

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	General	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 228,270,896	\$ 37,208,297	\$ 32,653,317	\$ 83,961,771	\$ 382,094,281
Petty Cash and Change Funds	25,185	-	-	2,195	27,380
Receivables:					
Taxes (Net)	3,393,833	317,436	-	375,049	4,086,318
Accounts (Net)	5,414,798	-	1,850	6,170,309	11,586,957
Accrued Interest	1,365,417	-	-	442,946	1,808,363
Due from Other Funds	1,266,595	-	-	645,729	1,912,324
Due from Other Governments	19,268,550	240,553	34,868,455	11,507,794	65,885,352
Lease Receivable	-	4,002,000	-	-	4,002,000
Notes Receivable	1,709,250	3,711,975	-	2,993,000	8,414,225
Loans Receivable	5,896,561	-	-	8,516,911	14,413,472
Inventories	1,308,968	-	-	-	1,308,968
Advance to Other Funds	23,551,527	811,579	8,660,000	3,056,478	36,079,584
Advance to Other Governments	105,817	17,375,000	-	-	17,480,817
Advance to Other Organizations	237,555	-	-	-	237,555
Property Held for Resale	-	-	16,217,919	-	16,217,919
Restricted Cash and Cash Equivalents	15,000	-	-	-	15,000
Total Assets	<u>291,829,952</u>	<u>63,666,840</u>	<u>92,401,541</u>	<u>117,672,182</u>	<u>565,570,515</u>
LIABILITIES					
Salaries Payable	9,511,358	-	6,466	1,143,925	10,661,749
Accounts Payable	8,072,061	-	6,027	2,964,718	11,042,806
Contracts Payable	-	-	5,870,816	1,441,091	7,311,907
Due to Other Funds	86,649	-	-	1,769,775	1,856,424
Due to Other Governments	3,090,071	-	6,671	3,049,394	6,146,136
Unearned Revenue	-	-	466,942	1,191,892	1,658,834
Advance from Other Funds	-	378,206	21,729,799	4,500,000	26,608,005
Claims and Judgments Payable	182,244	-	-	-	182,244
Liabilities Payable from Restricted Assets	15,000	-	-	-	15,000
Total Liabilities	<u>20,957,383</u>	<u>378,206</u>	<u>28,086,721</u>	<u>16,060,795</u>	<u>65,483,105</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows	23,228,539	5,142,842	34,502,579	21,313,739	84,187,699
FUND BALANCES					
Nonspendable	25,229,052	-	-	2,195	25,231,247
Restricted	4,310,129	58,145,792	13,139,534	41,231,148	116,826,603
Committed	-	-	16,672,707	5,147,754	21,820,461
Assigned	35,395,861	-	-	39,195,099	74,590,960
Unassigned	182,708,988	-	-	(5,278,548)	177,430,440
Total Fund Balances	<u>247,644,030</u>	<u>58,145,792</u>	<u>29,812,241</u>	<u>80,297,648</u>	<u>415,899,711</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 291,829,952</u>	<u>\$ 63,666,840</u>	<u>\$ 92,401,541</u>	<u>\$ 117,672,182</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.					832,392,240
Other long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds.					65,924,803
Deferred outflows of resources resulting from pension obligation are not available resources and, therefore are not reported in the governmental funds.					112,737,756
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.					9,481,679
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					(500,807,211)
Deferred inflows resulting from pension obligations are not due and payable in the current period and therefore are not reported in governmental funds.					(89,422,554)
Net position of governmental activities					<u>\$ 846,206,424</u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 245,915,832	\$ 24,198,448	\$ 5,268,005	\$ 49,163,196	\$ 324,545,481
Licenses and Permits	1,205,453	-	-	1,079,125	2,284,578
Intergovernmental	165,716,570	694,008	15,896,897	26,047,776	208,355,251
Private Grants and Donations	184,977	-	3,730	258,694	447,401
Charges for Services	45,243,187	-	-	28,093,788	73,336,975
Fines and Forfeitures	149	-	-	741,935	742,084
Sales	768,760	-	-	4,048,773	4,817,533
Rental Income	958,164	-	97,200	2,578,310	3,633,674
Investment Earnings	3,229,835	975,475	196,069	1,108,134	5,509,513
Program Recoveries - Community Human Services	1,494,260	-	-	-	1,494,260
Miscellaneous	11,988,344	-	62,227	1,103,220	13,153,791
Total Revenues	<u>476,705,531</u>	<u>25,867,931</u>	<u>21,524,128</u>	<u>114,222,951</u>	<u>638,320,541</u>
EXPENDITURES					
Current:					
General Government	94,136,206	-	-	8,689,877	102,826,083
Public Safety	118,342,633	-	-	18,885,629	137,228,262
Transportation	15,603,099	-	-	10,646,155	26,249,254
Sanitation	-	-	-	21,061,822	21,061,822
Health	35,619,756	-	-	24,727	35,644,483
Human Services	185,736,894	-	-	55,780	185,792,674
Culture and Recreation	12,814,166	-	-	12,258,480	25,072,646
Conservation of Natural Resources	43,037	-	-	-	43,037
Economic Development and Assistance	-	-	-	22,410,495	22,410,495
Capital Outlay:					
General Government	444,930	-	6,854,059	-	7,298,989
Public Safety	80,751	-	479,006	-	559,757
Transportation	7,956	-	25,649,108	1,218,416	26,875,480
Human Services	-	-	66,335	-	66,335
Culture and Recreation	1,217	-	5,143,639	-	5,144,856
Debt Service:					
Principal Retirement	-	26,820,000	-	3,371,667	30,191,667
Interest	-	8,538,123	-	30,911	8,569,034
Total Expenditures	<u>462,830,645</u>	<u>35,358,123</u>	<u>38,192,147</u>	<u>98,653,959</u>	<u>635,034,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,874,886</u>	<u>(9,490,192)</u>	<u>(16,668,019)</u>	<u>15,568,992</u>	<u>3,285,667</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Sale of Assets	-	-	-	52,336	52,336
Transfers In	4,451,955	-	400,000	1,670,410	6,522,365
Transfers Out	(9,382,292)	-	(2,640,860)	(3,410,834)	(15,433,986)
Total Other Financing Sources (Uses)	<u>(4,930,337)</u>	<u>-</u>	<u>(2,240,860)</u>	<u>(1,688,088)</u>	<u>(8,859,285)</u>
Net Change in Fund Balances	8,944,549	(9,490,192)	(18,908,879)	13,880,904	(5,573,618)
Fund Balances - Beginning	238,685,382	67,635,984	48,721,120	66,416,744	421,459,230
Increase (decrease) in inventories	14,099	-	-	-	14,099
Fund Balances - Ending	<u>\$ 247,644,030</u>	<u>\$ 58,145,792</u>	<u>\$ 29,812,241</u>	<u>\$ 80,297,648</u>	<u>\$ 415,899,711</u>

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017**

	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	\$ 1,992,804	-	\$ 142,464	\$ 564,002	\$ 2,699,270	\$ 52,303,052
Investment with Trustee						72,988,125
Petty Cash and Change Funds	5,900	14,000	1,200	-	21,100	75
Cooperative Investment	-	22,394	-	-	22,394	-
Accounts Receivable (Net)	-	566,376	107,815	-	674,191	78,698
Due from Other Funds	-	-	-	-	-	10,811,957
Due from Other Governments (Net)	725,367	1,136,563	-	347,076	2,209,006	445,980
Prepaid Items	-	-	-	-	-	620,570
Inventories	-	-	-	-	-	287,768
Restricted Cash and Cash Equivalents	-	-	-	-	-	1,000
Total Current Assets	<u>2,724,071</u>	<u>1,739,333</u>	<u>251,479</u>	<u>911,078</u>	<u>5,625,961</u>	<u>137,537,225</u>
Noncurrent Assets:						
Property Held for Resale	-	-	-	-	-	467,423
Capital Assets:						
Land	7,873	99,200	1,770,080	-	1,877,153	-
Buildings	4,072,132	4,368,576	8,047,382	-	16,488,090	-
Building Improvements	7,689	3,688,842	-	-	3,696,531	8,152,622
Improvements Other Than Buildings	647,707	889,970	-	-	1,537,677	298,919
Machinery and Equipment	448,655	452,173	85,442	1,425,062	2,411,332	25,161,172
Construction in Progress	-	-	-	-	-	33,633
Less Accumulated Depreciation	(2,687,935)	(7,363,257)	(605,747)	(931,546)	(11,588,485)	(12,549,717)
Total Capital Assets (Net of Accumulated Depreciation)	<u>2,496,121</u>	<u>2,135,504</u>	<u>9,297,157</u>	<u>493,516</u>	<u>14,422,298</u>	<u>21,096,629</u>
Total Noncurrent Assets	<u>2,496,121</u>	<u>2,135,504</u>	<u>9,297,157</u>	<u>493,516</u>	<u>14,422,298</u>	<u>21,564,052</u>
Total Assets	<u>5,220,192</u>	<u>3,874,837</u>	<u>9,548,636</u>	<u>1,404,594</u>	<u>20,048,259</u>	<u>159,101,277</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Pension Outflows	<u>1,536,079</u>	<u>2,386,787</u>	<u>12,406</u>	<u>-</u>	<u>3,935,272</u>	<u>3,005,321</u>
LIABILITIES						
Current Liabilities:						
Salaries Payable	271,634	405,067	22,050	188,933	887,684	501,649
Accounts Payable	50,311	438,862	51,103	4,516	544,792	8,251,871
Interest Payable	14,854	21,063	-	-	35,917	-
Due to Other Funds	2,648,384	3,385,483	40	-	6,033,907	4,833,950
Due to Other Governments	8,909	-	13,138	788,061	810,108	125,584
General Obligation Bonds Payable	279,711	118,338	-	-	398,049	-
Vacation and Compensatory Time Payable	584,214	543,594	30,285	437,408	1,595,501	1,032,581
Payable from Restricted Assets:						
Customer Deposits Payable	-	-	-	-	-	1,000
Total Current Liabilities	<u>3,858,017</u>	<u>4,912,407</u>	<u>116,616</u>	<u>1,418,918</u>	<u>10,305,958</u>	<u>14,746,635</u>
Noncurrent Liabilities:						
General Obligation Bonds Payable	581,352	1,268,232	-	-	1,849,584	-
Advance from Other Funds	378,206	433,373	8,660,000	-	9,471,579	-
Compensated Absences Payable	296,834	522,779	5,779	-	825,392	895,536
Net OPEB Liability	-	-	-	-	-	124,054,957
Net Pension Liability	5,728,398	8,884,448	44,830	-	14,657,676	10,815,279
Total Noncurrent Liabilities	<u>6,984,790</u>	<u>11,108,832</u>	<u>8,710,609</u>	<u>-</u>	<u>26,804,231</u>	<u>135,765,772</u>
Total Liabilities	<u>10,842,807</u>	<u>16,021,239</u>	<u>8,827,225</u>	<u>1,418,918</u>	<u>37,110,189</u>	<u>150,512,407</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Pension Inflows	<u>1,081,675</u>	<u>1,677,732</u>	<u>8,570</u>	<u>-</u>	<u>2,767,977</u>	<u>2,082,299</u>
NET POSITION						
Net Investment in Capital Assets	1,635,058	748,934	9,297,157	493,516	12,174,665	14,549,269
Unrestricted	(6,803,269)	(12,186,281)	(8,571,910)	(507,840)	(28,069,300)	(5,037,377)
Total Net Position	<u>\$ (5,168,211)</u>	<u>\$ (11,437,347)</u>	<u>\$ 725,247</u>	<u>\$ (14,324)</u>	<u>(15,894,635)</u>	<u>\$ 9,511,892</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					30,213	
Net Position of Business-Type Activities					<u>\$ (15,864,422)</u>	

