

# **RAMSEY COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2010**

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, Budgeting & Accounting Director, 266-8041.

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

**LEE MEHRKENS  
BUDGETING & ACCOUNTING 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** are presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest, and other costs associated with debt.

**Capital outlays** are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of County capital assets.

**Intergovernmental 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 include 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.

**Highways and Streets** includes expenditures relating to the construction and maintenance of County highways and streets.

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

**Human Services** represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

**Health** involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the County Public Health Department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs, and programs to protect public and private water systems.

**Culture and Recreation** involves cultural and recreational activities maintained for the benefit of County residents and visitors. These activities include County libraries, parks, and other recreation programs.

**Conservation** involves activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, and County Extension.

**Economic Development** activities are directed toward economically developing the area encompassed by the County and providing assistance to and opportunity for economically disadvantaged persons or businesses.

## RAMSEY COUNTY LIST OF PRINCIPAL OFFICIALS

### ELECTED

---

<b>Commissioners:</b>		266-8350
1st District	Tony Bennett	
2nd District	Jan Parker	
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	Matt Bostrom	266-9300

### APPOINTED

---

County Manager	Julie Kleinschmidt	266-8000
Assessor	Stephen Baker	266-2000
Property Records & Revenue Director	Mark Oswald	266-2196
Information Services Director	Johanna Berg (Appointed 7/1/11)	266-3400
Community Corrections Director	Carol Roberts	266-2670
Parks & Recreation Director	Gregory Mack	748-2500
County Engineer	James Tolaas	266-7100
Community Human Services Director	Monty Martin	266-4417
Public Health Director	Marina McManus (Appointed 7/1/11)	266-2400

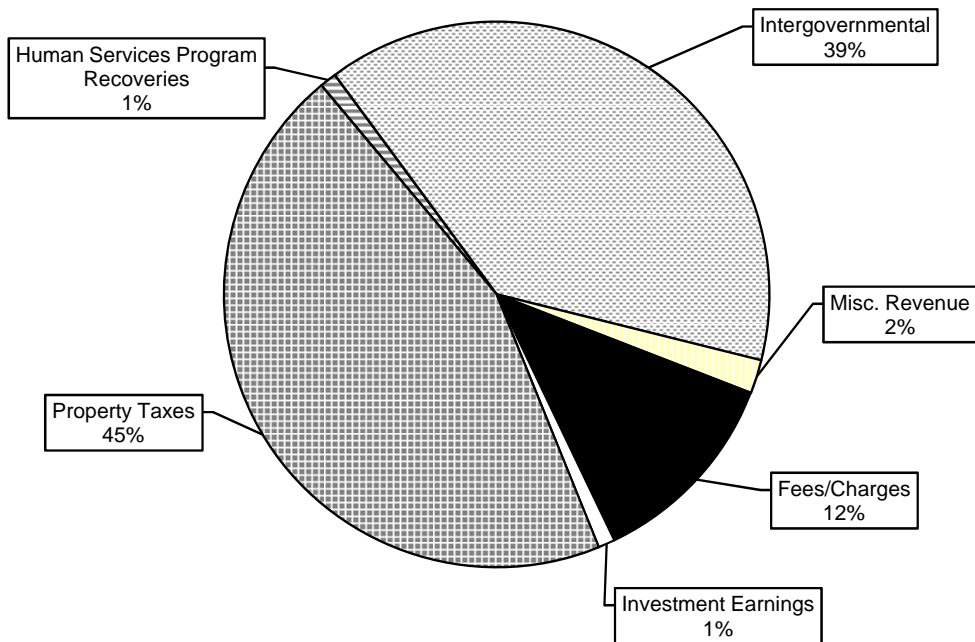
### CLASSIFIED APPOINTMENTS

---

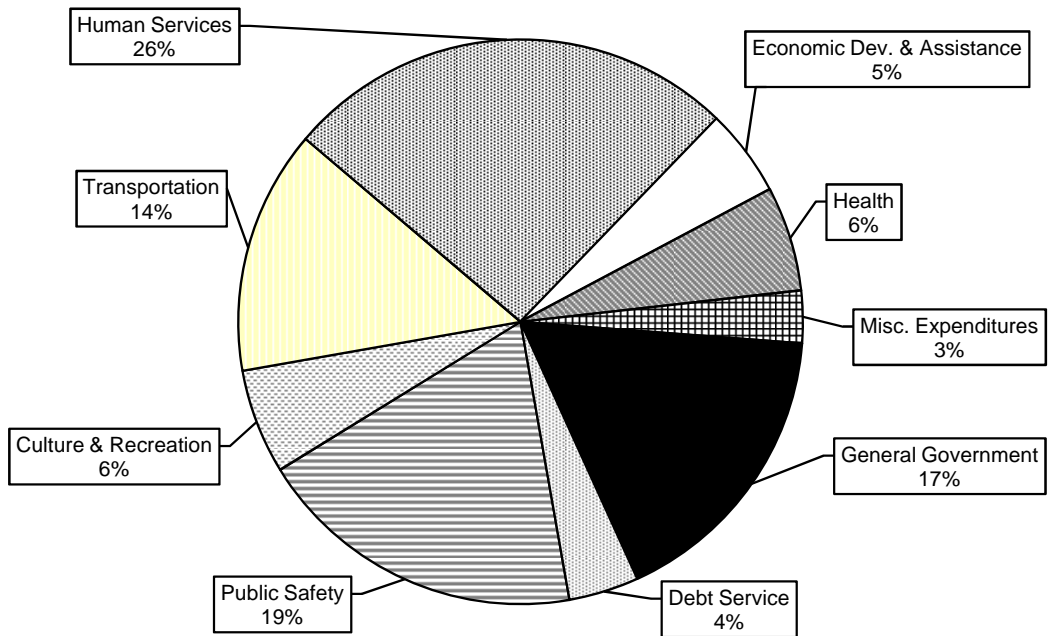
Human Resources Director	Gail Blackstone	266-2730
Budgeting & Accounting Director	Lee Mehrkens	266-8041

# Ramsey County's 2010 Finances

## Where it comes from...



## Where it goes...



# A PROFILE OF RAMSEY COUNTY

Key Indicator	Total 2010	Total 2009	Percent Increase (Decrease)
Estimated Population	508,640	506,278	0.5%
Total Estimated Market Value Of All Taxable Property	\$45,921,069,800	\$48,377,706,900	-5.1%
Property Taxes Collected as a Percentage of Adjusted Levy	97.7%	98.0%	
Total General Revenues	300,647,451	294,912,920	1.9%
Total Program Revenues	326,035,328	294,939,025	10.5%
Total Expenses:			
Governmental Activities	575,440,525	536,310,297	7.3%
Business-type Activities	30,587,457	30,158,801	1.4%
Capital Assets:			
Governmental Activities	690,673,788	636,533,944	8.5%
Business-type Activities	10,720,158	11,276,170	-4.9%
Total Outstanding Net Bonded Debt of County:			
General Obligation	173,693,622	171,896,695	1.0%
Bond Rating On Most Recent General Obligation Bond Issue			
Moody's	Aaa	Aaa	
Standard & Poors	AAA	AAA	
Total Government-wide Net Assets:			
Governmental Activities	792,754,206	769,193,975	3.1%
Business-type Activities	-1,576,641	262,618	-700.4%
Total Number of Full Time Equivalent Employees	3,816	3,875	-1.5%

# **Government-wide Financial Statements**

**STATEMENT OF NET ASSETS  
DECEMBER 31, 2010**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 388,668,141	\$ 4,262,309	\$ 392,930,450
Cash with Trustee	1,897,118	-	1,897,118
Restricted Cash and Cash Equivalents	8,550	-	8,550
Petty Cash and Change Funds	26,675	20,500	47,175
Cooperative Investment	-	33,003	33,003
Receivables (Net):			
Taxes	7,439,089	-	7,439,089
Accounts	3,897,354	726,034	4,623,388
Accrued Interest	1,423,840	-	1,423,840
Internal Balances	4,645,213	(4,645,213)	-
Due from Other Governments	25,950,895	1,551,372	27,502,267
Lease Receivable	15,757,000	-	15,757,000
Loan Receivables	15,562,411	-	15,562,411
Prepaid Items	206,672	-	206,672
Inventories	1,321,409	38,439	1,359,848
Total Current Assets	<u>466,804,367</u>	<u>1,986,444</u>	<u>468,790,811</u>
Non Current Assets:			
Advance to Other Governments	110,317	-	110,317
Advance to Other Organizations	346,745	-	346,745
Deferred Charges	1,294,378	30,972	1,325,350
Capital Assets not being Depreciated:			
Land	137,368,646	107,073	137,475,719
Construction in Progress	49,133,629	-	49,133,629
Capital Assets being Depreciated:			
Improvements other than Buildings	39,805,063	4,185,030	43,990,093
Buildings	315,632,726	9,374,214	325,006,940
Building Improvements	23,868,183	3,516,038	27,384,221
Equipment	75,946,158	2,622,029	78,568,187
Computer Software	8,810,635	-	8,810,635
Infrastructure	406,126,195	-	406,126,195
Less: Accumulated Depreciation	(366,017,447)	(9,084,226)	(375,101,673)
Total Non Current Assets	<u>692,425,228</u>	<u>10,751,130</u>	<u>703,176,358</u>
 Total Assets	 <u>1,159,229,595</u>	 <u>12,737,574</u>	 <u>1,171,967,169</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Salaries Payable	14,358,418	1,117,962	15,476,380
Accounts Payable	14,326,619	397,280	14,723,899
Contracts Payable	6,953,898	-	6,953,898
Interest Payable, Current	3,921,432	140,531	4,061,963
Loan Payable, Current	5,998	-	5,998
Due to Other Governments	10,201,905	526,572	10,728,477
General Obligation and Revenue Bonds Payable, Current	15,736,776	472,610	16,209,386
Claims and Judgments Payable, Current	2,775,724	-	2,775,724
Vacation and Compensatory Time Payable	17,721,152	1,349,294	19,070,446
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	8,550	-	8,550
Total Current Liabilities	<u>86,010,472</u>	<u>4,004,249</u>	<u>90,014,721</u>
Non Current Liabilities:			
Advance from Other Governments	3,330,844	-	3,330,844
Unearned Revenue	8,392,698	-	8,392,698
General Obligation and Revenue Bonds Payable, Long-term	187,144,005	6,768,287	193,912,292
Compensated Absences Payable	18,035,095	809,708	18,844,803
Claims and Judgments Payable, Long-term	8,621,269	-	8,621,269
Net OPEB Liability	54,941,006	2,731,971	57,672,977
Total Non Current Liabilities	<u>280,464,917</u>	<u>10,309,966</u>	<u>290,774,883</u>
Total Liabilities	<u>366,475,389</u>	<u>14,314,215</u>	<u>380,789,604</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	504,493,994	3,402,305	507,896,299
Restricted for:			
Debt Service	36,855,378	-	36,855,378
Capital Projects	2,125,045	-	2,125,045
Solid Waste	20,723,696	-	20,723,696
Other Purposes	2,065,452	-	2,065,452
Unrestricted	226,490,641	(4,978,946)	221,511,695
Total Net Assets	<u>\$ 792,754,206</u>	<u>\$ (1,576,641)</u>	<u>\$ 791,177,565</u>



