

ANOKA COUNTY SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2017

OFFICIAL PUBLICATION

To the Honorable Board of County Commissioners:

I herewith submit to you a full and accurate statement of revenues and expenditures for the year 2017, together with an accurate statement of the financial position of the county on December 31, 2017, including debts and liabilities, and the assets to discharge the same.

Respectfully submitted,



Cory Kampf
Division Manager
Finance and Central Services Division

The purpose of this report is to provide a summary of financial information concerning Anoka County for interested citizens. Questions about this report should be directed to the Finance and Central Services Division, (763) 324-1700.

A FULL AND COMPLETE COPY OF THE COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL STATEMENT IS AVAILABLE THROUGH OUR WEBSITE AT WWW.ANOKACOUNTY.US, UPON REQUEST BY CALLING (763) 324-4700, OR BY WRITING TO THE COUNTY ADMINISTRATOR, ANOKA COUNTY GOVERNMENT CENTER, 2100 THIRD AVENUE - ROOM 700, ANOKA, MN 55303



A view of the Anoka County Government Center from Jackson Street.

COUNTY OFFICIALS

Matt Look
Commissioner, District 1
(763) 324-4700

Robyn West
Commissioner, District 3
(763) 324-4700

Mike Gamache
Commissioner, District 5
(763) 324-4700

Scott Schulte (Vice Chair 2017)
Commissioner, District 7
(763) 324-4700

Tony Palumbo
Attorney
(763) 324-5500

Julie Braastad
Commissioner, District 2
(763) 324-4700

Jim Kordiak
Commissioner, District 4
(763) 324-4700

Rhonda Sivarajah, (Chair 2017)
Commissioner, District 6
(763) 324-4700

Jerry Soma
County Administrator
(763) 324-4700

James Stuart
County Sheriff
(763) 324-5010

A PROFILE OF ANOKA COUNTY

County Statistical Information

Key Indicator	Total 2017	Total 2016	Percent Increase/Decrease
Population *	352,266	345,957	1.82%
Total Estimated Market Value of all Taxable Property (in thousand's)	\$32,030,145	\$29,464,251	8.71%
Percent of Property Taxes Collected	99.51%	99.54%	(0.03%)
Total Revenues (All Governmental Funds)	\$338,561,622	\$315,547,016	7.29%
Total Current County Expenditures (All Governmental Funds)	\$355,637,772	\$300,737,336	18.26%
Total Debt Applicable to Legal Debt Limit	\$ 94,718,483	\$112,381,550	(15.72%)
Bond Rating on Most Recent General Obligation Bond Issue	AA+ Aa1	AA+ Aa1	Standard & Poor's Moody's
Total Number of Full Time Employees**	1963.1	1839.7	6.71%

* The population amount for 2017 is an estimate, whereas 2016 population is based on actual data provided by the Metropolitan Council.

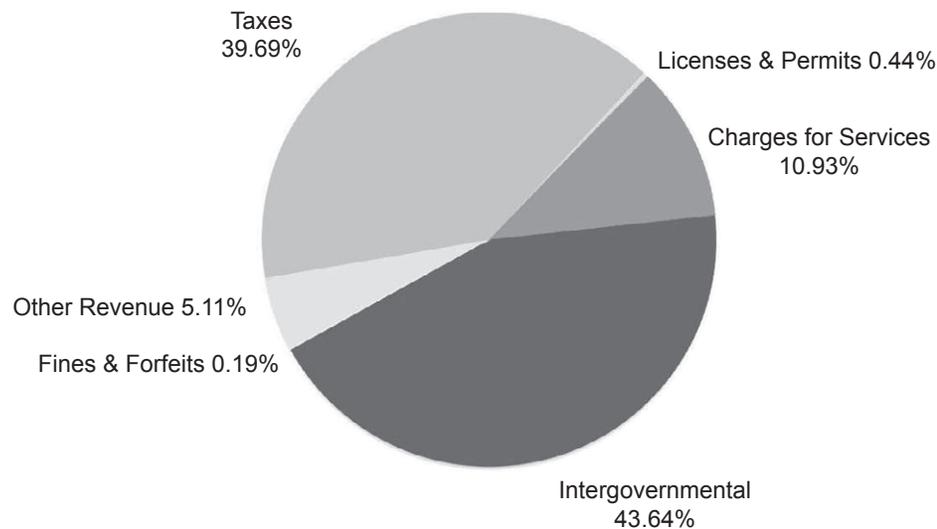
** The increase in FTE's from 2016 to 2017 is due to the Temp to Regular conversion that took place in 2017.

Anoka County is Minnesota's fourth most populous county. The county's 2010 U.S. Census population count of 330,844 was 11% greater than its 2000 count of 298,084. The 2010 U.S. Census of housing showed a 16.1% increase in the number of housing units in the county from 108,091 in 2000 to 125,525 in 2010.

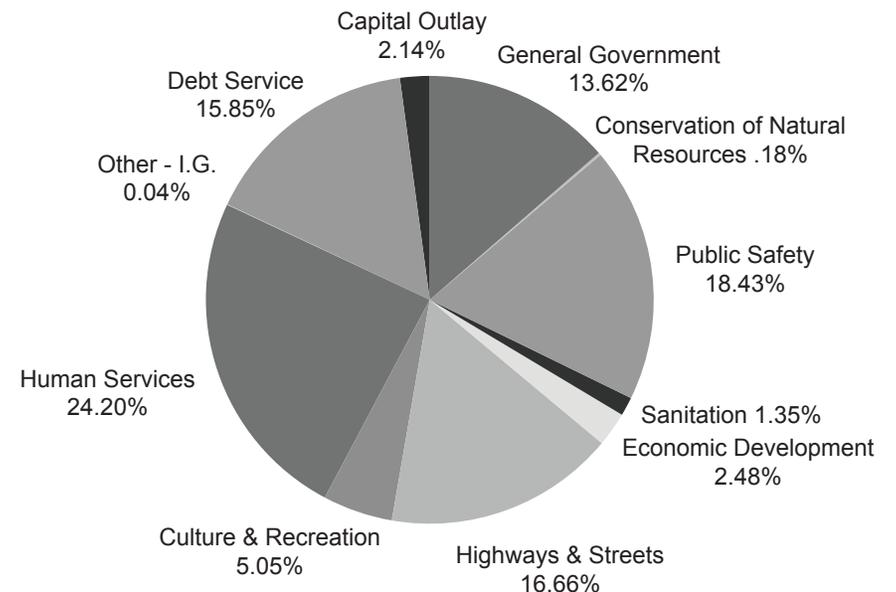
The demand for county services continues to rise. Yet, the Anoka County Board of Commissioners is committed to keeping county taxes reasonable and affordable. For example, Anoka County leads the way in the State of Minnesota in protecting the property taxpayer. Anoka County's taxes on a per capita basis were among the lowest in the metropolitan area in 2017. Additionally, Anoka County's tax levy, on a per capita basis, is among the lowest of all 87 counties in the entire state.

Anoka County 2017 Finances

Governmental Funds WHERE THE FUNDS COME FROM...



Governmental Funds WHERE THE FUNDS GO...



A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of Anoka County's finances, in a manner similar to private-sector businesses. The government-wide Statement of Net Position (Exhibit 1) is reported on a full accrual basis, which recognizes all long-term assets as well as long-term obligations. The Statement of Activities (Exhibit 2) demonstrates the degree to which the direct expenses of each function of the County's governmental activities are offset by program revenues. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements (Exhibits 3 & 5) focus on spendable resources. Reconciliations (Exhibits 4 & 6) are provided between the governmental fund statements and the government-wide statements.

COUNTY GOVERNMENTAL FUND TYPES

Governmental fund statements (Exhibits 3 & 5) include the following funds:

The **General Fund** is the general operating fund of the County and 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 (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The major funds are reported individually on the governmental fund statements and include Road & Bridge and Human Services. All non-major funds are consolidated in the other governmental funds column, those funds include the Job Training Center, County Library, Parks and Recreation, Medical Examiner, Cooperative Extension, Law Library, Community Development, Regional Rail Authority, Housing and Redevelopment Authority, Leasehold Properties, and Forfeiture Funds.

Debt Service Fund is used to account for the accumulation of resources for, and payment of, principal, interest, and related costs of general long-term debt.

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Governmental funds are reported as governmental activities in the Statement of Net Position and Statement of Activities.

COUNTY PROPRIETARY FUND TYPES

Proprietary fund statements (Exhibits 7 & 8) include the following fund:

Internal Service Funds are used to account for the financing of the goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement or rental basis. The internal service fund is eliminated on the government-wide financial statements to avoid duplication of expenditures.

— Continued on next page.

ANOKA COUNTY'S STATEMENT OF NET POSITION DECEMBER 31, 2017

EXHIBIT 1

Primary Government Governmental Activities

Cash, cash equivalents, and pooled investments	\$ 202,428,222
Cash and investments with escrow agents	21,091,398
Funds held with courts	4,099,663
Delinquent taxes receivable	1,777,849
Accounts receivable, net of allowance for doubtful accounts	2,048,971
Accrued interest receivable	1,032,723
Land held for resale	648,000
Loans receivable, net of allowance for doubtful accounts	
Due within one year	533,927
Due in more than one year	2,993,340
Leases receivable	
Due within one year	876,484
Due in more than one year	6,809,559
Due from other governments	20,897,475
Inventories	2,965,002
Prepaid items	180,371
Capital assets not being depreciated	
Land	218,433,153
Construction in progress	64,323,052
Capital assets, net of accumulated depreciation:	
Buildings and structures	159,000,487
Improvements other than buildings	15,303,669
Machinery and equipment	23,218,183
Infrastructure	361,919,461
Software	3,559,836
Total Assets	1,114,140,825
Deferred Outflows of Resources	
Deferred pension outflows	57,136,903
Liabilities	
Accounts payable	3,803,311
Salaries payable	3,661,184
Contracts payable	4,787,197
Due to other governments	5,410,698
Matured interest payable	2,345,467
Unearned revenue	10,583,102
Noncurrent Liabilities:	
Due within one year	
Bonds and notes payable	13,315,000
Compensated absences	507,510
Outstanding claims payable	211,393
Capital leases payable	687,479
Loans payable	319,483
Due in more than one year	
Bonds and notes payable	147,421,838
Compensated absences	9,642,688
Outstanding claims payable	2,549,613
Capital lease payable	2,032,412
Loans payable	1,289,429
Net pension liability	126,554,919
Other postemployment benefits (OPEB) liability	14,872,967
Total Liabilities	349,995,690
Deferred Inflows of Resources	
Prepaid taxes	3,486,990
Deferred pension inflows	48,036,999
Deferred OPEB inflows	6,526,976
Total Deferred Inflows of Resources	58,050,965
Net Position	
Net investment in capital assets	736,625,223
Restricted for:	
Debt service	42,002,450
General government	6,355,615
Public safety	3,050,088
Human services	339,402
Sanitation	21,045,124
Culture and recreation	263,599
Conservation of natural resources	43,563
Economic development	2,672,320
Capital projects	661,921
Unrestricted (deficit)	(49,828,232)
Total net position	\$ 763,231,073

MAJOR CATEGORIES OF COUNTY EXPENDITURES

The functions of government as shown in Exhibit 5:

The **General Government** function includes expenditures for salaries and expenses for general county activities such as the County Commissioner's, the County Administrator's Office, the County Attorney's Office, the Property Records and Taxation Division, the Finance and Central Services Division, Surveyors/GIS, Transit, License Bureau, Employee Relations, Veteran Services, Communications, and Information Technology departments.

The **Public Safety** function includes expenditures for corrections' activities, the operation of the County Sheriff's office, the County Jail, Central Communications and the County Medical Examiner.

The **Sanitation** function includes expenditures for county solid waste collection and disposal programs, including county sponsored recycling programs.

