

Minnesota Attorney General: Administrative Rules Proceedings

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#587

ADMIN 1000 (Rev. 1/78)
SF-00006-01

STATE OF MINNESOTA

DEPARTMENT ATTORNEY GENERAL

Office Memorandum

TO : SHARON L'HERAULT
Special Assistant
Attorney General

DATE: May 2, 1980

FROM : JERRY ANDERSON
Special Assistant
Attorney General

PHONE: 296-1288

SUBJECT: Rules as Approved In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers.

Enclosed herewith are the rules you have submitted for approval. These rules have been approved by this office and filed with the Secretary of State. Note that they have NOT been filed with the State Register; this must be done promptly by your agency.

Upon receipt and before transmittal to your agency, however, it is important that you recheck these rules as to:

1. Affixation of the stamps of the Attorney General and Secretary of State to the last page of the rules;

2. Coverage by these stamps of all rules submitted; and

3. Inclusion of all pages of the rules in the approved set.

Directly following the approved rules is a complete set of required documents and transcript which must be retained with the rules by you or your agency.

If you have any questions in this regard, please contact me.

JA/bw
Enclosure
cc: Duane Harves
Susan Robertson

Our File #587

Jerry

Permanent Rule X

Temporary Rule _____

RULES REVIEW CHECKLIST

DATE RULES RECEIVED 4/11 DUE DATE 5/1

Resubmitted and Received _____

a. Returned to Agency w/o Filing w/Secretary of State _____
b. Approved _____ Date Sent Back to Agency _____

- -

1. Rules as Adopted ✓
2. Rules as Proposed ✓
3. Certificate of Board's Authorizing Resolution, where applicable N/A
4. Order for Hearing ✓ order is not dated.
5. Notice of Hearing ✓ 2.5.80
   Sufficiency ✓
6. Secretary of State's List ✓ (one copy only)
7. Certificate of Acquisition of Secretary of State's List ✓
8. Secretary of State's Certification of Delivery of Secretary of State's List to Agency ✓
9. Affidavit of Mailing ✓
   At least 30 days prior to hearing ✓
10. Publication in State Register ✓
    At least 30 days prior to hearing ✓
11. Statement of Need and Evidence ✓
12. Hearing Examiner's Report ✓
13. Agency's Findings of Fact ✓
14. Certificate of Board's Resolution Adopting Rules, where applicable N/A
15. Order Adopting ✓
16. Report of Chief Hearing Examiner ✓
17. Order Approving Incorporation by Reference, where applicable N/A
18. Certificate of Compliance with Rulemaking Procedures ✓
19. Copy of Notice of Intent to Solicit Outside Opinion, where applicable ✓
20. Petition by Public, where applicable N/A

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

IN THE MATTER OF THE PROPOSED AMENDMENT OF RULES OF THE DEPARTMENT OF PERSONNEL, SOCIAL SECURITY DIVISION, REGARDING THE MORE FREQUENT DEPOSITING OF SOCIAL SECURITY CONTRIBUTIONS AND PROVIDING FOR ANNUAL REPORTING OF WAGES BY COVERED PUBLIC EMPLOYERS.

ORDER ADOPTING RULES

The above-entitled matter came on for hearing before the Personnel Commissioner of the State of Minnesota on February 5, 1980 at 9:30 a.m. in the offices of the Minnesota Department of Personnel, Large Conference Room, Third Floor, Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101 after proper notice required by Minn. Stat. § 15.0412 was served upon all persons, associations and other interested groups registered with the Secretary of State for that purpose. After affording interested persons an opportunity to present written and oral data, statements and arguments, having heard all of the testimony, having considered all of the evidence, adduced and upon the records, files and proceedings herein, and all applicable statutory standards and criteria, and having confirmed the need for the above captioned rules and reasonableness thereof;

NOW, THEREFORE, IT IS ORDERED that these rules identified as amendments to existing personnel rules, to 2 MCAR § 2.198: 2 MCAR §§ 2.198 E., 2.198 E.1., 2.198 E.2., 2.198 E.3., 2.198 E.4., 2.198 E.5., 2.198 E.6., 2.198 E.7., 2.198 E.8., 2.198 F., 2.198 F.1, 2.198 F.2., 2.198 F.3., 2.198 F.4., 2.198 G., 2.198 G.1., 2.198 G.2., 2.198 G.3., 2.198 G.4., 2.198 G.5., 2.198 G.6., 2.198 G.7., 2.198 G.8., are adopted and that existing personnel rule 2.198 G.1.d.(8) is repealed. This order is made this nineteenth day of March, 1980 pursuant with authority vested in me by Minn. Stat. §§ 43.05, subd. 2, 43.323 and Minn. Laws 1979, Chapter 332 and in accordance with the Administrative Procedures Act, Minn. Stat §§ 15.0411 to 15.052.