**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>		
		<u>Fees, Fines, Charges and Other</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Governmental Activities:							
General Government	\$ 115,004,474	\$ 20,899,775	\$ 23,323,019	\$ -	\$ (70,781,680)	\$ -	\$ (70,781,680)
Public Safety	123,129,484	15,355,653	15,177,256	600,000	(91,996,575)	-	(91,996,575)
Transportation	62,666,799	2,140,811	7,436,879	43,868,783	(9,220,326)	-	(9,220,326)
Sanitation	17,905,242	18,331,643	2,268,498	-	2,694,899	-	2,694,899
Health	37,201,753	9,148,842	14,184,562	-	(13,868,349)	-	(13,868,349)
Human Services	158,887,480	13,988,585	67,546,165	-	(77,352,730)	-	(77,352,730)
Culture and Recreation	19,150,384	6,160,011	1,212,152	2,863,537	(8,914,684)	-	(8,914,684)
Conservation of Natural Resources	363,667	2,770	-	-	(360,897)	-	(360,897)
Economic Development and Assistance	32,581,770	1,814,382	31,630,902	-	863,514	-	863,514
Interest	8,549,472	-	-	-	(8,549,472)	-	(8,549,472)
Total Governmental Activities	<u>575,440,525</u>	<u>87,842,472</u>	<u>162,779,433</u>	<u>47,332,320</u>	<u>(277,486,300)</u>	<u>-</u>	<u>(277,486,300)</u>
Business-type Activities:							
Lake Owasso Residence	8,494,803	7,902,212	19,968	-	-	(572,623)	(572,623)
Ponds at Battle Creek	683,309	430,432	-	-	-	(252,877)	(252,877)
Ramsey County Care Center	15,455,058	13,725,845	33,778	-	-	(1,695,435)	(1,695,435)
Law Enforcement Services	5,954,287	5,695,759	273,109	-	-	14,581	14,581
Total Business-type Activities	<u>30,587,457</u>	<u>27,754,248</u>	<u>326,855</u>	<u>-</u>	<u>-</u>	<u>(2,506,354)</u>	<u>(2,506,354)</u>
Total Government	<u>\$ 606,027,982</u>	<u>\$ 115,596,720</u>	<u>\$ 163,106,288</u>	<u>\$ 47,332,320</u>	<u>(277,486,300)</u>	<u>(2,506,354)</u>	<u>(279,992,654)</u>
<b>General revenues:</b>							
Property Taxes					271,767,557	-	271,767,557
Grants and Contributions Not Restricted to Specific Programs					24,414,110	-	24,414,110
Investment Earnings					4,439,391	26,393	4,465,784
Gain on Disposition of Capital Assets					292,520	13,474	305,994
Transfer					(627,228)	627,228	-
Total General Revenues and Transfers					<u>300,286,350</u>	<u>667,095</u>	<u>300,953,445</u>
Change in Net Assets					<u>22,800,050</u>	<u>(1,839,259)</u>	<u>20,960,791</u>
Net Assets - Beginning, as Previously Reported					769,954,156	262,618	769,456,593
Restatement					-	-	760,181
Net Assets - Beginning, as Restated					<u>769,954,156</u>	<u>262,618</u>	<u>770,216,774</u>
Net Assets - Ending					<u>\$ 792,754,206</u>	<u>\$ (1,576,641)</u>	<u>\$ 791,177,565</u>

# **Fund Financial Statements**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2010**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 198,644,180	\$ 18,935,171	\$ 39,100,283	\$ 77,779,020	\$ 334,458,654
Cash with Trustee	-	1,897,118	-	-	1,897,118
Petty Cash and Change Funds	24,280	-	-	2,320	26,600
Receivables (Net):					
Taxes	7,975,883	656,916	-	866,113	9,498,912
Accounts	2,092,166	-	-	1,777,633	3,869,799
Accrued Interest	1,263,247	16,089	-	144,504	1,423,840
Due from Other Funds	771,121	-	-	7,208	778,329
Due from Other Governments	14,374,751	-	3,740,119	7,724,457	25,839,327
Lease Receivable	-	15,757,000	-	-	15,757,000
Loans Receivable	6,151,290	250,000	-	9,161,121	15,562,411
Inventories	1,306,811	-	-	7,833	1,314,644
Advance to Other Funds	22,154,407	-	175,000	-	22,329,407
Advance to Other Governments	105,817	-	-	4,500	110,317
Advance to Other Organizations	346,745	-	-	-	346,745
Restricted Cash and Cash Equivalents	7,550	-	-	-	7,550
Total Assets	<u>255,218,248</u>	<u>37,512,294</u>	<u>43,015,402</u>	<u>97,474,709</u>	<u>433,220,653</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Salaries Payable	12,156,823	-	1,631	1,645,110	13,803,564
Accounts Payable	9,235,514	-	17,493	2,683,734	11,936,741
Contracts Payable	-	-	2,213,088	4,740,810	6,953,898
Due to Other Funds	1,229,973	-	-	1,089,594	2,319,567
Due to Other Governments	5,339,910	-	67,008	4,739,551	10,146,469
Deferred Revenue	14,995,432	656,916	8,981,595	12,817,766	37,451,709
Advance from Other Funds	-	-	13,136,920	4,619,100	17,756,020
Advance from Other Governments	592,370	-	2,738,474	-	3,330,844
Claims and Judgments Payable	215,537	-	-	-	215,537
Liabilities Payable from Restricted Assets	7,550	-	-	-	7,550
Total Liabilities	<u>43,773,109</u>	<u>656,916</u>	<u>27,156,209</u>	<u>32,335,665</u>	<u>103,921,899</u>
Fund Balances:					
Reserved for:					
Encumbrances	13,048,417	-	27,685,201	3,410,773	44,144,391
Advances	22,606,969	-	175,000	-	22,781,969
Inventories	1,306,811	-	-	7,833	1,314,644
Petty Cash	24,280	-	-	2,220	26,500
Aggregate Material Pit Restoration	146,987	-	-	-	146,987
Debt Service with Trustee	-	1,933,286	-	-	1,933,286
Debt Service Fund	-	19,165,092	-	-	19,165,092
Lease Receivable	-	15,757,000	-	-	15,757,000
Unreserved, Reported in:					
General Fund	174,311,675	-	-	-	174,311,675
Special Revenue Funds	-	-	-	58,948,458	58,948,458
Capital Projects Fund	-	-	(12,001,008)	2,769,760	(9,231,248)
Total Fund Balances	<u>211,445,139</u>	<u>36,855,378</u>	<u>15,859,193</u>	<u>65,139,044</u>	<u>329,298,754</u>
Total Liabilities and Fund Balances	<u>\$ 255,218,248</u>	<u>\$ 37,512,294</u>	<u>\$ 43,015,402</u>	<u>\$ 97,474,709</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Certain Non Current assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	687,897,002
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	26,999,188
Internal services funds are used by management to charge the costs of management information systems and property management services to individual funds. The assets and liabilities of the internal services funds are included in governmental activities in the Statement of Net Assets.	(839,269)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.	(250,601,469)
Net assets of governmental activities	<u>\$ 792,754,206</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Taxes	\$ 214,169,351	\$ 18,519,533	\$ 850,000	\$ 36,878,662	\$ 270,417,546
Licenses and Permits	838,304	-	-	766,468	1,604,772
Intergovernmental	139,686,797	1,943,882	32,797,181	59,395,972	233,823,832
Private Grants and Donations	525,749	-	-	310,779	836,528
Charges for Services	45,672,903	-	1,249	22,901,123	68,575,275
Fines and Forfeitures	15,000	-	-	792,505	807,505
Sales	1,500,331	-	2,432	818,902	2,321,665
Rental Income	1,283,708	-	62,500	307,213	1,653,421
Investment Earnings	3,410,852	801,075	29,071	198,393	4,439,391
Program Recoveries - Community Human Services	5,133,919	-	-	-	5,133,919
Miscellaneous	6,828,185	-	22,579	543,486	7,394,250
<b>Total Revenues</b>	<b>419,065,099</b>	<b>21,264,490</b>	<b>33,765,012</b>	<b>122,913,503</b>	<b>597,008,104</b>
<b>EXPENDITURES</b>					
Current:					
General Government	88,342,302	-	-	10,495,439	98,837,741
Public Safety	100,420,412	-	-	14,347,370	114,767,782
Transportation	16,059,192	-	-	37,320,082	53,379,274
Sanitation	1,396,401	-	-	16,457,253	17,853,654
Health	36,555,157	-	-	2,347	36,557,504
Human Services	155,822,429	-	-	94,991	155,917,420
Culture and Recreation	9,791,524	-	-	10,522,722	20,314,246
Conservation of Natural Resources	52,899	-	-	-	52,899
Economic Development and Assistance	-	-	-	32,245,092	32,245,092
Capital Projects:					
General Government	790,720	-	2,280,622	-	3,071,342
Public Safety	507,585	-	352,047	-	859,632
Transportation	926,037	-	29,863,588	-	30,789,625
Health	-	-	115,961	-	115,961
Human Services	-	-	1,399,195	-	1,399,195
Culture and Recreation	454,114	-	12,211,659	-	12,665,773
Debt Service:					
Bond Issuance Costs	-	80,600	216,115	-	296,715
Principal Retirement	14,286	14,685,000	-	-	14,699,286
Interest	268	8,793,319	-	-	8,793,587
<b>Total Expenditures</b>	<b>411,133,326</b>	<b>23,558,919</b>	<b>46,439,187</b>	<b>121,485,296</b>	<b>602,616,728</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,931,773	(2,294,429)	(12,674,175)	1,428,207	(5,608,624)
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds Issued	-	-	16,500,000	-	16,500,000
Discount/Premium on Sale of Bonds	-	525,877	(17,510)	-	508,367
Refunding Bonds Issued	-	6,950,000	-	-	6,950,000
Bonds Refunded	-	(7,390,000)	-	-	(7,390,000)
Transfers In	1,691,725	1,486,625	380,600	1,880,000	5,438,950
Transfers Out	(3,236,843)	(350,000)	(1,483,000)	(3,013,132)	(8,082,975)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,545,118)</b>	<b>1,222,502</b>	<b>15,380,090</b>	<b>(1,133,132)</b>	<b>13,924,342</b>
<b>Net Change in Fund Balances</b>	<b>6,386,655</b>	<b>(1,071,927)</b>	<b>2,705,915</b>	<b>295,075</b>	<b>8,315,718</b>
Fund Balances - Beginning	205,145,681	37,927,305	13,153,278	64,840,518	321,066,782
Increase (decrease) in reserve for inventories	(87,197)	-	-	3,451	(83,746)
<b>Fund Balances - Ending</b>	<b>\$ 211,445,139</b>	<b>\$ 36,855,378</b>	<b>\$ 15,859,193</b>	<b>\$ 65,139,044</b>	<b>\$ 329,298,754</b>