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-type Activities - Enterprise Funds				Total	Governmental Activities - Internal Service Funds Total
	Lake Owasso Residence	Ramsey County Care Center	Vadnais Sports Center	Nonmajor Law Enforcement Services		
OPERATING REVENUES:						
Charges for Services	\$ 8,538,965	\$ 15,355,936	\$ 1,528,566	\$ 7,188,158	\$ 32,611,625	\$ 99,687,369
Sales	-	-	30,000	351	30,351	325,177
Rental Income	-	-	-	-	-	100,027
Miscellaneous	19,647	41,733	30,153	59,672	151,205	1,097,487
Total Operating Revenues	<u>8,558,612</u>	<u>15,397,669</u>	<u>1,588,719</u>	<u>7,248,181</u>	<u>32,793,181</u>	<u>101,210,060</u>
OPERATING EXPENSES:						
Personal Services	8,302,240	12,644,885	501,200	5,874,253	27,322,578	16,368,099
Other Services and Charges	1,401,192	3,715,925	516,412	1,225,647	6,859,176	59,624,542
Supplies	675,536	1,194,710	122,218	286,072	2,278,536	9,140,313
OPEB Expense	-	-	-	-	-	19,539,516
Depreciation	184,726	300,508	174,259	207,746	867,239	1,734,750
Total Operating Expenses	<u>10,563,694</u>	<u>17,856,028</u>	<u>1,314,089</u>	<u>7,593,718</u>	<u>37,327,529</u>	<u>106,407,220</u>
Operating Income (Loss)	<u>(2,005,082)</u>	<u>(2,458,359)</u>	<u>274,630</u>	<u>(345,537)</u>	<u>(4,534,348)</u>	<u>(5,197,160)</u>
NONOPERATING REVENUES (EXPENSES):						
Intergovernmental Revenue	22,034	36,981	17	378,838	437,870	30,239
Amortization of (Discount) Premium on Bonds	19,711	58,340	-	-	78,051	-
Interest Expense	(36,404)	(87,715)	-	-	(124,119)	-
Loss on Disposal of Capital Assets	-	-	-	(4,400)	(4,400)	-
Investment Earnings / (Loss)	-	90,215	-	-	90,215	9,751,498
Gain (Loss) on Sale of Capital Assets	5,829	-	-	-	5,829	130,730
Total Nonoperating Revenues (Expenses)	<u>11,170</u>	<u>97,821</u>	<u>17</u>	<u>374,438</u>	<u>483,446</u>	<u>9,912,467</u>
Income before Contributions and Transfers	<u>(1,993,912)</u>	<u>(2,360,538)</u>	<u>274,647</u>	<u>28,901</u>	<u>(4,050,902)</u>	<u>4,715,307</u>
Capital Contributions	-	-	-	-	-	11,662,463
Transfers In	1,316,959	1,309,568	-	-	2,626,527	6,285,355
Transfers Out	-	-	-	-	-	(261)
Change in Net Position	<u>(676,953)</u>	<u>(1,050,970)</u>	<u>274,647</u>	<u>28,901</u>	<u>(1,424,375)</u>	<u>22,662,864</u>
Total Net Position - Beginning	<u>(4,491,258)</u>	<u>(10,386,377)</u>	<u>450,600</u>	<u>(43,225)</u>		<u>(13,150,972)</u>
Total Net Position - Ending	<u><u>\$ (5,168,211)</u></u>	<u><u>\$ (11,437,347)</u></u>	<u><u>\$ 725,247</u></u>	<u><u>\$ (14,324)</u></u>		<u><u>\$ 9,511,892</u></u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					183,906	
Change in Net Position of Business-type Activities (Exhibit 2)					<u><u>\$ (1,240,469)</u></u>	

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2017**

	Private Purpose Trust Funds	Agency Fund
ASSETS		
Cash and Cash Equivalents	\$ 438,829	\$ 64,098,810
Receivables:		
Accounts	-	4,207,170
Due from Other Governments	-	54,035
Total Assets	438,829	68,360,015
LIABILITIES		
Custodial Payable	9,172	25,848,388
Due to Other Governments	-	42,511,627
Total Liabilities	9,172	\$ 68,360,015
NET POSITION		
Held in Trust for Private Purposes	\$ 429,657	

Suppliers

The following is a list of the recipients of Ramsey County Expenditures totaling \$5,000 or more during 2017. 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	381,760	Living At Home Block Nurse Prog	263,000
180 Degrees INC	337,826	Lo,Nou Yang	11,970
24 Hour Care	226,533	Lockridge Grindal Nauen PLLP	86,885
3D Specialties INC	26,318	Loffler Business Systems INC	171,171
3M CO	8,125	Lofton,Dorothy	15,945
4 Imprint	17,118	Logan,Hazel	5,720
800 Partners LLC	210,859	Logis	178,471
Abbott Laboratories	11,381	Lomen,Christopher	8,913
Abbott,Kristi	7,500	Lopez,Rebekah	12,659
Abdalla,Zahra	6,528	Louellen Essex & Associates	17,625
Abdi,Ayan	9,444	Low Voltage Contractors INC	131,493
Abdow,Fowziyo	6,290	Lowes	5,356
Ability Network INC	16,036	Lowry Building LLC	583,958
ABM Equipment & Supply LLC	5,491	Ltg Power Equipment	17,985
ABM Onsite Services Midwest INC	476,859	Lui,Ivan	10,978
Absolute Commercial Flooring INC	9,777	Lund Food Holdings INC	25,563
Academia Cesar Chavez Charter School	49,293	Lundgren,Britt	11,543
Access Control Systems INC	12,972	Lure Design LLC	7,020
Access Philanthropy INC	5,000	Lutheran Social Service of MN	925,306
Accessibility INC	63,134	LVC Companies INC	47,707
Accurate Controls INC	7,921	Lwin,Pinkie	5,106
Ace Solid Waste	146,422	Lynch,Brittany	16,200
Ace Trailer Sales	8,942	Lynn,Patricia	7,389
Ackley,Ruth Carol	5,000	M R Sign	24,540
Acquia INC	47,677	MA Mortenson Company	198,890
Act Saint Paul P&R	5,562	Mac Tools - Anoka	7,995
Action Fence INC	12,405	Macc Service Network LLC	162,621
Acumen Psychology PLLC	9,695	Macqueen Equipment INC	11,746
Adolfson and Peterson Construction	1,475,708	Madden Galanter Hansen LLP	8,806
Advance Consulting LLC	140,001	Mademoiselle Miel	5,589
Advanced Disposal Services	827,368	Mag Mechanical LLC	9,188
Advanced Disposal Svcs Vasko Solid Waste	1,247,135	Mains'I Services	5,750
Advanced Graphix INC	13,020	Major-Green,Yalanda	50,853
Advanced Practice Solutions LLC	327,037	Maki,Roberta	6,526
Advanced Practice Solutions, PA	314,010	Malmborgs INC	25,654
Aecom Technical Services, INC	918,884	Maltby,Martin	5,181
Affordable Mattress INC	22,443	Manfred,Joshua D	6,913
African American Leadership Forum	8,428	Mansfield Oil Company of Gainesville INC	626,186
Afton St Croix CO	19,033	Map Consulting LLC	36,836
Aggregate Industries	6,370	Marboe, Andrea Mcdonald	20,600
Ahern Fire Protection	9,162	Marco Holdings LLC	127,870
AIAFS	5,779	Marco INC	45,323
Ain Dah Yung (Our Home) Shelter	131,537	Marine Landing LLP	7,825
Air Systems Engineering INC	9,200	Marine On St Croix General Store LLC	9,063
Ali,Mahdi	5,284	Marketplace INC	27,470
All City Container	10,670	Maroney's Sanitation INC	120,556
All City Elevator	102,927	Marquette,Elizabeth	11,619
All Covered	14,070	Marriott Hotels	12,143
All In One Translation	99,825	Marrone,Lisa	8,319
All State Communications	42,425	Marsden Services LLC	556,066
Allegra	5,712	Marshall,Cheryl	20,227
Allen,Cheryl	17,636	Martinez, Marjorae	13,924
Allgood,Velma	16,197	Mason,Mae	10,970
Alliant Engineering, INC	49,426	Masterson Personnel INC	197,622
Allied Medical Training	5,445	Mathematica Policy Research INC	186,715
Allied Painting & Renovating	10,193	Matrix Consulting Group LTD	14,000
Allied Universal Security Services	774,354	Mattox Law Office	48,691
Allied Waste Services	835,147	Matykiewicz,Tammy	10,721
Allstream Business US INC	28,825	Maxim Healthcare Services INC	42,559
Ally People Solutions	195,578	Maximum Solutions INC	19,800