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

Barbara L. Sundquist

BARBARA L. SUNDQUIST
COMMISSIONER OF PERSONNEL

HG copy.

Rules as Adopted

2 MCAR § 2.198

E. Employee's contribution. The employee's contribution is measured by the amount of wages actually received on or after the effective date of the agreement or modification entered into between the State and the Secretary of Health, Education and Welfare (hereinafter referred to as "State Agreement") with respect to services performed in employment by the employee in a coverage group included in such agreement or modification. After the maximum reportable wages as provided in Title II of the Federal Social Security Act have been paid an employee during a calendar year, additional wages paid that employee during the remainder of the calendar year are not subject to deductions for Ssocial Ssecurity taxes and no further wage contributions are required ~~by the employee during the remainder of the calendar year~~.

1. The social security tax rates to be applied against the wages of employees within the coverage group and which are to be matched with an equal amount by the ~~reporting~~ payroll record unit of the State or political subdivision (hereinafter referred to as the "reporting unit") are the contribution rates established by Title II of the Federal Social Security Act.

2. Taxes shall be computed on the basis of the rate effective at the time the wages are actually or constructively received or paid.

However, ~~remuneration~~ wages received by an employee subsequent to the effective date of coverage for services rendered in a period prior to the effective date of coverage cannot be regarded as "wages received for employment" and such amounts are~~, therefore,~~ not subject to tax. Therefore,

where the State Agreement makes social security coverage effective January 1, of a calendar year, ~~remuneration~~ wages received by an employee in such calendar year for services rendered in the previous calendar year cannot be regarded as "wages received for employment" and such amounts are~~, therefore,~~ not subject to tax.

3. Where an employee performs services during a calendar year for the State and ~~more than~~ one or more political subdivisions or for two or more political subdivisions, the wages paid in any calendar year to such employee by the State and each such political subdivision not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act shall be reported by the State and each ~~such~~ political subdivision, with the following exception: Where the State of Minnesota pays the matching employer social security contributions tax, such as for teachers in Minnesota Public Schools, then only the maximum reportable wages as provided in Title II of the Federal Social Security Act paid to such individual in the aggregate ~~by all Minnesota Public Schools~~ are subject to the social security tax and reported as wages.

4. The reporting unit shall be responsible for and shall collect from each employee the amount of tax determined to be due by deducting said amount from employee's wages when actually or constructively paid. The reporting unit shall collect the tax notwithstanding the fact that the wages are paid in ~~media~~ any medium other than ~~money~~ cash. After the matching amount has been provided by the reporting unit, the total social security contribution shall be remitted to the State Agency~~, State of Minnesota,~~ for credit to the Social Security Contributions Fund in accordance with the following schedule:

a. Except as provided in paragraphs ~~b, and~~ c., the social security

contributions due on the wages ~~being reported~~ paid during the first and second months of each quarterly period shall be forwarded to the State Agency ~~at the time the quarterly wage report, Form OAR-S3, is submitted to the State Agency in accordance with the time schedule set forth in 2 MCAR § 2.198 F.2. of these Rules and Regulations~~ within five working days after the end of each month beginning with the month of July 1980.

~~b. Effective July 1, 1975, if at the end of any month during a quarterly period, the unremitted employee social security deductions amount to $200 or more, such employee social security contributions shall be remitted to the State Agency within 20 calendar days after the end of such month.~~ Except as provided in paragraph c., the social security contributions due on the wages paid during the third month of each quarterly period shall be forwarded to the State Agency within 20 days after the end of such month along with the quarterly report.

~~c. Notwithstanding item b. above, effective July 1, 1975, if the total employee social security contributions deduction amounts to $1,000 or more for any given payroll period during a quarterly period, then the employee social security contributions so withheld shall be remitted to the State Agency within 10 working days after the salary payment has been made to the employees covering that period.~~ Where the State assumes the responsibility for the matching employer social security contribution pursuant to Minn. Stat. § 355.46, subd. 3(b), the payments under a. and b. above shall be equal to the required employee contribution withheld only.