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2010**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Total Enterprise Funds</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Lake Owosso Residence</b>	<b>Ponds at Battle Creek</b>	<b>Other Enterprise Funds</b>		
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents	\$ 1,268,712	\$ 1,815,656	\$ 1,177,941	\$ 4,262,309	\$ 54,209,487
Petty Cash and Change Funds	6,500	-	14,000	20,500	75
Cooperative Investment	-	-	33,003	33,003	-
Accounts Receivable (Net)	-	4,087	721,947	726,034	27,555
Due from Other Funds	-	-	-	-	6,942,130
Due from Other Governments	659,924	-	891,448	1,551,372	111,568
Prepaid Items	-	-	-	-	206,672
Inventories	16,674	-	21,765	38,439	6,765
Restricted Cash and Cash Equivalents	-	-	-	-	1,000
Total Current Assets	<u>1,951,810</u>	<u>1,819,743</u>	<u>2,860,104</u>	<u>6,631,657</u>	<u>61,505,252</u>
Noncurrent Assets:					
Deferred Charges	13,710	8,815	8,447	30,972	-
Capital Assets:					
Land	7,873	-	99,200	107,073	-
Improvements Other Than Buildings	648,856	2,646,204	889,970	4,185,030	79,955
Buildings	4,072,132	933,506	4,368,576	9,374,214	-
Building Improvements	23,349	-	3,492,689	3,516,038	9,208,615
Equipment	519,616	227,593	1,874,820	2,622,029	4,376,520
Construction in Progress	-	-	-	-	9,723
Less Accumulated Depreciation	(1,825,104)	(962,770)	(6,296,352)	(9,084,226)	(10,898,027)
Total Capital Assets (Net of Accumulated Depreciation)	<u>3,446,722</u>	<u>2,844,533</u>	<u>4,428,903</u>	<u>10,720,158</u>	<u>2,776,786</u>
Total Noncurrent Assets	<u>3,460,432</u>	<u>2,853,348</u>	<u>4,437,350</u>	<u>10,751,130</u>	<u>2,776,786</u>
Total Assets	<u>5,412,242</u>	<u>4,673,091</u>	<u>7,297,454</u>	<u>17,382,787</u>	<u>64,282,038</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Salaries Payable	346,118	5,712	766,132	1,117,962	554,854
Accounts Payable	36,006	2,045	359,229	397,280	2,389,878
Interest Payable	51,949	49,492	39,090	140,531	-
Unamortized Bond Discount/Premium	20,556	2,935	4,119	27,610	-
Due to Other Funds	1,185,163	65,353	1,549,541	2,800,057	2,600,835
Due to Other Governments	11,426	568	514,578	526,572	55,436
General Obligation Bonds Payable - Current	205,000	160,000	80,000	445,000	-
Vacation and Compensatory Time Payable	408,214	11,832	929,248	1,349,294	833,308
Payable from Restricted Assets:					
Customer Deposits Payable	-	-	-	-	1,000
Total Current Liabilities	<u>2,264,432</u>	<u>297,937</u>	<u>4,241,937</u>	<u>6,804,306</u>	<u>6,435,311</u>
Noncurrent Liabilities:					
General Obligation Bonds Payable	2,335,000	2,300,000	1,905,000	6,540,000	-
Unamortized Bond Discount/Premium	166,162	-	62,125	228,287	-
Advance from Other Funds	378,206	3,695,181	500,000	4,573,387	-
Compensated Absences Payable	336,175	10,555	462,978	809,708	1,016,759
Net OPEB Liability	-	-	-	-	57,672,977
Total Noncurrent Liabilities	<u>3,215,543</u>	<u>6,005,736</u>	<u>2,930,103</u>	<u>12,151,382</u>	<u>58,689,736</u>
Total Liabilities	<u>5,479,975</u>	<u>6,303,673</u>	<u>7,172,040</u>	<u>18,955,688</u>	<u>65,125,047</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	754,271	261,928	2,386,106	3,402,305	2,776,786
Unrestricted	(822,004)	(1,892,510)	(2,260,692)	(4,975,206)	(3,619,795)
Total Net Assets	<u>\$ (67,733)</u>	<u>\$ (1,630,582)</u>	<u>\$ 125,414</u>	<u>(1,572,901)</u>	<u>\$ (843,009)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				<u>(3,740)</u>	
Net Assets of Business-Type Activities				<u>\$ (1,576,641)</u>	

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Total Enterprise Funds</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Lake Owasso Residence</b>	<b>Ponds at Battle Creek</b>	<b>Other Enterprise Funds</b>		
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 7,902,212	\$ 366,914	\$ 19,317,042	\$ 27,586,168	\$ 40,369,127
Sales	-	-	1,591	1,591	560
Rental Income	-	60,052	-	60,052	-
Miscellaneous	-	3,466	102,971	106,437	166,672
Total Operating Revenues	<u>7,902,212</u>	<u>430,432</u>	<u>19,421,604</u>	<u>27,754,248</u>	<u>40,536,359</u>
<b>OPERATING EXPENSES:</b>					
Personal Services	7,047,690	248,104	16,207,665	23,503,459	11,587,495
Other Services and Charges	846,098	145,207	3,548,723	4,540,028	14,165,487
Supplies	322,438	59,809	951,246	1,333,493	883,176
OPEB Expense	-	-	-	-	21,637,728
Depreciation	172,152	110,516	593,326	875,994	632,373
Total Operating Expenses	<u>8,388,378</u>	<u>563,636</u>	<u>21,300,960</u>	<u>30,252,974</u>	<u>48,906,259</u>
Operating Income (Loss)	<u>(486,166)</u>	<u>(133,204)</u>	<u>(1,879,356)</u>	<u>(2,498,726)</u>	<u>(8,369,900)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Intergovernmental Revenue	19,968	-	306,887	326,855	576,803
Amortization of Bond Issuance Costs	(1,510)	(536)	(525)	(2,571)	-
Amortization of (Discount) Premium on Bonds	20,556	-	4,119	24,675	-
Interest Expense	(125,624)	(119,298)	(94,085)	(339,007)	-
Gain (Loss) on Disposal of Capital Assets	-	-	(18,200)	(18,200)	-
Gain (Loss) on Sale of Capital Assets	-	-	13,474	13,474	-
Investment Earnings	-	-	26,393	26,393	38,545
Total Nonoperating Revenues (Expenses)	<u>(86,610)</u>	<u>(119,834)</u>	<u>238,063</u>	<u>31,619</u>	<u>615,348</u>
Income before Contributions and Transfers	<u>(572,776)</u>	<u>(253,038)</u>	<u>(1,641,293)</u>	<u>(2,467,107)</u>	<u>(7,754,552)</u>
Transfers In	263,999	-	366,854	630,853	2,605,990
Transfers Out	-	-	(3,625)	(3,625)	(589,193)
Change in Net Assets	<u>(308,777)</u>	<u>(253,038)</u>	<u>(1,278,064)</u>	<u>(1,839,879)</u>	<u>(5,737,755)</u>
Total Net Assets - Beginning	241,044	(1,377,544)	1,403,478		4,894,746
Total Net Assets - Ending	<u>\$ (67,733)</u>	<u>\$ (1,630,582)</u>	<u>\$ 125,414</u>		<u>\$ (843,009)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				620	
Change in Net Assets of Business-type Activities				<u>\$ (1,839,259)</u>	

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
DECEMBER 31, 2010**

	<b>Private Purpose Trust Funds</b>	<b>Agency Fund</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 819,643	\$ 29,968,618
Receivables:		
Accounts	-	19,132,066
Due from Other Governments	-	7,141
Total Assets	819,643	49,107,825
<b>LIABILITIES</b>		
Salaries Payable	-	20,990
Custodial Payable	7,719	34,458,645
Due to Other Governments	-	14,628,190
Total Liabilities	7,719	49,107,825
<b>NET ASSETS</b>		
Held in Trust for Private Purposes	\$ 811,924	

## VENDORS

The following is a list of the recipients of Ramsey County Expenditures totaling \$5,000 or more during 2010. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human services aid.

180 Degrees Inc	634,976
1905 County Road D WFW, LLC	6,200
2381 Rice Street, LLC	45,800
24 Hour Care	242,183
2885 Country Drive Ltd LC	25,860
292 Design Group	22,479
30W Experience Properties, LLC	33,500
3M Co	24,669
4 Imprint	5,705
Abbott Laboratories	14,556
Able Fence Inc	57,310
ABM Janitorial Services	471,928
Access Control Services	80,547
Access Data Corp	7,193
Accessibility Inc	125,752
Accurate Controls Inc	7,798
Ace Blacktop Inc	52,793
ACS Integrated Document Solutions	215,221
Act,Inc	25,539
Action Moving Services Inc	13,905
Adams,Lesli	18,928
ADP Benefit Services	15,774
ADT Security Services	26,335
Advance Consulting LLC	90,019
Advanced Drainage Systems Inc.	5,791
Advanced Filing Concepts Inc.	61,075
Advanced Graphix Inc	14,044
Advanced Practice Solutions, Pa	237,258
Advanced Public Safety	24,217
Ad-Wear and Specilaty of Texas	11,211
Aecom USA, Inc	63,206
Aercor Wireless Inc	42,853
Affordable Mattress Inc	21,913
African American Adoption & Planning	277,190
African American Family Svc Inc	138,417
Aggregate Industries	7,607
Aggregate Ready Mix Assoc	5,410
Aging Services of Minnesota	15,704
Ahern Fire Protection	35,316
Ahiers,Pamala	21,697
Aim Electronics Inc	20,113
Ain Dah Yung (Our Home) Shelter	156,950
Akv Psychological&Consulting Service,LLC	6,750
Albers Mechanical Services Inc	5,718
Alexander,Margaret	8,188
Alimed, Inc.	9,995
All City Cab Company	10,885
All City Elevator	435,912
All Furniture Commercial Services	35,697
Allgood,Velma	16,197
Alliance Mechanical	10,435



Allied Painting & Renovating	13,500
Allied Professionals Inc	16,295
Allied Waste Services	957,225
Allina Health System	25,513
Allina Hospitals & Clinics	10,874
Allright Parking MN Inc	8,749
Allstate Peterbilt North	5,486
Alpsuyu,Seda	8,155
Alternative Business Furniture, Inc	223,915
Alternative Supp Living Svc	31,803
Amazon.Com	36,346
American Engineering Testing Inc.	14,201
American Fastener & Supply	7,892
American Indian Family & Children Svcs	166,092
American Indian Family Center	493,456
American Industrial Hygiene	11,782
American Institutional Supply Co	41,748
American Messaging	5,108
American Red Cross	190,790
American Security LLC	731,605
Amherst H Wilder Foundation	1,564,566
AMI	6,580
Amicus Inc.	141,400
Amos,Patricia	7,564
Amsan	7,119
Amundsen, Florence	8,935
Ancom Technical Center Inc	14,206
Anderson Funeral Home	19,308
Anderson-Howze,Rossie	29,664
Andranest Group Homes	35,055
Anoka County	524,534
Ansr	94,864
Apache Group of MN Inc	7,687
Apple Tree Dental	5,478
Applied Business Communications, Inc	11,910
Applied Concepts	15,694
Applied Engineering Inc	5,300
Appraisal Institute	6,282
Aramark Uniform Services	28,843
Arden Hills City Of	66,842
Arden Hills Tire & Service	32,290
Arden Process Svcs Inc	7,797
Arden Shoreview Animal Hosp	18,471
Arden Title	20,000
Arena Systems	22,054
Arlington House	1,096,015
Armor Security Inc	7,067
Asa, Michael A	5,312
Ashe,Betty	6,851
Ashford,Sheryl	6,875
Aspen Publishers Inc	14,806
Aspen Waste Systems Inc	306,700
Associated Clinic of Psychology	7,700
Association of Minnesota Counties	93,282
Astleford International Trucks	205,583
AT&T Mobility/Cingular Wireless	13,509
Attask, Inc.	9,828

Atwood,Marianne	40,034
Auburn Lake Academy	26,330
Audio Video Electronics	5,631
Aufmuth,Stephen	13,400
Automated Door Service, Inc	19,309
AV Solutions Inc	31,476
A'Viands LLC	736,259
Avtex Solutions, LLC	37,815
Axtman,Leon	5,625
A-Z Friendly Languages Inc	7,390
Bachmans	9,698
Baehman,Jackson	6,571
Baerthel, Lynne	6,359
Bailey Nurseries Inc	5,614
Bailey,Kim	7,240
Baker & Taylor Inc	708,608
Baker,Ladonna	10,641
Baldwin,Niaesha	10,501
Ball,Carol E. M.D.	14,175
Ballard,Linda	31,312
Baltes, Virginia M	103,077
Barber,Gloria	10,521
Bardell,Cary	16,733
Barnes & Noble	7,199
Barnett Chrysler	49,200
Barnett Companies Inc	6,921
Barthold,Peter	13,628
Batteries Plus	5,075
Battle,Bessie	21,658
Bauman Painting	6,200
Bay West, Inc	701,880
Bay-Lan Investment, Inc.	17,500
Beach,Sharon	17,012
Beacham,Patricia	6,713
Bean,Ann	15,729
Bearcom	56,388
Beards,Sherry	13,408
Becker Arena Products	162,206
Becker,Freddie	8,621
Becton Dickinson Diagnostic Inst Syst	69,240
Behavioral Management Inc	5,422
Behnke,Bradley R	81,714
Beisswengers	6,714
Bellaphant,Henry Mae	32,722
Benchmark Computer Learning	12,595
Benner-Minus,Elaine	8,651
Bennett,Sarah	9,509
Bennett-Carrington,Evonne	85,270
Bergstrom,Ellen	6,293
Bernardy,Carol	37,223
Berquist & Sons, Inc	47,989
Best Buy Co Inc	28,847
Best Western Hotels - St.	5,235
Best Western Kelley Inn	6,450
Best,Albert	34,971
Bester Bros. Transfer & Storage Co	37,122
BFG Supply Co	22,361