Almeida, April	7,008	Mc Caa, Sharmar	5,724
Alpha Medical Distributor INC	18,367	Mccann, Christopher Dagan	13,446
Alternative Business Furniture, INC	80,042	Mccaren Designs INC	7,770
Alternative Supp Living Svc	34,740	Mcclain, Kurt	33,299
Amas INC	6,946	Mccrone Associates	12,515
Amatullah, Aminah	27,650	Mcculloch, Anna	29,963
Amazon	225,827	Mcdonnell Dds, Brad	39,910
Ambe LTD	11,333	Mcgee MD PA, Michael	813,085
Ambient Consulting LLC	130,620	Mcgowan, Michael	7,208
American Air	18,677	Mckay, Galen	6,367
American Independent Business Alliance	22,500	Mckesson Medical Surgical INC	372,682
American Indian Family & Children Svcs	221,026	Mckinstry Essention LLC	418,735
American Indian Family Center	375,705	Mcmaster Carr	20,662
American Lung Assn Upper Midwest	5,590	Mcneilus Steel INC	9,953
American Lung Association Of Minnesota	59,835	Mcpeak, Laura	5,890
American Pressure INC	15,167	Medical Priority Consultants INC	69,354
American Public Human Svc Assoc	7,498	Medline Industries INC	37,155
American Red Cross	8,618	Medtox Laboratories INC	52,353
American Title Company	10,000	Menards	86,439
Ames Construction INC	112,706	Mental Health Resources INC	3,291,638
Amherst H Wilder Foundation	906,766	Mentoring Young Adults	22,873
Ami Imaging Systems INC	49,253	Merit Building CO INC	169,017
Amos, Patricia	7,564	Merit Electric Company	17,805
Ampco Parking Union Depot	5,100	Merrick Community Services	175,641
Analco-Dominguez, Estela	6,825	Merrick INC	247,456
Ancom Communications INC	8,463	Metro Legal Services INC	223,600
Ancona Title & Escrow	10,000	Metro Products INC	8,986
Anderson Engineering of MN LLC	12,894	Metro Sales INC	80,487
Anderson Funeral Home	16,706	Metro Social Services, INC	68,470
Anderson, Carol A	16,802	Metro Transit	570,111
Anderson, Jordan G	11,718	Metropolitan Courier Corp	20,860
Anderson, Scott	6,750	Meuser & Associates	8,169
Anderson-Hume, Bobbi & Amanda	26,853	Meyer Contracting INC	31,929
Andert, Lori Ann	7,451	MGA Associates LLC	45,500
Anoka County	30,843	Michael Bownik Appraisals INC	6,000
Anoka County Juvenile Ct Shelter	121,227	Michaud, Cameo	11,464
Anton Group LLC	110,030	Mid America Business Systems INC	75,823
Apache Group of MN INC	18,813	Middle English Incorporated	17,854
Aperta INC	10,861	Midpoint International INC	12,615
Api Supply INC	9,099	Midway Ford CO	100,564
Apple INC	36,808	Midway Uniforms	9,654
Applewood Hills Golf Course LLC	7,822	Midwest Civil Constructors LLC	128,377
Applied Concepts	7,810	Midwest Guardians & Conservitors INC	31,510
Applied Ecological Services	151,330	Midwest Micro Imaging	9,790
Appraisal Institute	5,680	Midwest Monitoring & Surveillance INC	227,925
Aramark Uniform & Career Apparel LLC	5,127	Midwest Special Serv INC	259,700
Arch Language Network INC	453,213	Midwest Tape	89,959
Architectural Sales of Minnesota INC	13,327	Mille Lacs Academy	293,804
Arlington House	1,015,228	Mille Lacs Band of Ojibwe	47,772
Arnt Construction CO INC	170,590	Miller, Dennis	7,605
Arrowwood Resort Conf C	6,798	Miller, Nathan Lee	5,269
Arsys LLC	7,756	Miller, Tatiana T	21,350
Art Partners Group LLC	5,400	Mills Fleet Farm	7,158
Arts - US	7,225	Mingus Mountain Academy	225,335
Ascherman, Angela	19,138	Minnco Industries	73,051
ASL Interpreting Services INC	15,810	Minnesota Association	15,258
Aspectled INC	9,750	Minnesota Association of County Officers	5,590
Aspen Equipment	53,010	Minnesota Brain Injury Alliance	10,053
Aspen Waste Systems INC	694,135	Minnesota Care Partner LLC	101,201
Associated Courier INC	90,447	Minnesota Childrens Museum	35,002
Association of Minnesota Counties	88,484	Minnesota CLE	15,393
Astleford International Trucks	10,556	Minnesota Colleges - Universities	365,194
AT&T Mobility	17,576	Minnesota Commercial Railway Company	100,679
Atkinson Law Office PA	22,980	Minnesota Continuing Legal Education	7,706
Attic Correctional Services, INC	44,753	Minnesota County Attorneys Association	56,612

Atwood,Marianne	14,643	Minnesota Department of Revenue	65,883
Authentic Promotions.com Company	24,233	Minnesota Department of Transportation	205,266
Automerica INC	56,000	Minnesota Dept of Health	9,125
Avante Solutions INC	153,566	Minnesota Resource Recovery Association	5,250
A'viands LLC	343,249	Minnesota Safety Council INC	6,317
Avivo	96,559	Minnesota Sheriffs Association	8,965
Awards By Hammond, INC	5,047	Minnesota Sheriffs' Association	37,993
Axis Healthcare LLC	26,106	Minnesota State Auditor	9,151,400
Axon Enterprise INC	63,496	Minnesota Threat Assesment & Forensic	6,550
Badger,Casey	6,437	Minnesota Uc Fund	224,503
Bailey Nurseries INC	7,730	Minnesota Waste Wise	373,853
Bait Design Group LLC	12,645	Minvalco INC	8,928
Baker & Taylor Entertainment	100,781	Mitchell,Ke'Shianna	5,147
Baker,Makendra	14,520	Mitchell,Terry	5,099
Ball,Carol E. M.D.	15,175	MKB & Associates INC	5,153
Bardell,Cary	28,826	MN Assn for Treatment of Sexual Abusers	5,970
Barna Guzy & Steffen LTD	27,700	MN Assoc of Soil & Water Cons Districts	6,257
Barnes & Noble	9,286	MN Commercial Railway CO	6,810
Barnett Companies INC	49,882	MN Counties Computer Cooperative	442,024
Barthold,Peter	14,027	MN Dept of Labor & Industry	196,430
Baumel Enterprises INC	16,698	MN Dept of Public Safety	8,397
Bay West, INC	981,709	MN Housing Partnership	24,265
BCA Training Education	15,870	MN IT Services	356,438
BDS Laundry Systems INC	18,039	MN Landmarks INC	940,833
Beach,Sharon	5,338	MN Native Landscapes INC	122,860
Beacon Interfaith Housing Collaborative	66,000	MN Petroleum Svc INC	13,754
Bear Communications INC	32,200	MN Technology of Participation	13,000
Beards,Sherry	7,776	MN Transportation Alliance	6,000
Becker Arena Products	81,852	MN Workforce Council Assoc	6,598
Behnke,Bradley R	205,936	Mobley,Yolanda	8,637
Belair Builders INC	100,127	Mobotrex INC	42,376
Belfry Buliding LLC	7,395	Mod & Co LLC	630,301
Bella Roofing LLC	7,135	Model Cities of Saint Paul INC	278,920
Bellaphant,Henry Mae	10,565	Modern Enterprise Solutions INC	5,817
Benchmark Behavioral Health Systems INC	215,056	Modern Press	7,970
Benchmark Reporting Agency	6,243	Moerke,Gail	5,078
Benner-Minus,Elaine	13,751	Mohamed,Ali	12,327
Bennett,Sarah	7,877	Mohamed,Ali Ahmedo	6,038
Beraki,Asmeret	10,996	Montgomery,Venus	7,353
Bergquist,Kevin	5,933	Moore,Dondra	33,798
Berkley Risk Administrators Company, LLC	12,623	Moore,Shontelle	6,195
Berquist & Sons, INC	55,254	Moorhead Machinery & Boiler CO	9,020
Berthold Technologies USA LLC	36,197	Morales,Santa Evelyn	22,117
Berwald Investments CO	251,627	Morgan,Dante Tyrell	11,145
Berwald Roofing Company INC	7,982	Morin,Matana L, PH.D., LP	73,820
Best Buy	12,456	Morton Salt INC	423,634
Best Hearing Products	6,495	Mosaic Community Planning, LLC	86,410
Best Western Hotels	19,617	Mossbarger,Tabitha Alice	5,973
Best,Albert	11,740	Motorola INC	251,373
Bester Bros. Transfer & Storage CO	64,535	Moua,Kiky K	8,540
Bethany Christian Services	25,388	Mountainside Medical Equipment INC	6,399
BFG Supply CO	52,577	Mpls Glass CO	19,168
Bibliotheca LLC	138,033	MRCI - Mankato	15,691
Biehn,Mary Beth	27,335	Msp Communicatons	11,205
Biglow,Michael	46,173	MTF INC	48,419
Billman Hunt Chapel	8,885	MTI Distributing INC	343,963
Biologix	6,014	Mudek Trucking/J & J Recycling INC	5,316
Biolytical Laboratories INC	16,569	Mudgett,Linda	8,535
Bivings,Lakita M	5,484	Mueller Bies Funeral Home INC	6,625
Black Box Network Services	249,162	Muhawesh,Odeh	9,885
Blackman,Gwendolyn	33,583	Mulcahy Company INC	19,981
Bloomberg Finance LP	23,760	Multivision Media Group	29,250
Blue Plate Restaurant Company INC	6,921	Muska Electric	197,184
Bluedot Design LLC	11,193	My Home INC	18,024
Bob Barker CO INC	150,645	Myles Jr,Antwan Antone	8,540

