ST. LOUIS COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2014

The purpose of this Report is to provide a summary of financial information concerning St. Louis County for interested citizens. Questions about this report should be directed to Cristen Christensen, Finance Director, (218) 726-2151.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING CRISTEN CHRISTENSEN, OR BY WRITING TO THE ST. LOUIS COUNTY AUDITOR, 100 N. 5TH AVENUE W #201, DULUTH, MN 55802-1293, OR ON THE COUNTY'S WEBSITE http://stlouiscountymn.gov/GOVERNMENT/FinanceBudgetAccounting/Accounting aspx

St. Louis County Elected and Appointed Officials as of July 31, 2014

	• .	
Office Commissioners:	Name	Telephone
Ist District 2nd District 3rd District 4th District 5th District 6th District 7th District	Frank Jewell Patrick Boyle Christopher Dahlberg Mike Forsman Pete Stauber Keith Nelson Steve Raukar	726-2450 726-2450 726-2450 726-2450 726-2450 726-2450 726-2450
Elected Officers: Attorney Auditor Sheriff	Mark Rubin Donald Dicklich Ross Litman	726-2323 726-2380 726-2339
Appointed Officers: Administrator Assessor Employee Relations Director Examiner of Titles Land and Minerals Commissioner Information Technology Director Planning and Community	Kevin Gray Dave Sipila James Gottchald David W. Adams Mark Weber Jeremy Craker	726-2448 749-7100 726-2422 726-2572 726-2608 726-2646
Development Director Property Management Director Public Health and Human	Barbara Hayden Tony Mancuso	726-5008 726-2408
Services Director Public Works Director Public Records and Property	Ann Busche Jim Foldesi	725-5220 625-3840
Valuation Director Environmental Services Director	Mark Monacelli Theodore Troolin	726-2677 749-0639

A PROFILE OF ST. LOUIS COUNTY

	Key Indicators	2014	2013	Precent Increase (Decrease)
	Estimated Population	200,540	200,319	0.1%
	Total Net Tax Capacity	158,281,875	156,083,037	1.4%
	% of Property Tax Collecte	ed 97.4%	97%	0.4%
	Total Program Revenues: Governmental Activities Business Activities	140,396,076 6,523,165	140,974,066 6,886,168	-0.4% -5.3%
	Total General Revenues: Governmental Activities Business Activities	132,119,642 2,229,725	135,831,004 937,947	-2.7% 137.7%
	Total Expense: Governmental Activities Business Activities	253,873,763 7,982,192	232,373,515 8,178,210	9.3% -2.4%
	Capital Assets Governmental Activities Business Activities	600,603,789 7,672,802	552,657,236 8,300,834	8.7% -7.6%
,	Total Outstanding Bonded Debt of the County: Governmental Activities General Obligation General Obligation Revenue Notes Total Primary Government	55,533,284 <u>310,750</u> 55,844,034	57,052,663 353,240 57,405,903	-2.7% -12.0% -2.7%
	Bond Rating on Most Rece GeneralObligation Bond Iss		Aa2	
	Total Government-wide Ne Governmental Activities Business Activities	t Assets: 717,344,361 21,945,187	677,633,207 22,453,578	5.9% -2.3%
	Total Number of Full Time EquivalentEmployees	1,759	1,742	1.0%

Estimated population in the County increased in 2014 to 200,540. The County has an average of 28 people per square mile living in small mining towns, farm communities, and busy cities.

Tax capacity in the County decreased by 1.4% primarily due to the homestead property values.

Program revenue is a term used in connection with the government-wide statement of activities. In 2014, program revenues decreased \$.5 million to \$140.4 million. Operating grants and contributions increased \$6.8 million with the majority of the increase for Highways and Streets. Capital grants and contributions decreased by \$8.1 million and most of this decrease was for Highways and Streets. This change was mainly due to more funding coming from the State in 2014 compared to more coming from the Federal government in 2013.

General revenues are revenues not reported as program revenues and they include all taxes, interest earnings, and State and Federal monies that do not meet the criteria of being reported as program revenues. In 2014, general revenues increased by \$1.0 million to \$15.3.1 million. Property tax revenues in 2014 increased by \$3.2 million or 2.5% even though the County Board only increased the annual levy for 2014 by 1.5%. This increase is higher than the increase in levy due to higher than anticipated amounts of delinquent property taxes and Tax Increment Financing (TIF) turnback dollars received in 2014. Several TIF districts received more money than was approved in their TIF plans which required them to repay the excess funds to the County to be redistributed. The County's share of these TIF turnback dollars was \$1.1 million.

Expenses for governmental activities increased \$21.7 million in 2014, or 8.5%. Highways and streets increased \$1.1 million mainly due to the completion of several road and bridge projects. Human Services increased \$4.2 million due to increased costs for Out of Home Placements and Adult Mental Health Services, which were partially funded out of assigned fund balance. General government increased by \$7.6 million mainly due to the major renovation of the Government Services Center. Public Safety increased by \$7.5 million due to the payment to Arrowhead Regional Corrections for renovation of the Northeast Regional Correction Center.

Capital assets at the end of the year totaled \$608.3 million. Of that total, governmental activities accounted for \$600.6 million, and the balance of \$7.7 million belonged to the business-type activities. These amounts represent a broad range of capital assets, including land, buildings, machinery, roads, road maintenance equipment, and law enforcement equipment. Infrastructure, which is the County's road and bridge system, had a net increase of \$37.3 million in 2014 to \$467.6 million, compared to \$430.3 million in 2012, and \$353.3 million in 2011. Work in progress for government activities at year-end included the Government Services. progress for governmental activities at year-end included the Government Services Center Remodel, Virginia Motor Pool Relocation, North Rescue Squad Building and the AP Cook Building Remodel.

Outstanding bonded debt, backed by the full faith and credit of the County, was \$5.8 million at year end. The County's total bonded debt decreased by \$1.6 million in 2014. The 2014 activity included borrowing \$5.47 million Capital Improvement Bond for the Northeast Regional Corrections Center at a premium and paying \$7.2

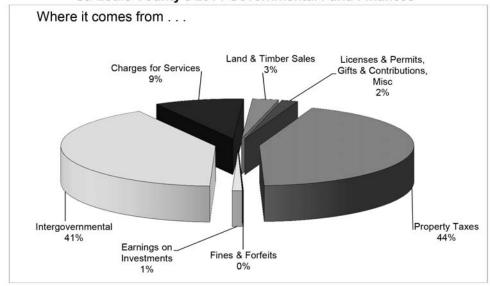
The bond rating assigned by Standard and Poor's for the County's debt issues in 2014 was "AA+". This rating is just one step below the highest possible rating of AAA. The rating makes the debt offerings of the County more attractive to investors and lowers the cost of borrowing. This rating was attained by the County having sound financial policies, strong management, and a broad and diverse economy.

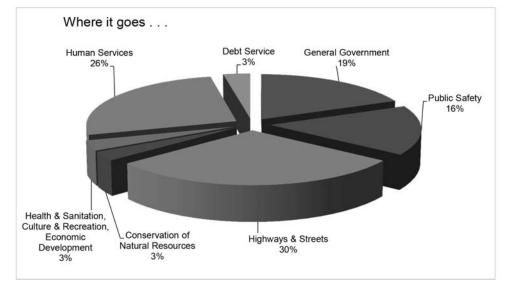
Total net position for governmental activities increased by \$39.1 million to \$717.3 million. Total net position for the years 2013 back through 2009 were \$678.2 million, \$626.2 million, \$533.6 million, and \$496.7 million, respectively. St. Louis County is again able to report positive balances in all categories of net position as it has since the government-wide financial statements were first prescribed in 2002.

Long - Term Financial Planning and Major Initiatives

Long-term financial planning
At the end of each year, the County calculates the resources needed to pre-fund retiree health insurance premiums for all employees eligible for retirement at the end of the year, by setting aside the value of sick leave balances those employees have accumulated. As of December 31, 2013, 100% of the estimated retiree obligation amount has been classified as committed fund balance in the General Fund and

St. Louis County's 2014 Governmental Fund Finances





The County also calculates the resources needed to pre-fund health insurance premiums for those employees that are not eligible to retire immediately, but probably will retire from the County. As of December 31, 2013, 100% of the estimated retiree obligation amount has been classified as committed fund balance (vesting sick leave) in the General Fund and Special Revenue Funds.

For many years the County has recognized that it would be prudent to set aside funds to meet cash flow needs and began to assign some of its fund balances for that purpose. The County Board's policy is to have the General Fund, the Road and Bridge Fund, and the Public Health and Human Services Fund assign a portion of its available fund balance equal to 5/12 of the certified levy for each fund, plus its share of program aid paid to the County by the State of Minnesota. As of December 31, 2013, the policy was 88.1% accomplished for the General Fund, 100% for the Public Health and Human Service Fund, and 75.3%, for the Road and Bridge Fund. These three funds had combined fund balance allocated for cash flow of \$47.4 million at year-end, an increase of \$4.6 million from 2012.

Starting in 2007, any County-owned buildings with operating revenues in excess of expenditures for the year had the remaining balance transferred into a Depreciation Reserve Fund in the Capital Projects Fund at year end. At the end of 2013, the Depreciation Reserve Fund had a balance of \$2.5 million. Those monies will be used to fund future capital

Other financial planning for 2015 and beyond includes the following:

- The County's commitment to core services and balancing the budget to position the County for future fiscal challenges.
- The County Board directs the County Administrator to hold all county departments accountable for making progress in each department's designated priority areas by the regular use of performance measures and outcomes.
- The County Board has committed and assigned monies for specific purposes. These
 commitments and assignments of fund balance represent the County's intended future
 use of the County's resources.
- In 2015, the County attained an AA+ rating from Standard and Poor's. This new rating is
 just one step below the highest possible rating of AAA. The new rating makes the debt offerings of the County more attractive to investors and lowers the cost of borrowing. This
 rating was attained by the County having sound financial policies, strong management,
 and a broad and diverse economy.

Major initiatives
In 2014, the St. Louis County Board authorized a half percent transportation sales tax within the County, which will bring approximated \$10.5 million dollars to the County annually. The County has created a list of road and bridge projects that will be completed with this new tax. It will include roads with the poorest quality pavement, bridges that are stil in use long beyond their expected life, gravel roads that need to be stabilized and safety initiatives that will protect the traveling public. The tax goes into effect April 1, 2015.

The Board continued its long term facilities strategy of eliminating outside leases and rents and consolidating all county services into county-owned buildings. The major renovation of the Government Service Center Building (GSC) that started in 2013 is estimated to be completed in the fall of 2015. The renovation, which is almost complete, allows for more available space within the building, so more County offices can locate there, making it easier for citizens to find and use services

St. Louis County has developed an E-Government Plan as part of its enterprise-wide business improvement/customer service initiatives. It has been working with a vendor to begin to make available online permits, applications, citizen requests and payment processing services through the county website. This software will make doing business processing services through the county website. This software with St. Louis County more timely and convenient for citizens.

In 2014 the County launched an interactive online tool that gives anyone with internet access the ability to explore both the current county budget, as well as look at county investment trends over the last decade. The Budget Explorer displays 10 years of governmental spending and revenue detail in a user friendly portal, which can be accessed a www.stlouiscountymn.gov/budgetexplorer. Powered by OpenGov, the Budget Explorer is a tool that increases government transparency by allowing users to drill down int current year budget and compare it to previous years through interactive graphs that easily explain revenue and expenses by fund, department and type.

The County sold Chris Jensen Health and Rehabilitation Center and surrounding land for \$2.3 million in April of 2014. The purchaser is Health Dimensions Group (HDG), which had been under contract to lease and operate the facility for the County since 2009. The County had been subsidizing the nursing home \$1.2 million per year prior to the transition to HDG in 2009.

In September 2014, a new motor pool building in Virginia was completed. The new building is located between the county's courthouse and the Northland Office Building where most county employees in Virginia work. This new location saves considerable time for workers who use a county vehicle and is more convenient for maintenance of sheriff's

A User's Guide To County Financial Statements

St. Louis County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. Management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements, and therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements present separate information for the governmental and business-type activities of the County (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds and the aggregate total for non-major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information related to the financial

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange 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 services. These activities are usually reported in enterprise funds.

Financial reporting entity consists of the primary government (county), organizations for which the county is financially accountable, and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

Primary Government is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds, or accounts directly under the control of the county board.

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.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.

County Proprietary Funds

Enterprise Funds are used to report an activity for which a fee is charged to external

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.

Investment Trust Funds are used to report governmental external investment pools that are maintained by the county for other entities.

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

The county's governmental expenditures are classified by character and the periods benefitting from those expenditures. 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 amounts 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.

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 administration, county attorney's office, county auditor's office, county assessor's office, the planning and zoning office, and other county general service offices.

Public Safety relates to the objective of protection of persons and property and includes expenditures for County Attorney, corrections activities, operations of the sheriff's department, the county jail, civil defense, and emergency services.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways, streets, and roads.

Health and Sanitation includes all activities involved in the conservation and improvement of public health. The Health 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, while the Sanitation function involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, septic, and sanitary sewer 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.

22,453,578

\$ 21,945,187

700,624,085

\$ 739,289,548

678,170,507

Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, heritage centers 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, county extension, water planning, and other.

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.

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2014

		FUN	THE TEAR END	ED DECEMBER	31, 2014		
			_		Net (Expense) Revenue a anges in Net Positio	and n
		Program F	Revenues		Р	rimary Government	
	_	Charges for	Operating Grants	Capital Grants and	Governmental	Business-type	Total
Functions/Programs	Expenses	Services	and Contributions	Contributions	Activities	Activities	i otai
Primary Government							
Governmental Activities:	A 40 000 444	A 10 050 101	* • • • • • • • • • • • • • • • • • • •	\$ -	\$ (15,475,968)	\$ -	\$ (15,475,968)
General government	\$ 49,666,414	\$ 18,259,101	\$ 2,241,269	\$ -		•	
Public safety	54,501,618	4,686,528	1,741,288	249.771	(29,166,044)	-	\$ (29,166,044)
Highways and streets	49,163,367	3,480,798	24,237,864	- ,	(47,824,031)	-	(47,824,031)
Health and sanitation	4,795,994	561,034	2,918,763	19,475,977	(1,968,728)	-	(1,968,728)
Human services	79,419,419	12,747,627	31,441,270	-	(1,316,197)	-	(1,316,197)
Culture and recreation	2,177,850	-	260,153	-	(35,230,522)	-	(35,230,522)
Conservation of natural				-	(1,917,697)	-	(1,917,697)
resources	9,087,657	7,641,654	151,102	-	(1,294,901)	-	(1,294,901)
Economic development	2,879,553	918,752	9,383,125	-	7,422,324	-	7,422,324
Interest on long-term debt	2,181,891	-	<u>-</u>		(2,181,891)	-	(2,181,891)
Total governmental							
activities	253,873,763	48,295,494	72,374,834	19,725,748	(113,477,687)	-	(113,477,687)
Business-type activities:							
Environmental Services	7,972,128	6,096,029	407,990	-	-	(1,468,109)	(1,468,109)
Plat Books	10,064	19,146	_		-	9,082	9,082
Total business-type							
activities	7,982,192	6,115,175	407,990		-	(1,459,027)	(1,459,027)
Total primary government	\$ 261,855,955	\$ 54,410,669	\$ 72,782,824	\$ 19,725,748	(113,477,687)	(1,459,027)	(114,936,714)
Ger	neral revenues:						
	Taxes:						
		taxes, levied for ge			121,198,926	247,871	121,446,797
		taxes, levied for de			6,154,941	-	6,154,941
			o specific programs		18,091,331	-	18,091,331
			d to specific programs		1,755,887	-	1,755,887
		nt earnings			3,367,682	273,137	3,640,819
		apital assets			2,512,402	-	2,512,402
	Transfers				(429,628)	429,628	<u> </u>
		al general revenues			152,651,541	950,636	153,602,177
		inges in net positio			39,173,854	(508,391)	38,665,463
	Net positi	ion - January 1 Res	stated		679 170 507	22 453 578	700 624 085

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF NET POSITION DECEMBER 31, 2014

		•	
_	Prin	nary Government	
_	Government Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents Investments Receivables (net) Internal balances	\$ \$ 148,112,244 44,993,365 41,614,263 704,215	\$ 1,540,937 12,408,438 218,965 (704,215)	\$ 149,653,181 57,401,803 41,833,228
Inventories	9,422,847	37,590	9,460,437
Prepaid items Restricted assets	410,072	4,312,666	410,072 4,312,666
Capital assets not being depreciated	23,468,556	277,966	23,746,522
Capital assets being depreciated, net	577,135,233	7,394,836	584,530,069
Total assets	845,860,795	25,487,183	871,347,978
LIABILITIES			
Accounts payable	22,435,891	648,686	23,084,577
Unearned revenue Advance from other govts	3,006,034 2.677.948	38,600	3,044,634 2,677,948
Noncurrent liabilities:	2,077,940	-	2,077,940
Due within one year	15,461,852	172,038	15,633,890
Due in more than one year	84,934,709	2,682,672	87,617,381
Total liabilities	128,516,434	3,541,996	132,058,430
NET POSITION			
Net investment in			
capital assets	556,683,649	7,672,802	564,356,451
Restricted	0.004.000		0.004.000
General government Public safety	8,604,389 2,035,907	-	8,604,389 2,035,907
Highways and streets	310.478	-	310.478
Conservation of natural	010,410		010,410
resources	5,569,019	-	5,569,019
Economic development	782,167	-	782,167
Debt service	1,708,497	-	1,708,497
Shoreline sales: Expendable	397.702	_	397,702
Nonexpendable	7,181,814	_	7,181,814
Health and sanitation	-	285,000	285,000
Financial assurance		2,046,286	2,046,286
Unrestricted	134,070,739 \$ 717.344.361	11,941,099	146,011,838 \$ 739,289,548
Total net position	<u>\$ 111,344,301</u>	\$ 21,945,187	φ 139,289,548

The notes to the financial statement are an integral part of this statement.