BFI Real Estate Holdings, LLC	29,998
BI Incorporated	39,512
Biehn,Mary Beth	25,656
Biologix	5,871
Bituminous Roadways Inc	73,475
Black Box Network Services	352,725
Blackbourn Media Packaging	5,150
Blackman,Gwendolyn	63,419
Blauer Tactical USA LLC	5,202
Blegen,Robin	5,392
Blomquist, Nancy	11,476
Bloomberg LP	20,740
Blue Cross Blue Shield	11,700
Blue View Technologies	52,930
Bluemel Tree & Landscape Inc	134,816
Bmc Software Inc	5,322
Bna Books	6,186
Bob Barker Co Inc	84,880
Bob Kelly Programs LLC	34,708
Boiler Services Inc	18,613
Bolden,Patricia	12,500
Bonds,Hattie	12,090
Bonestroo,Rosene Anderlik	10,872
Bonner,Margaret	16,781
Booker,Cherlyn	8,071
Booth Brown House	149,645
Borden-Heinzen,Gail	9,763
Borer & Tomney PLLC	67,409
Borkon,Ramstead,Mariani,Fishman & Carp	12,448
Bosby-Johnson,Monica	13,627
Boston Health Care	358,730
Boston,Barbara J	5,011
Bott, Michael	7,723
Bountiful Psychiatric Hospital, Inc	122,275
Bowdry,Deborah	14,298
Boxer,Almeta	8,398
Boyd,Melanie	5,604
Boyer Truck Parts	74,854
BP Products North America, Inc.	7,870
Brabbit,Robert T	5,480
Brad Dupre MD	37,328
Braden Construction Inc	1,219,367
Bradshaw Funeral Home	46,973
Brakins Consulting & Psych Services	5,500
Braun Intertec Corp	32,970
Braylock,Annie Lee	7,724
Brazelton,Tina	8,126
Breaking Free Inc	15,000
Bredesen,Elizabeth	8,024
Breezy Point Resort	6,986
Bridge for Runaway Youth	12,691
Bridging, Inc.	21,720
Bright Horizons	169,768
Bright,R Murray	7,975
Brighton Shores Townhome	12,854
Brock White Co LLC.	8,646
Brodart Co	17,911

Brooks Funeral Home Inc.	19,165
Broska,Carmen	5,530
Brown Traffic Products	23,483
Brown, William Lorenzo	29,675
Brown,Barbara	15,996
Brown,Barbara Ann	46,479
Brown,Janice	90,530
Brown,Marion	40,850
Brown,Tanika	5,552
Brownells Inc	7,868
Buberl Recycling & Compost Inc	49,925
Buck Blacktop	20,819
Budget Towing Inc of St Paul	14,226
Buerkle Imports Company	42,840
Burnet Title	52,635
Burnsville Automotive Inc	20,919
Business Data Record Services Inc.	5,901
Butler,Taniya	8,508
BWBR Architects Inc.	857,950
Byrd,Corey	6,852
C C Sharrow Co Inc	5,150
C J Duffey Paper Co	40,122
Cad Technology Center Inc	6,520
Calland,Lisa	11,523
Camphill Village MN Inc	20,332
Canfield, Tara C	47,644
Capella University	7,258
Capra's Utilities Inc.	7,462
Cardinal Distribution	37,458
Cardinal Health	11,305
Carechoice	10,485
Career Enhancement Options	6,855
Carefacts Information Systems, Inc	31,561
Caris, Michael	15,505
Carlbom,Jim	41,536
Carlson,Jennifer	16,492
Carlson,Phillip	6,863
Carothers, Nancy	26,089
Carter,Barbara	13,954
Carter,Patricia	5,947
Carver County	80,126
Casey,Patrick	19,374
Castilblanco,Xiomara E	7,302
Catco Parts & Service	19,322
Catholic Charities	1,077,957
Cave and Associates, Ltd	10,000
CB Richard Ellis, Inc.	9,668
CBS Outdoor	5,625
CCH Incorporated	7,399
CDW-G	547,447
Center for Effective Public Policy	26,356
Central Parking System Inc	7,246
Century Fence	107,926
Century Title	20,000
Ceridian	5,649
Chalmers,Carolyn	5,030
Charleses,Wendi	5,367

Charpenter-Hawkins,Anita	28,874
Cherry Hill Behavioral Health, P.A.	11,660
Cherryroad Technologies Inc	1,286,061
Child Care Providers Together	14,300
Childrens Health Care	342,131
Children's Home Society & Family Service	293,281
Children's Safety Centers Inc	91,453
Chisago Lakes Achievement Center	41,208
Christian,Janet	7,665
Christon,Shannon Jean	6,524
Cisek, Anne	10,277
Citrix Online	8,500
Civil Society	5,860
CI Bensen Co Inc	13,749
Clarinda Academy	109,170
Clarke,Annette	19,852
Clean Harbors Environmental Services Inc	16,890
Clearwater Recreation	24,353
Clinicare Corp	595,225
Cobenais,Tammy	11,506
Cofield,Phaedra	6,304
Cohen,Richard	31,166
Cole, Peter A. M.D.	5,250
Colibri Consulting, LLC	6,962
Collabrium, LLC	10,000
Collins,Carolyn	29,236
Comcast Cable Communications	18,980
Commercial Construction Partners, Inc	262,598
Commercial Roofing and Sheet Metal Inc	63,956
Commers,Joseph E.	65,770
Communication Service for The Deaf/Vis-C	37,461
Community Action Partnership	373,623
Community Involvement Programs	5,250
Community Options	155,845
Community Title and Escrow	10,000
Companion Housing Programs Inc.	15,674
Compar Inc.	19,285
Compass Tools, Inc.	13,390
Compost Partners LLC	216,720
Composting Concepts Inc	69,056
Comprehab, Inc	21,452
Computer Associates	9,186
Computer Discount Warehouse	167,952
Comunidades Latinas Unidas En Servicio	1,028,342
Concordia University -St Paul	9,810
Condon,Rebecca	5,420
Con-Link Transportation Corp	46,463
Connexus Energy	10,543
Cooper, Karen	6,525
Cooperating Community Programs Inc	17,647
Copeland Building Corp	594,512
Corporate Mark, Inc	8,559
Corval Constructors Inc	6,401
Corvel Corporation	519,319
Cory,Karen	20,869
Cosby, Shirley	5,508
Council On Crime and Justice	12,919

Courtney & Courtney	7,048
Cox,Carol	29,203
CP Telecom Computer Pro Inc/Cp Internet	5,700
Craguns Lodge and Conf Ctr	5,613
Cramblit,Barbara	11,068
Crandall, Kathryn	7,587
Crawford Door Sales Co	29,629
Creative Options	115,651
Creative Training Techniques Inc	13,566
Cremation Society of MN	19,737
Cress,Darcy	11,430
Crestline	6,224
Crockett & Crockett Builders Inc	654,400
CSC Cybertek Corporation	123,077
CTG - Computer Task Group Inc	221,352
Cub Foods	53,202
Culligan	6,209
Culture Brokers,LLC	24,051
Cummins Npower, LLC	12,783
Curascript Specialty Distribution	10,893
Curtis,Stephhany	10,089
Custom Handling	7,684
Cycle Works of Minnesota	5,061
Daggy,Judy	13,345
Dahlberg,Marlieke	6,634
Dahlen, Dwyer & Foley, Inc	23,125
Dakota Communities Inc.	26,497
Dakota County	217,195
Dalbec,Ronda	7,418
Dalco	208,185
Damarco Solutions, LLC	35,333
Damon Farber Associates	20,000
Dan Moriarty	7,500
Daniels,Rosie	10,218
Danner Inc	2,393,808
Darlow,Judith	14,801
Dascom Systems Group	30,629
David Warner Photography	6,211
Davis Lock and Safe	11,250
Davis,Dandedda	8,740
Davis,Faye R.	5,584
Davis,Helen	6,556
Davis,Mary Anne	57,230
Davis,Shyjuan A	64,124
Dawn Mathers Design	6,212
Dawson,Sylvia	15,204
Dayton's Bluff Neighborhood Housing	21,101
DCI of MN, Inc.	11,188
Dearing,Leslie	27,868
Debilzan,Marissa	6,500
Deborah K Kersten & Assoc Inc	8,581
Decora,Patricia C	22,195
Deepsee Consulting	13,600
Deer River Hired Hands Inc	6,425
Dell Marketing L. P.	1,002,767
Deloitte Consulting LLP	11,742
Delta Air 0062173313954	35,951

Deluxe Business Forms & Supplies	7,342
Demco Inc	20,389
Department of Human Services	10,144
Depository Trust Company	30,229,760
Derby Industries	13,020
Determan Brownie Inc	24,899
Dexter,Kelly	8,031
Deyoung Consulting Services, LLC	19,200
DHS	3,309,472
Dialog One, LLC	6,127
Digineer, Inc	314,260
Digital Solutions Inc	308,280
Direct Digital Controls Inc	6,463
Direct Supply	20,912
Dismuke,John	51,023
Dismuke,Rosa	16,322
District Cooling St Paul Inc	939,215
District Energy St Paul Inc	516,435
Diversified Contracting Specialists Inc	23,760
Dixon,Andrew	6,234
DLR Group, Inc	9,800
DLT Solutions, Inc.	48,952
DMS Imaging	7,827
Doby Professional Reporting, Inc.	8,495
Dockery,Candise	11,364
Document Storage Systems, Inc.	178,431
Doorstep Health Care Services	6,750
Doss,Natalie	8,568
Doss,Rosetta	12,943
Downtown Car Wash	8,297
Drew,Beverly	14,606
Drew,Vercell	12,552
Duckstad,Jon	29,435
Dukes,Angelique	15,015
Dungarvin MN, LLC	9,334
Dunham Associates Inc	9,860
Dunn Livery LP	35,904
Dunn,Kimberly	18,131
Dunwoody Institute	24,968
Duxbury,Fredrick	6,300
Dynamic Communications,Inc	7,406
E A Bilingual Services, Inc.	52,943
E L Reinhardt Company Inc	6,182
E/S Support Services	71,000
Easel Training Inc	5,199
East Metro Womens Council	55,503
East Side Neighborhood Development Inc	135,394
East Suburban Resources Inc	36,576
Eaves,Michael	6,700
Ebben,Kelly	8,960
Ebsco Subscription Services	31,351
Eckdahl, Dawn	11,013
Eckmaahs & Associates LLC	16,120
Ecolab Inc	38,213
Economic Modeling Specialists Inc	14,000
Edmondson-Haywood,Francine	43,488
Edwards,Sandra	17,357

Egan Company	140,904
Egan Oil	13,511
Eggleston Medscribe, Inc	17,138
Election Systems & Software	108,474
Electronic Communication Systems LLC	32,919
Electronic Design Co	10,355
Electronic Office Environments	12,068
Elert & Associates Networking Div., Inc.	12,919
Elert and Associates	44,550
Elgharbawi,Darcy	23,347
Elias,Cynthia	8,498
Elim Preferred Serv Inc	21,882
Elk River Chrysler	25,618
Elk River Ford	512,701
Ellis,Cruz	9,044
Elmhurst Cemetery	9,494
Elmore Academy	346,947
Emergency Automotive Technologies Inc	81,567
Emergency Lite Service	14,370
Emily Program	45,000
Employment Action Center	3,933,700
En Pointe Technologies Inc	371,413
Encompass Group, LLC	15,009
Endurant Business Solutions	9,750
Engelsma Limited Partnership	253,669
England,Olonda	14,958
Enjady-Mitchell,Sharon	11,448
Enventis Telecom, Inc	6,897
Envirobate Metro Inc.	70,737
Environmental Equipment	221,907
Environmental Systems Research Institute	208,215
Environmental Wood Supply LLC	125,065
EOF Inc	28,314
Epic Enterprises, Inc	18,540
Episcopal Community Services Inc	14,210
Epps,Valeska	5,622
Ergometrics	6,918
Ericksen Ellison and Associates Inc	7,900
Erickson Timber Products Inc	15,388
Erickson,Timothy	6,852
Espinoza,Rosalinda	14,271
Esteban,Cynthia	13,746
Eull's Manufacturing Company	8,872
Eureka Construction Inc	4,347,688
Evanson,Nicole	9,205
Everett & Vanderwiel, P.L.L.P.	7,772
Everhart,Brenda	78,700
Evolving Solutions, Inc	83,402
Excel Turf and Ornamental	12,719
Executive Title	20,000
Exphil Calibration Labs Inc	23,109
EZ Way Inc.	77,077
Face To Face	362,718
Face Valu Evaluation Consulting Inc	23,960
Factory Motor Parts Co	27,162
Falcon Heights City Of	29,282
Family Alternatives	507,949