~~d. The matching employer social security contributions covering items b. and c. above shall be remitted at the time the quarterly wage report,~~

~~Form-OAR-83,-is-submitted-to-the-State-Agency-in-accordance-with-the-time-schedule-set-forth-in-2-MCAR-§-2.198-F.2.-of-these-Rules-and-Regulations.-This-paragraph-does-not-apply-wherein-the-State,-by-law,-assumes-the-responsibility-for-the-matching-employer-social-security-contributions-pursuant-to-Minn.-Stat.-§-355.46,-subd.-3(b).~~

~~The-social-security-contribution-remittances-indicated-above-must-be-submitted-with-an-approved-Remittance-Form-prescribed-by-the-State-Agency-unless-the-remittance-accompanies-the-quarterly-wage-report-form.~~ In lieu of remitting at times indicated above, the reporting unit may remit the required social security contribution payment at the end of each payroll period or after each salary payment made to the employees, but in no event shall the contribution payment be made later than the time periods specified in paragraphs a. and b. of this section.

e. With each contribution payment, the reporting unit must submit a completed approved Remittance Form prescribed by the State Agency.

f. If any monthly contribution payment is not received by the State Agency within the deadlines specified in paragraphs a. and b. above, interest will be charged to the reporting unit at the rate of six percent per annum on the contributions due for each month or part of a month from the due date, but in no case shall such interest charge or penalty be less than five dollars ($5.00).

5. The reporting unit is liable to the State Agency for the employee's share of the tax whether or not such share has been withheld from the employee's wages. ~~In-like-manner~~ Notwithstanding the foregoing, the

employee ~~shall be deemed~~ remains liable for the employee's share of the tax on all wages received by the employee not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act per calendar year.

6. If any ~~political subdivision~~ reporting unit ~~which has been included in the coverage agreement, or any modification thereof,~~ fails to make the social security contribution payments required by law and these ~~regulations~~ rules, the delinquent payments due, with interest thereon at the rate of six percent per annum, or the minimum penalty as established by ~~2 MCAR § 2.198 F.6.~~ of these rules, whichever is greater, may be recovered ~~by~~ in an action ~~of~~ by the ~~s~~State a~~A~~gency in a court of competent jurisdiction against each and every political subdivision liable therefor or may, at the request of the ~~s~~State a~~A~~gency, be deducted from any other moneys payable to such political subdivision by any department or agency of the state.

7. The State or ~~A~~ a political subdivision is not authorized to begin making deductions for ~~S~~social ~~S~~security taxes from the earnings of employees until after the ~~coverage agreement, or any modification thereof,~~ State Agreement has been approved on behalf of the Federal Government by the Secretary of Health, Education and Welfare. However, as soon as the State a~~A~~greement has been fully executed and ~~the modification thereof, if any,~~ has been approved, the political subdivision ~~must~~ shall make the necessary deductions from earnings, retroactive to effective date of said agreement or modification thereof, so that ~~in the aggregate such deductions may be~~ the total contribution payments required from the effective date of the State Agreement are transmitted to the State Agency along with initial reports before the initial deadline as determined by the ~~s~~State a~~A~~gency. The exact

method and time of deducting retroactive contributions from employees are matters to be determined by each political subdivision individually.

8. The responsibility of each ~~political subdivision~~ reporting unit to make the required deductions from earnings of all covered employees shall not be affected by the fact that some employees may, while employed, be receiving social security benefits.

F. Wage reports. Every political subdivision, and coverage group therein, included in the ~~coverage~~ State aAgreement~~, or any modification thereof,~~ shall make a wage report to the State Agency for each ~~calendar quarter~~ reporting period beginning with the first ~~calendar quarter~~ reporting period with respect to which the agreement or modification is effective, until it files a final report as required by law.

1. Quarterly reporting of covered wages paid is required for periods prior to January 1, 1981.

a. The original and one duplicate copy of the consolidated quarterly payroll report shall be submitted on Form ~~OAR-S3~~ SSA-3963 for each ~~political subdivision~~ reporting unit in conformity with the requirements of the Secretary of Health, Education and Welfare. Each quarterly report must be a consolidated report, which shall include all covered wages paid to personnel employed by any department, boards, and commissions reportable under the identification number assigned to the political subdivision or coverage group. The summary information shall be shown at the bottom of page 1 of the Form ~~OAR-S3~~ SSA-3963 ~~report~~.

~~2.~~ b. Each quarterly report, properly completed, must be received by

the State Agency~~,-State-of-Minnesota,~~ not later than the following dates:

April 20 (for the quarter endeding March 31)

July 20 (for the quarter endeding June 30)

October 20 (for the quarter endeding September 30)

January 20 (for the quarter endeding December 31)

~~3.~~ c. Each quarterly report must be accompanied by a check or checks made payable to Minnesota State Treasurer, Contribution Fund, or by a copy of the Remittance Form prescribed in 2 MCAR § 2.198 E.4. above, which amount shall equal the sum of both the required contribution of the political subdivision and the required deductions from the earnings of all personnel in the coverage group. ~~Fractional-parts-of-a-cent-shall-not-be-disregarded-in-the-computation-of-contributions.~~ In payment of contributions to the State Agency, ~~a-political-subdivision~~ the reporting unit may disregard a fractional part of a cent unless it amounts to one-half cent or more, in which case it shall be increased to the nearest cent.