ST. LOUIS COUNTY, MINNESOTA BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31 2014

The notes to the financial statement are an integral part of this statement

		Road and	and Human	Forfeited	Capital	Governmental	Governmental
	General	Bridge	Services	Tax Sale	Projects	Funds	Funds
ASSETS							
Cash and cash equivalents Investments	\$ 66,078,730	\$ 25,178,895	\$ 30,278,609	\$ 198,291	\$ 13,284,100 8,761,058	\$ 9,674,443 7,157,161	\$ 144,693,068 15,918,219
Delinquent taxes receivable	3,091,289	1,252,350	2,021,124	-	149,881	395,083	6,909,727
Accounts receivable (net)	205,482	151,198	354,774	9.085.654	145,001	10,602	9,807,710
Accrued interest receivable	753.422	151,150	334,774	102,800	34,624	10,002	890.846
Loans receivable	556.268	128.223		102,000	01,021	1,504,195	2,188,686
Interfund receivable	394,536	120,220				1,001,100	394,536
Due from other governments	2,523,933	10,675,227	4,952,086	112,170		566,665	18,830,081
Inventories	-	9,356,786	-	_		-	9,356,786
Prepaid items	326,508	-					326,508
Advances to other funds	-	-		-	1,874,841		1,874,841
Total Assets	73,930,168	46,742,679	37,606,593	9,498,915	24,104,504	19,308,149	211,191,008
LIABILITIES AND FUND BALANCES							
	4 000 440	872.198	4 000 450	158.490	4 0 40 004	514.699	0.000.500
Accounts payable	1,092,416	2.486.190	1,986,459	158,490	1,642,331	514,699	6,266,593
Contracts payable Salaries payable	2,656,066	2,466,190 876,642	1,822,612	180,264	664,495	12.082	3,150,685 5,547,666
Interfund payable	2,000,000	0/0,042	1,022,012	100,204		394,536	394,536
Due to other governments	485,367	90,996	687,381	18,796	320	5,140	1,288,000
Unearned revenue	132,597	2.156.427	116,446	1,000	320	3,140	2,406,470
Advance from other governments	132,597	2,156,427	110,440	1,000		-	2,406,470
Total Liabilities	4,366,446	9,160,401	4,612,898	358,550	2,307,146	926,457	21,731,898
DEFERRED INFLOWS OF RESOURCES Unavailable revenue							
Taxes	2.692.066	1.105.757	1.787.350		130.871	346.755	6,062,799
Grants	542,354	7,717,139	224,195	112,170	-		8,595,858
Long-term receivables		-		7,604,007			7,604,007
Total Deferred Inflows of Resources	3,234,420	8,822,896	2,011,545	7,716,177	130,871	346,755	22,262,664
FUND BALANCE							
Nonspendable							
Noncurrent loans	556,268	-	-	-	-	876,585	1,432,853
Inventories		9,356,786		-		_	9,356,786
Prepaid items	326,508			-			326,508
Environmental trust funds	-			-		7,181,814	7,181,814
Restricted							
Unorganized town roads	-	310,478	-	-	-	-	310,478
Debt service	-	-	-	-		1,708,497	1,708,497
Health and sanitation	-	-	-	-	-	44,492	44,492
Improvement of natural resources	-	-	-	-	-	397,702	397,702
Economic development	1,783,435	-	-	-	-	-	1,783,435
Law library	618,129	-	-	-	-	-	618,129
Recorder's equipment	437,416	-	-	-	-	-	437,416
Communications	1,401,316	-	-	-	-	-	1,401,316
Extension service	228,224	-	-	-	-	-	228,224
Missing heirs	210,609	-		-			210,609
Tax certificate assurance Attorney forfeitures	197,491 398,704	-		-			197,491 398,704
Sheriff forfeitures	187,025	-	-	-		-	187,025
Sheriff fines	14,763	-					14,763
Data Integration	113,276	-	-	-		-	113,276
Veterans' credit	113,270	-		15,000			15,000
Emergency contingency	5,942			23,969			29.911
Sheriff's contingency	5,942 4,188	-		23,909	-	-	4,188
Capital improvements	4,100				6,799,244		6,799,244
Committed	-		-	-	0,733,244		0,733,244
Health and sanitation	_	_	_	_	_	726.964	726.964
Conservation of natural resources	-					5,554,019	5,554,019
Economic development						782.167	782.167
Retiree obligations	7,047,716	3,547,232	6,463,814	964,475		. 12,107	18,023,237
Vesting sick leave	3,876,070	1,025,494	1,649,503	333,133			6,884,200
Ditching	275,000	-		-	-	-	275,000
•							

he notes to the financial statement are an integral part of the statement.

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014

	General	Road and Bridge	Public Health and Human Services	Forfeited Tax Sale	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 59,123,644	\$ 28,418,394	\$ 30,752,242	\$ -	\$ 2,501,385	\$ 6,939,069	\$ 127,734,734
Licenses and permits	267,054	44,324	-	-	-	-	311,378
Intergovernmental	17,648,937	52,699,019	45,815,229	18,723	275,138	3,225,075	119,682,121
Charges for services	20,521,298	2,664,821	4,003,143	-	-	-	27,189,262
Fines and forfeits	137,528	-	-	-	-	-	137,528
Earnings on investments	2,207,505	-	-	-	55,590	731,348	2,994,443
Gifts and contributions	8,982	-	-	-	-	-	8,982
Land and timber sales				8,007,234			8,007,234
Miscellaneous	1,597,230	1,665,138	850,440	95,825	5,000	341,210	4,554,843
Total Revenues	101,512,178	85,491,696	81,421,054	8,121,782	2,837,113	11,236,702	290,620,525
EXPENDITURES							
Current:							
General government	41,221,394	-	-	-	330,500	-	41,551,894
Public safety	46,619,730	-	-	-	53,525	-	46,673,255
Highways and streets	-	38,218,222	-	-	174,382	-	38,392,604
Health and sanitation	548,396	-	4,385,395	-	-	13,040	4,946,831
Human services	192,676	-	78,920,720	-	-	-	79,113,396
Culture and recreation	2,141,178	-	-	-	36,672	-	2,177,850
Conservation of natural resources	927,859	-	-	6,408,185	-	1,457,326	8,793,370
Economic development	-	-	-	-	-	2,851,579	2,851,579
Debt service:							
Principal	-	-	-	-	-	6,997,490	6,997,490
Interest and other charges	-	-	-	-	-	2,492,340	2,492,340
Capital outlay:							
General government	342,904	-	-	-	14,284,758	-	14,627,662
Public safety	1,084,283	-	-	-	606,684	-	1,690,967
Highways and streets	-	45,706,483	-	-	5,112,375	-	50,818,858
Conservation of natural resources				123,083			123,083
Total Expenditures	93,078,420	83,924,705	83,306,115	6,531,268	20,598,896	13,811,775	301,251,179
Excess (deficiency) of revenues							
over (under) expenditures	8,433,758	1,566,991	(1,885,061)	1,590,514	(17,761,783)	(2,575,073)	(10,630,654)
OTHER FINANCING SOURCES (USES)							
Transfers in	887,654	300,000	-	20,555	6,719,643	796,851	8,724,703
Transfers (out)	(6,668,581)	(401,302)	(783,816)	(1,522,686)	(185,969)	(731,025)	(10,293,379)
Bonds issued for joint venture	-	-	-	-	5,470,000	-	5,470,000
Premium on bonds issued to joint venture	-	-	-	-	213,897	-	213,897
Sale of capital assets	2,233,487	13,620	-	10,295	255,000	-	2,512,402
Bond proceeds remitted to joint venture					(5,253,000)		(5,253,000)
Total other financing sources and uses	(3,547,440)	(87,682)	(783,816)	(1,491,836)	7,219,571	65,826	1,374,623
Net change in fund balances	4,886,318	1,479,309	(2,668,877)	98,678	(10,542,212)	(2,509,247)	(9,256,031)
Fund balances - January 1 - Restated	61,442,984	26,731,323	33,651,027	1,325,510	32,208,699	20,544,184	175,903,727
Increase in inventories		548,750			-	-	548,750
Fund balances - December 31	\$ 66,329,302	\$ 28,759,382	\$ 30,982,150	\$ 1,424,188	\$ 21,666,487	\$ 18,034,937	\$ 167,196,446

The notes to the financial statement are an integral part of this statement.

ST. LOUIS COUNTY FINANCIAL STATEMENT CONTINUED ON PAGES 15 -16

Laminating AVAILABLE

Small Items up to 5-1/2"x8-1/2"... 1 only \$3.00, Two or More \$2.00 ea. Medium Items up to 8-1/2"x11"... 1 only \$3.75, Two or More \$3.25 ea. Large Items up to 11-1/2"x17-1/2"... 1 only \$4.00, Two or More \$3.50 ea.

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548,750

(28,921)

202,484 1,071,624 62,172 248,277

46,918,109

(1,920,226)

14,023 6,997,490

\$ 39,173,854

CONTINUED FROM PAGES 12 AND 13

ST. LOUIS COUNTY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014

Net change in fund balances-total governmental funds (from previous page)

Amounts reported for governmental activities in the Statement of Activities are different because:

Unavailable revenues reported in the governmental funds are considered revenues in the Statement of Activities.

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported asexpenditures in governmental funds.

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Internal service funds are used by management to charge the costs of certain activities, such as insurance and printing to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Expenditures reported in the governmental funds are not considered expenses in the Statement of Activities

Intra-general government function rent
Repayment of bond principal and redemption of refunding bonds is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position

Increase in inventories-total governmental funds (from previous page)

Due to other governments Compensated absences Bond interest payable Bond premium amortization

Change in net position of governmental activities

		Public Health Other				Total		
		Road and	and Human	Forfeited	Capital	Governmental	Go	vernmental
	General	Bridge	Services	Tax Sale	Projects	Funds		Funds
Assigned								
Out of home placement	-	-	814,048	-	-	-		814,048
Major emergency road & bridge repair	-	500,000	-	-	-	-		500,000
Local road & bridge construction projects	-	3,350,582	-	-	-	-		3,350,582
Gas and diesel variability	-	962,947	-	-	-	-		962,947
State aid engineering	-	962,356	-	-	-	-		962,356
Depreciation reserve	-	-	-	-	3,239,723	-		3,239,723
Capital improvements	-	-	-	-	11,627,520	-		11,627,520
Parking	707,398	-	-	-	-	-		707,398
NEMESIS	536,317	-	-	-	-	-		536,317
General government	1,957,762	-	-	-	-	-		1,957,762
Public safety	1,637,235	-	-	-	-	-		1,637,235
Public safety innovation	982,059	-	-	-	-	-		982,059
Highways and streets	-	8,615,284	-	-	-	-		8,615,284
Health and sanitation	52,107	-	-	-	-	-		52,107
Information Technology	5,733,678	-	2,817,944	-	-	-		8,551,622
GSC Remodel	-	-	703,634	-	-	-		703,634
Prevention and Innovation	_	-	1,241,697		-	-		1,241,697
Telecommunications	621,376	_	-	_	_	_		621,376
Human services	-	_	16,066,795	_	_			16,066,795
Conservation of natural resources	5.993	_	-	87.611	_	762.697		856,301
Planning & Zoning GIS	453,060	_	_		_	-		453,060
Mineral Management Program	340,000	_	_	_	_	_		340.000
MA Expansion	-	_	1.032.494	_	_	_		1,032,494
MN Choices	_	_	192,221	_	_	_		192,221
Ely joint use facility loan	_	128,223	_	_	_	_		128,223
Community & Economic Dev Blight Program	181,643	-	-	-	-	-		181,643
Economic Development	88,900	-	-	-	-	-		88,900
Unassigned	35,349,694	_	_	_	_	_		35,349,694
Total Fund Balance	66,329,302	28,759,382	30,982,150	1,424,188	21,666,487	18,034,937		167,196,446
Fotal Liabilities, Deferred Inflows of								
Resources, and Fund Balance	\$ 73,930,168	\$ 46,742,679	\$ 37,606,593	\$ 9,498,915	\$ 24,104,504	\$ 19,308,149	\$	211,191,008
Amounts reported for governmental activities in	the statement of	net position are di	fferent because:					
Total Fund balance - governmental funds (fro	om above)						\$	167,196,446
Capital assets used in governmental activities	s are not financia	I resources and the	erefore are not repo	rted in the funds.				597,424,403
Other long-term assets are not available to poin the funds.	ay for current-per	iod expenditures a	nd therefore are re	ported as deferred	inflows of resource	es		22,262,664
Certain liabilities payable from other long terr	n assets listed at	ove are also not re	eported in the funds					(3,041,603)
Long-term liabilities, including bonds payable	, are not due and	payable in the cur	rent period and the	refore are not repo	rted in the funds.			(87,348,411)
Internal Service Funds are used by manager The assets and liabilities of the Internal Servi								20,850,862
Net position of governmental activities							\$	717,344,361
The notes to the financial statement are an i	ntegral part of the	e statement.				•		

Major Recipients of St. Louis County Expenditures

The following is a list of the recipients of St. Louis County expenditures totaling \$5,000 or more during 2014. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human service aid.

Those payments are in aggregate.