Family Focus	791,208
Family Support Services	41,858
Family Tree Inc	57,374
Farmer Bros	6,093
Farnsworth,Michael M.D.	11,250
Faronics Technologies USA Inc.	7,754
Federal Express Corporation	5,905
Federal Signal Corp	19,226
Ferrellgas,LP	16,856
FFT LLC	9,375
Fidelity Services Inc	44,198
Fields,Misty	36,556
Figgs,Joan	82,088
Final Touch Interiors	6,288
First Alliance Title	22,814
Fisher Scientific	7,577
Fitol Hintz Construction Inc	133,656
Five Star Enterprises Inc.	12,831
FJR & RJR Investments, LLC	137,197
Flex-O-Lite Inc	42,040
Flicek,Erin	6,679
Flight Training International	9,000
Flint Hills Resources LP	12,989
Flores,Rosalinda	33,656
Flowers,Antwan	8,169
Fluid Interiors	258,320
Foam Industries, Inc	8,632
Folayan, Esther	15,367
Follmer,Patricia	15,598
Fondren,Niatron	6,708
Foote Marketing	8,500
Foote,Rose	10,147
Forest Lake Contracting Inc	35,504
Forte,Bettye	15,057
Foss,Nathan	9,737
Foth Infrastructure & Environment LLC	90,468
Fourcrown, Inc.	5,000
FPI Paving Contractors Inc	236,480
Frank,Steven	37,563
Franklin,Camille	31,352
Fredericks,Ladeen	23,647
Fredericks,Maykao	50,921
Freeport West Inc	80,550
Freer,Barbara	19,477
Fremont Industries Inc	9,341
Fresenius Medical Care Fmc North	9,375
Friends of The Workforce Investment Bd	191,876
Friendship Ventures	29,561
Frontier Ag & Turf	6,152
Frontier Precision	6,254
Full Circle Community Institute	42,249
Fuller,Delores	13,128
G & K Services	24,871
Gale Group	11,729
Gallegos,Flor	34,763
Garay-Lehn,Alma	44,763
Garcia,Genaro	15,137

Garda CI Great Lakes Inc	5,037
Gartner,Paulette	11,223
Gary Hertog PA	29,166
Gatlin,Yolanda	49,881
Gay,Barbara	6,086
Gayles,Deann	38,738
Gaylord Bros	5,310
GBS Partners LLC	20,000
GCS Service Inc	9,795
General Office Products	378,714
Gene's Disposal Service, Inc	68,549
Gerard Treatment Programs, LLC	180,091
Germania Seed Company	10,071
Geselle,Almeda	14,555
Getwireless LLC	11,115
Gillespie,Jessi	40,824
Givens,Glenda	43,612
Givens-Osborn,Bernita	29,817
Glasshouse Technologies, Inc.	50,000
Glen Mills Schools	293,975
Glissendorf,Sue	5,655
Godfrey MD,Brien	208,091
Goldberg Ackerman LLC	12,600
Goodin Co	16,083
Goodrich Golf Course Inc	93,913
Goodwill/Easter Seals	1,653,235
Google Inc	88,315
Gopher State One-Call	10,176
Gordon,Jenny	77,222
Govdelivery Inc	22,956
Government Training Service	6,285
Governmentjobs.Com, Inc.	25,920
Govt Finance Officers Assn	7,613
Graves,Brandee	5,272
Grayhall,LLP	21,728
Grazzini Brothers & Company	5,437
Great River Office Products	10,651
Greater Frogtown CDC	117,770
Greater Metropolitan Housing Corporation	395,321
Greater Minneapolis Metro Housing Corp	56,748
Greater Mpls Chamber Development Fdn	8,500
Greater Mpls Chamber of Commerce	12,735
Greater Mpls Council of Churches/Diw	92,598
Greater Twin Cities United Way	11,174
Green Energy & Development Inc	416,711
Green Lights Recycling Inc	6,441
Green, Helen	7,133
Green,Sylvia	9,716
Greene Espel, P.L.L.P.	1,181,776
Greenwood,Laura	13,122
Grenell,Sandra	10,714
Grey Hound Inc	12,991
Griffus,Angela	30,236
Group Health Plan Inc	1,026,079
Grubers Power Equipment	9,542
Guadalupe Alternative Program	266,980
Guggisberg,Dessa	6,869

Guild Incorporated	499,224
Gullage, Demetria	15,128
Gunderson Construction Inc	267,806
H & L Mesabi	30,026
H & R Construction Company	5,383
Hagen, Christensen, Mcilwain Architects	7,801
Hagerman, Regina	11,098
Haldeman Homme Inc	21,909
Halden, Harold B	10,075
Hallberg Marine, Inc	5,461
Hallie Q Brown Comm Ctr Inc	350,425
Hamilton, Beverly	5,325
Hamline University	14,899
Hammel, Green & Abrahamson Inc	9,999
Hang, Ta	14,155
Hansen Dordell Bradt Odlaug & Bradt PLLP	10,469
Hanson, Gregory, Ph.D.	6,344
Hanson, Ron PHD	9,544
Hapke, Yoshiko N. M D P A	79,838
Harbor Shelter	136,647
Hardrives Inc	407,022
Harker, Steven	165,429
Harry Meyering Ctr Inc	5,352
Hartman Companies Inc	58,830
Haugen, D'Ann	6,348
Haugland, Darin	6,025
Hawkins Chemical	5,445
Hawkins, Beatrice	5,808
Hazel Park Auto Services	21,421
Heags, Everlean	5,124
Health Counseling Service	5,056
Healtheast	187,241
Healthpartners	159,956
Hearth Connection	496,830
Hearthstone of Minnesota	32,502
Heavy Metal Truck Training	19,485
Hegele Academy	9,875
Hemocue	26,933
Henderson, Lorrie	9,352
Hennepin Co Regional Railroad	20,000
Hennepin County	499,227
Hennepin County Medical Center	8,080
Hennepin Faculty Associates	26,633
Henricksen Psg	9,892
Henry Law Office PA	13,658
Her, Bee	5,922
Herber-Daggy Ann	47,380
Hermann, Jon	15,537
Heroff, Jill	14,958
Heu, Fong Dba Digital Motion	9,930
Hewlett-Packard	11,388
Hg Maybeck Co, Inc	6,012
Highland Sanitation	135,334
Hiller Carpets, Vinyl & Wood	31,507
Hiller Stores Inc	108,585
Hillyard Floor Care	47,165
Hines, Monica	12,776

Hippe,Doris	16,442
Hired Inc	5,573,276
Hmong American Partnership	1,735,859
Hmong Youth Education Services	9,314
Hobbs,Barbara	32,284
Hoberman,Harry M.	23,457
Hochule,Carol	67,072
Hodroff,Epstein	23,250
Holiday	29,661
Holiday Companies	100,500
Hollins-Owens,Deatra	26,967
Holston,Danisha	18,288
Holtzman Bechtel Co	100,142
Home Depot	27,471
Homeline, Inc	20,000
Homes Inc	120,975
Hood,James	5,378
Hooker and Company	9,640
Hope Adoption & Family Serv Inc.	7,676
Hopkins,Amy	12,931
Horner,Donald R	15,340
Hotsy Equipment of Minnesota	11,428
Houg,Julie	7,889
Houston Engineering Inc	8,178
HR&A Advisors, Inc	193,330
Hruska,Nina	22,086
Huerta,Debra	55,276
Hule and Company	57,126
Human Interfaces PA	18,454
Human Services Inc	16,131
Hunt Electric Corporation	15,336
Huot,Mary	65,547
Hutchinson Area Health Care	23,902
I U O E Local 49 Training	7,150
I-35W Cooridor Coalition	10,000
IBM Corporation	1,071,669
Identisys Incorporated	63,625
Identity Genetics, Inc.	137,700
Ill Rivers Insulation Inc	14,022
Ikar,Fowsiya	14,377
Ikon Office Solutions	251,641
Imageware	35,777
Impact Mailing Inc	19,451
Ind School Dist 621	213,177
Ind School Dist 622	72,308
Ind School Dist 623	219,271
Independent Emergency Services	20,730
Indianhead Food Service	904,121
Infinity Independent Living Services, LI	202,836
Infolinx System Solutions	11,269
Information Specialists Group Inc	24,450
Inmate Calling Solutions LLC	129,531
Inmate Services Corporation	45,803
Innovative Office Solutions	7,601
Intelicom Inc	7,224
Intellitime Systems Corp	217,684
Intereum, Inc	9,820

Internal Revenue Service	9,245
International Assoc. of Women Police	6,100
International Institute of Minnesota	350,885
International Translation Bureau	8,787
Interstate Parking Co LLC	14,198
Interstate Truckdriving School of MN,LLC	17,808
Intertech Inc	6,185
Intoximeters Inc.	11,032
Intracorp	31,128
Iris Companies	7,445
ISS Facility Services Inc	74,985
Ivy,Winona	15,087
J H Larson Co	34,097
J O M Pharmaceutical Services	12,203
J&A Properties Group, LLC	128,700
J.A. Willwerscheid & Son, Inc	59,954
Jack W. Brodt Agency	12,660
Jackson, Barbara MD	123,276
Jackson,Carla	7,156
Jackson,Linda	5,281
Jackson,Regina	8,198
Jacobson,Danica	5,182
Jamar Technologies Inc	6,311
James,Lou Jr	6,600
Jankus,Mark	46,000
Jason Lenzo, Psychiatric Mental Health	64,680
Jeanie, Kelly	9,498
Jedidiah Properties, LLC	172,115
Jeff Ellis & Associates Inc	7,817
Jelen, Gregory	13,200
Jenkins,Hortense	13,673
Jensen,Sheila	9,398
Jesmer,Judy	42,994
Jewish Family Service	286,807
Jimenez,Carmen	22,185
Jimmy's Conference and Banquet Center	10,873
Jltaitt & Associates Inc	68,111
John Deere Company	54,517
John Deere Landscapes/Lesco	5,834
Johnson Controls Inc	6,104
Johnson Supply Co	114,396
Johnson, Vanessa	13,093
Johnson,Doug	8,036
Johnson,Jane	14,090
Johnson,Kelly	10,742
Johnson,Meredith	8,364
Johnson,Vanessa	13,702
Johnson,Wanda	16,850
Johnstone Supply	5,021
Jones Burton, Leila	17,635
Jones, Devette	32,755
Jones,Anabella L	5,698
Jones,Chandra	14,872
Jones,Danielle	7,284
Jones,Regena	7,644
Jones,Shevon	17,641
Jones,Shonna	12,240