The **Highways and Streets** function includes expenditures for all Highway Department road construction and maintenance programs, as well as bridge construction and maintenance, signs, signals, design, right-of-way acquisition, etc.

The **Human Services** function includes the administration of all federal, state and county human services programs, including: economic assistance, child support collection, social service and mental health programs such as chemical dependency treatment programs and child protection services. Also included are expenditures for the County Public Health

Department, including inoculation programs, home health aid services and programs to protect public and private drinking water systems.

The **Culture and Recreation** function includes expenditures for county libraries, county parks and recreation programs, including the development and maintenance of all county and regional park facilities.

The **Conservation of Natural Resources** function includes expenditures relating to soil and water conservation and the County Extension Office.

The **Economic Development** function includes expenditures for economic development programs such as the Community Development Block Grant Program, HOME Program, Housing and Redevelopment Authority, Federal Economic Security Programs and the County Regional Railroad Authority.

Debt Service includes all expenditures for the repayment of bonds issued by the county and lease purchase agreements entered into by the county, including the payment of principal, interest and other fiscal charges associated with the bonds and lease purchase agreements.

Capital Outlay includes all expenditures for the construction of county facilities or the purchase of buildings, land or major equipment by the county.

These activities, except for Debt Service and Capital Outlay, are used in both the government-wide and governmental funds statements.

ANOKA COUNTY'S STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary Government:					
Governmental activities:					
General government	\$ 57,115,260	\$ 9,635,852	\$ 4,000,353	\$ 80,883	\$ (43,398,172)
Public safety	72,691,622	18,905,455	8,728,878	-	(45,057,289)
Highways and streets	34,549,187	1,050,175	31,075,073	30,671,615	28,247,676
Human services	89,935,397	3,935,783	48,525,435	-	(37,474,179)
Sanitation	4,537,941	4,434,066	1,462,009	-	1,358,134
Culture and recreation	18,814,621	4,236,563	739,612	2,640,425	(11,198,021)
Conservation of natural resources	644,886	55,151	40,026	-	(549,709)
Economic development	9,407,052	2,689,734	5,933,418	-	(783,900)
Interest expense and fiscal charges on long-term debt	6,250,961	-	-	-	(6,250,961)
Total governmental activities	<u>\$ 293,946,927</u>	<u>\$ 44,942,779</u>	<u>\$ 100,504,804</u>	<u>\$ 33,392,923</u>	<u>\$ (115,106,421)</u>
General Revenues:					
Property taxes collected for general purposes					114,159,436
Property taxes collected for debt service					15,861,466
Transportation taxes collected for transportation					1,814,402
Wheelage tax collected for highways and streets					55
Grants and contributions not restricted to specific programs					17,158,882
Unrestricted investment earnings					4,670,216
Miscellaneous					6,461,324
Total general revenues and transfers					<u>160,125,781</u>
Change in net position					45,019,360
Net position-January 1					<u>718,211,713</u>
Net position-December 31					<u>\$ 763,231,073</u>

**ANOKA COUNTY'S BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

EXHIBIT 3

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>							
Cash and pooled investments	\$ 53,238,376	\$ 2,645,710	\$ 31,728,106	\$ 20,456,014	\$ 56,445,899	\$ 31,878,419	\$ 196,392,524
Cash and investments with escrow agents	-	-	-	20,141,695	-	949,703	21,091,398
Funds held with courts	-	4,099,663	-	-	-	-	4,099,663
Delinquent taxes receivable	772,275	136,653	437,971	226,118	3,086	201,746	1,777,849
Accounts receivable, net of allowance for doubtful accounts	461,357	17,853	1,355,545	-	5,479	207,781	2,048,015
Accrued interest receivable	977,142	-	-	55,581	-	-	1,032,723
Land held for resale	-	-	-	-	-	648,000	648,000
Loans receivable	647,457	-	-	-	-	2,879,810	3,527,267
Leases receivable	7,686,043	-	-	-	-	-	7,686,043
Due from other funds	708,000	-	-	-	-	-	708,000
Due from other governments	4,552,088	4,230,996	8,669,775	-	1,068,177	2,375,718	20,896,754
Advances to other funds	-	-	-	-	1,249,066	-	1,249,066
Inventories	-	2,540,891	-	-	-	19,731	2,560,622
Prepaid items	159,713	-	20,658	-	-	-	180,371
Total Assets	69,202,451	13,671,766	42,212,055	40,879,408	58,771,707	39,160,908	263,898,295
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>							
<u>Liabilities</u>							
Accounts payable	1,300,597	824,580	833,851	3,551	286,582	468,575	3,717,736
Salaries payable	2,541,979	139,190	783,444	-	-	196,571	3,661,184
Contracts payable	314,270	1,772,667	706,565	-	1,568,738	424,957	4,787,197
Due to other funds	-	-	-	-	-	498,000	498,000
Due to other governments	2,005,159	1,308,911	1,765,365	-	-	317,336	5,396,771
Advances from other funds	311,261	-	-	-	-	937,805	1,249,066
Matured interest payable	-	-	-	76,061	-	-	76,061
Unearned revenues	8,806,054	10,557	701,540	-	4,685	1,060,266	10,583,102
Total Liabilities	15,279,320	4,055,905	4,790,765	79,612	1,860,005	3,903,510	29,969,117
<u>Deferred Inflows of Resources</u>							
Unavailable revenue	1,517,735	3,393,210	437,971	226,117	3,086	3,551,900	9,130,019
Prepaid taxes	1,634,627	197,938	881,122	401,487	-	371,816	3,486,990
Total Deferred Inflows of Resources	3,152,362	3,591,148	1,319,093	627,604	3,086	3,923,716	12,617,009
<u>Fund Balances</u>							
Nonspendable in:							
General Fund	159,713	-	-	-	-	-	159,713
Special revenue funds	-	2,540,891	20,658	-	-	19,731	2,581,280
Restricted in:							
General Fund	11,261,254	-	-	-	-	-	11,261,254
Special revenue funds	-	4,099,663	339,402	-	-	3,628,853	8,067,918
Debt Service Fund	-	-	-	40,172,192	-	-	40,172,192
R Capital Projects Fund	-	-	-	-	19,202,122	-	19,202,122
Committed in:							
Special revenue funds	-	-	-	-	-	3,832,188	3,832,188
Assigned in:							
General Fund	5,014,968	-	-	-	-	-	5,014,968
Special revenue funds	-	-	35,742,137	-	-	23,927,254	59,669,391
Capital Projects Fund	-	-	-	-	37,706,494	-	37,706,494
Unassigned	34,334,834	(615,841)	-	-	-	(74,344)	33,644,649
Total Fund Balances	50,770,769	6,024,713	36,102,197	40,172,192	56,908,616	31,333,682	221,312,169
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 69,202,451	\$ 13,671,766	\$ 42,212,055	\$ 40,879,408	\$ 58,771,707	\$ 39,160,908	\$ 263,898,295

ANOKA COUNTY COLLABORATION AND VISION

Anoka County, Minnesota, located north of the Twin Cities metropolitan area, is comprised of 21 municipalities. Here you'll find a unique blend of urban amenities in a friendly, small town atmosphere. Despite today's challenging economic times, Anoka County continues to be a great place to live, work, play, and do business. With award-winning schools and several post-secondary educational institutions, Anoka County residents are well-educated and take pride in their work and community. The County has numerous commercial and industrial sites available for development including several hundred acres zoned industrial within the Metropolitan Urban Service Area (MUSA) 20 minutes from downtown Minneapolis and St. Paul.

Greater MSP, a regional economic development organization, is a proven partner in growing businesses in Anoka County. To date the partnership with Greater MSP has attracted 37.4 million in new business investments and expansions, as well as the addition of 1,400 new jobs. A talent attraction initiative launched in 2015 is helping to attract young professionals from across the country to the region. In an effort to capitalize on the unique attributes that Anoka County has to offer potential businesses, the County has created an Economic Development Specialist position. When filled, this position will be responsible for leading development, implementation, and promotion of economic development strategies for the County. It is one of the goals of the County to develop strong working relationships with cities, chambers, businesses and regional

economic development partners in effective marketing and branding initiatives that will position Anoka County as a great environment to start and expand businesses.

Transportation is a priority in Anoka County. Infrastructure such as railroads, airports, and freeways has a significant impact on economic growth. The County is served by three interstate highways: I-35W from downtown Minneapolis, I-35E from downtown St. Paul, and I-694 connecting the north metro. Other highways serving the County are U.S. Highways 10, 169, and 610, and State Highways 65 and 47. U.S. Highway 10 provides a nonstop freeway from the city of Anoka to both downtown Minneapolis and St. Paul. U.S. Highway 610, in conjunction with State Highway 252, links I-35W to I-94.

Northstar, the state's first commuter rail line, became operational in November 2009. A service designed almost exclusively to take people to and from work, Northstar trains were on time 98.7 percent of the time and ridership continues to grow with nearly 794,000 rides provided in 2017; a 12% increase from 2016. Northstar carries passengers between Big Lake in Sherburne County and downtown Minneapolis, with stops in Elk River, Ramsey, Anoka, Coon Rapids, and Fridley.

Anoka County, through an agreement with the Metropolitan Airports Commission (MAC), has made over \$16 million of improvements at the Anoka County (Janes Field) Airport located in the City of Blaine. Under the Agreement, the MAC turned over control of the Northwest Quadrant

ANOKA COUNTY'S RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2017

EXHIBIT 4

Total fund balances for governmental funds (Exhibit 3)		\$ 221,312,169
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		845,757,841
Deferred outflows resulting from pension obligations are not available resources and, therefore, are not reported in governmental funds.		57,136,903
Internal service funds are used by the County to charge the cost of insurance (\$3,211,460) to the individual funds as well as cost of maintenance and fuel for the County vehicles and large equipment (\$159,787). The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		3,371,247
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities.		
Bonds and notes payable - net of premium and discount	\$ (160,736,838)	
Compensated absences	(10,150,198)	
Capital leases payable	(2,719,891)	
Loans payable	(1,608,912)	
Net pension liability	(126,554,919)	
Other postemployment benefits liability	<u>(14,872,967)</u>	
Total long term liabilities		(316,643,725)
Matured interest payable is not due and payable in the current period and therefore, is not reported on the fund statements.		
Matured interest payable reported on Exhibit 1	\$ (2,345,467)	
Matured interest payable reported on Exhibit 3	<u>76,061</u>	
		(2,269,406)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		9,130,019
Deferred inflows resulting from pension obligations (\$48,036,999) and OPEB obligations (\$6,526,976) are not due and payable in the current period and, therefore, are not reported in governmental funds.		<u>(54,563,975)</u>
Net position of governmental activities (Exhibit 1)		<u><u>\$ 763,231,073</u></u>

of the airport to the County in exchange for the improvements. The County has sub-leased the site to a private development group, the Anoka Airport LLC, which has partnered with LYNX FBO Anoka, LLC, a large private equity firm, which owns and manages aircraft fleets. The Northwest Quadrant has a first class fixed-based operation (FBO), hangars for corporate and private jets, and ramp space for jet parking. The County receives lease payments for hangars and ramp space from the facility's management organization, LYNX FBO Anoka, LLC, and its tenants.

The development of creative partnerships has been a key component of Anoka County's success. The Anoka County Sheriff's Office and the Midwest Regional Forensic Laboratory consolidates the majority of the Sheriff's Office operations, allowing officers to respond to emergencies more quickly and resulting in communication that is more efficient and streamlined. The state of the art forensic laboratory was made possible by a joint powers agreement between Anoka, Wright, and Sherburne Counties. The facility also features a unique agreement with Hamline University in St. Paul to offer practical experience and internships to students studying forensic science.

The Anoka County Midwest Medical Examiner's Office is another example of how Anoka County achieves results with innovative cooperative initiatives. The facility serves and shares costs with twenty-two Minnesota counties and three Wisconsin counties. It incorporates the latest scientific death investigation methods and tools while compassionately helping families and survivors learn the circumstances surrounding the death of their loved one.