		ALTEC SULA LOCATIONALA	5.040.00
Name of Recipient DHS SOS Receiv	Total Amount	AUTIO EULA KYRTHYNA AUTO CARE COLLISION CENTER AVANTI CENTER FOR GIRLS AVERILL MANNER CHERIE LYNN AYOTTE SCOTT AYRES ASSOCIATES INC B & D PUMP INC B MILLER PRODUCTS INC BABBITT TREASURER BADOURA STATE FOREST NURSERY BAIR ANALYTICS INC	5,940.00 16.797.20
Receiv	ed During 2014	AVANTI CENTER FOR GIRLS	35,715.05
DHS SOS	211,404.10	AVOTTE SCOTT	13,074.22
SD SPECIALTIES INC 3M A J MARINUCCI SERVICES A+ LANDSCAPING & GARDEN CENTER A+1 DISPOSAL A-1 SERVICES INC/A-1 RENTAL SV AAA FENCING LLC AAA STRIPING SERVICE COMPANY AASER SCOTT & CAREY ABE ENVIRONMENTAL SYSTEMS INC ABRAMOWSKI ROBIN-FDL ON RES ABSO A STERLING INFOSYSTEMS CO ACADIA MONTANA ACCESS BROADBAND ACCT INC ACME TOOLS ADAMS BLAIR & LUJEAN ADAMS LADONNA ADAMS PEST CONTROL INC ADVANCE! TRAINING & CONSULTING	6,606.10 11,412,30	AYRES ASSOCIATES INC	12,420.00
A J MARINUCCI SERVICES	6,300.00	B & D PUMP INC	41,794.41
A+ LANDSCAPING & GARDEN CENTER	246,479.50	B MILLER PRODUCTS INC BARRITT TREASURER	14,822.10 131 984 76
A-1 DISPOSAL A-1 SERVICES INC/A-1 RENTAL SV	11.423.51	BADOURA STATE FOREST NURSERY	13,640.00
AAA FENCING LLC	14,250.00	BAIR ANALYTICS INC	53,506.00
AAA STRIPING SERVICE COMPANY	589,311.36	BAKKE HELEN M BAR NONF	32,106.00 14 489 22
ABE ENVIRONMENTAL SYSTEMS INC	20.335.56	BAR NONE STEPPING STONES	21,193.00
ABRAMOWSKI ROBIN-FDL ON RES	12,572.57	BAR NONE BAR NONE STEPPING STONES BAR NONE STEPPING STONES BARCODES PLUS BARR ENGINEERING CO BATTEES ANTHONY & SUSAN-FDL OF BATTERIS PLUS OF DULUTH BATTERY WHOLESALE INC	7,007.53
ABSO A STERLING INFOSYSTEMS CO	8,497.20 26.800.00	BATTEES ANTHONY & SUSAN-FDL OF	11,100.39
ACCESS BROADBAND	5,820.00	BATTERIES PLUS OF DULUTH	5,216.26
ACCT INC	91,422.18	BATTERY WHOLESALE INC	6,580.55
ACME TOOLS ADAMS BLAIR & LILIFAN	11,391.00 41.347.20	BATHERY WHOLESALE INC BAUMAN FAMILY OF FUNERAL HOMES BAUMCHEN URILDA BCBS Comp Care BEAR ISLAND SURVEYING, INC. BEAVER CATHERINE MAE BECKMAN ANITA K	5,204.79
ADAMS LADONNA	21,247.94	BCBS Comp Care	266,456.44
ADAMS PEST CONTROL INC	6,230.00	BEAR ISLAND SURVEYING, INC.	65,355.87
ADVANCE! TRAINING & CONSULTING ADVOCATES FOR FAMILY PEA	61,364.97	BECKMAN ANITA K	11,728.95
AEOA	948,203.40	BELL BROS FUNERAL DIRECTOR	13,933.35
AEOA SENIOR SERVICES	19,999.80	BELLANGER KIMBERLY R	5,027.00 6.850.00
AEOA/ARROWHEAD ECONOMIC OPPORT AFFORDABLE CREMATION & BURIAL		BENCHMARK LEARNING	9,295.00
AFFORDABLE HOUSING CONNECTIONS	6,000.00	BENDER MALIN	9,766.43
AG OBRIEN PLUMBING & HEATING	6,000.00 12,131.94 163,297.56	BENNETT BOMELL & SARAH	16,303.86
AGC NETWORKS INC AICHO		BENSON RON	20,500.00
AIRGAS NORTH CENTRAL (HIBBING)	10,682.07	BENTLEYVILLE TOUR OF LIGHTS	7,500.00
AIRGAS SAFETY INC	9,806.85	BERZ JUVENTINA BERENDES JOHN	5,574.00 5,364.94
ATKIN CIVITY SHERIFF A.I'S LAWNCARF INC	8 803 93	BERENS EMMETT C	32,106.00
AKERSON JASON	15,000.00	BERG RAMONA VEKICH	20,895.23
ALARIS GROUP INC THE	5,270.03	BERGREIN KEINEE BERLIN KRISTI	12 242 10
ALEXANDER RUTH & DUANE	8.482.62	BERNICKS FULL LINE VENDING	152,934.50
AICHO AIRGAS NORTH CENTRAL (HIBBING) AIRGAS SAFETY INC AITKIN CNTY SHERIFF AJ'S LAWNCARE INC AKERSON JASON ALARIS GROUP INC THE ALDRICH MASON ALEXANDER RUTH & DUANE ALLEN HEATHER	6,745.59	BERTS TRUCK EQUIPMENT	33,680.00
ALLGEN POWER/ALLIED GENERATORS ALLIANCE COURIER	11,894.82 39,553.73	BEST BUY	6.730.21
ALLIED TAYI	0.005.74	BETHANY DIAGNOSTIC CTR-25 DAY	7,896.00
ALWAYS AVAILABLE ROLL OFF SVCS AM CONSTRUCTION OF HIBBING INC	9,025.74 6,705.00 17,996.24 18,620.00 72,841.12 20,017.18 9,144.20	BEAR ISLAND SURVEYING, INC. BEAVER CATHERINE MAE BECKMAN ANITA K BELL BROS FUNERAL DIRECTOR BELLANGER KIMBERLY R BENCHMARK ENGINEERING INC BENCHMARK ERARINING BENDER MALIN BENNETT JUDY & GARY BENNETT BOMELL & SARAH BENSON RON BENTLEYVILLE TOUR OF LIGHTS BENZ JUVENTINA BERENDES JOHN BERENS EMMETT C BERG RAMONA VEKICH BERGREN RENEE BERLIN KRISTI BERNICKS FULL LINE VENDING BERTS TRUCK EQUIPMENT BESCH TONI - FDL OFF RES BEST BUY BETHANY DIAGNOSTIC CTR-25 DAY BEYER JONATHAN PHD BIGGLOW FRANK BILLINGTON CONTRACTING INC BIWABIK CITY OF BIWABIK TOWNSHIP CLERK OF BLAINE BROTHERS BLASEY BRUCE & BRENDA BLAUROCK FAMILY PARTNERSHIP BLOOM LEAH FDL ON RES BIUS CORS & BIBLE SHIELD BOB BARKER COMPANY INC BOBCONSKI THOMAS FDL ON RES	17,626.47 5.517.60
AM GROUP	18,620.00	BILLINGTON CONTRACTING INC	20,405.00
AMAZON.COM	72,841.12	BIWABIK TOWNSHIP OF EDK OF	210,000.00
AMELL JOANN AMELL JOANN AMERICAN ENGINEERING TESTING AMERICAN SOLUTIONS FOR BUSINES AMERIPRIDE	20,017.18 9 144 20	BLAINE BROTHERS	5,472.58
AMERICAN ENGINEERING TESTING AMERICAN SOLUTIONS FOR BUSINES AMERIPRIDE ANDERSON AUTO SERVICE ANDERSON BONNIE D ANDERSON BRENDA & MARK ANDERSON GALE ANDERSON LARRY J ANDERSON MONICA ANDERSON MONICA ANDERSON THEODORE & TANIA ANDERSON THEODORE ATANIA ANDERSON THEODORE ATANIA ANDERSON THEODORE ATANIA ANDERSON THACY ANIMAL ALLIES	23,228.20	BLASEY BRUCE & BRENDA	26,110.64
AMERIPRIDE	15,421.20	BLOOM LEAH FDL ON RES	22.264.85
ANDERSON BONNIE D	18.038.00	Blue Cross \ Blue Shield	26,023,394.45
ANDERSON BRENDA & MARK	19,747.46	Blue Cross \ Blue Shield BOB BARKER COMPANY INC BOBCAT COMPANY BOBROWSKI THOMAS FDL ON RES BOIS FORTE BAND OF CHIPPEWA BOIS FORTE HEALTH SERVICES BOND PMts BONILLA JESUS BORGSTROM MARIANNE TERESA	14,504.40
ANDERSON GALE ANDERSON LARRY J	30,929.54 6,965.00	BOBROWSKI THOMAS FDL ON RES	34,132.92
ANDERSON MONICA	7,540.84	BOIS FORTE BAND OF CHIPPEWA	37,246.00
ANDERSON PAIGE	48,205.29	BOIS FORTE HEALTH SERVICES Bond Pmts	9 480 865 26
ANDERSON THEODORE & TANIA ANDERSON TIM CONSTRUCTION LLC	41.459.00	BONILLA JESUS	5,155.51
ANDERSON TRACY	26,081.21	BORGSTROM MARIANNE TERESA	6,072.09
ANIMAL ALLIES ANOKA-METRO REG TRMT CTR	24,970.00	BOSTO BOBBI	12,901.92
APPLIED PROFESSIONAL SERVICES	59,728.38	BOSTO TERRY ANN	7,970.00
ARAMARK UNIFORM SERVICES	28,305.60	BOUGALIS CONSTRUCTION INC	19,285.00
ARCHITECTURAL RESOURCES INC ARDC	24,970.00 300,215.30 59,728.38 28,305.60 25,925.00 5,750.00	BOWMAN ROBERTA	5.400.82
		BONG PMTS BONILLA JESUS BORGSTROM MARIANNE TERESA BORMAN CARRIE CHRISTINE BOSTO BOBBI BOSTO TERRY ANN BOUGALIS CONSTRUCTION INC BOWMAN MARY BOWMAN ROBERTA BOYER TRUCK PARTS BOYLE KEVIN & KATHY BRAUN INTERTEC CORP BREITUNG TOWN TREAS BRINKMAN MARK B BROCK WHITE CO	36,321.19
ARMORY SHELL TOWNG & AUTO BODY	49,455.65	BOYLE KEVIN & KATHY BRALIN INTERTEC CORP	23,933.15 34 521 41
ARO LYNETTE ARROWHEAD ABSTRACT & TITLE CO	37,424.76 11,351.30	BREITUNG TOWN TREAS	156,500.00
ARROWHEAD AUTO BODY	5,315.35	BRINKMAN MARK B	6,158.84 6,268.84
ARROWHEAD CENTER INC ARROWHEAD CONSULTING	914,146.00 12,813.60	BROCK WHITE CO BROCK WHITE COMPANY LLC	66,055.31
ARROWHEAD LIBRARY SYSTEM	703,475.00	BROWN ANGEL	6,489.00
ARROWHEAD PAINT & REPAIR INC	5,777.04	BROWN MARY JO FDL ON RES BROWN TERRY & BARBARA	8,598.06 18,617.32
ARROWHEAD PSYCHOLOGICAL CLINIC ARROWHEAD REGIONAL CORRECTIONS	11,191.67 12,497,520.84	BRUCH JEFFREY & LISA	13,774.16
ARROWHEAD TRANSIT	153,367.72	BRUHJELL CAROLE	14,251.56
ASPHALT OF DULUTH ASPHALT ZIPPER INC	33,879.91 167,490.00	BRUNNER DANIELLE & MATTHEW BUEHRING JAMIE	14,594.31 23,065.42
ASSOCIATION OF MN COUNTIES	55,212.87	BUHL TREASURER	208,403.79
ASTECH	1,477,531.87	BURRIS TERESA BUTCHER BRAD LEE	5,844.00 9,431.60
AT&T MOBILITY ATWATER GROUP	153,152.48 10,630.68	BW DISTRIBUTING	11,749.07
AUDIO VISUAL RESOURCES INC	6,282.00	C & J INTERIORS	19,056.72
AUGUSTINE LUCY M AURORA TREASURER	6,832.94 29,455.04	C&M TAXI C&M TAXI	10,177.90 6,467.80
AGRICIA INERGORER	20,400.04	CALL ONE INC	12,302.46