Boche,Robyn	8,800	Nac Mechanical &Electrical Services	54,155
Bolden,Patricia	27,772	Naps,Joseph	19,783
Boldplanning INC	31,300	Nardini Fire Equipment CO	5,621
Bolger LLC	5,353	National Assoc of Counties	16,483
Borer & ToMNeY PLLC	5,830	National District Attorneys Association	7,365
Bowdry,Deborah	7,447	National Medical Services INC	25,170
Boxer,Almeta	7,794	National Railroad Passenger Corpotation	50,000
Boyer Trucks Minneapolis	9,293	Natural Resources Restoration, INC	47,740
Bradshaw Funeral Home	94,041	NCC Group INC	21,950
Braun Intertec Corp	140,617	NCH Corporation	7,818
Bravura Technology Services Group	16,724	NCS Pearson, INC	6,067
Breakthrough Twin Cities	37,074	NDCAD	331,198
Bredemus Hardware CO INC	37,144	Nearmap US INC	45,000
Breezy Point Resort	9,938	Needels Supply INC	8,464
Brekke,Joy S & Benjamin L	6,370	Neighborhood Development Alliance	250,000
Brewer,Shantea C	7,794	Neighborhood Energy Connectionx	167,130
Bridging, INC	46,689	Neighborhood House Association	451,052
Bright Horizons of Grand Rapids INC	36,611	Neka Creative LLC	24,998
Britt Incorporated	21,621	Nelson Auto Center INC	542,191
Broadcast Music INC	5,596	Nelson, Steven A	8,390
Broch,Britney	11,078	Nelson,Faith	16,377
Brock White CO LLC	39,123	Nelson,Isabel	5,702
Brooks Funeral Home INC	60,820	Netgain Technology	15,735
Brothers Fire Protection CO	11,444	Netsmart Technologies	38,319
Brown,Dawn	6,317	Network Title Incorporated	10,000
Brown,Edith	11,847	Nevin,Lawrence	10,605
Brown,Janice	59,778	New Horizons Computer Lrng Ctr INC	43,606
Brown,Marion	47,539	Newell, Franklin	12,974
Brown,Nicole L	5,772	Newman Traffic Signs	38,444
Brownsworth INC	159,665	Newport United Methodist Church	7,372
Buckhalton,Breanna	7,873	Nguyen,Trang	9,203
Bui,Hien	8,332	Nierengarten,John A	14,024
Building Restoration Corporation	159,641	Niska,Matthias Lars	6,526
Bulmer LLC	9,568	Nita Mae's LLC	9,063
Burgeon Group	5,814	Nitti Sanitation INC	244,756
Burnsville Automotive INC	589,546	Noble Consulting and Expert	16,070
Burnsville Sanitary Landfill INC	2,085,210	Noodle Soup	5,101
Burroughs Payment Systems INC	9,828	Norex INC	9,450
Busch Systems International INC	12,608	Norms Tire Sales INC	27,616
Bush,Judy	19,314	North American Title Company	10,000
Bwbr Architects INC	78,509	North American Trailer Sales LTD	1,285,186
Bywater Business Solutions LLC	151,314	North Heights Hardware INC	6,501
C C Sharrow CO INC	7,564	North Homes INC	73,186
Caldwell, Quincy	12,380	North Presbyterian Church	9,202
Camp Ripley Mess Fund	5,623	North Star Group Home-Trombley	29,041
Campbell,Sherry	16,084	Northeast Comtemporary Service INC	102,377
Campbell,Tonetta	34,872	Northeast Metropolitan #916	57,634
Campion,Barrow And Associates, INC	42,745	Northeast Residence INC	6,355
Canabury Pond Condominium Assn INC	25,000	Northeast Youth & Family Services	70,030
Canfield, Tara C	28,773	Northern Air Corporation	331,745
Canvas Health INC	287,681	Northern Consulting Actuaries, INC	17,300
Capitol Ridge LLC	9,952	Northern Safety Company INC	5,178
Car Wash Partners INC	9,259	Northern States Power	4,705,710
Cardinal Distribution	26,984	Northern Tool	8,843
Carechoice	35,126	Northern Tool Equip	5,047
Career Enhancement Options INC	10,450	Northfield Telecommunications INC	8,825
Career Step	6,998	Northland Business Systems INC	42,233
Carl Bolander & Sons Company	461,034	Northland Petroleum Service	28,723
Carothers, Nancy	9,489	Northwest Passage, LTD	111,575
Carrington,Ricky Allen	43,560	Northwest Publications LLC	15,751
Carter,Crystal	11,290	Northwest Respiratory Svc	18,379
Castro,Ciara	16,568	Northwood	403,613
Catholic Charities	1,336,553	Northwoods Forddba Ford of Hibbing	79,391
Cathryn Kennedy Consulting LTD	22,051	Nova Communications	5,656
Caydence Records And Coffee LLC	9,467	Now Micro INC	1,840,403

CBC Office LLC	9,032	NRA Servsafe	8,657
CBIZ Benefits and Insurance	293,110	Nurse-Family Partnership	46,073
CBS Distribution INC	6,337	Nuss Truck & Equipment	164,321
CCH Incorporated	30,770	Nystrom Moving And Storage INC	8,391
CDW-G	193,673	Oak Glen Golf Course	19,500
Cellebrite	7,550	Oakland Cemetery	20,020
Cemstone Products CO	5,729	OCLC Online Computer Library Center INC	51,584
Center for Energy and Environment	41,810	Oconnor,Robert	5,000
Center for Social Inclusions INC	25,000	Odor Management INC	8,616
Center for the Study of Services	5,600	Office Depot	8,962
Central Roofing	7,757	O'Hara & Hunter Consulting INC	28,957
Central Sandblasting CO INC	5,300	Oliver,Jody	13,717
Chadwick Appraisals LLC	35,700	Olsen Fire Protection INC	6,074
Charpenter-Hawkins,Anita	14,727	Olsen Thielen & CO LTD	92,116
Charter Solutions INC	24,960	Olson Coffee Roasters INC	9,215
Chastek,James	108,143	Olson,Michele	23,890
Cherokee Park United Church	5,000	Olsons Irrigation and Landscaping INC	29,103
Chet's Shoes, INC	5,030	Omafuire,Funmilayo	11,860
Childrens Health Care	377,125	Omer, Kissi	127,160
Children's Home Society of Minnesota	10,367	OMNI Office Products	23,616
Chilson Holdings, LLC	6,240	OMNicare Minnesota	447,581
Christ Lutheran Church	5,038	On Site Sanitation INC	54,544
Christian,Janet	19,779	One Simple Plan LLC	38,156
Christon,Shannon Jean	25,054	Online Consulting, INC	6,921
Church,Gina	29,031	Open Cities Health Center, INC	351,372
Citrix Systems, INC	60,525	Open Text INC	9,917
City of Arden Hills	56,545	Opportunity Services INC	8,937
City of Falcon Heights	21,063	Optumhealth Financial Services, INC	14,365
City of Lauderdale	6,213	Oracle America INC	993,102
City of Little Canada	2,439,320	Oti INC	236,009
City of Maplewood	287,907	Otis,James	10,767
City of Mounds View	21,053	Outdoor Environments INC	7,842
City of New Brighton	1,254,039	Outdoor Water Solutions LLC	7,258
City of Newport	5,117	Owakihi INC	5,225
City of North Oaks	117,612	Oxygen Service CO INC	11,407
City of North Saint Paul	100,418	OZ Group INC	59,825
City of Roseville	412,507	Pace Analytical Services	8,746
City of Saint Paul	13,587,069	Pacyga & Associates PA	15,000
City of Shoreview	184,744	Painting By Nakasone	54,061
City of St Anthony	8,535	Palda & Sons INC	2,937,024
City of Vadnais Heights	71,197	Palmer West Constructon Company INC	232,040
City of White Bear Lake	172,404	Palmer,Amanda	5,120
CL Bensen CO INC	11,840	Paragon Paving INC	50,334
Clarinda Youth Corporation	481,967	Pariso Brown,Deborah	74,832
Clark Engineering Corporation	17,471	Park Construction Company	3,044,579
Cliftonlarsenallen LLP	94,301	Park Supply INC	5,242
Clinicare Corp	493,658	Park Supply of America INC	5,169
Clockwork Active Media Systems LLC	30,844	Parker Rosen LLC	161,429
Club Car LLC	49,464	Parks,Crystal	5,621
Cm Perme & Associates LLC	26,494	Parnell,Melissa M	18,926
Code4 Group LLC	19,860	Parsons Electric LLC	92,536
Cohen,Richard	38,264	Path INC	42,443
Cole Papers	10,200	Patino,Alberto	5,630
Colle + Mcvoy	35,154	Patricia L Alagna Rehab Consulting Serv	19,279
College Prep Elementary	42,288	Patterson Dental Supply INC	9,266
Collins Electrical Const CO	451,346	Paul Larson & Associates, INC	15,269
Collins, Buckley, Sauntry, & Haugh, PLLP	5,458	Paulson & Clark	9,100
Comcast	47,290	Paulson, Sharon	10,721
Comcast Cable Communications	438,591	Pavelka,Patricia	5,364
Commercial Partners Title, LLC	763,500	Pavlak,Robert	10,929
Commercial Plumbing & Heating	8,158	PCCS, INC	7,599
Commercial Roofing and Sheet Metal INC	10,616	PCI Roads LLC	13,761
Community Action Partnership	241,761	Peake,Kathleen Ann	10,296
Community Neighborhood Housing Serv, INC	16,110	Pedersen,Dean	19,462
Como Lube & Supplies INC	22,431	Pelican Staffing Solutions INC	17,641