The National Sports Center in the City of Blaine is featured in the Guinness Book of World Records as the world's largest indoor hockey facility with eight indoor ice rinks, the Herb Brooks Training Facility/Hall of Fame, and a dry floor training facility for figure skating. Additionally, the Schwan's Super Rink has become the largest skating venue in the world. The National Sports Center is the home training center for the USA Women's Olympic Hockey team and hosts the world's largest soccer tournament, the Schwan's USA Cup. In 2012, the National Sports Center completed construction of a convention and exhibition center providing the region with top notch meeting and exhibition areas. The Center attracts more than four million visitors each year.

**ANOKA COUNTY'S STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT 5

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues							
Taxes	\$ 60,636,255	\$ 9,487,757	\$ 32,384,494	\$ 16,159,713	\$ 1,815,553	\$ 13,904,334	\$ 134,388,106
Licenses and permits	300,064	103,160	1,068,654	-	-	1,035	1,472,913
Intergovernmental	21,396,067	46,400,699	51,837,467	6,677	18,863,308	9,250,288	147,754,506
Charges for services	27,898,972	-	2,939,513	-	-	6,160,500	36,998,985
Fines and forfeitures	8,182	-	-	-	-	639,997	648,179
Investment income	3,547,596	47,252	-	75,068	29,425	256,725	3,956,066
Net change in fair value of investments	(586,976)	-	-	92,940	-	-	(494,036)
Miscellaneous	4,538,819	997,848	519,265	1,987,631	261,079	5,532,261	13,836,903
Total Revenues	117,738,979	57,036,716	88,749,393	18,322,029	20,969,365	35,745,140	338,561,622
Expenditures							
Current							
General government	39,327,805	-	-	-	5,361,230	3,732,163	48,421,198
Public safety	64,086,566	-	-	-	1,449,575	4,771	65,540,912
Highways and streets	-	59,255,431	-	-	1,737	-	59,257,168
Human services	418,567	-	85,443,974	-	199,190	-	86,061,731
Sanitation	4,810,451	-	-	-	-	-	4,810,451
Culture and recreation	244,043	-	-	-	125,185	17,598,355	17,967,583
Conservation of natural resources	166,992	-	-	-	-	470,082	637,074
Economic development	-	-	-	-	-	8,804,463	8,804,463
Debt Service							
Principal retirement	-	-	-	48,900,411	695,117	265,551	49,861,079
Interest	-	-	-	6,273,498	12,252	13,235	6,298,985
Bond issuance costs	-	-	-	154,378	-	-	154,378
Administrative charges	-	-	-	57,630	-	-	57,630
Capital Outlay							
General government	-	-	-	-	6,375,013	-	6,375,013
Public safety	-	-	-	-	347,251	-	347,251
Culture and recreation	-	-	-	-	892,026	-	892,026
Intergovernmental							
Highways and streets	-	150,830	-	-	-	-	150,830
Total Expenditures	109,054,424	59,406,261	85,443,974	55,385,917	15,458,576	30,888,620	355,637,772
Excess of Revenues Over (Under) Expenditures	8,684,555	(2,369,545)	3,305,419	(37,063,888)	5,510,789	4,856,520	(17,076,150)
Other Financing Sources (Uses)							
Transfers in	48,433	4,374,056	-	4,668,037	7,328,144	915,437	17,334,107
Transfers out	(6,628,017)	(404,380)	(3,000,000)	-	(4,424,311)	(3,498,872)	(17,955,580)
Refunding bonds issued	-	-	-	15,890,000	-	-	15,890,000
Premium on bonds	-	-	-	2,176,128	-	-	2,176,128
Capital leases	-	-	-	-	3,536,846	-	3,536,846
Proceeds from land sales	-	296,000	-	-	-	1,757,875	2,053,875
Total Other Financing Sources (Uses)	(6,579,584)	4,265,676	(3,000,000)	22,734,165	6,440,679	(825,560)	23,035,376
Net Change in Fund Balances	2,104,971	1,896,131	305,419	(14,329,723)	11,951,468	4,030,960	5,959,226
Fund Balances - January 1, as restated	48,665,798	3,815,298	35,796,778	54,501,915	44,957,148	27,304,016	215,040,953
Increase (decrease) in inventories	-	313,284	-	-	-	(1,294)	311,990
Fund Balances - December 31	\$ 50,770,769	\$ 6,024,713	\$ 36,102,197	\$ 40,172,192	\$ 56,908,616	\$ 31,333,682	\$ 221,312,169

FUTURE PROJECTS, CAPITAL IMPROVEMENTS FUNDING

Anoka County's 2018 Capital Improvement Budget (CIB) encompasses a wide array of construction and maintenance projects. These projects are planned at improving the functionality, and longevity of the County Buildings, Library System, Roads, Information Management Systems, and Parks. The overarching goal of these projects is to better serve the constituents and visitors of Anoka County.

The 2018 Capital Improvement Budget includes several building maintenance projects designed to keep Anoka County buildings in respectable condition, therefore avoiding any unexpected, significant repairs in the future. \$525,000 is planned for updating the East Central Regional Juvenile Center to come into compliance with the Prison Rape Elimination Act (PREA). This includes upgrading surveillance to a digital format, as well as adding additional camera coverage. The Rum River Human Services Campus location has been allocated \$500,000 to replace the central heating plant and domestic water delivery systems from one unit for all buildings on the campus, to individual systems for each building. The remaining \$2.2 million covers 11 other building and equipment projects covered in management's long-range plan.

Located in Circle Pines, Centennial Library has been allocated \$5.4 million in 2018 for a multi-year renovation project aimed at expanding the size of the library. This expansion will allow for more space for creativity and collaboration, and make for a welcoming setting for all Anoka County residents.

Road and Bridge projects for 2018 are led by the CSAH 78 (Hanson Blvd) 139th to Crosstown budgeted at \$12.4 million. The result of this project will be to turn Hanson Blvd in Andover from a two-lane, rural section to a four-lane, urban divided section; ultimately improving mobility and safety along the CSAH 78 corridor. The County's Annual Road and Bridge Preservation Program has \$8 million budgeted to maintain and repair the existing road and bridge infrastructure within the county. The remaining \$7.5 million is allocated to 11 other projects designed to improve the safety and functionality of the roads and bridges for the constituents of Anoka County. Of the \$28 million budgeted for Road and Bridge projects for 2018, 87% of the total costs are funded through Federal, State, City, County Transportation Tax and other funds.

Leading the Information Management projects is the upgrading of the County's 800MHz communication equipment which has been allocated \$1 million. This upgrade is necessary to keep communication equipment current with Motorola's planned system upgrades. Upgrading the County's communication equipment to 800MHz is pertinent in allowing the citizens and employees of Anoka County better information and service. This is a multi-year project with an additional \$2.5 million allocated over the next four years. Another \$1.3 million will be allocated between IT Server/Storage Infrastructure, and the utilization of Microsoft's core technologies. By implementing these core technologies, such as SharePoint and Project, will allow for greater collaboration both in, and across departments. These Information Management projects will ultimately help to keep Anoka County operating with 21st century information technology.

Parks and Recreation included seven projects totaling \$2.5 million to improve and maintain the facilities at Anoka County Parks. Mississippi West Regional Park is budgeted to receive \$615,000 to improve access with the addition of a newer entrance road. This new entrance road will connect to the existing boat launch, allowing for easier access into the park, increasing user opportunities and overall enjoyment. The majority of these park upgrade projects have been funded with State and Met Council funds.



A major renovation project in the Anoka County Courthouse has enhanced security and improved the way in which defendants are moved around the facility. As part of the project, two courtrooms were renovated.

ANOKA COUNTY'S RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2017

EXHIBIT 6

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

Net change in fund balances - total governmental funds (Exhibit 5) \$ 5,959,226

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense.

Expenditures for general capital assets, infrastructure, and other related capital assets adjustment	\$ 49,509,182	
Current year depreciation	(21,369,398)	
		28,139,784

The issuance of long-term debt (e.g., bonds) provides current financial resources and capital lease arrangements are considered a source of financing to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued:		
Refunding general obligation bonds and notes	\$ (15,890,000)	
Capital lease	(3,536,846)	
Loans	(625,654)	
Discounts and premiums	(2,176,128)	
Principal repayments:		
Debt service principal retirement	50,012,061	
Current year amortization of discounts and premiums	774,692	
		28,558,125

The effect of various miscellaneous transactions involving capital assets (e.g., sales, trade-ins, transfers and retirements) is to decrease net position. (6,778,086)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. Earned but unavailable revenue reported in the governmental funds net of current year delinquent tax collections.

Unavailable revenue - December 31	\$ 9,130,019	
Unavailable revenue - January 1	(9,309,900)	
		(179,881)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This includes the change in compensated absences (-\$725,025), change in interest payable (\$415,555), and changes in inventories (\$311,990). 2,520

Current year net change in other postemployment benefits (OPEB) liability and deferred OPEB inflows. 396,124

Current year net change in deferred pension outflows, net pension liability, and deferred pension inflows. (13,124,165)

The internal service funds are used to accumulate and allocate costs from the central fleet internal service fund and pooled insurance fund to the individual funds within Anoka County. The increase in net position of the internal service funds are reported in the government-wide statement of activities. 2,045,713

Changes in net position of governmental activities (Exhibit 2) **\$ 45,019,360**

DELIVERY OF SERVICES

The Board of Commissioners is committed to providing a full range of services for county residents. Those services are as listed:

Law Enforcement - The Sheriff provides patrol of county highways, a crime lab and criminal investigation unit, water patrol and incarceration of prisoners in the county jail.

Public Works - The Highway Department plans, designs, builds, and maintains county highways and bridges. The Parks and Recreation Department operates several county and regional parks, a golf course and an aquatic center which provide recreational opportunities for county residents.

Library Services - Two main resource libraries along with several regional and neighborhood branch libraries offer all residents the opportunity for access to a wide range of books, computers, and resource materials.

Community Corrections - Probation and parole counseling, work release, adult DWI school and juvenile detention services are provided to those who have been adjudicated of crimes.

Property Records and Taxation - The county maintains records of all property transactions, calculates assessed property value and bills and collects property taxes for the county, cities, townships, schools and special taxing districts within the county.

Legal Services - The County Attorney's Office investigates and prosecutes civil and criminal matters and pursues judgements of paternity and support in child support cases. Legal support is also provided in all county business functions.

Human Services - The Economic Assistance Department determines eligibility for cash assistance, medical care and food stamps. Social Services and Mental Health purchase and provide services for the mentally ill, mentally retarded and chemically dependent and provide adoptive and foster care services. Public Health provides services for pregnant teens, new parents, the elderly who require home care and well-child clinics to promote healthier children.

Other Government Services - Services to veterans, election services, voter registration, selling license plates and tabs, and hunting and fishing licenses are all provided to residents. The county's Central Communications unit operates a state-of-the-art 911 emergency dispatch center for all police, fire and medical emergency needs in the county.

Administrative Services - Support services are provided to the other departments by County Administration, the Finance and Central Services Division, Information Technology and Employee Relations departments.

Anoka County has been able to provide all of the above services, and more, and still maintains one of the lowest per capita county tax burdens in the state. A key factor is Anoka County's commitment to controlling the county's property tax levy. This factor shows that Anoka County is a leader in providing government services to its constituents, while keeping the cost of those services affordable. The County Board's attention to the fiscal affairs of the County is directly responsible for these cost controls.