Jones,Thelma	6,299
Jones,Theresa	7,652
Jones-Buckhanan,Betty	9,026
Joseph E. Commers, Limited Partnership	36,885
Josephine Perrucci Family Partnership	6,740
JR Painting LLC	19,236
JRK Inc	27,073
J-Sat, Inc.	11,220
Juel Fairbanks C.D.S.	192,939
Justin,Diane	19,918
Kane's Catering Service Inc	12,317
Kaplan Professional Schools	39,381
Kaposia Inc	327,551
Karges-Faulconbridge Inc	10,000
Kaska,Bonita	15,761
Kath Fuel Oil Service Co Inc.	32,678
Keefe Supply Co	127,120
Kel Tech Tactical Concealments LLC	5,938
Kelly Patrick W	10,783
Kelly,Arvesta	32,604
Kemps - Marigold	61,427
Kennedy & Graven, Chartered	65,313
Kessler Maguire Funeral Home Inc	13,056
Keystone Community Services	67,728
Kidspace N'TI Centers of No America Inc	7,400
Kienlen,Kristine, Psy.D.,L.P.	5,600
Kiewatt,David	8,736
Kim Tong Translation Service Inc	66,668
Kimley-Horn and Associates, Inc.	7,739
Kinder,Bradley	30,492
Kindermark	5,471
King Pin Transmission	7,827
Kinniry Placement Services	6,809
Kinsey,Rochelle	7,412
Klein,Charlotte	6,551
KLGT Inc	6,890
Kline Olsmobile	8,051
Knight,Carla	25,441
Knight,Jacqueline	5,150
Knowledge Center, Inc	520,400
Knutson Ventilation Consulting Inc	10,300
KO Sanitation & Recycling Inc	18,750
Konchal,Sandra	8,379
Kone Inc	60,567
Konica Bus Machines U S A Inc	7,463
Koobmoo Funeral Chapel	5,473
Kopp-Adam,Kathryn	12,147
Kostroski, Getman & Associates, Inc	8,300
KPMG LLP	68,151
Kramm,Thomas	6,300
Krause,Thomas	7,464
Krenn,Michelle	5,398
Kretzmann,Tabitha	5,572
Kronos	5,103
Krupenny & Sons Disposal Service Inc	25,026
Kucera International Inc.	36,100
Kufus PA Inc,Steven R	64,548

L3 P Associates LLC	78,740
La Oportunidad	11,439
Lab Safety Supply Inc.	5,161
Labcorp	16,411
Lac Qui Parle Cty Family Service Ctr	6,818
Lafamilia Guidance Center Inc	1,385,850
Lake Improvement Consulting, LLC	8,123
Lakeridge Health Care Center	5,135
Lakeview Hospital	19,359
Land Title Inc	14,046,449
Language Line Services	36,160
Lantto, Kimberly	6,140
Lao Family Comm of MN Inc	199,797
Larkin-Davis, Michelle	19,631
Larson Enterprises	59,261
Larson, Allen, Weishair	9,000
Larson, David	17,730
Laser Technologies Inc.	50,755
Laserfiche	501,448
Law Manager, Inc.	18,441
Law Office of Daniel A Lively, Pa	26,620
Law Office of Jessica L. Sterle	8,038
LBDL, LLC	21,756
Learning Express LLC	5,148
Learning Journeys	8,945
Leatherman Jr., Eugene A.	14,540
Ledford, Dolores	47,589
Lee, Chue	8,550
Lee, John	14,527
Lee, Mao Boua Fue	27,340
Lee, Mee	16,667
Lee, Nha T	26,257
Lee, Xia	13,778
Legal Svcs for Juveniles Inc	158,333
Leitner Co	6,712
Lemmon, Denise D	13,151
Lenco Industries Inc	227,557
Lenzo, Jason	67,208
Leo A Hoffmann Center Inc	91,088
Leritz Lefeber, Brenda	11,758
Lessard-Sanchez, Rebecca	11,150
Let's Get Graphic Creations Inc	54,466
Lew, Daniel	45,342
Lexisnexis	11,985
Lexisnexis Mathew Bender	45,894
L'Herault, Renee	5,612
Libman, Nancy	14,060
Life By Design, Inc.	19,054
Life Long Mentoring	84,502
Lifetrack Resources Inc	1,434,493
Lifeworks Services Inc	148,291
Lightning Printing	8,732
Lillie Suburban Newspapers Inc	39,255
Lindahl, Barbara	6,025
Linebaugh, Joan	13,059
Lino Lakes, City of	5,000
Little Canada City Of	425,117

Little Falls Machine Inc.	9,388
Little Sand Group Homes	24,761
Living At Home Block Nurse Prog	174,375
Lk Johanna Volunteer Fire Dept	11,619
LKPB Engineers Inc	13,926
Lo,Nou Yang	11,675
Loadometer Corporation	9,394
Lockridge,Grindal Nauen	73,609
Loffler Business Systems Inc	125,821
Lofton,Dorothy	13,045
Logan,Hazel	13,248
Lor,Youa	9,290
Lord,Rhonda	8,669
Louellen Essex & Associates	12,400
Low Voltage Contractors	13,099
Lund Martin Construction Inc	9,225
Lunda Construction Co	8,096,987
Lundgren, Britt	9,912
Lure Design LLC	19,050
Lutheran Social Services of MN	1,343,980
Lyle Signs Inc	16,581
Lynn,Patricia	7,389
M Amundson Cigar & Candy	15,235
M R Sign	64,911
M2 Business Solutions Inc	6,480
Ma Mortenson Company	6,342,359
Maccac	9,854
Macy's	94,327
Maddens Gull Lake	5,523
Madsen,Guadalupe	79,521
Main Street Industries Inc	8,930
Mains'L Services	9,511
Majerus,Michelle	27,696
Malmborgs Inc	7,252
Maltby,Martin	7,528
Management Analysis & Development	8,875
Management Assistance Program	7,500
Management Matrix	62,425
Mancl,Joan	5,123
Maple Oaks Funeral Home	6,517
Maplewood 2000-C2, LLC	38,700
Maplewood City of	755,426
Maplewood Mall Associates Limited Partne	62,345
Maroney's Sanitation Inc	97,541
Marriott 33783 Crystal Gt	5,765
Marsden Bldg Maintenance LLC	261,686
Marshall,Cheryl	20,227
Martinez, Marjorae	12,319
Marx,Marilyn	13,291
Mason,Carol	13,090
Mason,Mae	10,720
Masterson Personnel Inc	85,330
Mattox Law Office	29,435
Matykiewicz,Tammy	10,313
May,Ramona	5,921
Maya,Paulette	29,266
Mccaa-Webster & Associates, Inc	96,161



McCallum Court Reporting	5,950
McClain,Kurt	29,454
McCloskey, Lois	10,466
McCormick,Mary	6,984
McCue,Yvonne	5,502
McDonald Battery Co	6,850
McDonnell Dds,Brad	44,040
McGee MD Pa,Michael	701,594
McGough Construction	9,731,011
McGrann, Shea, Anderson, Carnival,	48,000
McKesson Medical Supply Inc	403,794
McKinley,Beth	6,984
McMaster Carr	6,957
McNutt,Jeremy	6,500
McPipe,Edna	45,722
McQuillan Bros Plbg & Htg Co	5,662
Mead,Bruce	9,816
Mechanical Forensics Engineering Service	19,289
Medica	9,819
Medical Doctor Associates, LLC	18,414
Medtox Laboratories, Inc	6,021
Meehan,Pamela	47,564
Melgar,Alyse	11,919
Menards	36,553
Mendez,Jose	6,281
Mental Health Resources Inc.	3,421,119
Mercury Office Supply	6,161
Mercy Hospital	7,336
Meridian Services Inc	107,247
Merit Chevrolet	19,935
Merrick Community Services	286,062
Merrick Inc	481,392
Merwin Long Term Pharmacy	936,969
Mesabi Academy	269,713
Metal Shark Aluminum Boats	190,834
Metro Conservation Districts	10,100
Metro Legal Services Inc	224,819
Metro Public Sector Group By Henricksen	17,475
Metro Sales Inc	70,584
Metro Social Services, Inc.	14,139
Metro Transit	852,108
Metropolitan Area Agency On Aging Inc	29,359
Metropolitan Council	13,869,297
Metropolitan Courier Corp	17,429
Metropolitan Mechanical Contr	11,893
Meyer Scherer & Rockcastle Ltd	26,119
Meyer,Thomas C.	7,555
Meza,Angela	11,109
MGE Ups Systems	6,425
MHN Restaurant Partnership	63,000
Michael C Black Law Office Ltd	5,405
Microwave Networks Inc	41,384
Mid America Business Systems Inc.	58,319
Midas Auto Service Experts	14,010
Midland Safety & Abrasive	13,276
Midway Ford Co	34,147
Midway Training Services Inc	325,099

Midwest Grdns & Conservators Inc	19,916
Midwest Special Serv Inc.	290,221
Midwest Spine Institute, PA	8,142
Midwest Tape	147,233
Midwest Teletron	29,522
Mike Motors of Minnesota	39,316
Mille Lacs Academy	156,820
Miller,Dennis	26,601
Miller,Nikia	13,671
Milligan, Laura	10,998
Mims-Lewis,Sonja R	8,627
Mingus Mountain Academy	102,150
Minitex	55,030
Minncor Industries	19,084
Minneapolis, City of	8,497
Minnesota Sheriffs' Association	15,540
Minnesota Abstract & Title Company	20,000
Minnesota Assoc of Assesors	6,120
Minnesota Chemical Company	8,550
Minnesota CLE	18,340
Minnesota Colleges - Universities	618,888
Minnesota County Attorneys Association	13,684
Minnesota Language Connection	27,423
Minnesota Legal Services Coalition	27,500
Minnesota Safety Council	5,735
Minnesota Social Service Assn	7,845
Minnesota State Fair	43,634
Minnesota State of	12,799,497
Minnesota UC Fund	432,411
Minnesota Visiting Nurse Agency	6,144
Minnesotadiversity.Com	5,500
Minolta Div KMBS USA	12,706
Minvalco Inc	5,978
Misys Healthcare Systems LLC	34,620
Mitchell, Rhondalee	13,459
Mitchell,Bruce	5,432
MN Association of Assessing Officers	5,190
MN Board of Water & Soil Resources	6,437
MN Co Ins Trust	23,218
MN Commercial Railway Co	6,139
MN Counties Computer Cooperative	113,350
MN Intergrated Psychology&Psychiatry Inc	37,186
MN Landmarks Inc	997,018
MN Petroleum Svc Inc	5,518
MN State Operated Community Services	56,839
MN Transportation Alliance	5,015
Moallim,Laecretia	27,341
Moberg,Amy	22,886
Mobley,Yolanda	8,637
Model Cities of St Paul Inc.	725,170
Mogren,Joshua	8,484
Mohamed,Ali	11,918
Mohamed,Aweys	5,561
Monroe,Loretta	22,220
Moody,Alma	11,420
Moody's Investors Services	15,300
Moore Wallace North America, Inc	12,093

Moore,Dondra	33,798
Moreno,Tina	10,714
Morton Salt Co	478,807
Moseti,Rose	35,605
Most Dependable Fountains Inc	6,735
Motorola Inc	220,775
Mouacheupao,Sy Vang	12,016
Mounds View City of	15,019
MSP Travel Group	86,954
MTI Distributing Inc	225,403
Mudgett,Linda	11,988
Mullinax,Todd	7,211
Multi Service Corporation	10,356
Multicare Associates	21,925
My Home Inc	68,581
My Home LLC	56,487
Myers Tire Supply	5,133
Myhre-Schnell,Julie	27,003
Nalco Chemical Co	6,858
NAMI-MN	10,300
NAPA Auto Parts	17,161
Nardini Fire Equipment Co	6,997
Narvaez,Cristina	32,875
Nase,Mable	6,572
National Assoc of Counties	15,812
National Camera Exchange Inc.	5,245
National Medical Services Inc.	6,290
National Retail Properties LP	14,600
Nat'L Law Enforcement Officers Memorial	5,000
Natural Resources Restoration, Inc.	129,326
NCR Corporation	11,248
NCS Pearson, Inc	13,812
Nedu, LLC	20,599
Neighborhood Energy Consortium	190,901
Neighborhood House Association	64,765
Nelson Marine	27,907
Nelson,Christopher	10,775
Nelson,Ellen B	29,600
Nelson,Faith	13,908
Neopost	8,238
Net Eop Inc	10,922
Netsmart Technologies	26,544
Nevers,Laurie	5,800
New Brighton City of	231,852
New Foundations	30,070
New Horizon Child Care	6,051
Newmech Companies Inc	103,469
Nguyen,Trang	9,203
Nitsche,Loretta	32,739
Nitti Sanitation Inc	102,734
Nitti, Barbra	9,026
No Punch List.Net LLC	10,245
Noodle Soup	9,490
Nordstrom, Timothy	13,090
Norix Group	18,500
Norms Tire Sales Inc	15,207
North American Salt Company	61,874