~~4.~~ d. The initial quarterly reports and required remittances for the period from the effective date of coverage to the end of the quarter in which any political subdivision becomes covered under the State aAgreement~~,-or-any-modification-thereof,-between-the-State-and-the-Secretary-of-Health,-Education-and-Welfare~~ must be transmitted so as to be received by the State Agency~~,-State-of-Minnesota,~~ on or before the date fixed by the State Agency for the filing of such initial reports.

~~5.~~ e. Even though no wages are paid in a quarter, ~~it-is-necessary-that~~ the reporting unit must file a report on Form ~~OAR-83~~ SSA-3963 ~~be-filed-by-the-coverage-group~~ indicating "no covered wages paid". This notation ~~should~~ shall be made on the body of the form.

6. f. If any quarterly report is not received the State Agency within the respective established deadlines, interest will be charged to the ~~political subdivision~~ reporting unit at the rate of six percent per annum on reportable contributions for each month or part of a month from the date due, but in no case ~~will~~ shall such interest charge or penalty be less than five dollars ($5.00).

2. Annual reporting of covered wages required for calendar year 1981 and for each year thereafter.

a. Each report must be a consolidated report which shall include all covered wages paid and reportable under the identification number assigned to the political subdivision. The information shall be furnished on forms prescribed by Social Security Administration.

b. Each report must be received by the State Agency not later than January 31 of the following year. Reports and contribution payments which have not been prepared in accordance with State Agency rules and instructions will not be accepted and will be subject to the penalties imposed by these rules.

c. The contribution payments remitted for each calendar year pursuant to Section E.4. shall equal the social security contributions due on the covered wages included on the report submitted pursuant to this section. Any differences shall be fully explained and the additional contributions, if any, shall be remitted with the completed report.

d. Wage reports received after the established due date will be considered delinquent. To cover the additional administrative costs, a

penalty of five dollars ($5.00) for the first day of the delinquency AND one dollar ($1.00) for each additional day that the report is delinquent WILL be assessed against the reporting unit.

e. In addition to the wage reports required by the above paragraphs of this section, quarterly summary data as prescribed by Federal Social Security regulations shall be submitted in accordance with State Agency instructions.

~~7.~~ 3. The original and one copy of any adjustment report called "State's Report of Adjustments", Form ~~OAR-S4~~ SSA-3964 shall be immediately completed and forwarded to the State Agency upon determination by the ~~political subdivision~~ reporting unit that one or more of the following errors were made on one or more quarterly wage reports or on a previously submitted adjustment report.

a. Wages omitted from report.

b. Not enough wages reported.

c. Excessive wages reported.

d. Wages reported in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act ~~reported~~.

e. Wages shown on report for wrong ~~quarter~~ period.

f. Wages reported for wrong individual.

The ~~political subdivision~~ reporting unit shall be liable for the payment of interest on any Form ~~OAR-S4~~ SSA-3964 adjustment report which is determined by the federal government to be delinquent.

~~8.~~ 4. The adjustments listed in 2 MCAR § 2.198 F.~~7.~~3. above must be submitted before the expiration of the time limitations established by the Federal Statute of Limitations which are as follows:

a. Adjustments covering reporting of additional wages resulting in the assessment of additional taxes must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months, and 15 days after the year in which the wages, upon which the additional tax became due under the State aAgreement, were paid; or

(2) 3 years after the date on which such tax became due.

b. Adjustments covering reduction or cancellation of wages previously reported and resulting in a claim for refund or credit must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months and 15 days after the year which includes the calendar quarter in which wages were paid or alleged to have been paid with respect to which the overpayment occurred; or

(2) 3 years after the due date of the payment which included the overpayment; or

(3) 2 years after the overpayment was made to the Secretary of the Treasury by the State Agency.

G. Records. Every political subdivision shall keep accurate records of all ~~remuneration~~ wages, whether in cash or in a medium other than cash, paid or available for payment to employees of the political subdivision.

1. Each political subdivision shall use such forms and systems of accounting as will enable the State Agency, the State Agency's duly authorized representatives, or the agents of the Secretary of Health, Education and Welfare, to ascertain whether the social security taxes for which the political subdivision or coverage group is liable are correctly computed and paid. Such records shall show with respect to each employee:

a. The name, address and account number of the employee and such additional information with respect to the employee as is required by these regulations when the employee does not show the employee's social security account number card as issued to the employee.

b. The total amount (including any sum withheld therefrom as contribution or any other reason) and date of each ~~remuneration~~ wage payment and the period of services covered by such payment.

c. The amount of such ~~remuneration~~ wage payment which constitutes wages subject to tax.

d. The amount of employee's contributions withheld or collected with respect to each total ~~remuneration~~ wage payment, and if collected at a time other than the time such payment was made, the date collected.