ANOKA COUNTY'S STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2017

EXHIBIT 7

	<u>Governmental Activities - Internal Service Funds</u>
Assets	
Current Assets:	
Cash and pooled investments	\$ 6,035,698
Accounts receivable	956
Due from other governments	721
Inventory	404,380
	<hr/>
Total Assets	6,441,755
Liabilities	
Current Liabilities:	
Account payable	85,575
Due to other governments	13,927
Due to other funds	210,000
Outstanding claims payable	211,393
	<hr/>
Total current liabilities	520,895
Noncurrent Liabilities:	
Outstanding claims payable	2,549,613
	<hr/>
Total Liabilities	3,070,508
Net Position	
Unrestricted	3,371,247
	<hr/>
Total Net Position	\$ 3,371,247

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

EXHIBIT 8

	<u>Governmental Activities - Internal Service Funds</u>
Operating Revenues	
Charges for services	\$ 3,120,343
Insurance recoveries	1,141,376
Miscellaneous	637,528
	<hr/>
Total Operating Revenues	4,899,247
Operating Expenses	
Personal services	822,958
Other services and charges	950,318
Supplies	698,274
Insurance	1,003,457
	<hr/>
Total Operating Expenses	3,475,007
Operating Income (Loss)	1,424,240
Transfers	
Transfers in	621,473
	<hr/>
Increase (Decrease) in Net Position	2,045,713
Net position - January 1	1,325,534
	<hr/>
Net position - December 31	\$ 3,371,247

MAJOR RECIPIENTS OF ANOKA COUNTY EXPENDITURES

The following is a list of the recipients of Anoka County primary government expenditures totaling \$5,000 or more (rounded to the nearest dollar) during 2017. The list does not include salaries paid to county employees nor does it include individuals who received Federal, State, or County Human Service Aid. The list of blended component units follows this list.

NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT
199 BUILDING A MN LTD PARTNERSHIP	67,679	AZUL SEVEN	30,100	CHET'S SHOES STORES	7,278	D AND T AND SON EXCAVATING	98,605	FRANKLIN INDUSTRIES CO	19,353
3M COMPANY	100,950	B&H PHOTO	8,153	CHILDRENS HOSPITAL AND CLINICS	10,355	D C LIVERY SERVICE INC	58,900	FREDRICKSON, JEFF AND NICOLE	5,234
4MPRINT	10,878	BAKER AND TAYLOR	409,869	CHRISTIAN PETERSON LAW OFFICE	6,923	DAKOTA COUNTY MN	234,287	FREDRIKSON AND BYRON PA	95,268
64 VENTURES LLC	6,325	BANFILL LOCKE CTR FOR THE ARTS	48,000	CIBER	23,200	DAKOTA COUNTY TECHNICAL COLLEGE	6,474	FRIES, STEVEN M AND SUSAN JO	6,011
A AND M CONSTRUCTION INC	104,015	BAR*BARCODES INC	8,961	CIGNA LIFE INS CO OF N AMERICA	27,884	DAKOTA FENCE	5,022	FRONTLINE TECHNOLOGIES GROUP LLC	7,805
A PLUS OUTDOOR SVCS INC	41,673	BARNIA GUZY AND STEFFEN LTD	44,635	CINTAS	8,739	DALCO ENTERPRISES	94,489	FROST SVCS	6,215
AB AND B SERVICES	9,576	BAROTT DRILLING SERVICES INC	6,479	CIRCLE PINES MAINSTREET LLC	24,648	DATABANK IMX LLC	307,089	FRY SPECIALTY INC	5,261
ABE'S OF MAINE	5,994	BARTON SAND AND GRAVEL CO	74,468	CITRIX SYSTEMS INC	12,120	DATALINK CORPORATION	44,238	FUGINA LAW OFFICE	8,244
ABLE WELL INC	9,255	BAUMAN FAMILY FUNERAL HOMES	44,550	CITY HEIGHTS INC	9,783	DAVES CUSTOM DIGGING	7,350	G AND K SERVICES	32,554
ABM JANITORIAL SVC NO CENTRAL INC	16,226	BAYCOM INC	41,558	CITY OF ANDOVER	12,880,613	DECISION POINTS AUTHORS LLC	20,900	GALE CENGAGE LEARNING	9,804
ANOKA CO COMM ACTION PROG INC -ACCAP	1,560,223	BCA TRAINING EDUCATION	9,215	CITY OF ANOKA	10,170,957	DEER RIVER HIRED HANDS	5,671	GALLAGHER BENEFIT SVCS INC	12,500
ACCCLA INC	22,050	BDS LAUNDRY SYSTEMS	9,239	CITY OF BETHEL	279,162	DELTA AIR	35,686	GALLS LLC	105,643
ACCESSABILITY INC	28,768	BENCHMARK REPORTING AGENCY INC	6,906	CITY OF BLAINE	25,875,201	DELTA DENTAL	6,847	GARDEN OF EDEN CEMETARY	5,520
ACCIARI, DONALD AND TAMRA	28,744	BENTLEY SYSTEMS INC	29,029	CITY OF CENTERVILLE	3,070,883	DEMARS SIGNS	19,499	GATR TRUCK CENTER	382,308
ACCRUENT LLC	50,371	BENTON COUNTY MN	30,210	CITY OF CIRCLE PINES	2,947,101	DESIGNER SIGN SYSTEMS	6,589	GAUSE, DOROTHY M	5,559
ACE SOLID WASTE INC	114,839	BERGENS GREENHOUSES INC	13,166	CITY OF COLUMBIA HEIGHTS	12,963,765	DEVELOPER EXPRESS INC	5,811	GBR INTERPRETING AND TRANSLATION SVCS	8,299
ACET INC	65,000	BEST BUY	70,213	CITY OF COLUMBUS	3,480,212	DIAMOND MOWERS INC	7,065	GEARHART FUNERAL HOME	8,707
ACHIEVE SERVICES INC	584,129	BETMAR LANGUAGES INC	6,580	CITY OF COON RAPIDS	29,894,718	DIAMOND VOGEL PAINT	134,006	GENCORE CANDEO LTD	20,262
ACUMEN PSYCHOLOGY PLLC	180,350	BETZOLD, DONALD R	8,009	CITY OF EAST BETHEL	5,747,445	DISCOUNT STEEL -MN	5,408	GENERAL PARTS AND SUPPLY CO INC	5,552
ACUSHNET COMPANY	14,299	BHP INC	5,292	CITY OF FRIDLEY	17,727,758	DISTRICT COURT OF MINNESOTA	8,939	GENERAL SECURITY SERVICES CORP GSSC	248,823
ADRIAN, DAVID	9,061	BIBLIOTHECA LLC	211,636	CITY OF HAM LAKE	4,724,682	DIVERSE MAINTENANCE SOLUTIONS INC DMSI	31,704	GENOA HEALTHCARE COON RAPIDS	6,742
ADVANCE COMPANIES INC	20,000	BILLMAN HUNT FUNERAL CHAPEL	21,329	CITY OF HILLTOP	669,192	DKJ APPRAISAL LLC	15,727	GEORGIOPOLOS, JOHN G	59,932
ADVANCED GRAPHIX INC	17,695	BLACK BOX	5,901	CITY OF LEXINGTON	1,213,708	DLT SOLUTIONS LLC	21,390	GERARD TREATMENT PROGRAMS	260,223
AE POWER SVCS	10,831	BLACKBOURN INC	5,434	CITY OF LINO LAKES	10,505,290	DMI* DELL K-12/GOVT	790,456	GERDIN PROPERTIES I LLC	10,400
AEON	500,000	BLACKSTONELIBRARY.COM	9,248	CITY OF NOWTHEN	1,510,144	DOUGS POWER EQUIPMENT INC	11,996	GHASSAN J BSHARAT	55,495
AFFIRM AGENCY	5,199	BLAINE TIRE AND AUTO	17,844	CITY OF OAK GROVE	2,338,008	DRABEK, SUSAN ELIZABETH	56,602	GLOBAL GLOVE AND SAFETY MFG INC	24,079
AFCSCM MN COUNCIL 5	10,243	BLUE CROSS BLUE SHIELD	22,760,992	CITY OF RAMSEY	12,231,471	DUNAWAY CONSTRUCTION	119,754	GLOBAL SPECIALTY CONTRACTORS INC	23,202
AGC NETWORKS INC	30,313	BOB BARKER CO INC	78,377	CITY OF SPRING LAKE PARK	3,283,922	DUNBAR ARMORED INC	39,253	GOOD DOMUS SUB IV LLC	8,255
AGSI SYSTEMS	8,852	BOETTCHER EXCAVATING AND SEPTIC LLC	9,760	CITY OF ST FRANCIS	3,555,468	DUNHAM ASSOCIATES INC	14,903	GOODRICH PHARMACY-BLAINE	15,752
AHL HEALTHCARE GROUP INC	11,620	BOLTON AND MENK INC	193,536	CITY OF ST PAUL	43,305	DYNAMIC SAFETY LLC	11,404	GOPHER STATE ONE CALL INC	10,035
ALBRECHT SIGN COMPANY INC	11,107	BONA BROS AUTOMOTIVE	13,345	CIVICPLUS	35,827	DYNAMIC SOLUTIONS GROUP	6,354	GOVERNMENT FINANCE	6,815
ALBUQUERQUE MOVING	9,858	BORDER LINES PAVEMENT MAINTENANCE	188,445	CL BENSEN COMPANY INC	6,886	DYNAMIC DISTRIBUTION	6,690	GRAINGER INC	319,962
ALERUS RETIREMENT AND BENEFITS	5,683	BORDER STATES ELECTRIC	5,354	CLEAR CHANNEL OUTDOOR	12,000	E911 INDEPENDENT EMERGENCY SVCS	66,671	GRANDVIEW LODGE AND TENNI	7,360
ALEXANDRA HOUSE	346,905	BOYER TRUCKS	33,588	CLUES INC COMUNIDADES LATINAS EN SERVICIO	8,710	EBSCO PUBLISHING	42,597	GRAPHIC PRINT	5,479
ALL SAFE INC	8,318	BRATRUD CONSTRUCTION INC	193,628	CO8 FRIDLEY MN LLC	72,411	EBCAPITAL LLC	16,008	GRAYBAR ELECTRIC CO INC	76,686
ALL STATE COMMUNICATIONS	87,987	BRAUN INTERTEC CORP	111,664	COCHRAN RECOVERY SERVICES INC	241,482	ECM PUBLISHERS INC	25,817	GREEN LIGHTS RECYCLING INC	8,959
ALLAN O JOHNSON TRUSTEE	7,600	BRAVURA TRAINING AND TECH SVC GROUP	39,800	CODE4 GROUP LLC	21,000	ECOLAB	38,623	GREENHAWN PRINTING	13,653
ALLIED BLACKTOP CO	19,119	BRE DDR RIVERDALE INNER RING LLC	119,949	COHEA GROUP LLC	20,000	ED KIEFER LIMITED PARTNERSHIP	23,022	GRINDSTONE CONSTRUCTION SERVICES INC	243,141
ALLINA HOSPITALS AND CLINICS	346,881	BREAKTHRU BEVERAGE MN BEER LLC	12,799	COHUHD	9,639	EGAN COMPANY	460,467	GROUP SALES FRONT GATE	11,533
ALPHA MEDICAL DISTRIBUTOR INC	10,103	BREEZY POINT RESORT INTL	6,047	COLE PAPERS INC	46,322	EH RENNER AND SONS	40,102	GUARDIAN PEST SOLUTIONS INC	9,182
ALTEC INDUSTRIES INC	159,788	BRETH ZENZEN FIRE PROTECTION LLC	124,008	COLLABORATIVE DESIGN GROUP INC	8,770	EICHEN ESQ, JENNIFER L	6,928	GURSTEL LAW FIRM PC	8,583
ALTERNATIVE BUSINESS FURNITURE INC	231,202	BRIDGESTONE GOLF INC	6,723	COLLINS ELECTRICAL CONSTRUCTION CO	186,097	ELECTION SYSTEMS AND SOFTWARE INC	136,886	GUSSE BROS CONSTRUCTION INC	18,775
AMANO MCGANN INC	9,795	BRIDGESTONE RETAIL OPERATIONS LLC	18,962	COMMERCIAL ASPHALT CO	73,675	ELECTRIC PUMP	11,465	GUSTAFSON AND GOUDGE INC	70,000
AMAS INC	11,825	BRIDGING HOPE COUNSELING	57,450	COMMERCIAL ROOFING AND SHEET METAL INC	25,837	ELEMENT EXPRESS TSYS	6,667	GUSTAFSON EXCAVATING INC	23,055
AMAZON MKTPLACE PMTS	139,092	BRIDGING INC	25,376	COMMERS PRINTING INC	16,345	ELERT AND ASSOCIATES	11,665	H AND R CONSTRUCTION CO	16,654
AMAZON.COM	122,735	BRIMSEK PC, JOHN R	60,000	COMMONBOND HOUSING CORPORATION	6,629	ELK INVESTMENTS LLC	10,749	HAGEN CHRISTENSEN AND MCILWAIN HCM ARCHITECTS	56,704
AME GROUP	7,661	BROCK WHITE	95,398	COMMUNITY AND FAMILY SERVICES	88,392	ELM USA INC	6,693	HAKANSON ANDERSON ASSOCIATES INC	49,006
AMERICAN LUNG ASSOCIATION	21,323	BROOKLINE RAINBOW LLC INFINITY RAINBOW LLC	159,935	COMMUNITY EMERGENCY ASSISTANCE PROGRAM CEAP	152,229	EMERGENCY AUTOMOTIVE TECHNOLOGIES INC	43,643	HALDEN, HAROLD B	7,425
AMERICAN MESSAGING	13,819	BROWN AND BIGELOW	6,138	COMMUNITY LIVING OPTIONS	32,687	EMPOWER RETIREMENT	2,765,102	HANS LINK LLC	8,250
AMERICASPRINTER.COM	6,598	BUFF, NICKY L AND KATHERINE M	85,819	COMMUNITY SHARES OF MN	27,771	EMPOWER THERAPEUTIC SUPPORT SVCS LLC	13,952	HAPPY HOUR EFFECT LLC	7,000
AMERIPRIDE SERVICES INC	8,453	BUILDING LAWN MAINTENANCE	11,350	CONCEPT FIRE PROTECTION LLC	68,807	ENTERPRISE FLEET MGMT	100,655	HARDRIVES INC	2,062,479
AMHERST H WILDER FOUNDATION	20,164	BUNKER INVESTMENTS LLC	12,253	CONDUENT GOVERNMENT SYSTEMS LLC	120,091	ENVIROBATE INC	80,682	HARMONY ENTERPRISES INC	24,135
AMI IMAGING SYSTEMS INC	18,840	BURLINGTON NORTHERN SANTA FE RAILWAY	259,827	CONNEXUS ENERGY	711,384	ENVIROTECH SERVICES INC	111,275	HAWKINS INC	28,746
ANCOM COMMUNICATIONS INC	41,157	BNSF	259,827	CONTRACT PHARMACY SVCS INC	191,960	ERECORDING PARTNERS NETWORK	14,972	HC FULLER COMPANY	9,000
ANOKA CO BROTHERHOOD COUNCIL ACBC	15,000	BUSINESS DATA RECORD SVCS	5,490	COOL AIR MECHANICAL INC	250,104	ERICKSON BUILDERS AND COMPANY INC	21,462	HC DEVELOPMENT LLC	141,828
ANOKA CONSERVATION DISTRICT	186,985	BUSINESS PROPERTIES LLC	15,946	COON CREEK WATERSHED DISTRICT CCWD	2,422,518	ES SUPPORT SERVICES	18,000	HDR ENGINEERING INC	167,367
ANOKA COUNTY COURT ADMINISTRATOR	234,190	CALATLANTIC GROUP INC	15,693	COON LAKE IMPROVEMENT DISTRICT CLID	16,439	ESMAY MD, JOEL L	5,908	HEALTHEAST CARE SYSTEM	6,123
ANOKA COUNTY FAIR	7,188	CALLAWAY GOLF SALES CO	7,170	COON RAPIDS AUTO MALL LLC	23,494	ESRI	16,446	HEALTHPARTNERS	2,518,516
ANOKA COUNTY HISTORICAL SOCIETY	154,082	CAMPION BARROW AND ASSOCIATES	14,110	COON RAPIDS MARKETPLACE LLC	22,322	ESS BROTHERS AND SONS INC	5,427	HELIX CONSULTING	6,100
ANOKA COUNTY RECORD LLC	16,609	CANVAS CRAFT INC	5,432	CORELOGIC INC	405,540	ESTATE AND ELDER LAW SVCS	11,199	HELMIN CONSTRUCTION INC	36,950
ANOKA HENN COMMUNITY EDUCATION COON RAPIDS FAMILY	30,647	CANVAS HEALTH INC	466,103	CORNERSTONE AUTO	9,909	EXPRESS IMAGE	6,954	HENMOQUE AMERICA	7,000
ANOKA RAMSEY COMMUNITY COLLEGE ARCC	221,445	CAPITOL BEVERAGE SALES	21,032	CORVAL CONSTRUCTORS INC	261,984	FACTORY MOTOR PARTS CO	58,677	HENNEPIN CO MEDICAL CENTER	190,978
ANOKA TECHNICAL COLLEGE	142,717	CAPRAS UTILITIES INC	20,340	COSTCO WHOLESALE CORP	54,782	FAEGRE BAKER DANIELS LLP	62,185	HENNEPIN COUNTY MN	431,125
APPLIED BUSINESS COMMUNICATIONS OF MN LLC	6,327	CARGILL SALT DIV	619,448	COTTENS INC	26,486	FAMILY ATTACHMENT AND COUNSELING CENTER	5,750	HENNEPIN TECHNICAL COLLEGE	22,057
APPLIED CONCEPTS INC	8,960	CARLSON MCCAIN INC	59,352	COUNTY ATTORNEY OFFICE ACCT	12,140	FAMILY BASED THERAPY ASSOC	219,050	HENNING PROFESSIONAL SERVICES INC	25,282
AQUA LOGIC INC	6,834	CARS FOR NEIGHBORS	38,452	COVERTTRACK GROUP INC	12,634	FAMILY FOUNDATIONS MINNESOTA LLC	10,775	HENRICKSEN PSG	7,835
ARAMARK SERVICES INC	548,306	CARSON CLELLAND AND SCHREDER	10,654	CRAGUNS LODGE AND GOLF RESORT	7,405	FAMILY INNOVATIONS INC	19,630	HENRY SCHEIN	25,897
ARAY MEDICAL	17,281	CARVER COUNTY MN	847,089	CRAWFORD DOOR SALES OF THE TWIN CITIES	10,127	FAMILY LIFE MENTAL HEALTH CENTER	13,690	HEWLETT PACKARD ENTERPRISE CO	46,734
ARCHONIX SYSTEMS LLC	30,407	CASPERS EXCAVATING INC	31,096	CRAWFORD SUPPLY CO	8,600	FAMILY PROMISE OF ANOKA COUNTY	17,500	HIAWATHA LAKE PARTNERS I LLC	16,736
ARROWWOOD RESORT AND CONF	6,206	CATHOLIC CHARITIES	6,238	CREATING COMMUNITY	7,500	FAMILYWISE SERVICES	99,741	HIAWATHA LAKE PARTNERS II LLC	40,577
ARSYS LLC	135,931	CAYMAN CHEMICAL CO. INC	5,594	CREMATION SOCIETY OF MINNESOTA	13,645	FARO TECHNOLOGIES INC	5,820	HIGHTAIL INC	6,000
ARTHUR J GALLAGHER RISK MGT SVCS INC	467,925	CDI COMPUTER DEALERS INC	21,280	CRESCENT TIDE FUNERAL AND CREMATION	7,011	FASTANEL	98,031	HILLYARD INC	43,760
ASLIS ASL INTERPRETING SERVICES INC	14,726	CDW GOVERNMENT INC	214,363	CRITICAL CONNECTIONS ECOLOGICAL SERVICES INC	6,225	FCI*FREIGHTCENTER	7,840	HILTON HOTELS	6,458
ASPEN EQUIPMENT CO	148,733	CELLEBRITE USA	15,485	CROSSDOWN SHOPPING CTR INC	90,669	FDM SOFTWARE LTD	127,388	HOCKENBERGS EQUIPMENT AND SUPPLY CO INC	6,867
ASPEN MILLS	20,837	CENTENNIAL COMMUNITY FOOD SHELF	15,000	CROSSDOWN SIGN INC	7,701	FERRELLGAS	19,078	HOFFMAN ENCLOSURES INC	15,200
ASSOC OF MINNESOTA COUNTIES AMC	74,649	CENTENNIAL COMMUNITY NETWORK	7,500	CRYSTEEL TRUCK EQUIPMENT	32,185	FIFTH AVENUE DENTAL	41,184	HOISINGTON KOEGLER GROUP INC	16,471
ASTLEFORD INTL TRUCKS	5,704	CENTENNIAL LAKES POLICE DEPT	7,740	CS MCCROSSAN CONSTRUCTION INC	233,161	FIRESTONE BUILDING PRODUCTS COMPANY LLC	14,020	HOLIDAY STATION STORES	51,389
AT HOME GROUP INC 4405 PHEASANT RIDGE DR LLC	288,852	CENTERPOINT ENERGY	1,215,006	CSM PROPERTIES INC	251,051	FIRST CONGREGATIONAL CHURCH	8,571	HOME DEPOT STORES	1,583,639
ATLAS FOUNDATION CO LLC	19,500	CENTRAL MN LEGAL SVCS INC	26,000	CUB FOODS	24,043	FIRST TRANSIT INC	1,858,143	HOME TITLE INC	6,318
AUGE, EUGENE	5,468	CENTRAL MN MENTAL HEALTH CTR	10,680	CULLIGAN BOTTLED WATER	10,712	FISHER SCIENTIFIC	6,675	HONSA-BINDER PRINTING	5,758
AUTISM ADVOCACY AND LAW CTR	25,675	CENTRAL PENSION FUND	110,151	CULYVERS COON RAPIDS	6,920	FLEEK, CRAIG F AND LISA M	13,421	HOPE 4 YOUTH INC	102,815
AUTOMATED COLLECTION SERVICES INC ACSI	5,810	CENTRAL WOOD PRODUCTS	60,988	CUMMINS INC	55,806	FOLEY CONSTRUCTION	86,480	HORIZON POOL SUPPLY	7,248
AVEDA CORPORATION	95,199	CENTREVILLE MANUFACTURING INC	26,070	CURVATURE	7,872	FOLEY PARTNERS LLC	91,794	HOUSE RESCUERS LLC	34,384
AVIANDS FOOD AND SERVICES MANAGEMENT	178,506	CENTURY COLLEGE	14,730	CUSTOM HOME REMODELING INC	20,559	FOLEY PARTNERS LLC	91,794	HUBA BLAINE PARTNERSHP	12,781
AVTEX SOLUTIONS LLC	8,143	CENTURY COMMONS	6,362	CYMBORIAN CORP	7,176	FOLEY STREET PARTNERS LLC	8,575	HUY SAFETY ZONE	5,426
AX TC INDUSTRIAL LP	60,033	CENTURYLINK	8,336	D AND E DRIVING SCHOOL INC	8,056	FORCE AMERICA INC	15,223	HYDRO KLEAN LLC	5,040
AXON ENTERPRISE INC	8,007	CHAMPLIN POLICE DEPT	8,060	D AND S CONSTRUCTION	14,050	FORD OF HIBBING	241,650	IC SOLUTIONS	229,593
		CHANNING BETE CO AHA	7,089			FOREST LAKE CONTRACTING INC	6,316,314	ICS CONSULTING INC	143,775
		CHARM TEX INC	11,808			FPI PAVING CONTRACTORS INC	517,145	IDEAL ADVERTISING	19,422

NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT
IDU *INSIGHT PUBLIC SEC	25,387	LITTLE FALLS MACHINE	5,358	MISSIONS INC	361,166	ORACLE AMERICA INC	85,375	RL LARSON EXCAVATING INC	623,591
IFD INDIANHEAD FOODSERVICE DISTRIBUTOR		LITTLE, RICHARD S	24,414	MISSISSIPPI WATERSHED MGMT ORG	406,405	ORION ASSOCIATES	5,488	ROBERT F GREENWELL LP	16,928
INC	59,348	LIVINN HOTELS- FRIDLEY	5,178	MITY-LITE, INC	5,719	OTI INC	257,530	ROGERS AUTO BODY	128,884
IMAGE PRINTING & GRAPHICS	26,831	LKQ CORPORATION	38,074	MMIC MIDWEST MEDICAL INSURANCE CO	27,501	OVERHEAD DOOR CO OF THE NORTHLAND	43,575	ROSENBAUER MINNESOTA LLC	153,232
IMPACT SERVICES	40,000	LOCAL GOVT INFO SYS LOGIS	242,541	MN ALTERNATIVES INC	22,917	PAKOR, INC.	7,700	ROUND LAKE SHOPPES LLC	6,995
INCIDENT RESPONSE TECHNOLOGIES INC	7,027	LOCATORS AND SUPPLIES INC	8,170	MN CHEMICAL CO	9,462	PARENTS IN COMMUNITY ACTION INC	8,895	ROYAL TIRE INC	47,467
IND SCHOOL DIST 11	73,938,101	LDOX NA LLC	6,502	MN CHILD SUPPORT PYMT CTR	170,600	PASSION CHURCH	9,825	ROYAL VENDING INC	36,508
IND SCHOOL DIST 12	16,255,518	LOES MD, JOHN	112,080	MN CONSERVATION CORPS	122,220	PATCHIN MESSNER DOD AND BRUMM	9,750	RS EDEN	214,936
IND SCHOOL DIST 13	9,552,931	LOFFLER COMPANIES INC	7,273	MN CONTINUING LEGAL EDUCATION	5,141	PATNODE BROTHERS INC	18,200	RTW INC	17,261
IND SCHOOL DIST 14	9,766,974	LORD OF LIFE LUTHERAN CHURCH	15,956	MN COUNTIES COMPUTER COOP MNCCC	138,172	PATTI J SULLIVAN AS TRUSTEE OF THE	177,000	RUFFRIDGE JOHNSON EQUIPMENT CO INC	232,779
IND SCHOOL DIST 15	11,224,952	LOWES	6,349	MN COUNTY ATTORNEYS ASSN MCAA	19,297	PAYPAL	49,347	RYAN COMPANIES US INC	69,447
IND SCHOOL DIST 16	22,307,348	LSC COMMUNICATIONS	41,854	MN DEPARTMENT OF HUMAN SERVICES	2,463,887	PCS FOR PEOPLE	7,500	S2 SERVICES INC	7,757
IND SCHOOL DIST 624	1,160,716	LSS	65,500	MN GOLF ASSN INC	6,381	PEOPLE INC ST PAUL	281,952	SACA SOUTH ANOKA COUNTY COMM ASST	27,373
IND SCHOOL DIST 728	2,648,978	LYBE TECH AND PARTNERS LLC	32,625	MN HIGHWAY SAFETY CTR AND RESEARCH		PEOPLES ELECTRIC COMPANY	327,998	SAFETY SIGNS LLC	44,216
IND SCHOOL DIST 831	7,662,862	LYNDALE PLANT SERVICES	6,185	CTR MHSRC	13,365	PEPSICO FOODSERVICE	12,170	SAFETY TECHNOLOGIES	26,900
INFINITY SYSTEMS	17,000	M AND G TRAILER SALES AND SERVICE	78,360	MN LAW ENFORCEMENT EXPLORER ASSN		PERFECTION PLUS INC	313,174	SAFRAN MORPHOTRUST USA LLC	19,836
INGRAM LIBRARY SVCS LLC	65,928	MACQUEEN EQUIPMENT INC	287,968	MLEEA	6,725	PERRY AND SONS EXCAVATING INC	14,620	SALVATION ARMY	169,295
INITIAL DEFENSE CUSTOMIZED TRAINING LLC	18,180	MACRO GROUP INC, THE	22,980	MN SHERIFFS ASSN	30,651	PETERSON COMPANIES INC	924,976	SAMPSON WELL COMPANY	18,435
INLAND VILLAGE TEN LLC	115,170	MADISON NATIONAL LIFE INSURANCE CO INC	302,747	MN STATE BAR ASSN	8,257	PETERSON, SEAN	19,959	SANOPI PASTEUR INC	10,986
INNOVATIONS IN QUALITY CONSULTING	36,838	MAGELLAN PIPELINE COMPANY LP	56,780	MN TACTICAL OFFICERS ASSN MTOA	6,670	PETROLEUM TRADERS CORPORATION	539,186	SAPIENTIA LAW GROUP PLLC TRUST ACCOUNT	14,250
INSIGHT PUBLIC SECTOR	450,878	MAGNETFOREN USA	6,075	MN UI FUND	91,983	PHASE	48,380	SARAH GORDON INC	87,083
INSPIC INC	22,627	MAGNUS, RYAN	8,695	MN WASTE WISE FOUNDATION	84,929	PHILLIPS WINE AND SPIRITS	7,399	SCHMIDT, JAMES AND SHELLEY JOHNSTON	39,850
INTECH SOFTWARE SOLUTIONS INC	69,167	MAINSFLD SERVICES INC	70,381	MOBILE MAINTENANCE INC	28,375	PHOENIX ALTERNATIVES INC	52,483	SCHOLASTIC EDUCATION	5,338
INTEGRA REALTY RESOURCES MPLS ST PAUL	5,500	MALLENKE WATER	17,027	MOBILE VEHICLE INTEGRATION	55,401	PHOENIX INSTITUTE INC	15,380	SCHOLASTIC LIBRARY PUBLISHING INC	6,349
INTELLIGERE INC	18,986	MALMBORGS INC	7,471	MOBOTREX INC	36,169	PICTOMETRY INTL CORP	17,416	SCHOOLOUTLET.COM	6,902
INTERACT CENTER FOR THE VISUAL AID AND		MANATRON INC	524,512	MOEN LEUER PROPERTIES INC	28,463	PIERSON WIRELESS CORP	110,330	SCHUMACHER ELEVATOR COMPANY	104,317
PERFORM ART	36,504	MANKATO REHAB CENTER INC MRCI	11,873	MOLIN CONCRETE PRODUCTS COMPANY	31,747	PINE COUNTY MN	44,603	SCHWANS HOME SERVICE INC	15,077
INTERNAL REVENUE SVC IRS	28,142,804	MANSFIELD OIL COMPANY	24,645	MOORE MEDICAL CORP	37,200	PINNACLE SERVICES INC	10,085	SCOTT AND ASSOCIATES INC	15,875
INTERSTATE TRUCK DRIVING SCHOOL	39,960	MAPLE GROVE POLICE DEPARTMENT	8,459	MOREY, CINDY S	6,500	PIONEER ENGINEERING	23,000	SCOTT COUNTY MN	1,320,824
INTL UNION OF OPERATING ENGINEERS		MARCO INC	9,301	MORK WELL COMPANY INC	70,000	PIONEER RIM AND WHEEL CO	5,609	SCREENVISION MEDIA	22,582
LOCAL 49	28,824	MARCO TECHNOLOGIES LLC	82,772	MORRISON COUNTY MN	11,821	PITNEY BOWES	376,508	SD CONSULTING GROUP LLC	11,250
ISTATE TRUCK CTR	75,279	MARK OF EXCELLENCE HOMES INC	15,176	MOTOROLA SOLUTIONS INC	1,432,572	PLACEMENT PARTNERS MN INC	64,008	SEARS ROEBUCK AND CO	174,519
J H LARSON ELECTRICA	13,735	MARRIOTT WARDMAN PARK	10,556	MR SIGN CO INC	7,578	PLASTIC BAGMART	10,646	SELECT ACCOUNT	4,106,146
JAYTECH INC	36,010	MARY T ASSOCIATES INC	57,819	MSSA MN SOCIAL SERVICE AGENCY	7,835	PLASTIC SOLUTIONS INC	14,260	SENECA CENTER FAMILY FINDING	6,431
JENNEN, SUSAN	6,000	MATRIX CONSULTING GROUP LTD	76,985	MTI DISTRIBUTING CO	47,462	PNC EQUIPMENT FINANCE LLC	29,379	SEPTIC CHECK	58,079
JENSEN FAMILY LIMITED PARTNERSHIP	153,100	MAXIMUM SOLUTIONS INC	19,800	MUELLER, CHRIS	40,715	POLICE CENTRAL INC	247,449	SEVEN COUNTY PROCESS SERVERS LLC	13,460
JHF JOHN HENRY FOSTER	7,279	MAYO COLLABORATIVE SERVICES	25,161	MUNSTENTEIGER AND SEVERIN PA	112,899	POLK COUNTY MN	6,063	SEXTON PRINTING INC	40,169
JIMMYS JOHNNYS	43,446	MCCARTHY AUTO WORLD	6,044	MVTL INC	15,816	POLZIN, JUSTIN J AND JENNIE M	5,700	SFM STATE FUND MUTUAL	450,655
JJ TAYLOR DISTRIBUTING CO OF MN INC	7,467	MCDONALDS CORPORATION	30,584	MWD PROPERTIES LLC	78,801	PORT GROUP HOME	66,748	SHENEHON BUSINESS AND REAL ESTATE	
JOANN R JOHNSON TRUSTEE	7,600	MCDONOUGH, MARK JOSEPH	12,900	NACO	5,465	PORTER, ANNA MARIE	32,354	VALUATIONS	25,880
JOHN DEERE COMPANY	10,873	MCF RED WING	41,690	NATIONAL ASSOCIATION OF DRUG COURT		POTTERS INDUSTRIES	54,384	SHERBURNE COUNTY MN	922,210
JOHNSON, DAVID L	51,800	MCKESSON MEDICAL SURGICAL	10,878	PROFESSIONALS	6,550	POVOLNY SPECIALTIES	61,550	SHI INTERNATIONAL CORP	742,397
JOHNSON, DONNA S	9,830	MCKINZIE METRO APPRAISAL	26,575	NATIONAL CINEMEDIA NCM LLC	13,639	PRAIRIE RESTORATIONS INC	33,508	SHI *SMARTPRACT*1625542	5,020
JOHNSTONE SUPPLY	11,752	MCLEOD TREATMENT PROGRAMS INC	71,230	NATL ASSN OF COUNTIES NACO	6,617	PRANDOMHOUSE8007333000	8,166	SHORT ELLIOTT HENDRICKSON INC SEH	421,874
JRS APPLIANCE DISPOSAL INC	12,400	MCMAHON COUNSELING CONSULT SVC	23,850	NELSON AUTO CTR INC	323,183	PRAXAIR DISTRIBUTION INC	5,119	SIGNART COMPANY INC	15,382
JUBERT TREE	9,350	MCAUGHT, JANE K	5,950	NEOGOV	14,962	PRECISE MRM LLC	7,171	SIMPLIFILE	11,314
JUDICARE OF ANOKA COUNTY INC	100,000	MCPHILLIPS BROS ROOFING CO	33,828	NEW HORIZONS COMPUTER LEARNING	96,777	PREFERRED BENEFIT CONCEPTS INC	24,000	SINTON, KELLY	5,500
JUNG, JOAN	7,433	MDI WORLDWIDE	6,595	NEW LOOK CONTRACTING INC	9,653	PREMIER BIOTECH INC	6,009	SIRSIDYNIX	139,938
JUSTICE TRAX INC	10,053	MEASUREMENT SPECIALTIES INC	32,334	NHS NORTHSTAR SPECIALIZED SERVICES INC	14,408	PRESCOTT, DARREN	16,339	SLAVIC TRANSLATION SERVICES	28,319
JWC ENVIRONMENTAL LLC	9,535	MEDIATION SVCS FOR ANOKA COUNTY	57,917	NICHEVISION FORENSICS LLC	28,200	PRESTO GRAPHICS INC	14,687	SMARTER CARTE INC	12,792
KANDIYOHI COUNTY MN	10,039	MEDICAL ENTERPRISE ASSOC	22,048	NICOL AND GREENLEY LTD	227,394	PREVOLV INC	105,516	SMITH IRONWORKS	21,320
KAP CLEANING LLC	17,815	MEDICAREBLUE RX	1,641,987	NICOL, STEPHEN RICHARD	7,449	PRIMARY PRODUCTS COMPANY	15,529	SMITH, MARK R	12,079
KEEFE SUPPLY CO	354,997	MELBERG, DALE E	7,350	NIGHTOWL DISCOVERY INC	25,933	PROFESSIONAL PLUMBING GROUP	7,563	SMITH, MELVIN	34,000
KENTE CIRCLE LLC	33,362	MENARDS INC	121,038	NOAHS ARK AFFORDABLE HOUSING INC	31,802	PROFESSIONAL PORTABLE XRAY	9,493	SMITHS SEPTIC AND EXCAVATING LLC	8,250
KEY GOVERNMENT FINANCE INC	707,369	MERCY HOSPITAL	11,072	NORIX GROUP INC	7,595	PROMEGA CORP	76,670	SMW FEDERAL CREDIT UNION	57,052
KIM TONG TRANSLATION SVC INC	12,765	MERCY MEDICAL OFFICE LLC	441,588	NORSAN	6,979	PROTEC DESIGN	214,838	SNO GHOST SNOWMOBILE CLUB	20,762
KINDRED FAMILY FOCUS	208,725	MERIDIAN SERVICES	349,468	NORTH ANOKA COUNTY EMERGENCY INC NACE	20,000	PUBLIC AGENCY TRAINING COUNCIL	9,825	SOCIAL SECURITY ADMINISTRATION	24,774
KINNI SPORT AND POWER LLC	7,301	MERITIDE INC	34,035	NORTH COUNTRY FORD LINCOLN	9,448	PUBLIC EMPLOYEES RETIREMENT ASSN		SONANT CORP	15,019
KIWI SNOWMOBILE CLUB	17,788	MESSERLI AND KRAMER PA	6,492	NORTH HOMES INC	42,886	PERA	18,141,371	SONSTEBY, GLENN M AND J K	5,430
KLAMM MECHANICAL CONTRACTORS INC	14,892	METRO CLEANING SVC INC	16,894	NORTH MEMORIAL AMBULANCE SVC	22,427	QUALITY INTERPRETATIONS LLC	44,727	SONTERRE, CHRISTOPHER AND TROY	94,993
KLINT, DANIEL A	28,903	METRO LEGAL SVCS INC	32,109	NORTH PINE AGGREGATE	11,799,992	QUALITY POOLS LLC	7,395	SOUTH METRO HUMAN SERVICES	30,299
KSMART CORP	235,311	METRO NORTH ADULT BASIC EDUCATION	59,518	NORTH STAR TOWING AND SVC CTR INC	5,907	QUEST DIAGNOSTICS	10,886	SPEAKMAN PROPERTIES	5,990
KODAK ALARIS INC	8,462	METRO PRODUCTS INC	14,436	NORTH SUBURBAN COUNSELING CTR	150,362	RACHEL CONTRACTING INC	151,617	SPECIALTY UNDERWRITERS LLC	26,951
KOHL'S DEPARTMENT STORE INC	418,785	METRO SALES INC	10,165	NORTH SUBURBAN HOSPITAL DISTRICT	16,476	RAK CONSTRUCTION INC	609,181	SPEEDEE DELIVERY SERVICE INC	47,744
KOPP LAW OFFICE PLLC	51,609	METRO STATE UNIVERSITY	16,606	NORTH VALLEY INC	9,060,455	RAMSEY COUNTY MN	55,924,015	SPRING LAKE PARK COTTAGES LLC	37,476
KORN FERRY HAY GROUP INC	7,400	METRO STORAGE BLAINE LLCV	19,070	NORTHDALE CONSTRUCTION CO INC	133,485	RAMSEY JR PARTNERS LLC	7,974	SPRINGSTED INC	23,100
KOTTKE, CHESTER E AND JUDITH L	28,910	METRO TRANSIT	718,430	NORTHEAST SENIOR HOUSING	9,985	RANGER GM	171,828	SPRINT	99,843
KRIS ENGINEERING INC	45,426	METROPOLITAN COUNCIL	6,621,450	NORTHERN CAPITAL INVESTMENTS LLC	50,000	RCB GLOBAL ASSET MGT INC	66,968	SRF CONSULTING GROUP INC	811,379
LABCORP	11,083	METROPOLITAN EMERGENCY SVCS BOARD	154,527	NORTHERN SANITARY SUPPLY CO INC	35,957	RCM EQUIPMENT CO LLC	6,042	ST JOSEPHS HOME FOR CHILDREN	138,028
LAKE GEORGE IMPROVEMENT DISTRICT	28,682	METROPOLITAN MOSQUITO CONTROL		NORTHERN TECHNOLOGIES LLC	22,284	RCM SPECIALTIES INC	7,934	ST PAUL SAINTS BASEBALL C	6,372
LAKE STATE REALTY SVCS INC	17,175	DISTRICT	1,601,490	NORTHERN TOOL EQUIP	11,220	RECLAMATION TECHNOLOGIES INC	14,123	STANLEY CONVERGENT SECURITY	33,085
LAND TITLE INC	6,544	MFVCAA CONFERENCE	7,475	NORTHLAND BUSINESS SYSTEMS	11,309	RECOLLECT SYSTEMS	5,999	STAR TRIBUNE	12,964
LANGUAGE LINE SERVICES	108,132	MICHAEL J OBRIEN M EQ	113,784	NORTHSTAR BATTERY	5,448	RECORDED BOOKS	18,830	STATE OF MN	68,297,526
LARSON ENGINEERING INC	66,871	MICKMAN BROS NURSERIES INC	14,885	NORTHSTAR MARKETPLACE STATION LLC	250,000	RECREATIONAL PROPERTIES LLC	41,614	STATE SUPPLY	9,935
LASHINSKI SERVICES INC	73,537	MID AMERICAN SIGNAL INC	6,979	NORTHTOWN BUSINESS SUPPER CLUB	11,524	REGIONS HOSPITAL	17,991	STEPPING STONE EMERGENCY HOUSING	10,312
LAW ENFORCEMENT LABOR SVCS INC	156,513	MIDWAY FORD CO	82,772	NORTHWEST PASSAGE LTD	215,334	REGISTERED ABSTRACTERS INC	1,876,795	STEPS OF SUCCESS HOMES	164,720
LEAGUE OF MN CITIES INSURANCE TRUST	30,128	MIDWEST SPECIAL SERVICES INC	34,610	NORTHWOOD CHILDRENS HOME	406,540	REI *MATTHEW BENDER & CO	5,356	STERICYCLE INC	9,745
LEARNING OPPORTUNITIES INC	6,698	MIDWEST TAPE	99,238	NORTHWOODS CONSULTING PARTNERS INC	116,998	REILLY, KATHLEEN	13,125	STERIS CORPORATION	9,994
LEASE SERVICING CENTER INC	184,216	MIKE SOMMER FORENSIC POLYGRAPH INC	6,250	NUCLEUS CLINIC	50,353	REINDERS INC	25,219	STONEBROOKE ENGINEERING INC	44,864
LEASER PROPERTIES LLC	14,691	MILLE LACS BAND OF OJIBWE	15,745	NURSE FAMILY PARTNERSHIP	21,038	RELIABLE PROPERTY MANAGEMENT LLC	21,033	STOREY, JEFFREY J	23,417
LEE CARLSON CENTER FOR MENTAL HEALTH	400,174	MILLE LACS COUNTY AREA DAC INC	5,691	NUSS TRUCK AND EQUIPMENT	15,768	RELIANCE ASSET LLC	55,000	STRATEGIC EQUIPMENT LLC	20,759
LEICA GEOSYSTEMS INC	54,021	MILLER FUNERAL HOME	15,933	NYSTROM AND ASSOCIATES LTD	73,569	REM CENTRAL LAKES INC	10,702	STREET SMART RENTAL INC	46,882
LEO A DALY	58,251	MILLER WENHOLD CAPITOL	60,425	NYSTROM PUBLISHING CO INC	51,247	REM HENNEPIN INC	23,278	STREICHERS INC	67,013
LERETA CORP	28,178	MILLS FLEET FARM	7,718	OBRIEN, PAUL AND TAMARA	24,584	REM MN COMMUNITY SERVICES INC 2ND ST	43,985	STRONGHOLD INDUSTRIES INC	425,600
LEWIS REPAIR AND MFG INC	12,400	MINNOCOR INDUSTRIES	53,468	OCCUPATIONAL DEVELOPMENT CENTER INC	9,336	REM RAMSEY INC	8,551	STYLEMARK INC	36,722
LEXISNEXIS MATTHEW BENDER	5,648	MINNEAPOLIS URBAN LEAGUE	31,401	OCLC INC	25,966	RESCARE MINNESOTA INC	10,333	SUBURBAN TIRE WHOLESALE INC	48,899
LIBERTY TITLE INC	477,980	MINNESOTA ACOSTICS INC	10,295	COTOTXLE, ANTONIO AND JACKLEEN	24,815	RESILIENCY AND HEALTH INSTITUTE LLC	18,217	SUDASAN RELOCATION SYSTEMS OF MN	13,095
LIDBERG, DAN AND DARSEY	30,665	MINNESOTA ASSOC OF ASSESSORS	8,735	OFFICE AND INDUSTRIAL SERVICES INC	25,242	RESPEC INC	10,790	SUMMIT COMPANIES	6,686
LIFE BY DESIGN INC	111,108	MINNESOTA CLE	5,591	OFFICE DEPOT	320,797	RETEK	7,886	SUMMIT FOOD SERVICE LLC	351,953
LIFE TECHNOLOGIES CORP	44,006	MINNESOTA EQUIPMENT INC	159,803	OFFICEMAX/OFFICE DEPOT	9,506	REVERENCE FOR LIFE AND CONCERN FOR		SUNGARD PUBLIC SECTOR	8,747
LIFETECH	46,443	MINNESOTA FAMILIES UNITED LLC	57,667	OLSONS SEWER SVC INC	37,639	PEOPLE	6,669	SUNRISE BANKS	9,167
LIFEWORKS SERVICES INC	24,400	MINNESOTA ROADWAYS CO	58,160	ONTRAC	33,472	RICE CREEK SNOWMOBILE CLUB	21,675	SUPERAMERICA	10,957
LIGHTING PLASTICS OF MINN	18,522	MINNESOTA SHERIFFS ASSN	5,170	OPENGOV INC	19,655	RICE CREEK WATERSHED DISTRICT	1,309,298	SUPERION LLC	10,673
LIMITLESS LANDSCAPING	8,705	MINNESOTA STATE COLLEGES	8,133	OPG3 INC	15,499	RISE INC	1,236,182	SUPERIOR TECH PRODUCTS	8,360
LINWOOD TOWNSHIP	1,779,592	MINNOWA CONSTRUCTION INC	51,813	OPPORTUNITY PARTNERS	708,632	RIVERPLACE COUNSELING CENTER INC	26,248	SUPERIOR TECHNOLOGY GROUP LLC	15,000

NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT
SURDEX CORPORATION	5,691	THOMAS ALLAN INC	101,136	TULIP MOLDED PLASTICS CORP	5,256	VERSACON INC	218,054	WINDSTAR PROMOTIONS	5,960
SURPLUS SVCS	17,017	THOMAS AND SONS CONSTRUCTION INC	465,772	TWIN CITIES HABITAT FOR HUMANITY INC	142,000	VERSATILE VEHICLES INC	17,529	WINFIELD SOLUTIONS LLC	30,360
SVL SERVICE CORP	15,182	THOMAS MD, LINDSEY	5,925	TWIN CITY HARDWARE HALE	9,745	VICTORY VILLAGE LLC	32,252	WOLD ARCHITECTS AND ENGINEERS	88,378
SYMMETRY SOLUTIONS	15,770	THOMSON DOUGHERTY	6,555	TYLER TECHNOLOGIES INC	1,606,060	VILLAGE BANK	17,253	WOOD CREST BUILDING AND REMODELING	70,218
SYSCO FOOD SVCS OF MINN INC	124,664	THOMSON REUTERSWEST PMT CTR	149,326	UHL COMPANY INC	28,946	VILLAGE RANCH INC	123,070	WOODRIDGE OF MISSOURI LLC	128,520
SYSTEM INNOVATORS	21,176	THRIFTY WHITE PHARMACY	5,292	UNIFORMS UNLIMITED	102,743	VINCO INC	125,946	WOODWARD YOUTH CORPORATION	24,569
SZONDY, MARY	30,653	THURSTON LINDBERG FUNERAL HOME	10,775	UNIQUE MANAGEMENT SERVICES INC	9,559	VISION PROPERTIES INC	8,799	WORKERS COMP REINSURANCE ASSN WCRA	53,320
T MOBILE	5,666	THYSSENKRUPP ELEVATOR	6,524	UNITED FUND OF MINNEAPOLIS AREA	50,279	VISTA OUTDOOR SALES LLC	31,026	WORKFORCE SOFTWARE LLC	338,220
TA SCHIFSKY AND SONS INC	27,323	TI *TASER INTL	30,921	UNITED PARCEL SVC UPS	12,882	VISUAL COMMUNICATIONS INC	12,147	WRIGHT COUNTY MN	182,990
TAHO SPORTSWEAR	7,461	TIDD TECH INC	10,234	UNITED STATES TREASURY	30,731	VISUAL COMPUTER SOLUTIONS INC	14,850	WSB AND ASSOCIATES INC	28,197
TARGET STORES	647,832	TIERNEY BROTHERS INC	106,674	UNITY HOSPITAL	15,749	VOIGTS BUS COMPANIES	64,453	WW GOETSCH ASSOCIATES INC	8,456
TARRAF CONSTRUCTION INC	1,364,460	TITAN MACHINERY INC	17,392	UNIVERSITY OF MN	565,921	VOLUNTEERS OF AMERICA	461,334	WW GRAINGER	41,723
TCD*GALE	5,621	TKDA ENGINEERS ARCHITECTS PLANNERS	11,689	UNIVERSITY OF ST THOMAS	83,261	VWR INTERNATIONAL INC	33,345	XCEL ENERGY	332,034
TCF NATIONAL BANK	25,642	TOUCHSTONE MENTAL HEALTH	52,745	UNUM LIFE INSURANCE COMPANY OF AMERICA	404,475	VZWRLSS*MY VZ VB	401,815	XYBIX SYSTEMS INC	27,757
TCH*HEINRICH ENVELOPE	20,881	TOWMASTER INC	5,920	UPPER MIDWEST AMERICAN INDIAN	63,587	W PROPERTIES LLC	29,118	YMCA BUSINESS CENTER	71,076
TDS METROCOM	266,562	TOWN AND COUNTRY FENCE	18,535	US BANK	19,231,551	WAL-MART	67,158	YMCA-EMMA B HOWE FAMILY	183,834
TECHTRON ENGINEERING INC	14,935	TRACK GROUP	88,440	US BANK VOYAGER FLEET SYSTEMS	25,530	WARD EINESS STRATEGIES LLC	45,900	YOUTH FIRST COMMUNITY OF PROMISE	9,489
TEXAS PRISONER TRANSPORTATION SERVICES	22,244	TRADES MEN PROPERTIES LLC	8,964	US DEPT OF EDUCATION	5,606	WASHBURN MCREAVY	56,697	YOUTHWAY MINISTRIES	18,450
TFS*FISHERSCI ECOM CHI	13,017	TRAFFIC CONTROL CORP	268,713	US POSTMASTER	109,698	WASHINGTON COUNTY MN	3,524,839	ZARNOTH BRUSH WORKS INC	8,972
THALES CONSULTING INC	12,000	TRAVELERS	7,130	US STANDARD SIGN	42,443	WATERMARK LEARNING	12,544	ZASIO ENTERPRISES INC	9,380
THE BARN LLC	5,981	TRI K SPORTS INC	5,149	VADNAIS LAKE AREA WATER MGMT ORG	8,150	WAV*SUMURI LLC	21,395	ZAYO GROUP	43,952
THE HILLS YOUTH AND FAMILY SERVICES	62,588	TRI STATE BOBCAT INC	44,378	VALIC	722,377	WBA PROPERTIES LLC	6,600	ZENNER LAW OFFICE	5,602
THE INTERPROSE CORPORATION	23,705	TRILLIUM TOWER DEVELOPMENT	7,190	VDA	15,176	WEIDNER PROPERTY MANAGEMENT	67,251	ZIEGLER INC	357,231
THE LANGUAGE BANC	12,248	TRITECH SOFTWARE SYSTEMS	514,129	VENTURE BANK	6,354	WELLNER AND ISAACSON PLLP	30,669	ZIXCORP SYSTEMS INC	27,043
THE MASTERS TOUCH LLC	122,371	TRIVANTIS CORPORATION	20,801	VEOLIA ES TECHNICAL SOLUTIONS LLC	552,040	WELLS CATERING SERVICE INC	12,861		
THE WEBSTURANT STORE	6,423	TRT EXCAVATION AND SEPTICS LLP	36,773	VERIPIC	7,650	WELLS FARGO	828,632		
THERAPEUTIC SERVICES AGENCY INC	77,010	TRUCK UTILITIES MFG CO	24,694	VERIZON WIRELESS	45,980	WENCK ASSOCIATES INC	11,839		
THERMO FISHER SCIENTIFIC INC	67,182	TRUENORTH STEEL	64,060			WILLIAMS, JASON R AND LANETTE J	6,000		