Companion Housing Programs INC	18,897	Pendelton,Brandon	12,500
Compas INC	6,000	Penn Contracting INC	15,400
Composting Concepts INC	37,013	People Incorporated	170,504
Comprehab, INC	42,292	Peoples Electrical Contractors INC	411,549
Compulink Management Center INC	365,578	Perez,Romeo	12,319
Compuware Holding Corp	16,563	Perspective Enterprises INC	9,495
Comunidades Latinas Unidas En Servicio	181,668	Pete Earley INC	13,841
Concordia Academy Assoc of Schools	9,750	Peterson,Julie A	6,136
Concrete Idea INC	1,274,009	Petschauer,Gina Marie	13,980
Connexus Energy	13,809	Pham,Khoi	27,085
Conservation Corps	99,593	Phelps,Shavetta	8,617
Consumer Safety Technology LLC	31,990	Phoenix Alternatives INC	278,087
Contract Pharmacy Services INC	283,288	Phoenix Service Corporation	27,247
Conway Machine INC	7,048	Phoenix Supply LLC	50,180
Cooke,Miranda	6,514	Pillar Title Services	8,376
Cookie Cart	9,750	Pinnacle Services INC	9,388
Cool Air Mechanical INC	266,908	Pioneer Power INC	367,752
Cooper, Karen	5,475	Pioneer Press Advertising	6,083
Corner House	8,570	Pitney Bowes INC	727,174
Cornerstone Ondemand INC	113,294	Plaisted Companies INC	11,279
Corporate Mark, INC	7,001	Plante & Moran PLLC	288,412
Corval Constructors INC	92,188	Plastics Solutions Canada INC	10,135
Corvel Corporation	1,347,817	Plumbmaster, The Professional Group	8,203
Cory,Karen	16,293	Poe, Carneice	13,506
Costar Group	8,110	Pointclickcare Technologies INC	43,310
Cottage Grove Area	6,000	Polk County, Minnesota	6,000
Court International LLC	9,750	Pomps Tire Service	13,832
Covertrack Group INC	20,138	Port of Crow Wing CO	209,032
Cox Subscriptions INC	22,300	Positive Promotions	15,854
Cox,Carol	12,526	Postcardmania Shipping	5,000
CR Concrete INC	9,185	Postmaster	92,805
Craguns Lodge and Golf Resort	7,707	Postmaster - Saint Paul MN	9,000
Crawford Door Sales CO	8,491	Potters Industries LLC	38,316
Creative Catering LLC by Molly	5,790	Poupart,John	20,667
Creative Incentives INC	5,597	Pragmatic Marketing LLC	9,550
Cremation Society of MN	27,942	Prairie Restorations INC	43,073
Crescent Resources INC	43,614	Pratt,Donna	5,995
Crescent Tide LLC	37,475	Precise MRM LLC	8,521
Crestview Forest Recreation Assn	10,000	Precision Landscape & Tree INC	122,767
Cribs for Kids	8,534	Preferred Electric INC	18,515
Crombie Investments LLC	9,615	Premier Medical Consultants	11,211
Croonquist,Carmen Jean	9,656	Premium Waters INC	22,877
Cross Country Staffing INC	151,428	Prescription Landscape	117,125
Crow Wing CO	10,998	Press Publications INC	14,405
Crowdriff - Pink Metrics INC	16,250	Price,Lillian	13,538
Crye Precision LLC	11,297	Primary Products CO	16,972
CS Mccrossan INC	4,031,207	Print Craft INC	22,610
Csc Cybertek Corporation	27,630	Pro Headsets LLC	8,846
CSI Ergonomics	8,665	Pro Rehab	539,488
CSJ Ministry Collaborative	5,393	Proact INC	21,021
Cub Foods	159,237	Proassurance Casualty Company	14,268
Cultural Computence Edge INC	18,000	Professional Portable Xray-INC	81,841
Culture Brokers,LLC	13,819	Project Consulting Group INC	450,160
Cummings Mobility	48,549	Project for Pride in Living INC	46,903
Curascript Specialty Distribution	19,551	Project Pathfinder INC	135,052
Curbside Waste INC	26,933	Project Remand INC	1,399,037
Cusack,Nancy	6,900	Property Rec and Rev-Local Government	7,842
Customized Options Nonprofit	91,552	Proquest-CSA LLC	7,950
Cvk Enterprises INC	61,665	Prosource Supply	18,251
Cyber Vista LLC	8,389	Provovox Systems INC	5,720
Cypress LTD	28,350	Public Consulting Group INC	99,998
Daggy,Judy	44,765	Public Employees Retirement	44,155
Daguna Consulting LLC	12,600	Pundsack,Kaylan Eileen Otte	7,700
Dakota County	462,351	Purchase Power	23,668
Dakota Truck Underwriters	24,732	Quad E Companies INC	73,735

Dalco	332,071	Quality Systems INC	423,852
Damarco Solutions, LLC	9,115	Quigley,Anne	16,182
Dames,Rowena	36,967	Qwest	138,454
Damron Production Service	15,000	Qwest Corporation	303,162
Dan Larson Enterprise	81,463	Qwest Dex INC	23,787
Data Transfer Solutions LLC	373,038	R & D Agency INC	7,352
Datalink Corporation	5,447	R & R Specialties INC	25,439
David Newman	6,585	R and M Sanitation	16,999
Davis Communications Management, INC	72,000	Rachel Contracting	5,176,694
Davis Equipment Corporation	27,716	Racheli,Desdamona	20,949
Davis Lock And Safe	9,481	Radiometer America INC	36,792
Davis,Mary Anne	46,232	Radisson Hotel	5,780
Davis,Shyjuan A	70,862	Radtke,Jennifer	7,640
Days Inn and Suites	16,447	Railworks Signals & Communications INC	72,933
DC Group INC	13,168	Railworks Track Systems INC	75,395
DC Management & Environmental Servs INC	13,731	Rak Construction INC	1,897,765
Decora,Patricia C	25,257	Ramsey County Historical Society	102,567
Delegard Tool CO	6,489	Ramsey Washington Recycling	6,301
Delgado,Alejandra	7,550	Ramsey-Washington Metro Watershed Dist	34,467
Dell Marketing LP	130,040	Rand,Sherry L	10,410
Deloitte Consulting LLP	169,969	Randle,Lancer N	11,431
Delta Air	83,503	Range Regional Health Services	7,034
Demco INC	19,472	Rani Engineering INC	92,835
Dem-Con Companies LLC	173,328	Rapid Recovery INC	19,597
Denz,Eileen Marie	11,226	Rapids Foodservice Contract & Design	6,300
Dependable Home Health Care	139,740	Rauenhorst & Associates	72,066
Depository Trust Company	25,203,698	Rayco Excavating INC	27,400
Dept of Human Services-Cashier	20,885	RBJM LLC	24,000
Deyoung Consulting Services, LLC	211,425	RBK Management MN LLC	5,262
DHS	7,553,088	RCM Equipment Company LLC	28,497
DHS Medical Care Surcharge	818,191	RCM Specialties INC	23,258
Diamond Products Company	9,058	Rebound INC	131,700
Diamond Vogel Paints	80,108	Recorded Books LLC	43,680
Dickinson,Kathleen M	5,615	Recycling Assoc of MN	6,230
Dietrich,Grant	35,360	Redd,Tamela	15,825
Digicert INC	7,272	Redeemer Services INC	56,079
Digital Health Department INC	15,000	Redwood Toxicology Laboratory INC	18,949
Dilorenzo,Deborah J	6,073	Reed,Destiney	12,500
Direct Supply	37,406	Regional Rail	7,885
Dirrt Environmental Solutions INC	290,099	Regions Hospital	1,484,718
Dismuke,John	11,120	Reinders INC	94,255
Dismuke,Rosa	16,322	Reliakor Services	29,662
District 13 INC	8,246	Relias Learning LLC	18,932
District Cooling St Paul INC	758,682	Rem Hennepin, INC	9,432
District Energy St Paul INC	772,807	Rem Ramsey INC	91,194
DLT Solutions, LLC	103,758	Renaissance Hotels	5,206
DNA Diagnostics Center INC	52,514	Renovo Software INC	10,179
Document Storage Systems, INC	114,307	Republic Services INC	1,966,723
Dodge of Burnsville	30,295	Rescare Minnesota, INC	145,050
Dorothy Day Housing LTD Partnership	9,750	Resendiz,Karen Fuller	9,628
Drag N Fly Wireless, INC	8,475	Resolution Graphics INC	79,517
Dsi-Iti LLC	33,500	Resource INC	558,502
Duckstad,Jon	35,351	Resource Recycling INC	8,060
Dukes,Angelique	8,723	Restoration Contractors INC	12,178
Dukes,Patricia	45,115	Restoration Counseling & Community Svcs	57,300
Dunbar Armored INC	11,083	Revelry LLC	6,848
Dungarvin MN, LLC	85,304	Rhoades,Tammie	19,813
Dunn Livery LP	44,222	RHSC, INC	526,064
Dwyer,Nina Marie	10,474	Ricci,Margaret	7,566
Dyck,Russell J	8,965	Rice,Mikala	14,820
Dynamic Recycling INC	8,909	Richardson Richter & Assoc INC	34,978
E Medical INC	162,491	Richardson, John T	5,674
Eagle Creek Title LLC	10,000	Rick Johnson Deer & Beaver, INC	20,735
East Metro Environmental INC	20,934	Ricoh USA INC	227,581
East Side Area Business Association	13,953	Rift Valley Transportation INC	117,677

East Side Neighborhood Development INC	252,185	Riley,Lolita	5,729
East Suburban Resources INC	5,802	Rise INC	36,683
Ebben,Kelly	8,960	Risk Management	195,849
Eckberg Lammers PC	9,553	Robert Half International INC	32,528
Ecoconsilium INC	79,725	Roberts,Anita	34,220
Ecolab INC	79,825	Roberts,Leejoy	8,416
Ecornell	5,400	Rodriguez Reyes,Laura	13,330
Ecotek LLC	14,045	Rodriguez,Barbara L	28,038
Edina Realty Title	30,000	Rodriguez,Melissa	30,496
Edward Kraemer & Sons	84,921	Roen, Tammy	28,957
Edwards,Anna	6,062	Rohn Industries INC	22,462
Ehlers & Associates, INC	59,746	Roig Group LLC	1,366,187
Electronic Communication Systems LLC	166,292	Rondo Ave INC	13,954
Electronic Office Environments	218,327	Ronquist,Sarah M	6,093
Elias,Monica	45,439	Rosedale Chevrolet	6,452
Elior INC	741,078	Rosen,Frayda	24,072
Elliot Auto Supply CO INC	32,839	Roseville City	17,010
Elmhurst Cemetery	16,910	Rostron,Amy	17,345
Elmi,Hodan	12,693	Rouillard,Amy Lynn	8,923
Embury LTD	77,785	Roy S MaLPass LLC	5,000
Emerald Inn	12,996	Royster,Erin	10,469
Emergency Automotive Technologies INC	91,139	RR Donnelley	6,531
Emergency Lite Service	18,500	RS Eden	826,559
Emergency Management Accreditation Prog	26,100	Rudin,Norah	14,391
Employment Action Center	941,329	Ruffridge-Johnson Equipment CO INC	12,356
En Pointe Technologies INC	249,041	Rumpca Cos INC	99,571
Encompass Group, LLC	23,835	Russell,Sharmaine	59,958
Encore One LLC	268,611	Ryals, Lillie	9,348
Encore Unlimited LLC	28,096	S&B Productions Corporation	5,000
Engebretsen,Kristin	6,287	Sackey,Emmanuel	102,355
Engelmeier & Umanah PA	55,301	Saewyc,Elizabeth	10,000
Ennis Business Forms INC	10,414	Safety Gal Consulting LLC	9,500
Enventis Telecom, INC	6,302	Safety Kleen Corporation	5,972
Environmental Equipment	12,897	Sailes,Patricia	54,451
Environmental Systems Research Institute	89,457	Saint Paul Area Chamber of Commerce	90,780
Epa Audio Visual INC	6,321	Saint Paul Building Owners & Managers Assoc	9,451
Epic Enterprises INC	15,449	Saint Paul Domestic Abuse Intervention	120,946
Epps,Barbara A	27,750	Saint Paul Linoleum & Carpet CO	31,055
Epstein Funeral Directors, INC	22,615	Saint Paul Neighborhood Network	28,600
Esch Construction Supply INC	6,027	Saint Paul Pioneer Press	18,600
Event Lab	26,605	Saint Paul Public Housing Agency	99,197
Eventbooking.com	10,600	Saint Paul Public Schools	23,100
Ever Green Energy	15,962	Saint Paul Radiology PA	11,854
Everbridge INC	95,500	Saint Paul Regional Water Services	538,858
Everett & Vanderwiell, PLLP	8,213	Saint Paul Saints Baseball Club	51,149
Everhart,Brenda	71,226	Saint Paul Urban Tennis League	5,000
Evolve Adoption & Family Services INC	417,596	Saint Paul Yellow Taxi INC	64,555
Excel Turf and Ornamental	12,365	Saint Paul Youth Services	633,160
Executive Process LLC	10,010	Samuel Simmons Consulting	9,125
Exit Planning Institute LLC	5,495	Sanford,Catherine S	8,371
Ez Way INC	13,083	Sanimax LLC	12,306
Face to Face	377,439	Sanofi Pasteur INC	5,333
Fact Investigations LLC	7,966	Saum,Theresa	6,659
Fahey,Steve	11,254	Scherer,Angelo	11,413
Fairbanks Jr,Wayne Earl	5,535	Schindler Elevator Corp	140,625
Fairview Health Systems	8,430	Schirmer,Dustin	5,928
Fairview Pharmacy Services LLC	7,124	Schoeller,Melissa	19,815
Falkenstein,Christina	8,116	Scholastic Book Fairs	5,460
Family Alternatives	1,519,824	Schulte,Georgiann	19,176
Family Tree INC	56,804	Schumacher Elevator Company	916,569
Familywise Services	66,596	Science Museum of Minnesota	87,314
Fanfare Attractions LLC	11,025	Scott & Associates INC	8,216
Farmer Bros	30,055	Seachange Printing & Marketing Services	71,020
Faronics Technologies USA INC	5,471	Sears	26,454
Fastenal CO	10,348	Sebesta INC and Nv5 Company	6,893