If the total ~~remuneration~~ wages, item b. above, and the amount thereof which is subject to tax, item c. above, are not equal, the reason therefor shall be made as a matter of record.

Accurate records of the details of each adjustment or settlement, made pursuant to any ~~state~~ aAgency instructions or ~~regulations~~ rules or federal regulations, shall also be kept by the political subdivision.

~~(1)~~ 2. Each such political subdivision shall keep a copy of any return, report, schedule, statement or any other documents as a part of its records.

~~(2)~~ 3. Any such political subdivision or any employee claiming refund, credit or abatement of any tax or interest collected shall present a detailed record to establish the validity of such claim.

~~(3)~~ 4. All records required by these rules and federal regulations shall be kept at a convenient and safe location accessible to representatives of the Secretary of Health, Education and Welfare and of the State Agency~~, State of Minnesota~~. Such records shall at all times be open for inspection by such officials.

~~(4)~~ 5. ~~Every such~~ Each political subdivision shall establish a system of controls whereby no employee shall be taxed on wages in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act for each calendar year. These controls shall be set up so that the tax will be withheld on the ~~exactly~~ amount of the ~~maximum~~ reportable wages as provided in Title II of the Federal Social Security Act received by an employee in a calendar year. There shall be no pro-rating of the year's total tax liability of such employees over the twelve months' period.

~~(5)~~ 6. All records required by these rules and federal regulations shall be maintained for a period of at least four years after the date the contributions, to which ~~they~~ records relate, became due, or after the date the contributions were paid, whichever is later. Records required in 2 MCAR § 2.198 G.3. above shall be maintained for a period of at least four years after date in which the claim is filed. No records shall be destroyed or otherwise disposed of, even after the lapse of the four years, without the written consent required pursuant to Minn. Stat. § 138.17.

~~(6)~~ 7. Any political subdivision whose existence is terminated by reorganization, consolidation or annexation or which is abolished by ~~the~~ statute or other legal action ~~must~~ shall report such fact to the State Agency at the time the final ~~Quarterly Wage Report (Form OAR-S3)~~ report is submitted and also indicate at that time where all records and documents will be stored or maintained and the name of the individual or officer responsible for the ~~safe-keeping~~ safekeeping of such records and documents.

~~(7)~~ 8. Each such political subdivision shall furnish to each individual performing service in employment as an employee in a coverage group included in the State aAgreement~~, or any modification thereof,~~ a written statement showing with respect to wages paid or available for payment to the employee for such service on or after the effective date of the agreement or modification:

a. The name and identification number of the political subdivision or coverage group in which services were performed;

b. The name and account number of the employee;

c. The period covered by the statement;

d. The total amount of wages subject to contributions paid during this period; and

e. The amount of employee's contribution withheld in respect to wages.

The statements must be given to employees not later than January 31 of the year following the calendar year covered by the statement unless the employee leaves employment in a coverage group, in which case, the final statement must be given to the employee on the date ~~of~~ the last payment of wages is made. Since all employers, including the state and political subdivisions, are required to furnish employees with statements of income tax withheld and statements of social security contributions withheld, Form W-2, Withholding Statement, ~~should~~ shall be used for the above purposes.

~~8. Each political subdivision or reporting unit shall, at the request of the State Agency, furnish the State Agency within thirty days after the end of a calendar year a consolidated report listing the following information as it appears on the W-2 Form issued to each individual for that calendar year.~~

~~a. Names and Social Security Account Number of each employee,~~

~~b. Total wages paid,~~

~~c. Social Security (FICA) taxes withheld, and~~

~~d. Retirement system membership, if any.~~

APPROVED AS TO FORM AND LEGALITY

MAY 0 1 1980 19

WARREN SPANNAUS, ATTORNEY GENERAL

BY Jerry S Anderson

SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
MAY - 1 1980
Joan Anderson Growe
Secretary of State
3:25 PM

State of Minnesota



DEPARTMENT OF PERSONNEL
3rd Floor Space Center
444 Lafayette Road
St. Paul, Minnesota 55101
(612) 296-2616

April 10, 1980

The Honorable Warren Spannaus
Attorney General
State of Minnesota
Room 102, State Capitol
St. Paul, Minnesota 55155

RE: In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

Dear Attorney General Spannaus:

A rule hearing was conducted on the above-captioned rules on February 5, 1980. The Chief Hearing Examiner has completed his review and we are now submitting these rules to you for your review as to form and legality. The rules are adopted as originally proposed.

Your prompt attention would be very much appreciated.

Yours very truly,

Barbara L. Sundquist

Barbara L. Sundquist
Commissioner

applications. Criteria for the acceptance or rejection of business loan applications will be based on the following requested information which will convey to the department, a complete basis of information on which to evaluate the loan request, ability to repay and management of the business so that comparisons may be made with known industry standards as indicators of a company's ability to succeed.