e notes to the financial statement are an inte	grai part or trilo ott	tionic.	
AMPBELL SCOTT & CELINE ANNATA GEORGIA	14,655.08 12,701.93	DNA DIAGNOSTICS CENTER DODGE VALERIE FDL OFF RES DODSON JOE & HANNAH	14,864.0 6,690.7
ARRIQ INC	27,427.80 10,966.01	DODSON JOE & HANNAH	8,111.6
AREIO INC AREY LINDSEY & ISAAC AREY RON & SUE ARLSON JEANETTE-FDL ON RES ARI SON MARK R	35,160.14	DODSON JOE & HANNAH DOUGHERTY FUNERAL HOME DOUGLAS CNTY SHERIFF WI DRAKE TERRY & TONI DRAFER JODY	347,767.
ARLSON MARK R	29,699.78 22,497.70	DRAFE JERRY & TONI DRAFER JODY	10,817.0
ARLSON MARK R ARLSON MELISSA & RICK FDL OFF ARLSON SOFTWARE ARLSON THOMAS J ARQUEST AUTO PARTS ARROLL JAMES AND LAURIE ARSWELL PAULA & GERALD ARTER CONSTRUCTION ARTER JAMES A	46,131.30 5,931.75	DRAPER JODY DRCC - SILS DRCC BISHOPS WOODS DRIFT WENDY DRISCOLL DONALD DS SOLUTIONS INC DSGW ARCHITECTS	285,807.2 12,243.3
ARLSON THOMAS J ARQUEST AUTO PARTS	6,245.75 51,797.00	DRIFT WENDY DRISCOLL DONALD	12,344.3 5,775.3
ARROLL JAMES AND LAURIE ARSWELL PAULA & GERALD	12,242.10 7,935.30	DS SOLUTIONS INC DSGW ARCHITECTS	9,105.0 66,330.
ARTER CONSTRUCTION ARTER JAMES A	6,600.00 9,400.00	DULUTH AREA CHAMBER OF COMMERC	13,422.7
ARTER JOANN ARUTH PHYLLIS***USE 36426*	25,813.64 7,938.77	DULUTH CITY JOB TRAINING PROG	108,594.0 945,858.0 273,272.0
ARTIER JAMES A ARTER JAMES A ARTER JOANN ARUTH PHYLLIS***USE 36426* ASHIN DONALD ASPER CONSTRUCTION INC C RIDERS SNOWMOBILE CLUB DW GOVERNMENT INC ENTER CITY HOUSING ENTER FOR ALCOHOL & DRUG ENTER CITY HOUSING ENTER FOR ALCOHOL & DRUG ENTRACARE SURGICAL CENT ENTRAL LAKES VOL FIRE DEPT ENTRAL STATES WIRE PRODUCTS ENTURY FENCE COMPANY ENTURYLINK	32,106.00 122,321,70	DULUTH CITY JOB TRAINING PROG DULUTH CITY TREASURER DULUTH COATING SOLUTIONS DULUTH COMMUNITY ACTION PROG DULUTH FAMILY VISITATION CTR DULUTH INSTITUTE FOR	10,843.
C RIDERS SNOWMOBILE CLUB	10,029.25	DULUTH FAMILY VISITATION CTR	116,666.
ENTER CITY HOUSING	250,000.00		
ENTER FOR ALCOHOL & DRUG ENTRACARE SURGICAL CENT	5,368.24	DULUTH LAWN & SPORT DULUTH NEWS TRIBUNE DULUTH SEAWAY PORT AUTHORITY	44,588.
ENTRAL LAKES VOL FIRE DEPT ENTRAL STATES WIRE PRODUCTS	41,000.00 11,653.20	DULUTH SEAWAY PORT AUTHORITY DULUTH SIGN	12,000. 7,175.
ENTURY FENCE COMPANY ENTURYLINK	1,601,900.83 83,090.42 6 517 65	DULUTH SIGN DULUTH STEAM COOPERATIVE ASSOC DULUTH TRANSIT AUTHORITY	390,620. 335,994.
ENTURY FENCE COMPANY ENTURYLINK HADER BUSINESS EQUIPMENT HAMPION AUTO	6,517.65 9,206.89	DULUTH TRAVEL AGENCY INC DULUTH TYPEWRITER & BUS FURN	15,028. 40,441.
HARM-TEX HARTER COMMUNICATIONS	5,149.48 14,052.09	DUNBARS INC DUPUIS TARA - FDL ON RES	18,621. 20,322
HAVEZ BARBARA	9,384.00 14,597.66	DUPUIS W & BAKER P -FDL ON RES	27,769.
HERRO CINDY	23,806.46	DYNAMIC COLUTIONS OPPOUR LLC	18,004.
HARM-TEX HARTER COMMUNICATIONS HAVEZ BARBARA HERNE ZELDA HERNE ZELDA HICOS DIANE LOUISE HILEDA INSTITUTE INC HISHOLD CITY OF	25,102.94 94,995.19	DULUTH TRANSIT AUTHORITY DULUTH TRAVEL AGENCY INC DULUTH TYPEWRITER & BUS FURN DUNBARS INC DUPUIS TARA - FDL ON RES DUPUIS W & BAKER P - FDL ON RES DYKHUIS KENDALL J DYNAMIC GARAGE DOOR LLC DYNAMIC SOLUTIONS GROUP LLC DYSON ROY III	10,054.1 6,402.1 9,225.1
JISHOLM/LONGVEAD AMBLILANCE	5 002 10	E & I LANDSCAPING & PLOWING IN EARTHGRAINS BAKING CO INC	9,225. 12,774.
HOSA REBECCA HRISTENSEN PARTS SERVICE INC HRISTIANSON DONNA LDISTIE DATDICK	5,010.39 74,974.70	EAST HANGE DAC EASTVOLD JOHN & NORA	60,742. 10,844. 49,294.
		DYSON ROY III E & T LANDSCAPING & PLOWING IN EARTHGRAINS BAKING CO INC EAST RANGE DAC EASTVOLD JOHN & NORA EAU CLAIRE ACADEMY ECKSTROM RENEE ECO JUNK REMOVAL ECOLAB INC	49,294. 57,216.
UM TON COMPUTER CORPORATION AFLIN JAMIE MICHELLE AIMS MGMT RESOURCES/CMR ARK ELIASON ELIZABETH OUD NATASHA-FDL ON RES DLE LOUELLA	19,200.00 49,569,50	ECO JUNK REMOVAL ECOLAB INC	9,025. 8,620.
AFLIN JAMIE MICHELLE	6,875.70 6 189 56	EDOCUMENT RESOURCES LLC	123,871. 214,850
ARK ELIASON ELIZABETH	9,808.66	EDWARDS OIL COMPANY	879,130.
DLE LOUELLA DLLEGE OF CONT ED**see memo**	6,420.46	ECOLAB INC EDOCUMENT RESOURCES LLC EDWARDS & ASSOC INC EDWARDS OIL COMPANY EFFINGER BENEDICT & TOBIAS NH EIDE BAILLY EMPLOYEE BENEFITS EI DER CATHERINE I	7,015.
		EIDE BAILLY EMPLOYEE BENEFITS ELDER CATHERINE J ELECTION SYSTEMS & SOFTWARE ELEMENT MATERIALS TECHNOLGY ELJ CHERYL ELLISON TIMOTHY W ELMOUIST NICK ELY BLOOMENSON COMMUNITY ELY CITY TREAS R HEDLOFF ELY ECHO	92,536.
OLVIN VOLUNTEER FIRE DEPT INC OMFORT SYSTEMS	251 252 80	ELEMENT MATERIALS TECHNOLGY ELJ CHERYL	11,940. 5,000.
OMMERCIAL ROOFING INC OMO LUBE & SUPPLIES INC OMO OIL & PROPANE**SEE NOTE**	28,875.00 14,107.39	ELLISON TIMOTHY W ELMQUIST NICK	17,562. 9,750.
		ELY BLOOMENSON COMMUNITY ELY CITY TREAS R HEDLOFF	21,363. 141,555.
OMPASS MINERALS AMERICA INC OMPREHENSIVE CARE SVCS INC	1,179,006.61 16,744.00	ELY ECHO ELY TV	9,997. 8,785.
ONITO KENNY	18 213 46	EMBARBASS REGION VOLLINTEER	5 564
ONNOR SUE & MITCH	6,333.48		
ONTECH ENGINEERED SOLUTIONS	247,403.14	ENVENTIS TELECOM INC	112,091.
ONLEY RICKI LEE ONNOR SUE & MITCH ONSTELLATION JUSTICE SYSTEMS ONTECH ENGINEERED SOLUTIONS ONTRACT TILE & CARPET LLC ONVEX CORP OOK CITY TREASURER OOK COMMUNITY HOSPITAL OOK COUNTY	19,326.00	EMERGENCY AUTOMOTIVE TECHTING ENCERGY PLUS INC ENVENTIS TELECOM INC EPC ENGINEERING & TESTING ERDMAN HENRY ERGOMETRICS FRICKSON ALAN & JULI I	24,000.
OOK COMMUNITY HOSPITAL	6,902.00	ERICKSON ALAN & JULI	17,035.
OOK COUNTY OOK NEWS HERALD	18,000.00 15,157.26	ERICKSON DOUGLAS ERICKSON ENGINEERING CO LLC	6,153. 65,982.
OOK TIMBERWOLVES SNOWMO CLUB OOPER MELINDA	22,883.30 5,027.00	ERICKSON KAREN ESRI INC	6,949. 115,086.
OPELAND ROBERT ORRADI KIMBERLY J	14,959.86 27.125.04	ESSENTIA HEALTH EUC- WATER & LIGHT	421,139. 145.432.
ORVEL CORP ORVEL REHABILITATION SVCS	204,444.17 33.104.59	EVELETH AMBULANCE SERVICE EVELETH TREAS	5,954. 90.000.
PS TECHNOLOGY SOLUTIONS	11,970.00 42 271 70	EVERGREEN VOLUNTEER FIRE DEPT	22,000. 8,659
RAFTMASTER HARDWARE CO INC	7,559.60	EXPRESS FORESTRY SVC LLC	20,827.
REMATION SOCIETY OF MN	71,060.94	FABINY CHRISTINE	18,357.
RON-SHEEHY FUNERAL HOME	18,395.00	FAIRBANKS SCALES	5,117.
ROSBY CLIFFORD E ROUD JIM & KIM-FDL OFF RES	42,386.21	FAIRVIEW UNIV OF MN MED CTR FALK ELVERA MARIE	37,287. 32,106.
ROWN APPRAISALS INC	6,325.20 21,000.00	FALKS PHARMACIES FARROW YVETTE	8,028. 7,701.
SC FINANCIAL SERVICES GROUP JLLIGAN	44,709.50 5,100.52	FASTENAL COMPANY - DULUTH FEICK ROBERT E	65,318. 14,978.
JSTOM CAB CO JSTOM FIRE APPARATUS INC	27,472.87 184.000.00	FERGUSON ENTERPRISES INC FERNANDEZ ALFREDO	14,803. 22,335
JYPERS ALICIA ACOTAH PAPER	5,830.64 16 284 71	FERWEDA EUGENE I FINEDAY CANDACE EDI, ON BES	8,050. 6 729
AKOTA CNTY FINANCIAL SVCS	13,300.00	FIRST WITNESS CHILD ABUSE FIRST IGHT HEALTH SYSTEM	32,968. 12,052
ALCO CORP	105,009.28	FITZSIMMONS AMANDA & JUSTIN	17,229.
ALLOO INC	1,460,991.15	FLANNERY ARLO & CARMEN	22,193. 8,373.
ATABANK IMX LLC	10,614.00	FLOODWOOD SERVICES & TRAINING	148,646. 104,430.
ATALINK CORP AUGHERTY APPLIANCE SALES	149,411.00 6,882.68	FLOODWOOD TREAS FOND DU LAC OFF-RE FOSTER CARE	16,596. 194,420.
AVID CRAIG AVIDSON CREATIVE	12,500.00 10,384.56	FOND DU LAC ON-RES HUMAN SVC FOND DU LAC RESERVATION	174,496. 171,127.
AVIS PAT AVIS YVONNE-NH	9,681.60 6,866.91	FORCE AMERICA INC FORD OF HIBBING	25,479. 212,394
AY JEANNE E BLASS CHRISTINA M	9,816.26 31.268.10	FORECAST PUBLIC ART FORENSIC NURSING HOME	19,910. 79,993
EAL & PINEO ATTYS AT LAW EAN MICHAEL ROBERT	24,254.69 13,900.00	FOREST HILL CEMETERY FORESTRY SUPPLIERS INC	6,485. 10.589
EC-COM ELAFOREST CONSULTING LLC	6,020.00	FORREST CO LLC FORSMAN MICHAEL DALE	20,090.
ELOITTE CONSULTING LLP	18,000.00	FORTUNE BAY RESORT & CASINO	5,629.
ELUXE CATERING	104,912.50	FOSSUM PLUMBING & HEATING LLC	5,320.
ENINTS LAWIN & GARDEN ENZER-JOHNSON BETH	23,906.04	FOUR OFFICE SUPERING	6,659. 9,235.
EPT OF HUMAN SVCS - SWIFT EVERY GAIL	6,279.27 7,226.23	FOUR SEASONS OUTDOOR SERVICES FRANK ANGIE	19,462. 33,247.
EVINE RITA EY DISTRIBUTING INC	13,248.00 14,307.22	FRANKLIN INVESTMENT CORP FRANTZ TAMMY	32,445. 7,348
EYOUNG LADONNA HS SWIFT	16,393.00 2,519.664.03	FREEMAN NICOLE FRENCH TOWN TREAS	11,016. 9 600
AMOND MOWERS INC	10,973.80	FRONTIER FRONTIER PRECISION INC	48,366.
ICKENSON DANA	11,202.36	ERDMAN HENRY ERGOMETRICS ERICKSON ALAN & JULI ERICKSON ALAN & JULI ERICKSON ALAN & JULI ERICKSON ALAN & JULI ERICKSON ENGINEERING CO LLC ERICKSON KAREN ESRI INC ESSENTIA HEALTH EUC- WATER & LIGHT EVELETH AMBULANCE SERVICE EVELETH TREAS EVERGREEN VOLUNTEER FIRE DEPT EXPERT TIRE EXPRESS FORESTRY SVC LLC F I SALTER COMPANY INC FABINY CHRISTINE FAHRNER ASPHALT SEALERS LLC FAIRBANKS SCALES FAIRVIEW UNIV OF MN MED CTR FALK ELVERA MARIE FALKS PHARMACIES FARROW YVETTE FASTENAL COMPANY - DULUTH FEICK ROBERT E FERGUSON ENTERPRISES INC FERNANDEZ ALFREDO FERWEDA EUGENE I FINEDAY CANDACE FDL ON RES FIRST WITNESS CHILD ABUSE FIRSTLIGHT HEALTH SYSTEM FITZSIMMONS AMANDA & JUSTIN FIVE SEASONS SPORTS FLANNERY ARLO & CARMEN FLEETPRIDE FLOODWOOD SERVICES & TRAINING FLOODWOOD TREAS FOND DU LAC OFF-RE FOSTER CARE FOND DU LAC ON-RES HUMAN SVC FOND DU LAC RESERVATION FORE AMERICA INC FORE OF HIBBING FORECAST PUBLIC ART FORENSIC NURSHING HOME FOREST HILL CEMETERY FORENSIC NURSHING FORENSIC SERVICES FRANK ANGIE FRANK ANGIE FRANK ANGIE FRANK ANGIE FRANK ANGIE FRANK ANGIE FRANK HORE FORENCE COUNTERS FRONTIER FREEMAN NICOLE FREEMAN NICOLE FREEMAN HICOLE FREEMAN NICOLE FREEMAN HICOLE FREEMAN HICOLE FREEMAN HICOLE FREEMAN	20,000.
UHINSUN KATHEKINE VER DARLENE	21,423.86 16,808.00	G & K SVCS INC (LEEF SVCS)	201,716. 18,059.
VEDOLEIED DEAL COTATE			
IVERSIFIED REAL ESTATE INC IXON JOYCE & WILLIAM	5,500.00 28,935.94	GABRIELSON FREDERICK BENJAMIN	12,154.