Favorite Healthcare Staffing, INC	5,813	Second Harvest Heartland	45,250
Federal Express Corporation	7,729	Securonet LLC	20,000
Fedtech LLC	10,201	Securus Technologies INC	17,638
Feesl,Amy	6,005	Seda,Linsay	5,124
Fehrman, Jeremy Matthew	5,556	Select Computing INC	250,372
Ferguson Enterprises INC	25,261	Senior Recovery Program	5,789
Ferrellgas,LP	6,808	Senior Services Consortium of Ramsey Co	219,688
FFT LLC	10,200	Sensible Office Solutions LLC	5,517
Fidelity National Title	10,000	ServeMinnesota	50,000
Fields,Rosie	11,843	SETAC Properties - Commercial	9,492
Figgs,Joan	53,094	Setzer Pharmacy	29,832
Filo Productions INC	5,265	Severson,Yolanda	106,052
Filtration Systems INC	5,392	Shaka,Aleea	11,290
First American Title	10,000	Shelter-D.I.V.I.N.E. Institute INC	35,200
First American Title Insurance CO	1,962,129	Shen,Yudong	5,000
First Baptist Church	6,475	Shenehon Company	7,500
First Book National Book Bank	7,554	Shepherd Data Services, INC	25,558
Firststar Bank	8,500	Shepherd of the Hills Lutheran Church	5,000
Fisher Scientific Company LLC	14,921	Sheraton Hotels	8,086
Fitzgerald,Patrick Charles	9,307	Sheriff - Courts Division	840,000
Five Star Property Maintenance INC	5,317	Sheriff - Patrol Division	28,258
Flaherty Communications LLC	13,476	Sherman,Rose A	5,600
Fleet Department	352,207	SHI International Corp	1,231,946
Fleetpride INC	5,965	Shier,Kathryn	31,560
Flexible Pipe Tool CO	268,005	Shin,Sara	25,040
Flint Hills Resources LP	6,557	Short Elliott Hendrickson INC	408,343
Flowers,Antwan	19,379	Shorter,Twowana	7,962
Floyd Total Security	27,868	Showalter Sr,Patrick	9,000
Foley Professional Golf Services LLC	157,109	Sidewalk Dog INC	6,000
Fond Du Lac Foster Care Agency	8,661	Sieben, Grose, Von Holtum & Carey LTD	8,313
Fondren,Niatron	6,708	Siemens Industry INC	46,143
Fong,Joon	31,869	Sierra Cedar INC	3,372,938
Force America Distributing LLC	12,932	Sight and Surf LLC	19,171
Forensic Polygraph, INC	6,245	Sign Source	78,844
Forest Lake Area Chamber Of Commerce	22,500	Signcad Systems	5,898
Forest Lake Contracting INC	31,632	Simerson-Wallfred, Tom	10,000
Forest Lawn Memorial Pk Assoc	5,720	Simpkins,Timothyjohn	7,380
Forte,Betty	40,490	Simplexgrinnell	173,742
Fortenberry,Zeporia	12,349	Sir Lines A Lot	6,057
Forterra Concrete Products INC	7,180	Sirsi Corporation	94,765
Foth Infrastructure & Environment LLC	491,722	Sizen Vocational Services	6,236
Fox,Petranell	12,229	SKB Environmental	716,359
FPI Paving Contractors INC	138,555	Skipon,Katie	11,293
Fraser	76,294	Skipped Parts LLC	5,220
Fredericks,Ladeen	26,652	Snyder,Jeffrey B	5,398
Freeman Decorating CO	41,626	Socrata INC	226,000
Fremont Industries INC	12,844	Software Licensing Advisors, INC	64,552
Friederichs Auctions and Appraisals	8,700	Solid Ground	108,111
Frontier Ag & Turf	11,340	Solid Waste Administrator's Association	18,684
Frontier Precision	7,130	Sommerhauser,Andrea	8,508
Frontier Technologies LLC	8,707	Sonntag,Robert	17,600
Frost INC	6,453	Sorensen,Jaqueline	12,478
Frost,Timothy	8,004	SOS Office Furniture	22,455
Fujitsu America INC	23,464	Soulisak,Charlie Nou Lee	8,842
Fuller,Delores	17,688	Soulo Communications	17,009
Furniture Barn	10,299	South Metro Human Services	2,020,322
G & K Services	52,763	Southern Aluminum Mfg INC	5,479
Gale Group	6,362	Southern MN Regl Legal Svcs	32,593
Gallegos,Flor	30,391	Southwest	6,381
Galls, INC	12,614	Southwestern Youth Services	155,877
GarbageMan Of Highland Park LLC	28,793	Sovia's Painting & Decorating, INC	18,457
Garcia,Alyse N	11,919	Spacesaver Systems INC	20,867
Gardner,Adam	9,765	Spade Landscaping	31,544
Gartner Group INC	232,000	Spears,Toni	13,573
Gasek,Douglas	16,378	Specialized Environmental Technologies	275,297

Gausman & Moore INC	9,129	Specialty Promotions	85,484
GBR, INC	23,765	Sprint Solutions	129,961
GCS Service INC	17,057	Spruce Tree Centre LLP	262,240
Geek Appeal LLC	10,442	SRC INC	132,725
Gem Lake Hills Golf Course	9,600	SRF Consulting Group INC	338,290
General Office Products	246,246	St Croix Psychiatric LLC	59,642
General Parts & Supply Co INC	6,509	St Croix Recreation CO INC	5,492
General Traffic Equipment Corp	7,440	St David's Center	6,427
Gene's Disposal Service, INC	79,190	St Therese of Woodbury LLC	9,390
Genesis Corp	446,429	St Therese Redwoods LLC	9,585
Gen-Probe Sales and Service INC	56,801	St. Mary's University	9,045
Genuine Parts Company	29,931	Stands,Doris	41,826
Gerard Treatment Programs, LLC	305,954	Stanley Convergent Security Solution INC	15,615
Germania Seed Company	26,796	Star Tribune	8,852
Gilbertson,James H	25,825	Starfish Aquatics Institute LLC	5,836
Gillespie,Jessi	40,600	Stark,Gwen	8,760
Givens,Glenda	36,330	State Supply CO INC	8,726
Givens-Osborn,Bernita	37,036	Stee,Colleen	31,507
Glass-Kelly, Teretha	31,152	Steinberg,Carol A	5,134
Global Equipment CO	16,211	Steinberg,Joseph	11,290
Global Industrial	9,797	Steps of Success Homes INC	371,486
Global Knowledge Training	8,390	Stericycle INC	20,327
Globalsource INC	26,624	Stewart,Rachel	26,160
Goff Public INC	64,850	Stiles,Thomas	27,990
Good Source Solutions INC	6,238	Stoel Rives LLP	276,962
Goodin CO	21,309	Stonebrook Construction INC	13,272
Goodwill/Easter Seals	1,306,452	Stoneburner,Samuel Joseph	13,873
Gopher State One-Call	8,593	Stopera, Jessica	43,740
Govdelivery INC	24,104	Strategic Technologies INC	12,720
Government Finance	7,382	Streamworks LLC	31,126
Governmentjobs.com, INC	25,920	Streichers	147,586
Grace,Caleb B	6,557	Studio 925 Enterprises	15,100
Grandview Lodge and Tenni	9,204	Suburban Chevrolet	5,689
Gray Plant Mooty Law Firm	247,825	Suburban Square Partners LLP	46,039
Gray,Angela	10,150	Subway	14,672
Graybar Electric CO INC	15,191	Summit Fire Protection Company	12,860
Grays,Alexa	10,811	Summit Orthopedics LTD	131,107
Great River Energy	19,140,374	Sun Ray Plumbing & Heating	42,906
Great River Office Products	22,472	Sunram Construction INC	11,072
Greater Metropolitan Housing Corporation	219,002	Superamerica	47,150
Greater Msp	125,000	Superior Turf Services INC	6,819
Green Touch Systems LLC	8,106	Surplus Services	9,062
Green,Cara L	6,300	Surveymonkey.com	5,178
Green,Helen	5,349	Svoboda,Mary	7,157
Greenspring Media LLC	7,295	Swatmod LLC	25,680
Greenwood,Laura	15,044	Swedebro INC	26,675
Grenell,Sandra	11,123	Swisher,Steven	14,474
Griffin,Perry	13,601	Swisslog North America	5,804
Griffus,Angela	24,653	Syed,Tariq	6,430
Group Health Plan INC	155,235	Symons,Stacy Coleman	5,000
Growe Technologies INC	88,452	Sysco Minnesota	351,859
Grubers Power Equipment	12,390	Systems Technology Group INC	209,712
GSKI Consulting LLC	15,202	T A Schifsky & Sons INC	34,509
GTS Educational Events	16,100	T&B Given INC	8,809
Guadalupe Alternative Program	60,599	Tab Products CO LLC	59,451
Guardian Pest Control, INC	7,841	Tachovsky ,Sherry	106,348
Guild Incorporated	180,146	Talent Technical Services INC	91,520
Guldan,Katherine	28,695	Talkpoint Technologies	5,027
Gullage,Demetria	16,733	Tanimajo,Lynette	11,115
Gustave A Larson CO	6,876	Target	443,131
Guyer,Joshua	6,474	TASC	50,029
H & L Mesabi	8,871	Taser International	28,917
H D Smith Holding Company	38,827	Teads INC	20,000
Haberman & Associates INC	269,282	Team 4 Nutrition, INC	7,026
Hagen,Maureen E	8,600	Teamvantage Molding LLC	9,515