1. Application must only be made for a profit oriented business and may not be for a purpose not allowed within the meaning of 13 C.F.R. § 120.2, subd. d (2-11).

2. Approval by commissioner of:

a. Personal financial statement(s) and resume(s) of management personnel which will indicate that applicant is not in an excessive debt position and serve to demonstrate the expertise of management.

b. Operating statements of existing business for which expansion, technical or management assistance loans are requested which will demonstrate the need for and feasibility of the application.

c. Financial statements for past three (3) years for existing businesses, if applicable.

d. Credit verifications to ascertain financial responsibility.

e. Employment verification to ascertain steadiness and extent of past work experience.

f. Documentation supporting cost of real estate, building(s), machinery and/or equipment which will be used to ascertain reasonableness of cost and present condition(s).

g. Detailed project description which will demonstrate dollar scope of the project, estimated revenue anticipated and indicate ability to repay the loan.

h. Equity or collateral available which must be at least five percent (5%), to demonstrate applicant's insertion of risk capital.

i. Income and expense projections which will indicate cash flow anticipated and should be verified by a CPA, if possible.

j. Applicants who will establish a business on a reservation must have or obtain approval of: tribal licenses if applicable, and/or leases when tribal lands are to be leased by the proposed business enterprise.

k. Last two (2) filed tax returns, if applicable.

3. All documents a.-k. shall be submitted to the department at one time, and because this program is a participant in the total loan package, the department's evaluation will be only one of other financial institutions' evaluations.

4. Loans for the purchase of land will require the construction of a physical facility and establishment of a business on that land within one year of receiving the loan approval; construction of a physical facility to begin within six (6) months of receiving loan approval.

5. Business loans shall not be made to repay or consolidate existing liabilities.

6. If at any point in time, the business changes eligible Indian ownership, the loan becomes due and payable.

E. Procedures for making business loan applications.

1. Complete standard application on forms prescribed by the department.

2. Applicant shall provide additional information to the department if required for approval by the commissioner.

3. A time limitation of sixty (60) days may be imposed for the completion and submission of all documentatimn, which will allow applicant a reasonable time to obtain supplemental financing for the total project. The commissioner may extend the time limitation if based on good cause shown in writing.

F. Repayment. The department shall establish repayment of the loan on a schedule which will be determined by an assessment of the cash flow and ability to repay.

G. Review. There will be a monthly review of all loan accounts by the commissioner.

H. Maximum participation. Maximum participation in any one loan will be twenty-five percent (25%) of the project cost, not to exceed twenty percent (20%) of one (1) year's tax revenue allotted to the Indian Business Loan fund as per Minn. Stat. § 362.40, subd. 14.

Department of Personnel Social Security Retirement Division

Proposed Amendments to Rules Relating to Depositing of Social Security Contributions

Notice of Hearing

Notice is hereby given that a public hearing in the above-entitled matter will be held pursuant to Minn. Stat. § 15.0412, subd. 4 (1978), in the Large Conference Room, Department of Personnel, 3rd Floor Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101, on Tuesday, February 5, 1980 commencing at 9:30 a.m.

KEY: RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language. PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material."

Dept. Exhibit No. 4
File No. PERSL-80-0026
SW Date 2-5-80

All interested or affected persons will have an opportunity to participate concerning the amendments to the rules captioned above. Statements may be made orally and written material may be submitted. In addition, whether or not an appearance is made at the hearing, written statements or material may be submitted to George Beck, Hearing Examiners Office, Room 300, 1745 University Avenue, St. Paul, Minnesota 55104, either before the hearing or within five (5) working days after the close of the hearing. The hearing examiner may keep the record open for a longer period not to exceed 20 calendar days. All such statements will be entered into and become part of the record. Testimony or other evidence to be submitted for consideration should be pertinent to the matter at hand. For those wishing to submit written statements or exhibits, it is requested that at least three (3) copies be furnished. In addition, it is suggested, to save time and avoid duplication, that those persons, organizations or associations having a common viewpoint or interest in these proceedings join together where possible and present a single statement in behalf of such interests. The conduct of the hearing shall be governed by the rules of the Office of Hearing Examiners (9 MCAR §§ 2.101-2.112).

If adopted, the amendments proposed by the Commissioner of Personnel would result in the more frequent depositing of social security contributions with the State Agency by political subdivisions and state agencies effective July 1980 and the change from quarterly reporting of social security wages to annual reporting effective for calendar year 1981 and thereafter. The authority of the commissioner to make such is contained in Minn. Stat. § 355.05 (1978).