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GALLAGHER BENEFIT SVCS INC	10,790.36	JOHNSON JUDITH & RAY	39,321.93	MESABI REHABILITATION SVCS INC MESABI SIGN CO INC MICHAUD DISTRIBUTING INC	10,056.78 8,475.00	PAVSA Payments to Clients	32,574.00
GARTNER REFRIGERATION COMPANY GAUSMAN & MOORE INC	25,976.47 29,875.73 5,124.00 8,182.50 8,658.97 41,896.53 8,292.05 8,554.26 6,834.92 43,564.88 33,880.44 12,879.63 13,105.00 30,804.49 15,154.02 130,613.03 17,062.86 32,245,111 6,114.86 7,064.25 21,674.10 22,881.00 28,953.57 5,203.00 153,150.41 5,504.00 15,000.00 21,854.70 90,103.24 21,737.26 10,408.60 8,756.10 8,143.22 7,817.60 11,818.17 7,397.37 24,333.32 11,233.13 20,878.00 10,285.00 109,090.70 9,700.00 52,293.89 599,000.50 5,800.11 20,214.05 6,004.69 5,326.25 277,969.43 6,823.32 5,452.25 16,522.19 6,134.00	JOHNSON KATHLEEN DIANE JOHNSON KILLEN & SEILER	9,346.02 113,196.92 25,488.58 17,893.54 34,788.90 22,204.32 10,182,726.38 5,445.15 7,348.00 26,679.00 6,603.05 49,667.66 8,647.35 20,806.29 890,465.82 43,861.13 19,742.92 191,913.10 27,564.15 25,591.55 41,612.50 16,284.45 11,848.00 25,000.00 9,253.07 9,776.52 1,661,867.14 312,385.36	MICHAUD DISTRIBUTING INC	7,768.81 27,800.00 5,419.14 22,085.50 137,328.90 128,493.00	Payroll Services	1,217,509.52 123,815,608.43
GEHRKE THERESA GELLATLY JOHN	5,124.00 8,182.50	JOHNSON KILLEN & SEILER JOHNSON LYNN MARIE JOHNSON MICHELLE JOHNSON STEVE & TERESA (FC) JOHNSON THERESA JOHNSON THOMAS JOHNSON WILSON CONSTRUCTORS JONES TRISTEN	25,488.58 17,893.54	MICHAUD MICHAEL J MICKELSON KELLY ARDELL MICROWAVE NETWORKS INC	5,419.14	PB RESERVE ACCOUNT PEACE OF MIND REDBUD HOUSE	298,000.00 22,647.56
GENERAL CLEANING SPECIALISTS GENERAL WASTE DISP & RECOVERY GENES BODY SHOP GESHICK ANGELA	8,658.97 41,896.53	JOHNSON STEVE & TERESA (FC) JOHNSON THERESA	34,788.90 22,204.32	MICHOWAVE NETWORKS INC MID-AMERICA BUSINESS SYSTEMS	22,085.50 137,328.90	PEDERSON MICHELLE PELZEL CAROLINE LOUISE	5,391.00 5,089.87
GENES BODY SHOP GESHICK ANGELA	8,292.05 8,554.26	JOHNSON THOMAS JOHNSON WILSON CONSTRUCTORS	11,151.42 10 182 726 38	MID-AMERICA BUSINESS SYSTEMS MIDWAY FORD MIDWAY TOWN TREAS MIDWEST FIRE RESCUE SUPPLY MIDWEST MACHINERY CO	10.723.00	PENNAZOLI REBECCA PEQUAYWAN AREA TRAILBLAZERS	13,537.85 112,498.23
GESHICK MARILYN GIBSON ANITA ANN	6,834.92	JONES TRISTEN	5,445.15	MIDWEST FIRE RESCUE SUPPLY	5,051.78 12,038,65	PER MAR SECURITY SERVICES PERKINS + WILL INC	6,330.23 321,956.25
GIBSON GERALD & FAYE GIBSON NIKKI & TRAVIS	33,880.44	JOURDAIN MARTHA JPJ ENGINEERING INC JS PRINT GROUP	26,679.00	MIDWEST MFG & MECHANICAL INC	9,567.30	PERKOVICH ROCHELLE DAWN PERNU TRICIA JEAN	7.044.65
GILBERT CITY OF GILL AUDREY	13,105.00	K & K CLEANING INC KAFUT KERRI & WALTER	49,667.66	MIHELICK GREGG	37,621.11	PETERI IN SANDY	13,831.48 8,107.17 6,688.00
GLASS CHARLES GMEN ENVIRONMENTAL SVCS/G-MEN	15,154.02	KANGAS BRENDA KANGAS EXCAVATING INC KAPPERUD RYAN & CHRISTINA	20,806.29	MILE HIGH SHOOTING ACCESSORIES	5,258.21	PETITE RHONDA PETITE STEVEN PETITE STEVEN FDL ON RES PETRANGELO LISA	5,705.00 5,591.59
GNESEN VOLUNTEER FIRE DEPT	17,062.86	KANGAS EXCAVATING INC KAPPERUD RYAN & CHRISTINA	43,861.13	MIDWEST MACHINERY CO MIDWEST MFG & MECHANICAL INC MIDWEST SPINE INSTITUTE LLC MIHELICK GREGG MIKE MOTORS INC MILE HIGH SHOOTING ACCESSORIES MILES RYAN & SHELBY MILESTONE SYSTEMS INC MILLE LACS BAND FOSTER CARE MILLE LACS CNTY SHERIFF MILLER B PRODUCTS INC MILLER DE PRODUCTS INC MILLER MALL AUTO PARTS MILLER ROSANNA MILLER TANNER MAKOONS &ZACHARY MILLS PARTS CENTER MINNESOTA CONTINUING LEGAL ED	5,051.78 12,038.65 9,567.30 16,334.88 37,621.11 521,699.72 5,258.21 24,918.32 7,280.00 5,760.00 272,333.47 9,947.00 14,257.05 5,656.00 15,792.90 10,882.51 20,398.61 51,653.45 8,825.00 203,744.75 149,630.00 198,637.98 135,524.00 55,065.00 5,354.23 162,864.15 12,306.57 43,191.99 28,901.00 113,026.00 591,350.66 6,960.00 591,350.66 6,960.00 52,723.00 6,210.00 6,005.51 8,071.00 5,240.69 15,847.92 16,000.00	PETRANGELO LISA	11,226.44
GODFREY SHIRLEY MARIE GOERDT MERLIN & MARLYS	32,245.11 6,114.86	KARPPINEN REBECCA KASKI INC	19,742.92 191,913.10	MILLE LACS BAND FOSTER CARE MILLE LACS CNTY SHERIFF	272,333.47	PETRANGELO LISA PETRANGELO TRACY PETRICH JAYNE-NW PETROLEUM TRADERS CORPORATION PHILS GARAGE DOOR SERVICE PHYSICIAN SALES & SERVICE INC PICTOMETRY INTERNATIONAL CORP PIERCE LORI ANN PIKE SANDY BRITT VFD PINCKNEY CONSTRUCTION PINE CNTY SHERIFF PINEWOOD CLOQUET INC PINEWOOD DULUTH INC PITNEY BOWES PLAWCS	21,566.96 12,765.15 2,136,324.37
GOGGLEYE ROXANNE GOLD CROSS AMBULANCE	7,064.25 21,674.10	KEARNEY MICHAEL K KEENAN CONSULTING LLC	7,415.00 27,564.15	MILLER B PRODUCTS INC MILLER MALL AUTO PARTS	9,947.00 14,257.05	PHILS GARAGE DOOR SERVICE	2,136,324.37 9,979.05
GOUGGLEYE HOXANNE GOLD CROSS AMBULANCE GOODIEL EVELYN & KENNETH GOODIN COMPANY GOODPOINTE TECHNOLOGY INC GOODWILL INDUSTRIES GORDON PATSY COVERNMENT LORG COMING	22,881.00 28,953.57	KEEPRS/KLINEFLETERS ENFORCEMEN KEMBLE INC	25,591.55 41,612.50	MILLER ROSANNA MILLER TANNER MAKOONS &ZACHARY	5,656.00 15,792.90	PHYSICIAN SALES & SERVICE INC PICTOMETRY INTERNATIONAL CORP	13,502.54 136,355.40
GOODPOINTE TECHNOLOGY INC	5,203.00 153 150 41	KEN WASCHKE AUTO PLAZA KERNTZ BROTHERS FUNERAL HOME	16,284.45 11.848.00	MILLS PARTS CENTER MINNESOTA CONTINUING LEGAL ED	10,882.51 20.398.61	PIERCE LORI ANN PIKE SANDY BRITT VFD	30,893.92 43,790.48
GORDON PATSY GOVERNMENT JOBS COM INC	5,504.00 15,000.00	KERNZ AND KOMPANY KERR CHARLES	25,000.00 9,253.07	MINNESOTA ELEVATOR INC/MEI MINNESOTA INDUSTRIES	51,653.45 8.825.00	PINCKNEY CONSTRUCTION PINE CNTY SHERIFF	43,790.48 12,872.00 12,439.79
GOVERNMENT JOBS COM INC GOVERNMENT MANAGEMENT GROUP IN GRAHAM NICOLE NH	8,000.00 21,854.70	KETTELHUT AMY S KGM CONTRACTORS INC	9,776.52	MINNESOTA TELECOMMUNICATIONS	203,744.75	PINEWOOD CLOQUET INC	12,439.79 15,975.70 9,341.38
GRAINGER	90,103.24	KIM CONTRACTORS INC KIDAMEL TARA EDIL ON DES	312,385.36	MJS CONSULTING INC	198,637.98	PITNEY BOWES	9,341.38 32,039.33 13,917.31
GRAINGER GRAND ITASCA CLINIC & HOSPITAL	10,408.60	KIDSPEACE MESABI ACADEMY KIMMEL TARA FDL ON RES KINDRED FAMILY FOCUS	15,524.12 13,279.24	MN BCM 1430 KIM LACEK	55,065.00	PODECAY CHRISTINA & ROBERT	15,494.80
GRAND ITASCA CLINIC & HOSPITAL GRANDE ACE HARDWARE GRANITE CITY ARMORED CAR INC GRAPHENTEEN AUDREY	8,756.10 8,143.22	KING BEVERLY FDL ON RES KING KATHRYN FDL OFF RES	13,279.24 15,520.70 9,791.76	MN CHILD SUPPORT PAYMENT CTR MN COUNTIES INFO SYSTEMS	5,354.23 162,864.15	POMPS TIRE SERVICE INC POMPS TIRE SVC INC (D)	15,494.80 17,868.00 104,626.49
	7,817.60 11,818.17	KLAMPE DELEHANTY & PASTERNAK KLEFSTAD ANN	199,500.00 40,687.20	MN CTY ATTORNEYS ASSN MN DEPT OF AGRICULTU625CASHIER	12,306.57 43,191.99	POPOE KIM PORT GIRLS GROUP HOME	10,623.47 32,772.08
GRAYBAR ELECTRIC CO INC (DUL) GREAT LAKES EXCAVATING INC GREAT LAKES PIPE SERVICE	7,397.37 24,333.32	KLEIDON DEANN KLIEGLE MARK & MELISSA	40,687.20 11,609.05 7,700.18 5,132.85 32,655.01	MILLS PARTS CENTER MINNESOTA CONTINUING LEGAL ED MINNESOTA ELEVATOR INC/MEI MINNESOTA ELEVATOR INC/MEI MINNESOTA TELECOMMUNICATIONS MITCHELL HUMPHREY & CO MJS CONSULTING INC MN AUDITOR 525 PARK ST STE 500 MN BCA 1430 KIM LACEK MN CHILD SUPPORT PAYMENT CTR MN COUNTIES INFO SYSTEMS MN CTY ATTORNEYS ASSN MN DEPT OF AGRICULTUG25CASHIER MN DEPT OF HUMAN SVCS64835MAXI MN DEPT OF LABOR & IND FINANC MN DNR	28,901.00 113,026.00	PITNEY BOWES PLAWCS PLAWCS POPERZAY CHRISTINA & ROBERT POMPS TIRE SERVICE INC POMPS TIRE SERVICE INC POPOE KIM PORT GIRLS GROUP HOME PORTABLE JOHN POSTMASTER POTTER BOBBI JO POTTER JUDY POWELL PHILOMENA POWER TRANSMISSION PRAIRIE ST JOHNS PRAXAIR DISTRIBUTION INC PRECISE MRM PRIMARY PRODUCTS COMPANY PRINCL LINDA PRINGLE JEFF & LAURA PRINGLE JEFF & LAURA PRINGLE MELVINA	5,527,43 17,321.00 9,196.83 8,458.62 6,762.84
GREAT LAKES PIPE SERVICE GREEN DARLENE	11,233.13 20.878.00	KOLAR CHEVROLET BUICK GMC KOOP GAYLE CORPORATE	5,132.85 32,655.01	MN DNR MN DOT COMM OF TRANS395MS215 MN ENERGY RESOURCES CORP	33,784.39 595,886.16	POTTER BOBBI JO POTTER JUDY	9,196.83 8,458.62
GREENSKY JUDY GREENWAY SURGERY CENTER	10,285.00 109.090.70	KOOP JON & GAYLE KOOTASCA COMMUNITY ACTION INC	14,129.87 152 975 06		153,296.64 10.906.00	POWELL PHILOMENA POWER TRANSMISSION	6,762.84 25,649.18
GREENWOOD TOWNSHIP	9,700.00	KOVACH KIM	5,110.00 5,617.16 32,717.00	MN POWER BOX 1001 MN SECRETARY OF STATE-NOTARY	591,350.66 6,960.00	PRAIRIE ST JOHNS PRAXAIR DISTRIBUTION INC	6,617.76 46,678.34
GREAT LAKES PIPE SERVICE GREEN DARLENE GREENSKY JUDY GREENWAY SURGERY CENTER GREENWOOD TOWNSHIP GREGORY DUNCAN T GREYSTONE CONSTRUCTION CO GROCHOWSKI MARILYN GROZDANICH MARK GRYGO ANDREA M	509,000.50	KRAEMER CONSTRUCTION CO INC KRAUS ANDERSON CONSTRUCTION CO KRECH & OJARD CONSULTING	32,717.00 592,056.27	MN POLLUTION CONTROL OSESS/69* MN POWER BOX 1001 MN SECRETARY OF STATE-NOTARY MN SHERIFFS ASSOC MN TRANSPORTATION ALLIANCE MOEN KJERSTEN & JACOB MOGENSEN KEVIN & JOAN MONACELLI MARK ALLEN MOORE RENEE A MORREI L & ASSOCIATES INC	22,723.00	PRECISE MRM PRIMARY PRODUCTS COMPANY	25,649.18 6,617.76 46,678.34 24,927.08 13,268.57 24,451.64 66,285.98 50,212.94 7,365.00 25,655.99 7,150.00 5,603.25 16,399.88 61,976.14
GROCHOWSKI MARIETIV	20,214.05	KRECH & OJARD CONSULTING	7.136.25	MOEN KJERSTEN & JACOB	7,233.06	PRINCL LINDA	24,451.64 66.285.98