Hallberg Marine, INC	14,052	Tech Logic Corporation	263,849
Halo Transportation LLC	66,603	Tech Pro INC	203,335
Hamblin,Nathan	16,889	Ted Glasrud & Associates INC	236,079
Hamilton,Prenesse	11,079	Tennis Brothers Sanitation	7,669
Hamline Church United Methodist	5,160	Tennis Rolloff LLC	15,794
Hamline University	8,324	Tennis Sanitation LLC	486,510
Hammel, Green & Abrahamson INC	12,199	Terminal Supply CO	8,783
Hampden Park Co-Op	7,552	Thad Wilderson & Associates PA	240,670
Hampton Inns	5,975	Thao,Mai	10,648
Handel Information Technologies INC	113,452	Thao,Pa	23,124
Handyhelp LLC	134,390	Thatcher Engineering INC	7,688
Hang,Steve	7,013	The Advertising Council INC	10,000
Hansen Dordell Bradt Odlaug & Bradt PLLP	7,474	The Alaris Group, INC	5,365
Hansen Thorp Pellinen Olson	35,451	The Bureau Of National Affairs, INC	9,698
Hansen,Elizabeth Jane	5,013	The Catholic Cemeteries	15,003
Harbor Shelter	131,620	The Databank	12,412
Hardrives INC	139,778	The Earthgrains Company	6,085
Harker,Steven	342,793	The Family Partnership	47,816
Harris Contracting Company	52,547	The Family Place	110,520
Harris,Brenda	26,501	The Hills Youth & Family Services	419,492
Hart Intercivic	104,413	The Home Depot	33,405
Harvard Maintenance	12,208	The Infosoft Group INC	7,160
Haugen,D'Ann	6,348	The Johnson Group Marketing INC	10,557
Hawkins Chemical	5,368	The Knot	6,494
Hayes,Michele	6,233	The Language Banc INC	22,818
Hazel Park Auto Services	16,109	The Link	72,281
HB Fuller Company	19,464	The Macro Group Incorporated	115,688
HCFA Medicare Prem Collection Ctr	7,598	The Markham Company of St Paul	9,750
HDI Annual Conference	5,289	The Master's Touch LLC	211,776
Headway Emotional Health Services	6,400	The Mcdowell Agency INC	88,896
Healtheast Care System	68,650	The Michael Group INC	44,865
Healtheast Medical Laboratory	12,317	The North Highland Company	90,720
Healtheast St Johns Hospital	11,800	The Plant Based Eater INC	9,100
Healtheast St Josephs	16,060	The Saint Paul Foundation	40,000
Healtheast Surgery Center Maplewood	5,807	The Sanborn Map Company INC	49,113
HealthPartners	80,314	The Title Group	10,000
Heartland Ranch INC	45,087	The Vestige Group LLC	17,646
Heavy Metal Truck Training	47,645	The Webstaurant Store	9,143
Hebert,Michael J	5,370	Theracom	7,984
Hedberg Aggregates INC	6,378	Therapeutic Services Agency, INC	164,696
Hennepin County	1,019,901	Think Small	532,237
Hennepin County Medical Center	121,168	Thomas Allen INC	431,097
Hennepin County Treasurer	8,111	Thomas,Salena	5,333
Henricksen PSG	20,024	Thompson,Brian	6,870
Henry Schein INC	5,568	Thompson,Jennifer	10,254
Her,Bee	6,665	Thompson,Leean	44,293
Herber-Daggy Ann	48,323	Thyssenkrupp Elevator Corp	130,821
Heuresis Corp	13,575	Tibesar,Richard	5,147
Hewlett-Packard	36,232	Tierney Bros INC	326,547
HFS Golden Rule LLC	9,464	Ties	12,382
Highland Sanitation	202,717	Tiger Oak Media INC	5,300
Hill,Shanell	7,126	Tiller Corporation	759,193
Hiller Stores INC	62,462	Tin Whiskers Brewing CO LLC	9,747
Hilligoss Chevrolet INC	169,881	Tina VoLPe	26,289
Hillyard Floor Care	55,711	Titan Energy Systems INC	5,670
Hilton Hotels	29,114	Title Smart Title	6,000
Himmerich,Daniel	6,842	Ti-Zack Concrete INC	980,859
Hippe,Doris	31,664	TMK Construction Specialties INC	20,572
Hired INC	1,923,494	Tobolt,Darren	6,801
Historic John P Furber Farm LLC	9,750	Toliver,Ashley	6,069
Hmong American Partnership	1,371,881	Toltz King Duvall & Anderson	229,491
Hmong Minnesota Senior Center INC	12,360	Tom Loucks & Associates INC	289,558
Hobbs,Alena	10,864	Too Clean Building Services	79,570
Hobbs,Barbara	28,062	Top Green	14,112
Hochule,Carol	39,530	Tori LLC	9,227

Hoffman Construction Company	7,603,295	Toshiba Business Solutions (USA) INC	5,661
Hoffman Security Solutions LLC	16,937	Total Sports Specialty Pubs LLC	5,000
Holiday Companies	536,321	Towmaster, INC	759,521
Holiday Corporate Office	5,200	Town & Country Fence	6,490
Holiday Inn	8,648	Traffic Control Corp	123,883
Hollins-Owens,Deatra	9,075	Traffic Marking Service INC	94,298
Hollstadt & Associates INC	478,167	Trailerlogic LLC	53,743
Holston,Danisha	15,172	Transunion Risk & Alternative	7,123
Home Title	18,000	Transystems Corporation	253,320
Homeline, INC	30,864	Traxler,Keaunder M	22,510
Honsa Binder Printing INC	9,583	Treehouse Psychology PLLC	156,550
Hope Glen Farm LLC	9,750	Treiber,Michael F	8,155
Hopkins,Amy	12,327	Tri State Bobcat INC	7,602
Howard,Delano	6,152	Triangle Services INC	2,375,414
Huerta,Debra	64,218	Trio Supply CO	71,043
Hunt Electric Corporation	87,674	Trissential LLC	641,997
Huot,Mary	65,763	Tritech Software Systems	553,647
Hussong,Geoffrey	6,402	Trojes Trash Pickup INC	14,162
Hyatt Hotels	16,130	Truck Utilities INC	33,662
I Am Training and Consultation Group LLC	25,000	True Friends	31,618
I-35W Corridor Coalition	20,000	TSE INC	197,638
IBM Corporation	14,130	TSG Server & Storage	645,752
Iceberg Technology Group	389,243	Tubman	49,269
Iceman Industries	223,267	TW Vending INC	739,467
Identisys Incorporated	18,954	Twell Environmental INC	221,156
Ikar,Fowsiya	13,932	Twin Cities Academy High School	18,240
Imagetrend, INC	7,890	Twin Cities Cremation	11,095
Imageware Systems INC	25,807	Twin Cities Habitat for Humanity	50,000
IMD Ramsey INC	5,133	Twin Cities Public Television INC	7,505
IND School Dist 621	133,488	Twin City Hardware	67,297
IND School Dist 622	58,905	Twin City Refuse & Recycling	17,265
IND School Dist 623	51,957	Twin City Tees	5,082
IND School Dist 625	129,960	Twin City Tile & Marble Company	5,595
Independent Emergency Services LLC	373,116	Twinco Automotive	17,807
Indiana Developmental Trg Ctr Lafayette	350,331	Tyler Technologies, INC	233,923
Indianhead Food Service	1,003,200	Tyus,Sonya	15,632
Industrial Hygiene Services Corporation	47,807	U of M Contlearning	9,840
Infinity Independent Living Services LLC	215,248	UHL Companies INC	29,019
Infinity Wireless	8,435	Uline	15,719
Information Specialists Group INC	32,650	Ultimate Events INC	18,763
Ingram	599,212	Unger,Sandra M	13,975
Inmate Calling Solutions LLC	278,505	Uniforms Unlimited INC	17,153
Innovation Process Design	24,999	Union Pacific Railroad Company	314,650
Innovative Office Solutions	581,628	United	7,174
Innovize INC	9,750	United Family Practice Hlth Ctr	102,021
Insight Public Sector	219,282	United Hospital	49,903
Insight Storage Solutions, INC	116,126	United Refrigeration INC	13,465
Insituform Technologies USA LLC	27,160	United States Postal Service	16,170
Institute for Clinical Sys Improvement	18,463	United Transportation Services LLC	84,068
Insurity Claims Software LLC	128,640	Universal Languages Provid LTD	5,378
Intech Software Solutions INC	23,250	Universal Protection Service LLC	44,434
Intelligere	56,553	Universal Transit Services INC	63,910
Intellitime Systems Corp	47,670	University Centre at 1919 LTD LP	440,286
Interact Center for Visual & Performing	5,799	University of Cincinnati Research Inst	14,000
Intereum, INC	1,765,901	University of Minnesota	576,379
Interfaith Action of Greater Saint Paul	154,398	University of MN Physicians	7,840
International E-Z Up	5,424	University of St Thomas	135,651
International Institute of Minnesota	5,750	Upper Midwest American Indian Ctr	186,680
Interstate Companies INC	5,777	Upstate Wholesale Supply	31,359
Interstate Parking CO LLC	37,500	Urban CO	38,935
Interstate Truckdriving School of MN, LLC	54,945	Urban Roots	30,207
Int'l Asbestos Testing Laboratory	15,048	URS Corporation	432,712
Intoximeters INC	8,898	US Bank	3,436,761
Iron Mountain INC	8,962	US Bank National Association	20,693
Ispace Furniture INC	49,444	US Corrections LLC	100,029