Copies of the proposed amendments are now available and at least one free copy may be obtained by writing to the Minnesota Department of Personnel, Social Security Retirement Division, Room 656, Space Center Builfing, ~~444~~ Lafayette Road, St. Paul, Minnesota 55101. Additional copies will be available at the door on the date of the hearing.

Notice is hereby given that 25 days prior to the hearing, a Statement of Need and Reasonableness will be available for review at the Department of Personnel and at the Office of Hearing Examiners. This Statement of Need and Reasonableness will include a summary of all of the evidence which will be presented by the Department of Personnel at the hearing justifying both the need for and the reasonableness of the proposed rules. Copies of the Statement of Need and Reasonableness may be obtained from the Office of Hearing Examiners at a minimal charge.

Any person may request notification of the date on which the hearing examiner's report will be available, after which date the commissioner may not take any final action on the rules for a period of five (5) working days. Any person may request notification of the date on which the hearing record has been submitted to the Attorney General by the agency. If you desire to be so notified, you may so indicate at the hearing. After the hearing, you may request notification by sending a written request to the hearing examiner, in the case of the hearing examiner's report, or to the agency, in the case of the agency's submission or resubmission to the Attorney General.

In addition, please be advised that Minn. Stat. ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five (5) days after he commences lobbying. A lobbyist is defined in Minn. Stat. § 10A.01, subd. 11 (1979 supplement) as an individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including *his own* travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including *his own* traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnesota 55155, telephone (612) 296-5615.

December 7, 1979

Barbara L. Sundquist
Commissioner of Personnel

Amendments as Proposed

2 MCAR § 2.198 E. Employee's contribution. The employee's contribution is measured by the amount of wages actually received on or after the effective date of the agreement or modification entered into between the state and the Secretary of Health, Education and Welfare (hereinafter referred to as "State Agreement") with respect to services performed in employment by the employee in a coverage group included in such agreement or modification. After the maximum reportable wages as provided in Title II of the Federal Social Security Act have been paid an employee during a calendar year, additional wages paid that employee during the remainder of the calendar year are not subject to deductions for ~~S~~social ~~S~~security taxes and no further wage contributions are required ~~by the employee during the remainder of the calendar year~~.

1. The social security tax rates to be applied against the wages of employees within the coverage group and which are to be matched with an equal amount by the ~~reporting~~ payroll record unit of the state or political subdivision (hereinafter referred to as the "reporting unit") are the contribution rates established by Title II of the Federal Social Security Act.

2. Taxes shall be computed on the basis of the rate effective at the time the wages are actually or constructively received or paid.

However, ~~remuneration~~ wages received by an employee subsequent to the effective date of coverage for services rendered in a period prior to the effective date of coverage cannot be regarded as "wages received for employment" and such amounts are~~, therefore,~~ not subject to tax. Therefore, where the State

Agreement makes social security coverage effective January 1, of a calendar year, ~~remuneration~~ wages received by an employee in such calendar year for services rendered in the previous calendar year cannot be regarded as "wages received for employment" and such amounts are, ~~therefore,~~ not subject to tax.

3. Where an employee performs services during a calendar year for the State and ~~more than~~ one or more political subdivisions or for two or more political subdivisions, the wages paid in any calendar year to such employee by the state and each such political subdivision not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act shall be reported by the state and each ~~such~~ political subdivision, with the following exception~~.~~: Where the State of Minnesota pays the matching employer social security contributions tax, such as for teachers in Minnesota public schools, then only the maximum reportable wages as provided in Title II of the Federal Social Security Act paid to such individual in the aggregate ~~by all Minnesota Public Schools~~ are subject to the social security tax and reported as wages.

4. The reporting unit shall be responsible for and shall collect from each employee the amount of tax determined to be due by deducting said amount from employee's wages when actually or constructively paid. The reporting unit shall collect the tax notwithstanding the fact that the wages are paid in ~~media~~ any medium other than ~~money~~ cash. After the matching amount has been provided by the reporting unit, the total social security contribution shall be remitted to the State Agency~~, State of Minnesota,~~ for credit to the Social Security Contributions Fund in accordance with the following schedule:

a. Except as provided in paragraphs ~~b. and~~ c., the social security contributions due on the wages ~~being reported~~ paid during the first and second months of each quarterly period shall be forwarded to the State Agency ~~at the time the quarterly wage report, Form OAR S3, is submitted to the State Agency in accordance with the time schedule set forth in 2 MCAR § 2.198 F.2. of these rules and regulations~~ within five working days after the end of each month beginning with the month of July 1980.

b. ~~Effective July 1, 1975, if at the end of any month during a quarterly period, the unremitted employee social security deductions amount to $200 or more, such employee social security contributions shall be remitted to the State Agency within 20 calendar days after the end of such month.~~ Except as provided in paragraph c., the social security contributions due on the wages paid during the third month of each quarterly period shall be forwarded to the State Agency within 20 days after the end of such month along with the quarterly report.