MAJOR RECIPIENTS OF ANOKA COUNTY BLENDED COMPONENT UNIT EXPENDITURES

The following is a list of the recipients of Anoka County blended component units, which includes Housing and Redevelopment Authority and Regional Rail Authority expenditures totaling \$5,000 or more (rounded to the nearest dollar) during 2017.

NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT	NAME OF RECIPIENT	TOTAL AMOUNT
3M CHAMPIONSHIP	94,617	CITY OF COLUMBUS	138,134	EHLERS AND ASSOCIATES INC	5,243	LEAGUE OF MN CITIES INSURANCE	61,028	MN HOME VENTURE	5,000
A PLUS OUTDOOR SVCS INC	6,170	CITY OF ST FRANCIS	221,089	GREATER MSP	75,000	LIBERTY TITLE INC	173,539		
ANOKA AREA CHAMBER OF COMMERCE	20,000	CONNEXUS ENERGY	20,000	HENNEPIN COUNTY MN	10,080	METROPOLITAN CONSORTIUM OF COM	130,000		

Anoka County Frequently Called Numbers

General Information 763-324-4000	Finance & Central Services 763-324-1700	Environmental Services 763-324-4260	Economic Assistance 763-422-7200	Library/Norhtown Central Library 763-324-1510	Sheriff 763-324-5000
County Administration 763-324-4700	Highway Department 763-324-3100	Community Social Services & Behavioral Health 763-324-1400	Job Training Center 763-324-2300	License Bureau 763-324-2100	Traveler/Transit Link Bus Reservations 651-602-5465
County Attorney 763-324-5550	Employee Relations Department 763-324-4300	Public Health 763-324-4200	Information Technology 763-324-4100	Parks & Recreation 763-324-3300	University of Minnesota Extension Service 763-324-3495
Court Administration 763-760-6700	Community Corrections 763-324-4800	Medical Examiner 763-324-4400	Recycling & Resource Solutions 763-324-3400	Property Records & Taxation 763-323-5400	Veterans Services 763-324-4500
Elections & Voter Registration 763-324-1300			Law Library 763-324-5560		

Vital Statistics, License & Passport Center Locations

Ramsey License Center

Ramsey City Hall
7550 Sunwood Drive NW, Suite A
Ramsey, MN 55303
Tel: 763-324-2100
Mon-Fri., 8:00 a.m. – 5:00 p.m.
Sat, Sun closed
E-mail: Ramsey@co.anoka.mn.us

Blaine License Center

10995 Club West Parkway, Suite 700
Blaine MN 55449
Tel: 763-324-2100
Mon, Tues, Wed, Fri 8:30 a.m. - 5:00 p.m.
Thurs 11:00 a.m. - 7:00 p.m., Sat, Sun - closed
E-mail: Blaine@co.anoka.mn.us

Columbia Heights License Center

3982 Central Ave NE
Columbia Heights MN 55421
Tel: 763-324-2100
Mon, Tues, Thurs, Fri 8:00 a.m. – 4:30 p.m.
Wed 11:00 a.m. - 7:00 p.m., Sat, Sun - closed
E-mail: ColumbiaHeights@co.anoka.mn.us

Coon Rapids License Center

455 99th Ave NW, Suite 100a
Coon Rapids MN 55433
Tel: 763-324-2100
Mon, Wed, Thurs, Fri - 8:30 a.m. - 5:00 p.m.
Tues 11:00 a.m. - 7:00 p.m., Sat, Sun - closed
E-mail: CoonRapids@co.anoka.mn.us

Ham Lake License Center

17565 Central Ave NE - #330
Ham Lake MN 55304
Tel: 763-324-2100
Mon, Tues, Wed, Fri - 8:30 a.m. - 5:00 p.m.
Thurs 11:00 a.m. - 7:00 p.m., Sat, Sun - closed
E-mail: HamLake@co.anoka.mn.us

Property Records & Taxation -

Vital Records
2100 3rd Ave Suite 119
Anoka MN 55303-5036
Tel: 763-324-1360
Fax: 763-324-1010
Monday - Friday 8:00 a.m. - 4:30 p.m.
E-mail: VitalStats@co.anoka.mn.us

Blaine Passport Center

10995 Club West Parkway, Suite 600
Blaine MN 55449
Tel: 763-324-2100
Mon, Wed, Fri 9:00 a.m. - 5:00 p.m.
Tues, Thurs 11:00 a.m.-7:00 p.m.
Sat, Sun - closed
E-mail: Blainepp@co.anoka.mn.us

Coon Rapids Passport Center

455 99th Ave NW, Suite 100b
Coon Rapids MN 55433
Tel: 763-324-2100
Mon, Wed, Fri 9:00 a.m. - 5:00 p.m.
Tues, Thurs 11:00 a.m. - 7:00 p.m.
Sat, Sun - closed
E-mail: CoonRapidspp@co.anoka.mn.us

Anoka County Library Locations

Centennial Branch

100 Civic Heights Circle
Circle Pines
763-324-1540

Crooked Lake Branch

11440 Crooked Lake Blvd.
Coon Rapids
763-324-1530

Johnsville Branch

12461 Oak Park Blvd
Blaine
763-324-1550

Mississippi Branch

410 Mississippi St NE
Fridley
763-324-1560

North Central Branch

17565 Central Ave NE
Ham Lake
763-324-1570

Northtown Library

711 County Rd 10 NE
Blaine
763-324-1510

Rum River Library

4201 6th Ave
Anoka
763-324-1520

St. Francis Branch

3519 Bridge St NW
St. Francis
763-324-1580

Library On-The-Go

Ramsey City Hall
Andover Community Center