North Heights Hardware Inc.	7,939
North Homes Inc	238,504
North Oaks City Of	12,114
North Psychology Clinic P.A.	15,496
North St Paul City Of	285,617
North Star Group Home-Trombley	102,978
North Star State Bk	96,513
North Suburban Communications Commission	6,567
Northeast Comtemporary Service Inc.	171,040
Northeast Metropolitan #916	54,718
Northern Air Corporation	213,182
Northern Safety Technology Inc	18,665
Northern Tool & Equipment Co	7,373
Northland Binder Products	10,698
Northland Business Systems Inc	45,041
Northland Petroleum Service	13,410
Northwest Key punch	8,305
Northwest Respiratory Svc	23,643
Northwest Youth & Family Services	41,300
Northwestern College	66,712
Northwood	152,799
Now Micro Inc	509,091
Nudell,Lisbeth	39,055
Nurse-Family Partnership	28,088
Nyachwaya,Shirley	15,494
Nyakundi, Betty	7,675
Oakland Cemetery	7,492
Obregon,Viola	26,565
Office Depot	14,596
Office of Enterprise Technology	179,629
Ofor,Chika	9,656
Old Dutch Foods Inc	30,529
Olmsted County	13,807
Olsen Thielen & Co Ltd	67,913
Olson,Michele	8,875
Omcn Embroidery & Design	12,703
Omni Office Products	25,280
Omnicare Minnesota	316,867
On Site Sanitation Inc.	26,131
O'Neal,Desarie	13,888
Ontrac	176,330
Open Cities Health Center, Inc	184,171
Open Text Inc	10,053
Opportunity Workshop Inc	34,964
Options, Inc	18,799
Oracle America Inc	332,389
Oracle Corporation	697,216
Ortiz,Maria	12,160
Orud,Patricia K MA,LP,LLC	25,750
Osiecki,Mary	10,459
Outreach Cnslng & Consltng Svc	16,026
Owens Hayes,Vanne	64,125
Oxygen Service Co Inc	6,220
Pacific Technologies, Inc.	19,188
Paetec Communications Inc	6,153
Pajunen,Jeanne	8,374
Palmer, Star	8,484

Palmer,Amanda	13,109
Paper Roll Products	8,332
Parents In Comm. Action	7,245
Park Supply Inc	6,408
Parker, Cynthia	18,887
Parker,Gloria	14,465
Parks,Crystal	5,621
Parnell,Janice	14,444
Parsons Electric Co	189,760
Partners & Sirny Architects	85,339
Partners for Violence Prevention	7,165
Partnership Resources Inc	23,160
Parvenue Properties LLC	268,443
Patchin Messner & Dodd	80,410
Patel,Shilpa	8,525
Path	234,371
Pathfinder Publications	6,548
Patino,Alberto	9,258
Patterson,Dellishia	12,720
Paul T Richardson, M.D., LLC	64,567
Paul, Joanne	10,163
Paulfranz,Lynn	34,758
Paulson & Clark	9,225
Paulson, Sharon	11,172
Payne,Dina	8,240
Paypal	5,859
PCCS, Inc	7,560
PCI	473,642
People & Profits LLC	5,315
People Inc	1,251,178
Peoples Electrical Contractors Inc	451,080
Perez,Romeo	10,714
Performance Kennels Inc	13,092
Perkins Inc	51,273
Perkins, Ora	6,231
Perra,Beth	7,250
Personnel Decisions Inc.	60,838
Peterson,Lois	82,727
Petes Rubbish Hauling	9,952
Pfizer Pharmaceuticals	7,810
Pham,Sao	26,050
Philips Medical Systems	5,528
Phillips,Mark	5,177
Phoenix Alternatives Inc	435,056
Physician Sales & Service	49,735
Pictometry International Corp.	7,599
Pierce,Kathryn	7,962
Pieske,Willis	11,628
Pillsbury United Communities	13,750
Pineles,Ann	5,054
Pinnacle Services Inc	10,854
Pioneer Press	49,419
Pitney Bowes Inc.	750,817
Pitts,Beverly	7,370
Plumbmaster, The Professional Group	6,982
Plunketts Inc	8,033
Poblano, Genevieve	7,404

Poe, Carneice	18,008
Polar Chevrolet & Mazda	13,499
Pollex, Tracey	6,392
Poole, Doris	17,067
Port of Crow Wing Co	136,298
Porter, Kimii	33,383
Powderhorn Phillips Culture Wellness Ctr	183,835
Powe, Debra	29,313
Prairie Care Medical Group	17,880
Prairie Moon Nursery	5,113
Prairie Restorations Inc	132,171
Prairie St Johns	61,667
Precision Turf & Chemical	11,349
Premier Bank	94,760
Premier Election Solutions Inc	10,534
Premier Medical Consultants	36,740
Premier Parking	26,997
Premium Waters Inc	16,339
Price, Lillian	7,107
Primary Products Co	39,998
Prince Contracting Inc	46,995
Print Craft Inc	19,240
Pro Rehab	474,232
Proact Inc	61,651
Pro-Crisis LLC	6,711
Prof Medical Surg Supply	7,597
Professional Portable Xray-Inc	115,778
Profile Evaluations Inc.	9,602
Progressive Individual Resources Inc	74,505
Project Pathfinder Inc	92,536
Project Remand Inc	1,433,857
Prosource Supply	8,982
Prosource Technologies, Inc.	25,752
Pro-Tech Design, Inc	13,953
Psychology Services	6,300
Puckett, Kimberly	14,512
Purcell, Tom	128,799
Pureplay LLC	32,421
Quality Career Services	225,118
Quast, Charlene	7,024
Quigley, Anne	35,591
Quiroga, Gloria	25,857
Qwest	731,919
R & D Agency Inc	14,266
R & R Specialties Inc.	11,536
R and M Sanitation	14,052
R W Beck Inc	105,575
R&D Strategic Solutions	27,500
Rabell, Antonia	21,123
Rad Data Communications	5,761
Rainbow Research Inc.	138,745
Rak Construction Inc	328,670
Ramosime, Rosie	16,084
Ramsey County Historical Society	90,948
Ramsey-Washington Metro Watershed Dist	609,833
Ranade, Leena S	153,153
Random House Inc	9,990

Ranson,Cordie	16,706
Rasmussen College	7,043
Rauenhorst & Associates	60,818
Raupp, William	6,200
RDL Enterprises	21,107
RDO Equipment Co	13,047
RE Palmen Inc	36,415
Reconrobotics Inc	9,779
Recorded Books LLC	21,866
Red Arrow Rubbish Removal	9,127
Red Arrow Waste Disposal, LLP	49,686
Red Tail Hawk Services, Inc.	44,423
Redd,Tamela	20,492
Redstone Construction Co Inc	31,683
Reed,Susan	26,077
Regions Hospital	5,672,063
Regions Pharmacy	17,753
Reich,Linda	15,411
Reinders Inc	52,099
Reliakor Services	35,951
REM Central Lakes Inc.	10,152
REM-MN Community Services, Inc.	98,466
Resendez,Carlos	6,399
Resource Inc	6,470
Resource Recovery Technologies, LLC	6,353,616
Resourceful Bag & Tag Inc	11,556
Resources for Child Caring Inc.	584,133
Restaurant Depot	19,330
Restoration Contractors	22,852
Resurrection Cemetery	11,826
Rhoades,Tammie	6,354
RHSC, Inc	637,688
Ricci,Jane	13,493
Richardson Richter & Assoc Inc.	10,002
Rick Johnson Deer & Beaver, Inc	16,100
Riley,Lolita	5,556
Rios Programs	20,047
Rise Inc	790,687
Ritchie,Melissa	11,623
River City Data, Inc	5,742
Rivera, Maribel	15,842
Rivera, April	17,492
RJ Thomas Consulting, LLC	83,600
Roberson,Carolyn	10,094
Robert Engstrom Companies	199,425
Roberts,Anita	31,244
Roberts,Pamela	46,670
Robinson Textiles	5,316
Rock-Ingram,Marla	5,124
Rodriguez,Barbara L	16,640
Roen, Tammy	19,041
Rohde & Schwarz Inc	34,628
Ron Michaels Consulting, Inc	126,002
Rosedale Chevrolet	9,030
Rosen,Frayda	23,127
Rosenbloom,Michelle	8,881
Roseville City Of	259,882

Ross,Earl	40,831
Ross,Tanya	21,102
Roulhac,Taniscia	10,604
Roundy's Inc.	5,484
Rowekamp Associates Inc.	9,990
Roy, George	27,143
RS Eden	541,843
Rubin Cardaro Design, Inc	18,305
Russell,Sharmaine	54,895
Ryals, Lillie	6,774
S & S Tree & Horticultuture Specialists I	13,402
S & T Office Products Inc	744,254
Saewyc, Elizabeth	5,000
Safe Haven for Youth	92,512
Safety Gal Consulting LLC	5,000
Sage Software, Inc	8,505
Sailles,Patricia	50,079
Saint Paul Area Chamber of Commerce	91,173
Saint Paul College	147,549
Saint Paul Regional Water Services	410,650
Salvation Army	71,508
Sanchez,Debra	29,454
Sandberg Mortuary Inc.	20,179
Sanofi Pasteur Inc	52,594
Santoro,David	5,733
SAP America, Inc.	30,709
Sara Lee Coffee & Tea Foodservice	8,329
Saravia,Celeste	14,398
Saxe,Jennifer	7,988
Scan Technology Inc	9,278
Scarfe Consulting LLC	16,274
Schaaf,Lila	8,664
Schauls,Robin	27,311
Schechter,Latrenda	15,538
Schindler Elevator Corp	74,546
Schladweiler,Vern C.	12,000
Schlenz,Rebecca	5,420
Schluter,Debra	10,637
Schmit,Matthew P	20,553
Schmitz,Mary	17,210
Schoenfelder,Samuel	6,341
Scholastic Book Co	9,921
Schoonmaker,Lisa	7,947
Schroeder Development Company	37,886
Schuck,Irene	27,495
Schuler,Mark	10,250
Schulte,Georgiann	29,584
Science Museum of Minnesota	38,529
Scienski,Michael	46,917
Scott County	6,398
Scruggs,Zeraldine	12,262
Sears	30,899
Second Harvest Heartland	33,833
Seifert,Arlene	28,155
Sekuworks LLC Northern Bank Note Co	5,718
Selectaccount	82,909
Senior Services Consortium of Ramsey Co	205,977



Sentry Systems Inc	14,273
Setzer Pharmacy	9,463
Sevenich MD JD PA,Robert J	9,697
Severson,Yolanda	46,947
Shafer & Feld	115,026
Shafer Contracting Co Inc	2,153,967
Shavlik Technologies	11,334
Shaw,Deborah	6,528
Shaw,Emma	6,934
Shaw,Lynn	13,739
Shelton,Linda Sue	54,925
Shenehon Company	9,000
Shepard,Debra	18,327
Sheriffs Youth Programs	23,819
Sherman,Sharon	72,757
Sherwin Williams	8,918
Shi International Corp	409,521
Shin,Sara	21,829
Shoreview City of	91,745
Short Elliott Hendrickson Inc	841,205
Shorter,Twowana	16,492
Sibley Cove	13,500
Sieferman,Tina	34,067
Siemens Building Technolgies	62,070
Simplexgrinnell	189,409
Sinclair Marketing, Inc	495,000
Sirsi Corporation	68,563
Smith,Alicia	5,124
Smith,Frank	13,932
Smith,Tlissia	22,431
Software House International	50,804
Sonye Engineering, LLC	25,583
Soo Line Railroad Company	26,140
Sorensen,Jaqueline	25,397
Sorenson,Ryan	22,135
SOS Office Furniture	11,948
South Metro Human Services	2,532,924
Southern & West	5,698
Southern MN Regl Legal Svcs	219,765
Southland Medical	44,470
Southwell,Brian	38,468
Southwestern Youth Services	168,075
Sowder Design & Development Inc	20,536
SP Hotels, LLC	8,658
Spangler and De Stefano, PLLP	12,410
Spano,Alison	6,346
SPARC	102,828
Sparks,Leslie A.	5,369
Spears,Toni	14,343
Speedway Superamerica	384,281
Spencer,Jeffrey D	23,206
Splett & Associates	67,840
Spraggins,Sylvia	7,986
Springsted Incorporated	34,817
Sprint Solutions	319,733
Spruce Tree Centre LLP	278,382
SPSS	13,923