GRYGO ANDREA M GUNDERSON LARRY & JOYCE H & L MESABI INC	5,326.25	KREIFELS RICHARD KRIS ENGINEERING INC KROOK WENDY & RUSS	60,416.14	MONACELLI MARK ALLEN	6,005.51	PRINGLE MELVINA PRO LAWAY & LANDSCAPING	50,212.94
HADDAD SAM	6,823.32	KTM PAVING	76,073.16	MORRELL & ASSOCIATES INC	5,240.69	PROCENTIVE (PROCENTIVE COM INC.	25,655.99 25,650.00
HAGSTEN MARY ELLEN HALLFRISCH BRENDA	5,452.25 16,522.19	KUOPUS RAYMOND & DONNA KUYKENDALL JENNIFER	5,921.37 5,677.00	MORRELL & ASSOCIATES INC MORRIS SEIQUAYIA MORSE FALL LAKE TOWNSHIP	16,000.00	PROCENTIVE/PROCENTIVE.COM INC	5,603.25
HALVERSON AMY HALVERSON REID D	6,134.00 6,706.88	L & L RENTALS L & M SUPPLY INC	53,036.67 36,947.79	MOTLEY ROBIN LEIGH MOTOROLA SOLUTIONS INC	14,876.55 332,433.89	PROTON COMPUTER INC PRO-WEST & ASSOCIATES	16,399.88 61,976.14
HAGSTEN MARY ELLEN HALLFRISCH BRENDA HALVERSON AMY HALVERSON REID D HAMMER & STEEL INC HAMMERS KATIE HAMMERS KATIE	49,325.00 3,198,128.18	L & M SUPPLY INC LAFAVE TONI LAFRINIERE KRISTINE	7,680.00 5,138.70	MOTEEY ADBIN LEGIEN MOTOROLA SOLUTIONS INC M-R SIGN CO INC MSA PROFESSIONAL SERVICES INC MSSA/MN SOCIAL SVC ASSOC MT IRON CARQUEST MT IRON TREAS MI INCEED WILL JAM C	7,309.16 11,635.06	PRI USA INC PRUDHOMME PETER V	8,000.00
HANCOCK CONCRETE PRODUCTS LLC	9,816.26 341.392.96	I AITINEN SHERRIE	8,137.80 11.710.00	MSSA/MN SOCIAL SVC ASSOC MT IRON CARQUEST	22,815.00 17,670.83	QUINCE HOUSE RADCO INDUSTRIES	9 612 48
HANGER ELLA HANNAY MICHAEL JOHN	15,121.70	LAKE ASSAULT BOATS INC LAKE CITY TOWING LAKE COUNTRY POWER	8,271.11 81 156 22	MONGEN WILLIAM G	46,813.54 5.057 40	RADIO IP SOFTWARE RADIOLOGICAL ASSOC OF DUILLITH	8,526.25 46,073.75 8,623.90
LIANICON DDENDA	6,134,00 6,706,88 49,325,00 3,198,128,18 9,816,26 341,392,96 15,121,70 5,423,94 16,031,98 22,966,58 22,578,58 5,521,87 11,909,88 16,519,89 40,088,10 22,835,09 37,241,00 9,087,05	LAKE COUNTRY POWER LAKE KABETOGAMA VFD LAKE SUPERIOR COLLEGE*use/15218	18,664,18 60,416,14 10,068,32 76,073,16 5,921,37 5,677.00 53,036,67 36,947,79 7,680,00 5,138,70 8,137,80 11,710,00 8,271,11 81,156,23 28,200,00 6,250,00 30,176,65 9,606,44 56,000,00 618,234,04 63,521,32 57,892,22 5,514,19 28,213,04	MUDDING CEDVICE	16,000.00 14,876.55 332,433.89 7,309.16 11,635.06 22,815.00 17,670.83 46,813.54 5,057.40 22,188.88 6,512.00 5,621.28 21,869.26 5,400.00 5,970.19 33,550.00 886,315.00 28,224.00	PRINGLE MELVINDA PRINGLE MELVINDA PRINGLE MELVINDA PRO LAWN & LANDSCAPING PRO PRINT INC PROCENTIVE/PROCENTIVE.COM.INC PRODUCTIVE ALTERNATIVES INC PROTON COMPUTER INC PROTON COMPUTER INC PROWEST & ASSOCIATES PRT USA INC PRUDHOMME PETER V QUINCE HOUSE RADIO INDUSTRIES RADIO IP SOFTWARE RADIO IN SOFTWARE RAMIN LAKE OIL INC RANGE AUTO PARTS COMPANY RANGE COOPERATIVES INC RANGE FUNERAL HOME-VIRGINIA RANGE LANDSCAPE & GARDEN CTR RANGE MENTAL HEALTH CENTER INC RANGE OFFICE SUPPLY & EQUIP CO PANCE DECOLORY.	30,606.14 9,222.28
HANSON BRENDA**use70036018* HANSON BRENDA**use70036018* HANSON ROLAND JAMES HANSON TRAVIS & ANGELA HARDRIVES INC HARDY PATRICIA M - NORTH HOMES HARRISON DAWN & PATRICK	22,578.58	LAKE KABE I OGAMA VHD LAKE SUPERIOR COLLEGE*use45218 LAKE SUPERIOR COMMUNITY LAKE SUPERIOR PHYSICAL THERAPY LAKELAND FIRE DEPT LAKELAND PATHOLOGY PA LAKEWALK SURGERY CENTER INC LALONDE DONALD & TERESA	30,176.65	MURPHTS SERVICE M-V AUTO N STLCO HABITAT FOR HUMANITY NAMCHEK JAMES NAPA PARTS CENTER INC NATIONAL HIGHWAY INSTITUTE NATIONAL TOOL WAREHOUSE NDA NEIL DORNBUSCH & ASSOC NE MN JEELC EO LOR & TAJANING	18,095.00	RADTKE PHYSICAL THERAPY	13,730.22
HANSON TRAVIS & ANGELA HARDRIVES INC	5,521.87 11,909.88	LAKE SUPERIOR PHYSICAL THERAPY LAKELAND FIRE DEPT	9,606.44 56,000.00	NAPA PARTS CENTER INC	21,869.26	RAMSLAND & VIGEN INC	380,952.67 9,454.00
HARDY PATRICIA M - NORTH HOMES HARRISON DAWN & PATRICK	16,519.89 40,088.10	LAKELAND PATHOLOGY PA LAKEWALK SURGERY CENTER INC	618,234.04 63,521.32	NATIONAL HIGHWAY INSTITUTE NATIONAL TOOL WAREHOUSE	5,400.00 5,970.19	RANGE COOPERATIVES INC	7,260.08 85,143.24
HARTELS DBJ DISPOSAL CO HAUGE KIMBERLY	22,835.09 37.241.00	LANDIVIANT FUNERAL HOIVIE	57,892.22 5.514.19	NE MIN OFFICE OF JOB & TRAINING	33,550.00 866,315.00	RANGE FUNERAL HOME-VIRGINIA RANGE LANDSCAPE & GARDEN CTR	25,624.00 8,500.00
HAUGEN BETH ANN HAUGEN CHRIS J	9,087.05 18,736.76	LANDWEHR CONSTRUCTION INC LANNING ANN	28,213.04 5,278.92	NEDLAND INDUSTRIES INC NEEDHAM TAMMY	28,224.00 19,393.42	RANGE MENTAL HEALTH CENTER INC RANGE OFFICE SUPPLY & EQUIP CO	1,593,521.44 6,398.68
HAUGEN CYNTHIA JO HAWKINSON CONSTRUCTION CO	39,393.30 4,222,250.96	LAPRAIRIE DONALD & ENDERLE LARSON CARL A	9,101.00 13,600.00	NELSON AUTO CENTER NELSON ELAINE & CHARLES NH	95,445.20 17,384.36	RANGE REVOLVING FUND	20,345.19 12,042.78
HAWKS TRAIL SNOWMOBILE CLUB HAWORTH PATRICIA & WAYNE	10,277.96	LARSON CONSTRUCTION INC LARSON ERIC	10.784.08	NELSON KEITH NELSON MELINDA	10,867.39 42,844.14	RANGE TRANSITIONAL HOUSING INC RANGER GM RANGER SNOWMOBILE CLUB RAPID RENTAL & SUPPLY DADBANA (TO!N)	65,769.56 558.810.34
HAYES TERRI L	8,610.76 5,280.64	LARSON JAMES H	7,121.61 32,106.00	NELSON NINA & DAVE	16,670.52	RANGER SNOWMOBILE CLUB	28,999.20
HD SUPPLY WATERWORKS LTD HEACOX HARTMAN KOSHMRL	14,622.59 25,221.57 16,275.00	LASART MARY & PERRY LASTOVICH MARY	5,514.50 14,259.02	NELSON PAINT COMPANY NELSON SUSAN MARIE	12,498.08 12,899.31	RAPPANA KEVIN & VALERIE	9,003.39
HEALTHCAREFIRST HEALTHEAST ST JOHNS HOSPITAL	68,170.48	LAULUNEN PAUL & KARLA LAURENTIAN TRAIL	17,863.10 15,713.72	NELSON THERESA NELSON THERESA - FDL OFF RES	16,089.55 22,506.47	RAPPANA KEVIN & VALERIE RAUKAR STEPHEN P RAY RIIHILUOMA INC	6,535.73
HEARING WELLNESS CENTER LLC HEARTH CONNECTION	6,368.50 1,080,508.75	LAUSENG ELLEN LAW ENFORCEMENT TECHNOLOGY GRP	8,787.61 45,370.00	NELSON TYESHA FDL OFF RES NEUBARTH CONSTRUCTION	14,911.49 8,300.00	RAYMOND RHONDA RAYS SPORT & CYCLE/HERNESMAN & RCM SPECIALITIES INC	10,727.35 22,321.99
HEARTLAND GIRLS RANCH HEGLUND JENNIFER R	104,839.00 6,462.23	LAW OFFICE OF AMY E LUKASAVITZ LAWSON PRODUCTS INC	35,604.00 84,676.91	NEW ULM MEDICAL CENTER NEWEGG.COM	6,783.50 14,229.95	RCM SPECIALITIES INC RECOVERY SYSTEMS COMPANY INC	5,564.86 19,203.06
HEINEN JANICE HEINEN JOANA MARIE	8,678.76 32,106.00	LAWYER REG/MN SUPREME COURT LDV INC	8,877.00 115,464.70	NEXUS-MILLE LACS ACADEMY NIESEN PHILLIP & DENA	194,744.29 8,551.20	RED ROCK INC RED WING (MCF-RED WING)	9,466.67 241,864.00
HELLER VICTORIA & CARL HEMOCUE AMER/RADIOMETER AMER	13,446.80 5,466.00	LEAGUE MN CITIES INS TRUST LEAVITT CRISTINE	9,950.00 20,568.98	NILSEN JANET LYNN NILSSON DENA MARIE	5,414.71 35,171.94	RECOVERY SYSTEMS COMPANY INC RED ROCK INC RED WING (MCF-RED WING) REDSTONE CONSTRUCTION LLC REGENTS OF UNIV OF MN REM DAMSEY TALL	65,769,56 558,810,34 28,999,20 6,500,00 9,003,39 9,253,34 6,535,73 10,727,35 22,321,99 5,564,86 19,203,06 9,466,67 241,864,00 105,086,73 224,630,55 5,563,36 11,519,92 13,830,32 15,586,91 10,310,00 6,167,57 5,218,50 8,283,96 43,676,20 22,863,53 15,167,50 40,928,80
HENDRICKSON ALONA HENDRICKSON TRACEY	16,145.00	LEDIN TRACY	32,772.44 25,670.00	NORDEEN CHERYL NORDYS EXTERIOR WORKS	21,823.56 25,100.00	REM RAMSEY TALUS RENGSTORF GREGORY AND ROXANNE REQUIP LLC RESIDENTIAL SVCS NE MN/RSI REYNOLDS LYNN-FDL ON RES REYNOLDS LYNN-FDL ON RES REYNOLDS LYNN-FDL ON RES REYNOLDS LYNN-FDL ON RES	5,563.94
HENRY SHEILA	9,547.86 7,463.00	LEE CENTER LEES KELLEY	6,918.00	NORLAND SANITARY SERVICE INC	12,617.40	REQUIP LLC	11,519.92
HERCULES MACHINERY CORP HERITAGE SHADE TREE CONSULTANT	58,500.00 8,562.50	LEGAL AID SERVICE OF NE MN LENCI ENTERPRISES INC	225,768.23 1,119,070.36	NORRI DISTRIBUTING COMPANY NORTH AMERICAN ELECTRIC	5,344.98 13,337.00	REYNOLDS CHIPLEY FOL OFF DEC	15,586.91
HERMANTOWN HYDRAULICS HERMANTOWN MISSING LINK	14,349.76 18,985.84	LEPPALA LARRY WILLIAM LESEMAN JULIE	14,106.95 25,777.52	NORTH AUCTIONS/K BID NORTH COUNTRY HEATING COOLING	15,263.00 5,235.00	REYNOLDS SHIRLEY-FDL OFF RES RGA & ASSOC INC RICHARDS JAMES M JR	10,310.00 5,200.00
HERMANTOWN MISSING LINK HERMANTOWN SERVICE CTR HERSHKOVITZ DORLA	7 872 68	LEVENSON JANE LEXIS NEXIS RISK DATA MGMT	39,153.52 22,542.00	NORTH HOMES BOYS PROGRAM NORTH HOMES COTTAGE	100,046.58 113,228.74	RICKS TREE & STUMP REMOVAL LLC	6,167.57 5,218.50
HESS RICHARD/RICKS BOBCAT SVC HEWLETT PACKARD CORP	17,319.00 18,817.50 32,270.00	LHB ENGINEERS & ARCHITECTS LIBERTY TIRE RECYCLING SVCS MN	784,260.80 94,231.33	NORTH HOMES INC (STANDARD) NORTH HOMES INC (TREATMENT)	210,410.11 11,161.96	RILEY KAREN RISING SUN CHARLES & EARTH-FDL	8,283.96 43,676.20
HEWLETT PACKARD DIRECT HIBBING CITY OF	10,373.84 206,893.18	LIEN MICHAEL W ATTY AT LAW LIEN ROSE	16,174.98 14,800.78	NORTH HOMES TNT HAWKINS NORTH HOMES TNT NEXT STEP NORTH HOMES WINNIE WAY	17,935.00 17,724.00	RISING SUN CHARLES & EARTH-FDL RJS CONSTRUCTION GROUP LLC ROAD MACHINERY & SUPPLIES CO	22,863.53 15,167.20
HIBBING DAILY TRIBUNE*see note HIBBING EXCAVATING INC	16,939.86 100,243.73	LIFE HOUSE	275,459.14 7,854.95	NORTH HOMES WINNIE WAY NORTH HOMES-ITASKIN JUV CTR	23,777.00 356,665.62		40,928.80 14,044,11
HIBBING PUBLIC UTILITIES HIGH LINE CORPORATION	143,082.90 109,631.90	LIFTPRO BY NESCO INC LIGHTFEATHER DIANE FDL OFF RES LIGHTING MAINTENANCE SERVICE	21,505.68 6,616.00	NORTH HOMES-TEENS IN TRANS NORTH ST LOUIS SWCD	49,585.00 58,003.00	ROBERT R SCHROEDER ROBINSON BILLIE JO&FRED FDL ON ROBINSON MARY FDL ON	14,044.11 38,882.75 26,896.21