Iverson Reuvers Condon	16,154	US Digital Designs INC	75,063
J & J Contracting LLC	29,888	US Transport Service	8,073
J D Peterick INC	429,964	USPS	18,956
J H Larson CO	23,333	UST- Workplace Inclusion	7,375
J Leapaldt Associates LLC	24,394	Utility Management Services	16,690
J P Enterprises INC	43,493	Utmost Compost LLC	275,770
J. M. Keefe Company	81,636	Vadnais Heights Economic Development Cor	23,035
J.A. Willwerscheid & Son, INC	37,630	Vadnais Lake Area Water Mgmt Org	58,044
Ja Kane Company INC	5,670	Valdes Lawn Care And Snow Removal LLC	15,729
Jackson,Desiree Yvette	13,755	Valentine,Terese	6,755
Jail Education Solutions INC	5,947	Valley Paving INC	87,725
Jambois,Louis F Jr	43,881	Vandenberg,Leonard	9,635
Jason Lenzo, Psychiatric Mental Health	137,867	Vandenberg,Sharon	11,833
Jaybird Manufacturer	9,164	Vang,Chia Yang	26,568
JbK2 INC	38,079	Vang,Joua	5,925
Jedidiah Properties, LLC	254,612	Vang,Katherine	6,300
Jeff Dehler Public Relations LLC	41,923	Vang,Maykub	9,082
Jennen Larson,Susan	6,300	Vang,Mykou	7,377
Jewish Family Service	15,757	Vang,See	11,575
Jgb Construction LLC	21,714	Vang,Shoua	16,764
Jill E Hennes Consulting	23,060	Veit & Co INC	65,671
Johnson,Dove	12,219	Veit Container Corp	11,194
Johnson,James W	156,252	Vennemann,Jennifer	5,724
Johnson,Jane	23,940	Venture Products INC	34,835
Johnson,Jessica Ashley	5,120	Veolia Es Technical Solutions LLC	474,498
Johnson,Kellie Kae	13,815	Verizon Wireless	930,288
Johnson,Michelle	40,414	Vertiq Software LLC	49,773
Johnson,Wanda	12,333	Vic'S Crane & Heavy Haul INC	23,296
Jones Johnson,Michelle	41,935	Victory Parking INC	79,602
Jones Lang Lasalle	1,128,648	Videotronix INC	112,342
Jones,Anne	12,764	Vigilant Solutions, INC	6,000
Jones,Danielle	8,004	Viking Automatic Sprinkler	27,655
Jones,Jeanette	14,461	Viking Electric Supply	87,108
Jones,Leila	17,635	Villager	8,012
Jones,Regena	9,024	Villanova University/Bisk Education	5,995
Jones,Shevon	27,165	Visit Saint Paul	10,190
Jones,Thelma	35,684	Voigt Rode & Boxeth LLC	5,384
Jones,Theresa	7,652	Volunteers of America	679,587
Jones-Buckhanan,Betty	9,026	Voss Electric Co	34,657
Jordan,Michael	6,162	Voss Lighting	38,085
Judys Kitchen	9,283	VSI Construction INC	6,494
Juel Fairbanks C.D.S.	13,774	Vue,John	7,179
Justin,Diane	22,846	Vue,Ka	7,929
Kaisercomm INC	6,206	VWR International LLC	7,442
Kaj Foods LLC	46,095	W W Goetsch Associates INC	10,402
Kalcon LLC	34,910	W W Grainger INC	541,761
Kamish Excavation INC	70,523	W.L. Brown Law Office	50,660
Kanes Culinary Group LLC	31,777	Wallace,Yolanda	83,846
Kaposia INC	330,155	Wal-Mart	18,837
Karpel Solutions	143,550	Walters Recycling & Refuse	358,583
Kat-Key's Lock & Safe INC	5,505	Warners' Stellan	15,121
Keller Fence CO INC	8,935	Warnest,Laura Susan	5,678
Kelton Embedded INC	13,633	Warren,Jahneah	7,140
Kempke,Clarence A	19,002	Washburn Mcreavy Funeral Chapels	10,681
Kennedy & Graven, Chartered	100,199	Washington County	1,174,951
Kennedy Scales, INC	62,396	Washington County Attorneys Office	24,236
Kenning PHD,Mary	12,813	Waste Management INC	1,375,719
Kenny Boiler and Mfg CO	16,250	Waterguards LLC	37,425
Kessler Maguire Funeral Home INC	9,890	Watermark Learning INC	7,304
Keystone Community Services	12,057	Waters,Brianna	12,806
Keystone Interpreting Solutions INC	18,963	Webb & Associates	5,000
K-Factor INC	5,815	Weber,Ashley	12,174
Kimley-Horn and Associates, INC	1,708,553	Weeks,Steven	5,172
Kindred Family Focus	358,228	Wellman,Jeffery	10,282
King Com Cable Networking INC	32,820	West Central Indexing	129,660

King, Susan	5,280	West Publishing Corporation	317,104
Kirkland & Ellis LLP	50,000	West,Rochelle	24,814
Klinefelter's Enforcement & Emergency	370,589	Western Bank	20,262
KLR Construction INC	14,290	Westmor Fluid Solutions LLC	25,120
Knight,Carla	27,455	Westside Community Health Services	954,317
Knight,Jacqueline	5,150	Wheeler Lumber LLC	65,122
Knowledge Center, INC	59,352	White Bear Area Chamber of Commerce	13,796
Knutson,Sandra	22,184	White Bear Lk School Dist 624	41,705
Kone INC	11,654	White Bear Police Dept	20,386
Kongsoung,Jeffrey	6,104	White Bear Township	60,848
Koponen-Zimmermann,Sarah	123,655	White,Thomas W	20,535
Kraemer North America LLC	1,256,388	Wigren,Jeffrey David	6,950
Kraus - Anderson Const CO	1,456,071	Wiland Associates LLC	28,713
Krueger International INC	155,995	Wilder Foundation	5,882
Krupenny & Sons Disposal Service INC	24,184	Wilkerson,Reishelle	6,370
KS Designs LLC	21,500	Willette,Kent	5,798
KSL Research Training & Consultation LLC	8,253	Williams,Kathy	24,986
KSTP-FM LLC	69,100	Williams,Marie	14,231
KTJ 270 LLC	9,496	Willis Of Minnesota, INC	1,003,675
KTMV-FM LLC	63,450	Willman,Steven	8,537
Kufus PA INC, Steven R	48,530	Wilson,Linda	6,686
L S Black Constructors INC	35,892	Wilson,Nancy	5,862
La Guadalupana	8,557	Wilson,Nichol	50,530
La Palma Market INC	9,382	Windstar Promotions	23,176
Lake Elmo Coffee LLC	9,647	Winfield Solutions LLC	31,973
Lamberty Pabon,Jashira	10,520	Wingspan Life Resources	7,638
Land Title INC	39,677	Wintheiser,Mia	139,996
Landmark Environmental LLC	5,517	WI Hall CO	11,006
Langeslay,Gabreile D	6,135	WM Supercenter #2087	6,102
Language & Culture Worldwide LLC	9,990	Wold Architects & Engineers INC	222,048
Language Line Services	162,733	Wolff,Denise Suzanne	7,502
Larkin Hoffman Daly & Lindgren LTD	44,060	Woodbury Chamber of Commerce	13,342
Larkin-Davis,Michelle	16,027	Wooddale Professionals	6,989
Larson King LLP	18,589	Woodland Hills	215,401
Latino Economic Development Center	7,500	Woods,Sadira	7,855
Latitude Geographics Group LTD	5,200	Woodward Academy	291,095
Laudeda Enterprise LLC	8,441	Woodward Youth Corporation	20,421
Law Manager INC	24,377	Woodwinds Health Campus	5,980
Law Office of Daniel A Lively, PA	17,885	Workers' Compensation Reinsurance Assoc.	133,293
LCPtracker INC	8,075	WP Engine, INC	6,624
Leach,Weyland D	8,256	Wright,Jane	14,545
Leading Age Minnesota	21,241	Wright,Yvette	6,897
League of Minnesota Cities	10,787	WSB & Associates, INC	17,179
Lee,Janet Marie	15,752	Wylie,Ethel Mae	6,444
Lee,Jubei Tao	8,695	Xcel Energy	5,463,442
Lee,Kou	23,931	Xiong,Cha Sher	5,568
Lee,Nha T	8,790	Xiong,Kao Lee	6,016
Lee,Tabetha	6,488	Xiong,Yang	8,628
Lee,Tou Thai	17,220	X-Treme Kleen INC	155,290
Lee,Xia	13,778	Xylo Technologies INC	17,450
Legal Svcs for Juveniles INC	376,533	Yale Mechanical LLC	14,813
Legal Video, INC	5,641	Yang Interpreting & Translation Service	13,950
Leitner CO	5,443	Yang,Chou V	71,742
Lenovo INC	9,352	Yang,Fue	8,652
Leo A Hoffmann Center INC	21,570	Yang,Ka Ying	6,446
Lepage & Sons INC	37,554	Yang,Marine	19,235
Lessard-Sanchez,Rebecca	10,721	Yang,Maxine	7,880
Lew,Daniel	56,272	Yang,Pang Tang	7,750
Lewis,Marilynda	16,083	Yang,Xong	5,367
Lexisnexis Mathew Bender	78,420	Yankovic,Tina	11,123
Lexisnexis Risk Data Management INC	6,927	Yee,Paw	27,895
Lexisnexis Risk Solutions FL INC	16,825	YMCA of The Greater Twin Cities	88,694
Liberty Title	346,623	Yoshiko N. Hapke MD PA	89,890
Life By Design, INC	11,259	Youthprise	300,000
Life Fountain Home Healthcare INC	78,399	YWCA of Saint Paul	797,223

Lifestyle Adult Day Center LLC	5,264	Zacks Industry Cleaning Supply	20,184
Lifetrack Resources INC	827,837	Zan Associates	15,000
Lifeworks Services INC	60,896	Zayo Group Holdings INC	15,300
Lighten Up LLC	7,639	Ziegler INC	140,592
Lightning Disposal INC	29,951	Zimmermann-Swenson,Margaret	10,295
Lillie Suburban Newspapers INC	32,000	Zinncorp INC	145,255
Lincdoc LLC	16,100	Zinnel,Lisa	14,892
Lindeys INC	9,453	Zitzloff,Laura	14,459
Lions Share Maintenance	5,775	Zoro Tools INC	8,858
Little Canada Operations LLC	5,355	Zuercher Technologies LLC	189,379
Little Sand Group Homes	62,860	Zumbro Valley Forestry LLC	16,216