SRC Inc	140,976
St Anthony City of	25,464
St Catherine University	5,782
St Cloud Childrens Home	210,462
St Croix Recreation Co Inc	27,596
St Paul Area Cncl of Churches	117,604
St Paul Domestic Abuse Intervention	77,644
St Paul Fire and Safety	106,565
St Paul Intervention	22,414
St Paul Linoleum & Carpet Co	20,899
St Paul Neighborhood Network	8,035
Saint Paul Public Schools, District 625	768,149
St Paul Radiology P A	41,426
St Paul Urban Tennis League	10,000
St Paul Yellow Taxi Inc.	37,231
St Paul Youth Services	601,645
St Paul, City of	14,920,743
St. Mary's University	26,446
Standard & Poor's Financial Services LLC	21,198
Stanley Security Solutions Inc	13,650
Stanley,Denice	7,104
Star Equipment Co	6,022
Star, Ashanta	8,614
Stark,Gwen	7,680
State Bank & Trust	14,555
State Farm Insurance	13,222
State Supply Co Inc	12,486
Steelcase Inc.	9,542
Stein,Donna	8,633
Steinbrecher Painting Inc	30,887
Stephen J Antonello Incorporated	20,500
Steps of Success Homes Inc	317,813
Stericycle Inc	21,291
Stewart,Rachel	22,632
Stiles,Thomas	42,262
Stock Roofing Co	223,393
Stoel Rives LLP	17,022
Stone,Melissa	12,991
Stopera, Jessica	5,980
Stork Twin City Testing Corporation	9,510
Strategic Equipment Supply Corp	21,925
Strategic Technologies Inc	13,595
Streichers	107,463
Strgar Roscoe Fausch Inc	45,038
Strong,Billie	14,870
Subiaga,Deb	5,006
Suburban Auto Body	14,397
Suggs, Sherrie	9,084
Sun Ray Plumbing & Heating	53,828
Sunlight Services LLC	9,090
Survey Systems	8,994
Susan M. Schaffer, Attorney At Law, P.A.	6,871
SVH Realty, Inc.	52,100
Svoboda,Mary	7,157
Sweeney Borer & Sweeney	109,713
Symmetry Solutions	15,293
Sysco Minnesota	232,928

Systems Research and Application Corp	8,000
T A Schifsky & Sons Inc.	142,177
Tanimoyo,Lynette	21,288
Target	101,397
Tasks Unlimited MH Svc Inc	113,460
Tatagari,Pradeep	6,846
Taylor, Rogie	9,906
Taylor,Fonsay	5,079
Team 4 Nutrition, Inc	22,460
Tech Logic Corporation	1,481,407
Techskills LLC	12,000
Techskills.Com	7,301
Ted Glasrud & Associates Inc	243,057
Tennis Sanitation LLC	377,567
Terminal Supply Co	5,024
Ternes,Rebecca	9,827
Terra Soma, LLC	12,300
Terrace Hgts Mobile Home Park	60,240
Tessman Co	5,447
Thad Wilderson & Associates	63,723
Thane Hawkins Polar Chevrolet	129,037
Thatcher, Sabina	22,191
The Azimuth Group, Inc	64,231
The Catholic Cemeteries	6,246
The Ding King Training Institute	8,000
The Earthgrains Company	5,708
The Family Place	330,067
The Housing Link	30,000
The Locker Guy LLC	8,101
The Macro Group Incorporated	205,055
The Marathon Group	9,042
The Master's Touch LLC	229,128
The Mc Dowell Agency	27,288
The Neighborhood Recycling Corporation	22,624
The Saint Paul Foundation	15,384
The Title Group	9,948
Theracom	5,438
Therapeutic Services Agency, Inc	70,725
Thiele-Tutt,Nola	13,852
Thinking Media	5,370
Thissen,Nancy	11,020
Thomas & Sons Construction Inc.	259,872
Thomas Allen Inc	279,087
Thomas,Queline	60,139
Thomas,Sameika	25,001
Thompson,Jamar	45,802
Thompson,Kennifer	33,820
Thomson-Dougherty Funeral Home Inc	9,709
Three Rivers Pathology Pa	14,921
Thul, Thomas C.	529,327
Thyssenkrupp Elevator Corp	14,463
Tierney Bros Inc.	84,685
Tiller Corporation	536,680
Titan Environmental Inc	18,119
Title One Inc	20,000
Title Smart Title	17,800
Title Specialist	20,000

Toltz King Duvall & Anderson	73,414
Tom-Don Real Estate Holdings Inc	17,716
Tony Mudek Sanitary Hauling	38,186
Too Clean Building Services	16,721
Total Compliance Solutions,Inc.	6,384
Tousley Ford	7,360
Tousley Motorsports	11,900
Towmaster, Inc.	223,084
Toys R Us	8,573
Tracie's All Auto	5,740
Traffic Control Corp	152,149
Traffic Marking Service Inc	30,140
Translanguages LLC	6,050
Transystems Corporation	313,403
Traxler, Tyce	7,093
Treated Lumber Distribution	7,724
Trigon Refrigerant Group	5,878
Trinity Biotech	5,346
Trio Supply Co	152,491
Triumph Technology LLC	6,488
Trojes Trash Pickup Inc	124,797
Truck Utilities Inc.	56,733
Trudell,Martin	5,439
Trueman-Welters Inc	12,500
Trugreen Limited Partnership	6,931
TSE Inc.	269,455
Tubman Family Alliance	40,747
Tungland,Diane	18,225
Tunheim Partners	27,955
Turfwerks Inc	23,429
Turner,Sally	11,918
TW Vending Inc	231,287
Twin Cities Anesthesia Assoc	57,210
Twin Cities Boiler Repair Inc	7,716
Twin Cities Community Voice Mail	20,375
Twin Cities Cremation	11,241
Twin Cities Public Television	50,009
Twin Cities Rise	33,333
Twin City Hardware	38,880
Twin City Janitor Supply	29,893
Twin City Refuse & Recycling	14,462
Twin Town Treatment Center	19,100
Twinco Automotive	9,187
Tyler Technologies, Inc.	75,899
Tyus,Sonya	31,291
U.N.X. Inc	17,190
UHL Companies Inc.	83,383
Uniforms Unlimited Inc	252,395
Unisys Corporation	124,131
United Family Practice Hlth Ctr	76,218
United Hospital	17,658
United Rentals Highway Technologies	18,719
United States Postal Service	254,929
Universal Languages Provid Ltd	10,581
University Centre At 1919 Ltd LP	484,002
University of Minnesota	439,983
University of St Thomas	51,992

Upper Midwest American Indian Ctr	138,887
URS Corporation	99,331
US Intertec LLC	17,095
USA Mobility Wireless Inc	19,638
UST Multicultural Forum	6,380
Vadnais Heights, City of	26,900
Vadnais Lake Area Water Mgmt Org	64,922
Valencia, Armida	16,290
Valley Sales of Hastings Inc	17,920
Van Wychen, Jeff	86,146
Vandenberg, Sharon	101,026
Vang, Chung	9,444
Vang, Chi Xiong	9,444
Vang, Chia Yang	24,237
Vang, Lee	5,733
Vang, Yer Xiong	23,067
Varitech Industries, Inc.	6,616
Vaughan, Barbara A	8,781
Velez, Natalie	14,139
Vennemann, Jennifer	5,238
Vennemann, Shelly	5,016
Veolia ES Solid Waste Midwest LLC	117,592
Veolia ES Technical Solutions LLC	372,327
Veolia ES Vasko Rubbish Removal Inc	7,514
Veolia ES Vasko Solid Waste Inc	83,054
Verizon Wireless	386,642
Verma, Shikha	6,219
Versa-Lok Retaining Wall Systems	7,862
Versatile Vehicles Inc	11,398
Victory Parking Ramp	47,389
Video Guidance	28,395
Video Ray	117,803
Viking Acoustical Corp	9,814
Vilter Manufacturing LLC	20,261
Vintage Place, Inc	241,029
VLP Shredders Inc	9,743
Virginia Lab Supply Corp	5,611
VK+A1723 Arrigoni Inc	56,593
Vogel Paint & Wax Co	64,409
Volgistics Inc	6,264
Volunteers of America	687,380
Vorlicky, John	23,068
Vue, Kou	17,770
VWR International Inc	16,010
W J Thom Company	44,209
W W Goetsch Associates Inc	25,171
W W Grainger Inc	209,432
Waddell, Sharon	5,328
Wade, Marceline	26,364
Wadu Enterprise LLC	10,583
Wagner, Rita	9,708
Walker, Kurt	8,659
Walker, Sandra	6,668
Wal-Mart	13,433
Walters Recycling & Refuse	62,897
Warner Properties Communications LLC	7,988
Warners' Stellan	7,421

Washburn Child Guidance Center	62,077
Washburn McCreavy Funeral Chapels	9,239
Washington County	1,014,318
Washington, Rita	5,244
Waste Management Inc	875,471
Wausau Financial Systems Inc.	108,680
Waxon,Sharrel	9,508
Webb,Sheila	9,525
Weight Watchers North America, Inc.	6,797
Wellman,Jeffery	10,282
Wells,Lavina	16,854
Welsh Companies LLC	2,107,569
Wescom Solutions Inc	82,622
West 7th Comm Center Inc	42,030
West Group Payment Center	299,582
West Metro Motorsports Inc	20,046
West,Fay	15,578
West,Rochelle	9,922
Westside Community Health Center	1,136,950
Westwood Prof Serv Inc	7,941
White Bear Dodge	35,641
White Bear Lake Area Comm Counseling	41,250
White Bear Lake City Of	193,388
White Bear Lk School Dist 624	110,428
White Bear Township	21,731
White,Marvin	31,803
White,Shanikia	5,132
Wiger,Dr. Donald	6,500
Wilcox Paper Co	19,625
Wild,Elizabeth	10,176
Willett,Dawn	17,768
Willett,Janet	15,752
Willett,Lisa	6,919
Williams Engineering, Ltd	7,800
Williams,Gina	5,658
Williams,Kathy	57,245
Williams,Linda	7,186
Williams,Marie	11,918
Williams,Rosemary	13,518
Williams,Wanda	7,464
Willis of Minnesota, Inc.	285,859
Wilson,Beatrice	10,488
Wilson,Genevieve	32,322
Wilson,Janet	25,062
Windstar Promotions	32,705
Wingfoot Commercial Tire	10,204
Winston,Donna	19,194
Wold Architects & Engineers Inc.	6,382
Womens Advocates Inc.	35,795
Wommack,Yvette	6,897
Woo, Lai Ching	760,278
Woodland Hills	24,291
Woods,Sadira	14,628
Woodward Academy	142,003
Workers' Compensation Reinsurance Assoc.	172,257
World Wide Interpreter Service	101,234
Wright County	7,545

Wright,Jennifer	16,212
WTI Waste Technology Inc	9,686
WW Grainger	11,812
Xcel Energy	4,279,458
Xiong,Dia	6,591
Xiong,Julie	6,425
Xiong,Kamee Lue	63,524
Xiong,Na Lee	7,567
Xiong,See	5,837
Xiong,Yang	25,782
Yaggy Colby Associates Inc.	74,678
Yang,Chou V	31,465
Yang,Marine	61,316
Yang,May	24,566
Yang,Ong P	9,506
Yang,Sia	5,250
Yang,Sia	6,500
YMCA	156,598
Yocum Oil Co Inc	936,909
YWCA of St Paul	795,729
Zabel,Constance	13,090
Zacks Industry Cleaning Supply	29,100
Zamboni Company	56,100
Zamora,Mary Helen	16,881
Zarnoth Brush Works Inc	18,657
Zephyr Group, L.L.P.	88,950
Zerwas, Nancy	17,367
Zerwas,Tracie	14,556
Ziegler Inc	147,015