HILL CHARLOTTE**USE 36298**	5.222.20	LIND MARY FDL OFF RES	13.055.68	NORTH STAR GROUP HOME EAST	43,368.00 12,711.94	ROGGENKAMP SANDRA L ROLYAN BUOYS	26,896.21 22,924.56 8,500.00 7,558.96 13,665.59
HILL DOREEN & EINO HILL JODY & WAYNE	12,363.38 9,271.53	LIND MIKE-FDL OFF RESERV LINDBERG PAT	30,823.49 11,825.84	NORTH WOODS AUTO PARTS NORTHEAST ENTREPENEUR FUND INC	19,985.40	ROONEY JULIE A ROSENLUND NATHAN & JOLEEN	7,558.96
HILL NICK HMS LAURENTIAN PARTNERS LLC	7,539.56 6,269.52	LINK DIANE LIPE BROS CONSTRUCTION INC	20,686.00 10,486.93	NORTHERN BUSINESS PRODUCTS NORTHERN DOOR & HARDWARE INC	1,759,011.32 31,691.46	ROSSITER LAURIE	5,737.76
HOLAPPA SHERYL HOLDEN DARROLD LEE	5,418.89 30,894.30	LITTLE FALLS MACHINE INC LITTLE VANESSA	65,120.09 5,649.88	NORTHERN ENGINE & SUPPLY INC NORTHERN ESCROW INC NORTHERN HABILITATIVE SVCS	19,016.94 20,019.10	ROUFS PROPERTY MAINTENANCE ROULEAU JOSEPH & BRENDA	11,202.36
HOLIDAY INN HOTEL SUITES HOLT DON & MARY - NH	7,185.19 26,734.38 34,725.14	LLOYD CHARLOTON LOCKRIDGE GRINDAL & NAUEN	10,756.74 62,000.00	NORTHERN HABILITATIVE SVCS NORTHERN LIGHTS MEDICAL TRANSP	19,202.98 5,762.78 85,437.50	ROWDYS FENCING ROYAL TIRE ROYAL TIRE	52,406.56
HOMES INC HOMESTEAD MILLS	6,934.10	LOLL DESIGNS LOLLING KENNETH M	7,435.30 22,357,41	NORTHERN LIGHTS MEDICAL TRANSP NORTHERN LIGHTS SURVEYING CO NORTHERN MINNESOTA RECYCLING	722.138.30	RRHS MESABA CLINIC^^*USE68962^	5,737.76 206,647.26 11,202.36 15,805.00 52,406.56 20,684.32 6,713.99 11,754.00 8,890.63 18,710.00 10,400.00 16,300.00 11,242.50 15,657.81 41,912.52 7,296.00 9,711.94 7,246.83 9,686.75 6,849.08 50,000.00
HOMETOWN ELECTRIC HOOD ELLA	7,931.60 37,200.00	LONG JENNY & ROBERT LONGFELLOW THOMAS LAW FIRM	8,742.88 16,175.49	NORTHERN PAINTING & DRYWALL	33,404.00 9,051.51	RTVISION INC RTW INC	11,754.00 8,890.63
HOOVER CONSTRUCTION CO HOULE BRENDA - FDL ON RES	1,910,977.50 6,113.12	LORAAS HANS & COLLEEN LOUIS KRISTI NICOLE	69,647.77 15.080.00	NORTHERN TRENDS BLDG & DESIGN NORTHLAND CONSTRUCTORS INC NORTHLAND CONSULTING ENGINEERS	38,078.00 17,707,163.38	RTW INC RUPP FUNERAL HOME SAFE HAVEN SHELTER SAFE STED WALK IN THE CO OF MIN	18,710.00 10,400.00
HOULE BRIANA HOVLAND INC	10,206.00 6.379.55	LUCIA RICK & SHARON LUND BETTY	19,342.00 11.738.18	NORTHLAND HUMAN RESOURCE	34,038.02 5.525.00	SAFE STEP WALK IN TUB CO OF WIN	16,300.00 11,242.50
HOWARD DEBBIE MARIE HOYT LAKES FIRE/AMBULANCE	12,651.24 10,575.82	LUNDGREN MOTORS INC LUOMA RICHARD JOHN	179,731.91 34,146.45	NORTHLAND HYDRAULIC SERVICE NORTHLAND TRACTOR REPAIR	12,639.82 16,290.55	SAI GLOBAL INC SAICE M & DEEGAN B-FDL OFF RES SAICE WALLACE & RENA	15,657.81 41.912.52
HUBERT GUY HUGHES FRANCIS X	10,855.94 18,930.00	LUTHERAN SOCIAL SERVICES LYLE SIGNS INC	1,318,775.71 153,977.61	NORTHLAND VETERANS SVC COMM NORTHI AND VOI LINTEER FIRE DEPT	10,000.00 18,000.00	SAICE WALLACE & RENA SAJEC NIKOLE L	7,296.00 9,711 94
HUGHES FRANCIS X HUGHLEY ARNOLD & MARY HUMAN DEVELOPMENT CENTER	6,458.59 2,465,042.55	MAAO MACDONALD NANCY & DAVID	23,116.00 9,732.64	NORTHRUP WANDA NORTHSPAN GROUP INC THE	13,163.00 23,617.00	SAJEC NIKOLE NH SALMELA AMBER & ANDREW	7,246.83
HUMAN DEVELOPMENT CENTER HUNT ELECTRIC CORPORATION HURD MIKE & CANDACE NH	2,465,042.55 565,152.57 10,229.21	MACQUEEN EQUIPMENT INC	129,889.65	NORTHSPAN GROUP INC THE NORTHSTAR FORD NORTHWESTERN MN JUVENILE CTR	15,225.38 48,265.00	SALMI JOANN MARIE SALO ENGINEERING	6,849.08
HUSKY SPRING	9,464.47	MACTEK SYSTEMS MADDEN GALANTER HANSEN LLP	5,437.00 23,761.29	NORTHWOOD CHILDRENS HOME	13,601.94	SALO ENGINEERING SALO MURIEL SALVATION ARMY	29,259.61 75,936.71
HYBRIDGE IMAGING LLC HYDRO KLEAN	17,693.10 74,660.46	MAHKAHTA TRUCKING MAKI JOAN MARIE MAKINEN VOLUNTEER EIRE DERT	379,724.07 6,499.92	NORTHWOOD CHILDRENS SERVICES NORTHWOOD CHILDRENS SERVICES NORTHWOOD CHILDRN DIAG & ASSMT NORTHWOOD COLUMBUS HOUSE NORTHWOOD WEST	894,661.68 131,568.22	SAND AMANDA & MICHAEL	10,991.86 11,315.80
HYLAND SOFTWARE INC IBM CORPORATION	11,200.00 35,381.85	MAKINEN VOLUNTEER FIRE DEPT MALBAN DAVID J ATTORNEY AT LAW MALLERY DEB & JIM - FDL ON RES	60,095.53 11,903.46	NORTHWOOD COLUMBUS HOUSE	32,298.49 649,692.48	SANDNAS BRANDIE SANDWICK JAMES JON SANFORD-THIEF RIVER FALLS	31,001.77
IMAGE EXPRESS INDIAN LEGAL ASSISTANCE PROG INDIANHEAD FOODSERVICE DISTRIB	9,842.67 9,120.00	MALONEY MARJORIE	6,247.14 11,219.35	NORTHWOODS FORESTRY INC NORTHWOODS SODDING INC NORTRAX EQUIPMENT INC - DULUTH	121,650.65 5,000.00	SANFORD-THIEF RIVER FALLS SANOFI PASTEUR INC.	31,001.77 6,451.54 15,775.54
INDUSTRIAL LUBRICANT CO	336,843.29 172,779.62	MANEY INTERNATIONAL INC MAPLES LOU ROXANNE	59,816.97 12,622.10	NTS/NORTHEAST TECHNICAL SVC	1,249,004.21 241,172.70	SARANENS INC SATHER LOU ANNE SAVAGE ROBIN & ROBERT NH	25,317.61 28,922.70
INDUSTRIAL PHARMACY MGMT INFRATECH INC	6,078.86 94,877.02	MARICK WANDA & RAY MARINE REPAIR SERVICE	29,919.72 17.188.33	NURSE-FAMILY PARTNERSHIP NUSS TRUCK & EQUIPMENT NUVANTAGE (FORMERLY LIFEWORKS)	12,670.00 147,820.15	SBS INC	7,972.62 5.379.20
INJURED WORKERS PHARMACY LLC INTER CITY OIL	25,975.90 129,770.15	MARONICK ALBERTS DEAN R MARS WP&RS/CBS CONVEYOR BELT	8,365.35 7,149.23	OCCUPATIONAL DEVELOPMENT CTR	18,997.73 124,308.57	SCALZO ARCHITECTS LTD SCANLON NATHAN	75,371.17 11,363.06
INTERSTATE ALL BATTERY CENTER INTERSTATE POWER SYSTEMS	6,321.57 7,153.86	MARSHALL MICHAEL D MARTINSON ELECTRIC LLC	12,765.24 34,362.43	OFFICE OF ENTERPRISE TECHNO OFFICER TIMOTHY L	94,188.53 7,134.25	SCHLANDER JOLENE	55,287.47
IRON OAKES FENCING IRON ORE TRAIL	11,389.00 15,401.32	MARX CYNTHIA-FDL OFF RES MATTHEW BENDER & CO INC	7,435.14 21,437.08	OHARA ERIC OLEN ROBERT M	10,202.36 68,546.98	SCHMUCKER WALTER & MELANIE-FDL	22,811.04 27,118.84
IRON CAE TRAIL IRON RANGE REHAB CENTER IRON RANGE TIRE SERVICE, INC	10,008.02 9,089.30	MATUSZAK SARA MAX GRAY CONSTRUCTION INC	12,564.72 18,408.69	OLEN ROBERT M OLESIAK TERI OLIVER SUZANNE	13,774.16 12,227.67	SCHROEDER KEN & DIANDRA FDL OF SCHULTE KIMBERLY	10,727.35 10,203.02 5,370.81
ISD #2142	8,432.71	MAY CHARLES & ROBINSON ALICE MAYO CLINIC MEDICAL SOC SERV	16,402.35	OLSON DALE & JEANNETTE	49,589.65	SCHROEDER KEN & DIANDRA FDL OF SCHULTE KIMBERLY SCHUNK JESSIE RUTH SCOOTERS SNOW & LAWN SCOTTS HELICOPTER SVC INC	5,370.81 9,219.76
ISD #2711 MESABI EAST SCHOOLS ISHAM ANGELA	16,342.89 17,294.00	MCCLAIN MELISSA	23,911.54 5,174.84	OLSON SHELLY OMNILERT LLC	80,364.13 8,887.50	SCOTERS SNOW & LAWN SCOTTS HELICOPTER SVC INC SEACHANGE PRINTING & MKTG SVCS	14,935.20
ISOLA DESIGN LLC J WALKER BUILDERS INC	12,402.75 6,468.22	MCCOLLOR SEAN & PENNY MCCROSSAN BOYS RANCH	33,037.74 11,296.08	ONE ROOF COMMUNITY HOUSING ONEIDA REALTY COMPANY INC	105,979.00 396,899.04	SEGUIN LINDA M	124,121.09 13,478.40 95,681,77
JACKSON DONOVAN & LAGREW J JAKES QUALITY TIRE INC	10,621.08 28,575.84	MCDONOUGH MARK MCFATRIDGE KIM	22,400.00 5,558.00	ONEOTA CEMETERY ASSOC ONGARO JOHN EDWARD	16,500.00 25,929.66	SEH/SHORT ELLIOTT HENDRICKSON SELL HARDWARE INC	95,681.77 7,965.25 5,140.54
JAMAR COMPANIES JAMAR TECHNOLOGIES INC	14,810.67 10,601.34	MCGUIGAN NANCY MCKAY KIMBERLY A	7,492.18 5,120.57	OPENGOV INC OPTIC FUEL CLEAN INC	23,500.00 6,690.75	SELL HARDWARE INC SEPPI BROS CONCRETE PRODUCTS SERVICE PRINTERS OF DULUTH INC SERVICEMASTER COMMERCIAL SVCS SEXIJAL ASSALUT PROGRAM OF	5,764.46
JANATI JODY JASKI TERESA L	6,390.16 12,364.40	MCLEOD TREATMENT-FRANKLIN HOUS MCMAHON COUNSELING	18,061.68 13,413.43	ORR CITY OF ORTHOPAEDIC ASSOCIATES	134,689.52 16,461.09	SENVICEMASTER COMMERCIAL SVCS SEXUAL ASSAULT PROGRAM OF	8,930.77 47,091.42
JASKI TERESA NH JBW LLP DBA FIRST PROPERTIES	6,539.34 73,597.32	MCMILLEN ROXANNE & JEFFERY MEADOWLANDS AFFORDABLE HOUSING	22,664.14 20,000.00	OTIS-MAGIE INSURANCE AGENCY OVERHEAD DOOR CO OF HIBBING	224,581.00 11,346.51	SEXUAL ASSAULT PROGRAM OF SHABIASH BRENDA FDL ON RES SHABIASH TRACEY SHAMBOW JANET	12,165.34 8,460.00
JEFF FOSTER COLLISION CENTER JEWELL FRANK F	8,015.00 8,904.23	MEADOWLANDS TOWN TREAS MEDICARE/MSPRC NGHP	7,000.00 7,716.42	PACT/PUBLIC ACCESS COMM TV INC PADGET PEGGY	11,834.04 6,240.40	SHARROW LIFTING PRODUCTS	16,345.96 17.458.60
JIM DEBRA JOBSHQ	11,970.00 22,243.97	MEIGS PAVING ASPHALTS & MELLIN PROMOTIONAL ADVERTISING	29,713.45 36,151.32	PAINTERS GROUP PALO REGIONAL VOLUNTEER	6,960.00 36,000.00	SHAW KEITH G ATTY/3 ADDRESSES SHERMAN PAMELA	32,301.00 14,454.18
JOHANNESSEN CHRISTA M JOHNS TWIN PORTS RECYCLING	59,637.07 11,883.04	MELAN PROMOTIONAL ADVERTISING MEN AS PEACEMAKERS MENARDS	5,000.00 40,020.19	PANGER KATHY PANGU KELEKELE	12,453.99 5,907.39	SHI INTERNATIONAL CORP SIEMENS INDUSTRY INC	982,168.20 37,429.00
JOHNSON CHANDLER JOHNSON CONTROLS INC	99,978.00 6,002.04	MEND CORRECTIONAL CARE LLC MERHARS ACE HARDWARE	532,865.86 12,318.14	PARK HILL CEMETERY ASSN PARRK PAVING INC	11,225.00 17,984.30	SIERRA PACIFIC INNOVATIONS SIEWERT PAM	22,510.00 6,228.00
JOHNSON DANETTE JOHNSON ELIZABETH	71,803.31 10,020.00	MESABI BITUMINOUS INC MESABI DAILY NEWS	1,260,921.82 21,321.39	PARSONS TECH PATHBLAZERS SNOWMOBILE CLUB	218,246.59 20,743.36	SIGNATURE MARKETING LLC SILICA VOLUNTEER FIRE DEPT	24,880.00 56,912.85
JOHNSON JENNA JOHNSON JENNIFER	10,232.64 40,613.55	MESABI GLASS WINDOW & DOOR MESABI HUMANE SOCIETY	9,490.00 9,820.00	PATHFINDER CHILD TREATMENT CTR PAULSON RYAN D	90,630.00 22,506.05	SIM SUPPLY INC SIMON PROPERTY GROUP LP	11,773.64 149,308.73
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ST. LOUIS COUNTY FINANCIAL STATEMENT CONTINUED FROM PAGE 15

SKUBIC BROS INTERNATIONAL 54,921.66 SUNRISE MEMORIAL PARK 8,350.00 TÜRNÖUIST DEAN AND CINDY 10,876.54 WASTE MÄNAGEMENT OF WI-MN 202,282.78 SKYLINE HOUSE NORTHWOOD 10,086.91 SUPERIOR GIS 184,223.18 TURPIN ALEXANDREA 5,913.55 WASTE MÄNAGEMENT OF WI-MN 202,282.78 SLEEN PATRICIA 27,485.75 SUPERIOR GIS 19,400.00 TWIN CITIES AND CINTER 590,515.90 WEATHERS & SONS EXCAVATING LLC 25,115.20 SLOAN GLORIA 6,304.00 SUPERIOR GLASS INC 283 STE112 22,353.04 TWIN CITIES SPINE CENTER 7,146.10 WEBSENSE 10,926.00 SMDC HEALTH SYSTEMS 19,677.90 SUPERIOR GLASS INC 283 STE112 22,353.04 TWIN CITIES SPINE CENTER 7,146.10 WEBSENSE 10,926.00 SMITH BETTY 18,416.45 SUPPLYWORKS/FORMERLY AMSAN 32,478.47 TWIN PORT MAILING 159,788.56 WEILS FARGO BANKS 35,328.7 SMITH DIANE 32,106.00 SWANSON DARLENE & FRED 5,556.89 TWIN PORTS PAPER & SUPPLY INC 38,779.75 WENTZ TINA MARIE 14,457.7 SMITH DIANE 32,106.00 SWANSON DARLENE & FRED <th>SINNOTT BLACKTOP</th> <th>13,618.40</th> <th>SULLIVAN CHARLES & SHELLY</th> <th>9,174.92</th> <th>TRUE NORTH STEEL INC</th> <th>31,117.28</th> <th>WARNER VICKI NORTH HOMES</th> <th>16,553.03</th>	SINNOTT BLACKTOP	13,618.40	SULLIVAN CHARLES & SHELLY	9,174.92	TRUE NORTH STEEL INC	31,117.28	WARNER VICKI NORTH HOMES	16,553.03
SKYLINE HOUSE NORTHWOOD	SIXTH JUD DIST SPECIALTY COURT	10,000.00	SUNNY COMMUNICATIONS	5,352.00	TSI INC	11,540.86	WASCHKE FAMILY CHEVROLET	6,371.46
SLEEN PATRICIA 27,455.75 SUPERIOR GIS 19,400.00 TWIN CITIES MACK & 20/LVO TRUCKS 590,515.90 WEATHERBY BERG MARY 12,242.11	SKALINE HOLISE NODTHWOOD		SUNRISE MEMORIAL PARK	194 222 19	TURNQUIST DEAN AND CINDY	10,876.54	WASTE MANAGEMENT OF WI-MN	202,262.74
SLOAN GLORIA 6,304.00 SUPERIOR GLASS INC 823 S1E112 22,353.04 TWIN CITIES SPINE CENTER 7,146.10 WEBSENSE 10,920.0 SMDC HEALTH SYSTEMS 19,677.90 SUPERIOR CORPORATION 24,303.89 TWIN CITY OPTICAL COMPANY INC 12,629.80 WEIR CHRISTIN A 12,250.2 SMITH BETTY 18,416.45 SUPPLYWORKS/FORMERLY AMSAN 32,478.47 TWIN PORT MAILING 159,788.56 WELLS FARGO BANKS 35,328.7 SMITH CAROL 13,962.00 SWANSON DARLENE & FRED 5,556.89 TWIN PORTS PAPER & SUPPLY INC 38,779.75 WEINTZ TINA MARIE 14,457.7 SMITH DIANE 32,106.00 SWANSON PETE 6,795.00 TULIA RICHARD & LORI 11,858.98 WESCO UNITED ELECTRIC DUL&VA 28,407.4 SMITH NATASHA 5,068.00 SYSTEM INDVATORS 9,810.00 UDAC INC 50,568.86 WESTCO ENVIRONMENTAL SVC 21,981.8 SMITH NATASHA 5,068.00 SYSTEM INDVATORS 20,784.00 UDOVICH GARBAGE SERVICE 9,227.17 WESTENDORF GORDON & RODEN C 23,191.5 SNODGRASS KEYANA N 10,294.00 TACONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTCH NETWORK SUPPLING SANTORE AND STANDARD S		27 455 75		19 /00 00	TWIN CITIES MACK BYOLVO TRUCKS	5,913.55	WEATHERDY REDC MARY	25,115.33
SMDC HEALTH SYSTEMS 199,677.90 SUPERIORUSA CORPORATION 24,303.89 TWIN CITY OPTICAL COMPANY INC 12,629.80 WEIR CHRISTIN A 12,540.2 SMITH BETTY 18,416.45 SUPPLY SCHORMERLY AMSAN 32,478.47 TWIN PORTS PAPER & SUPPLY INC 38,779.75 WEILS FARGO BANKS 35,328.5 SMITH DIANE 32,106.00 SWANSON PETE 6,795.00 TYILI A RICHARD & LORI 11,858.98 WESCO UNITED ELECTRIC DUL&VA 28,004.6 SMITH MEINDA 7,948.00 SWANUM VERNON DOUGLAS 9,810.00 UDAC INC 50,568.86 WESTC O ENVIRONMENTAL SVC 21,981.8 SMITH NATASHA 5,068.00 SYSTEM INNOVATORS 20,784.00 UDOVICH GARBAGE SERVICE 9,227.17 WESTENDORF GORDON & RODEN C 23,107.5 SNODGRASS KEYANA N 10,294.00 TACKONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTERN LAKE SUPERIOR SANITARY 334,020.0 SNYDER ASHLEE & DUSTY NH 9,510.30 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.77 SO ST LOUIS CO SOIL & WATER 59,103.00 TANKIS HELLY </td <td></td> <td>6 304 00</td> <td>SUPERIOR GLASS INC 823 STE112</td> <td></td> <td>TWIN CITIES WACK &VOLVO TRUCKS</td> <td>7 1 / 6 1 0</td> <td>WEATHERDY BERGINARY</td> <td>10,242.10</td>		6 304 00	SUPERIOR GLASS INC 823 STE112		TWIN CITIES WACK &VOLVO TRUCKS	7 1 / 6 1 0	WEATHERDY BERGINARY	10,242.10
SMITH BETTY 18,416.45 SUPPLYWORKS/FORMERLY AMSAN 32,478.47 TWIN PORT MAILING 159,788.56 WELLS FARGO BANKS 35,228.73 SMITH CAROL 13,962.00 SWANSON DARLENE & FRED 5,556.89 TWIN PORTS PAPER & SUPPLY INC 38,779.75 WENTZ TINA MARIE 14,450.76 SMITH DIANE 32,106.00 SWANSON PETE 6,795.00 TYLLIA RICHARD & LORI 11,858.98 WESCO UNITED ELECTRIC DUL&VA 28,007.72 SMITH NATASHA 5,068.00 SYSTEM INNOVATORS 9,810.00 UDAC INC 50,568.86 WESTCO ENVIRONMENTAL SVC 21,981.8 SNODGRASS KEYANA N 10,294.00 TACONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTENDARF GORDON & RODEN C 23,107.5 SNOTER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.00 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNI-LIM EM RISTIANA 17,107.77 WESTVIEW SVCS NORTHIAND 8,80.5	SMDC HEALTH SYSTEMS		SUPERIORUSA CORPORATION	24.303.89	TWIN CITY OPTICAL COMPANY INC	12 629 80	WEIR CHRISTIN A	12 540 29
SMITH CAROL 13,962.00 SWANSON DARLENE & FRED 5,556.89 TWIN PORTS PAPER & SUPPLY INC 38,779.75 WENTZ TINA MARIE 14,457.75 SMITH DIANE 32,106.00 SWANSON PETE 6,795.00 TYLLIA RICHARD & LORI 11,858.98 WESCO UNITED ELECTRIC DUL&VA 28,004.6 SMITH MELINDA 7,948.00 SWANSON PETE 9,810.00 UDAC INC 50,568.86 WESTCO ENVIRONMENTAL SVC 21,981.8 SMITH NATASHA 5,068.00 SYSTEM INNOVATORS 20,784.00 UDOVICH GARBAGE SERVICE 9,227.17 WESTENDORF GORDON & RONEN C 23,107.5 SNODGRASS KEYANA N 10,294.00 TACONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTEN LAKE SUPERIOR SANITARY 334,020.0 SNYDER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.77 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNI-LIHEM KRISTIANA 17,107.77 WESTVIEW SVCS NORTHLAND 8,805.56	SMITH BETTY	18.416.45	SUPPLYWORKS/FORMERLY AMSAN	32,478,47	TWIN PORT MAILING	159.788.56	WELLS FARGO BANKS	35,328.70
SMITH DIANE 32,106.00 SWANSON PETE 6,795.00 TYLLIA RICHARD & LORI 11,858.98 WESCO UNITED ELECTRIC DUL&VA 28,004.6 SMITH MELINDA 7,948.00 SWANUM VERNON DOUGLAS 9,810.00 UDAC INC 50,568.86 WESTCO ENVIRONMENTAL SVC 21,981.8 SMITH NATASHA 5,068.00 SYSTEM INNOVATORS 20,784.00 UDOVICH GARBAGE SERVICE 9,227.17 WESTENDORF GORDON & RODEN C 23,107.50 SNODGRASS KEYANA N 10,294.00 TACKONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTERN LAKE SUPERIOR SANITARY 334,020.0 SNYDER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.60 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNJ JUNE 17,107.77 WESTVIEW SVCS NORTHIAND 8,780.5		13,962.00	SWANSON DARLENE & FRED	5,556.89	TWIN PORTS PAPER & SUPPLY INC	38.779.75	WENTZ TINA MARIE	14.457.74
SMITH NATASHA 5,068.00 SYSTEM INNOVATORS 20,784.00 UDOVICH GARBAGE SERVICE 9,227.17 WESTENDORF GORDON & RODEN C 23,107.5 SNODGRASS KEYANA N 10,294.00 TACONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTEN LAKE SUPERIOR SANITARY 334,020.0 SNYDER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.6 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNH JEM KRISTIANA 17,107.77 WESTWORE WSCS NORTHLAND 8,780.5	SMITH DIANE	32,106.00	SWANSON PETE	6,795.00	TYLLIA RICHARD & LORI	11,858.98	WESCO UNITED ELECTRIC DUL&VA	28.004.64
SNODGRASS KEYANA N 10,294.00 TACONITE TIRE SERVICE 47,634.32 ULLAND BROS INC - CLOQUET 7,335,576.88 WESTERN LAKE SUPERIOR SANITARY 334,020.0 SNYDER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.6 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNHJIEM KRISTIANA 17,107.77 WESTVIEW SVCS NORTHLAND 8,870.5			SWANUM VERNON DOUGLAS			50,568.86	WESTCO ENVIRONMENTAL SVC	21,981.84
SNYDER ASHLEE & DUSTY NH 9,516.62 TALKPOINT TECH INC 5,679.95 ULVI JUNE 32,106.00 WESTMORELANDFLINT LLC 17,061.6 SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNH.JEM KRISTIANA 17,107.77 WESTVIEW SVCS NORTHLAND 8,780.5		5,068.00			UDOVICH GARBAGE SERVICE	9,227.17		23,107.57
SO ST LOUIS CO SOIL & WATER 59,103.00 TANSKI SHELLY 6,279.20 UNHJEM KRISTIANA 17,107.77 WESTVIEW SVCS NORTHLAND 8,780.5		9 516 62					WESTERN LAKE SUPERIOR SANITARY	334,020.06
	SO ST LOUIS CO SOIL & WATER	59 103 00					WESTMORELANDFLINT LLC	17,061.66
	SO ST PAUL STEEL SUPPLY CO INC	7,213.32	TARGET STORES - VIRGINIA	7.731.99	UNIFORMS UNLIMITED INC	25,824.13	WHERLEY MOVING SYSTEMS	30,075.50
SOAR CAREER SOLUTIONS 25,250.00 TASKS UNLIMITED 5,504.20 UNIQUE PAVING MATERIAL CORP 17,258.05 WHITE FRANCES FDL ON RES 5,214.8	SOAR CAREER SOLUTIONS	25,250.00	TASKS UNLIMITED	5.504.20	UNIQUE PAVING MATERIAL CORP	17 258 05	WHITE FRANCES EDI ON RES	5 214 83
SOBCZAK RICHARD D 7,136.77 TBG COMPANIES/TBG CONSTRUCTION 47,682.06 UNIQUE SECURITY INC 15,780.50 WHITE TOWN TREAS 157,053.6	SOBCZAK RICHARD D	7.136.77	TBG COMPANIES/TBG CONSTRUCTION	47.682.06	UNIQUE SECURITY INC	15,780.50	WHITE TOWN TREAS	5,214.83 157,053.68 6,909.35
SODERBERG LAW FIRM LLC 11,204.61 TDS METROCOM 27,074.52 UNITED RENTALS INC 9,810.40 WIDDES TRAILER SALES 6,909.3	SODERBERG LAW FIRM LLC	11,204.61	TDS METROCOM	27,074.52	UNITED RENTALS INC	9,810.40		6,909.35
SOLIE DEANNE & SCOTT NH 8,479.10 TEAM LABORATORY CHEMICAL CORP 142,367.50 UNITED TRUCK BODY COINC 25,108.16 WIDELL JILL & RICK 5,844.0			TEAM LABORATORY CHEMICAL CORP	142,367.50	UNITED TRUCK BODY CO INC	25,108.16	WIDELL JILL & RICK	5.844.00
SPIKEERG SAND & GRAVEL 10,020.00 TEAM TELECOM 7,112.76 UNITED WAY OF GREATER DULUTH 16,513.00 WILKENS INDUSTRIES INC 16,123.4		10,020.00	TEAM TELECOM	7,112.76	UNITED WAY OF GREATER DULUTH			16,123.44
SPIRIT MOUNTAIN 10,132.00 TEASCK SHERRI 38,336.42 UNIV OF MN COLLEGE OF CONT ED 7,890.00 WILLIAMS JOHN 32,106.0 SPORTS & ORTHOPAEDIC SPECLSTS 23,945.35 TENDER LOVING CARE 6,140.60 UNIVERSITY MEDICAL CTR MESABI 104,833.90 WILLIAMS LOBERMEIER BOETTCHER 17,232.3		10,132.00			UNIV OF MN COLLEGE OF CONT ED	7,890.00	WILLIAMS JOHN	32,106.00
	SRE CONSULTING GROUP INC	23,943.33	TENDER LOVING CARE TENNANT SALES & SERVICE CO	7.050.34	UNIVERSITY MEDICAL CTR MESABI	104,833.90	MILLIAMS DEBECCA D	17,232.37 15,486.32
	SRW PRODUCTS INC	32 184 00			LIDDIA BDIAN & CHONIA	0,020.00 18 120 00	WILLIAMS REBECCA D	6,583.36
ST CLOUD CHILDRENS HOME 53,841.08 TERMINAL SUPPLY CO 12,356.92 URETEK USA INC 6,672.80 WILMOT WAYNE ROBERT 16,565.2	ST CLOUD CHILDRENS HOME	53.841.08	TERMINAL SUPPLY CO	12.356.92	LIBETEK LISA INC	6 672 80		16 565 25
ST GERMAINS GLASS CO 12,371.75 TERRI PORT WRIGHT PHD JD 33,200.73 URIE JAIME & CHRISTOPHER 12,901.32 WILSON WALLACE & KAREN 5,815.2	ST GERMAINS GLASS CO	12,371.75	TERRI PORT WRIGHT PHD JD	33,200.73	URIE JAIME & CHRISTOPHER	12 901 32		16,565.25 5,815.26
ST LOUIS CO HISTORICAL SOCIETY 318,028.00 TESKE ANN & WENTLAND M 20,608.72 URSIN JACK N 8,806.42 WINDSOR RICHARD D 30,912.9	ST LOUIS CO HISTORICAL SOCIETY	318,028.00	TESKE ANN & WENTLAND M	20,608.72	URSIN JACK N		WINDSOR RICHARD D	30.912.90
ST LOUIS COUNTY FAIR 9,603.00 TESSCO INCORPORATED 23,341.98 US BANK 183,857.38 WISCONSIN LOCK & LOAD 10,986.0			TESSCO INCORPORATED	23,341.98	US BANK	183,857.38	WISCONSIN LOCK & LOAD	10,986.00
ST LUKES CLINICS 11,576.03 THAYER JAMES & JESSICA 7,788.78 US RECORDS MIDWEST LLC 24,842.00 WISCONSIN STEAM CLEANER 18,289.0				7,788.78		24.842.00	WISCONSIN STEAM CLEANER	18,289.02
ST LUKES HOSPITAL ASSOCIATION 294,164.96 THECO INC 10,815.10 USDA APHIS 49,432.47 WISWELL DANIEL 7,830.0 ST LUKES PSYCHIATRY 10,263.86 THISTLEDEW CAMP 118,943.00 USPS 8,290.86 WITHERSPOON SHARON 43,427.9		294,164.96		10,815.10		49,432.47	WISWELL DANIEL	7,830.00
	ST LUKES PSYCHIATRY	10,263.86	THISTLEDEW CAMP	118,943.00	USPS	8,290.86	WITHERSPOON SHARON	43,427.96 9,431.60
	ST PETER REG TREATMENT CTR	573 099 90		8 732 00	UTILITY SYSTEMS OF AMERICA INC	45,219.71		25,589.97
STACK BROTHERS MECHANICAL 13,081.29 THOMPS ON AMANDA A 21,228.48 VALUATION GROUP INC 8,500.00 WOODLAND HILLS 23,329.6	STACK BROTHERS MECHANICAL	13.081.29	THOMPSON AMANDA A	21 228 48	VALENTINI PATRICK G	27,125.04		23,291.60
	STANKIEWICZ DENISE	39,355.22	THOMPSON BILL L ATTY AT LAW	12,727.83	VALUE ADDED COMMUNICATIONS/VAC	70 982 43	WOODLAND HILLS RESIDENTIAL TRM	278,095.71
STANLEY ERNESTINE & DONALD 11,574.64 THOMPSON DARNEL 10,685.31 VAN NETT BENEF NH 7,602.95 WOODWINDS HEALTH CAMPUS 16,694.73	STANLEY ERNESTINE & DONALD	11.574.64	THOMPSON DARNEL	10.685.31	VAN NETT RENEE NH	7.602.95	WOODWINDS HEALTH CAMPUS	16.694.75
STAR TRIBUNE 12,076.45 THOMPSON KOURTNEY 16,753.66 VARITECH INDUSTRIES 74,497.04 WORKERS COMP REINSURANCE ASSN 62,921.8				16,753.66	VARITECH INDUSTRIES	74.497.04	WORKERS COMP REINSURANCE ASSN	62,921,85
STARK ENTERPRISES LLC 6.599.97 THOMSON RELITERS 167.293.90 VASCO DATA SECURITY 30.662.20 WORKEORCE SOFTWARE LLC 65.060.4	STARK ENTERPRISES LLC	6,599.97		167,293.90	VASCO DATA SECURITY	30,662.20	WORKFORCE SOFTWARE LLC	65,060.45
STATE INDUSTRIAL PRODUCTS 5/392.61 THRONSON VICKI 17,855.38 VEIT & COMPANY INC 154,357.86 WORKS COMPUTING INC 62,721.7		5,392.61		17,855.38	VEIT & COMPANY INC	154,357.86	WORKS COMPUTING INC	62,721.75
STATE OF MINNESOTA 16,992.10 THYGESON SHELLEY 37,848.24 VELCHEFF MICHAEL 5,254.33 WTBX-FM 9,039.0 State of MN - DEED 87,362.31 TIBURON INC 138,599.00 VFOI IA ENVIRONMENTAL SERVICES 16,415.15 WUTZ JENNIFER ANN 6,799.6	STATE OF MINNESOTA	16,992.10	THYGESON SHELLEY	37,848.24	VELCHEFF MICHAEL	5,254.33		9,039.00
State of MN - DEED 87,362.31 TIBURON INC 138,599.00 VEOLIA ENVIRONMENTAL SERVICES 16,415.15 WUTZ JENNIFER ANN 6,799.6 STEPEC MACHELLE 5,929.00 TIGER DIRECT 5,166.22 VERIZON WIRELESS 42,916.88 XEROX CORPORATION 514,849.5	STEDEC MACHELLE	5 020 00	TIGED DIDECT	138,599.00	VEOLIA ENVIRONMENTAL SERVICES	16,415.15		6,799.62 514,849.55
STEPEC MACHELLE 5,929.00 TIGER DIRECT 5,166.22 VERIZON WIRELESS 42,916.88 XEROX CORPORATION 514,849.5 STEPEC SARAH & SETH 33,648.41 TIMBERJAY NEWS TOWER 5,078.37 VEZINA LESLEY & GREG-FDL OFF 7,049.04 XEROX/ACS/AFFILIATED COMPUTER 14,205.9	STEPEC SABAH & SETH	33 648 41	TIMBER IAY NEWS TOWER	5,100.22	VERIZUN WIRELESS	42,916.88	YEROY/ACS/AFFILIATED COMPLITER	14,205.99
STEPPING OUT INC" USE 36401** 6.243.71 TIMBURTU MARINA & TRADING POST 45,000.00 VIDEORAY LLC 285,124.74 XIGENT SOLUTIONS LLC 162,00.4		6.243.71	TIMBUKTU MARINA & TRADING POST	45.000.00	VEZINA LESLET & GREG-FDL OFF	7,049.04 285 124 74		162,100.42
STERLING INFO SYSTEMS 5,734.09 TIMMONS WENDY 12,765.15 VIKING FI FCTRIC SLIPPLY INC 15,087.99 YELLOWEYES WRIGHT MARY 31,487.3	STERLING INFO SYSTEMS	5,734.09	TIMMONS WENDY	12,765.15	VIKING ELECTRIC SUPPLY INC	15 087 99	YELLOWEYES WRIGHT MARY	31,487,37
STERLING ROXY 24,458.72 TITAN MACHINERY 921,563.08 VIKING INDUSTRIAL CENTER 19,551,24 YOKI LAURA & LON 72,682.8		24.458.72	TITAN MACHINERY	921,563.08	VIKING INDUSTRIAL CENTER	19.551.24	YOKI LAURA & LON	72,682,85
STEWART TAYLOR CO 49,839.18 TJADEN MADELINE 6,994.00 VILLAGE RANCH INC 38,258.07 YOUNG CORINNE BERN 19,930.3		49,839.18		6,994.00	VILLAGE RANCH INC	38,258.07	YOUNG CORINNE BERN	19.930.38
STIEGERWALDT LAND SVCS 159,645.00 TKDA 50,470.45 VIRGINIA CITY CLERK FINANC DIR 450,307.97 ZAITZ DANIEL FRANK 30,512.6		159,645.00		50,470.45	VIRGINIA CITY CLERK FINANC DIR	450,307.97	ZAITZ DANIEL FRANK	30,512.69
STOEL RIVES LLP 21,500.00 TOP TO BOTTOM CLEANING SVCS 17,155.42 VIRGINIA FIRE DEPT 35,406.55 ZARNOTH BRUSH WORKS INC 8,604.5 STOR-MOR MOBILE STORAGE INC 6,520.00 TOTAL TOOL SUPPLY INC 9,177.79 VIRGINIA POLICE DEPT 18,767.99 ZAUDTKE LUANN 7.356.10	STOEL RIVES LLP	21,500.00		17,155.42	VIRGINIA FIRE DEPT	35,406.55		8,604.50 7,356.16 9,823.00
STOR-MOR MOBILE STORAGE INC 6,520.00 TOTAL TOOL SUPPLY INC 9,177.79 VIRGINIA POLICE DEPT 18,767.99 ZAUDTKE LUANN 7,356.10 STOTTS R & STROTHER J-KINDRED 17,227.38 TOWER AMBULANCE SERVICE 9,838.18 VIRGINIA PUBLIC UTILITIES DEPT 430.308.89 ZECKMEISTER BRIANNA & BENJAMIN 9,823.00		17 227 38	TOTAL TOOL SUPPLY INC		VIRGINIA POLICE DEPT	18,767.99		7,356.16
STOTTS R & STROTHER J-KINDRED 17,227.38 TOWER AMBULANCE SERVICE 9,838.18 VIRGINIA PUBLIC UTILITIES DEPT 430,308.89 ZECKMEISTER BRIANNA & BENJAMIN 9,823.0 STOUTMIRE CARRIE 8,107.00 TOWMASTER TRUCK EQUIPMENT 1,243,320.10 VISUAL CLICK SOFTWARE INC 11,660.76 ZIDICH MELISSA 19,949.0		8 107 00	TOWER AMBULANCE SERVICE	1 2/2 220 10	VIRGINIA PUBLIC UTILITIES DEPT	430,308.89		19,949.04
STREET SMART RENTAL 10,978.64 TRAUT COMPANIES 31,321.00 VOLUNTEER ATTORNEY PROGRAM 20,000.00 ZIEGLER INC 401,894.4			TRALIT COMPANIES	31 321 00	VISUAL CLICK SUFTWARE INC	20,000.76		401,894.42
STREICHERS POLICE EQUPMT CO 189.333.08 TRENTI I AW FIRM 100.000.00 V/ORLICEK BLITH 18.035.00 ZIEMER-MOEGLEIN FUNERAL HOMES 9.013.6		189,333.08	TRENTI LAW FIRM	100.000.00	VORLICEK RUTH	18 035 90	ZIEMER-MOEGLEIN FUNERAL HOMES	9,013.65
STRONG DAWN 9,206.28 TRI-CITY PAVING 428,872.76 VOYAGER FLEET SYSTEMS 97,250.07 ZIXCORP 7,507.1	STRONG DAWN	9,206.28	TRI-CITY PAVING	428,872,76	VOYAGER FLEET SYSTEMS	97.250.07	ZIXCORP	7.507.11
STSPS INC 31,600.00 TRILLIUM SERVICES INC 43,203.76 VUKONICH PROPERTIES 31,073.79 Z-TECH PREVIOUSLY ZIEBART 9,143.1	STSPS INC		TRILLIUM SERVICES INC	43,203.76	VUKONICH PROPERTIES	31.073.79	Z-TECH PREVIOUSLY ZIEBART	9,143.14
STYNISKI LINDA 8,770.18 TRIMARK INDUSTRIAL/EDWARDS OIL 15,734.19 WA FISHER COMPANY 7,799.53 ZUPANCICH TAYLOR ANGELA M 5,127.0	STYNISKI LINDA			15,734.19	WA FISHER COMPANY	7.799.53		5,127.04
					WALLER DEB & DUANE-NH	14,735.05	ZYWICKI IVA	32,106.00
SUIT LLC 42,142.50 TRIVANTIS CORP 8,650.39 WARNER ROBERT-NH 25,496.37	JOH LLO	42,142.30	TRIVANTIS CORP	8,650.39	WARNER ROBERT-NH	25,496.37		