c. ~~Notwithstanding item b. above, effective July 1, 1975, if the total employee social security contributions deduction amounts to $1,000 or more for any given payroll period during a quarterly period, then the employee social security contributions so withheld shall be remitted to the State Agency within 10 working days after the salary payment has been made to the employees covering that period.~~ Where the state assumes the responsibility for the matching employer social security contribution pursuant to Minn. Stat. § 355.46, subd. 3(b), the payments under a. and b. above shall be equal to the required employee contribution withheld only.

d. ~~The matching employer social security contributions covering items b. and c. above shall be remitted at the time the quarterly wage report, Form OAR S3, is submitted to the State Agency in accordance with the time schedule set forth in 2 MCAR § 2.198 F.2. of these rules and regulations. This paragraph does not apply wherein the state, by law, assumes the responsibility for the matching employer social security contributions pursuant to Minn. Stat. § 355.46, subd. 3(b).~~

~~The social security contribution remittances indicated above must be submitted with an approved Remittance Form prescribed by the State Agency unless the remittance accompanies the quarterly wage report form.~~ In lieu of remitting at times indicated above, the reporting unit may remit the required social security contribution payment at the end of each payroll period or after each salary payment made to the employees, but in no event shall the contribution payment be made later than the time periods specified in paragraphs a. and b. of this section.

e. With each contribution payment, the reporting unit must submit a completed approved Remittance Form prescribed by the State Agency.

f. If any monthly contribution payment is not received by the State Agency within the deadlines specified in paragraphs a. and b. above, interest will be charged to the reporting unit at the rate of six percent per annum on the contributions due for each month or part of a month from the due date, but in no case shall such interest charge or penalty be less than five dollars ($5.00).

5. The reporting unit is liable to the State Agency for the employee's share of the tax whether or not such share has been withheld from the employee's wages. ~~In like manner~~ Notwithstanding the foregoing, the employee shall be ~~deemed~~ remains liable for the employee's share of the tax on all wages received by the employee not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act per calendar year.

6. If any ~~political subdivision~~ reporting unit ~~which has been included in the coverage agreement, or any modification thereof,~~ fails to make the social security contribution payments required by law and these ~~regulations~~ rules, the delinquent payments due~~,~~ with interest thereon at the rate of six percent per annum~~,~~ or the minimum penalty as established by ~~2 MCAR §~~

KEY: RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike-outs~~ indicate deletions from proposed rule language. PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material."

~~2.198 F.6. of~~ these rules, whichever is greater, may be recovered ~~by~~ in an action ~~of~~ by the ~~s~~State ~~a~~Agency in a court of competent jurisdiction against each and every political subdivision liable therefor or may, at the request of the sState aAgency, be deducted from any other moneys payable to such political subdivision by any department or agency of the state.

7. The state or ~~A~~a political subdivision is not authorized to begin making deductions for ~~S~~social ~~S~~security taxes from the earnings of employees until after the ~~coverage agreement, or any modification thereof.~~ State Agreement has been approved on behalf of the Federal Government by the Secretary of Health, Education and Welfare. However, as soon as the State ~~a~~Agreement has been fully executed and ~~the modification thereof, if any,~~ has been approved, the political subdivision ~~must~~ shall make the necessary deductions from earnings, retroactive to effective date of said agreement or modification thereof, so that ~~in the aggregate such deductions may be~~ the total contribution payments required from the effective date of the State Agreement are transmitted to the State Agency along with initial reports before the initial deadline as determined by the ~~s~~State ~~a~~Agency. The exact method and time of deducting retroactive contributions from employees are matters to be determined by each political subdivision individually.

8. The responsibility of each ~~political subdivision~~ reporting unit to make the required deductions from earnings of all covered employees shall not be affected by the fact that some employees may, while employed, be receiving social security benefits.

F. Wage reports. Every political subdivision, and coverage group therein, included in the ~~coverage~~ State ~~a~~Agreement, ~~or any modification thereof,~~ shall make a wage report to the State Agency for each ~~calendar quarter~~ reporting period beginning with the first ~~calendar quarter~~ reporting period with respect to which the agreement or modification is effective, until it files a final report as required by law.

1. Quarterly reporting of covered wages paid is required for periods prior to January 1, 1981.

a. The original and one duplicate copy of the consolidated quarterly payroll report shall be submitted on Form ~~OAR S3~~ SSA-3963 for each ~~political subdivision~~ reporting unit in conformity with the requirements of the Secretary of Health, Education and Welfare. Each quarterly report must be a consolidated report, which shall include all covered wages paid to personnel employed by any department, boards, and commissions reportable under the identification number assigned to the political subdivision or coverage group. The summary information shall be shown at the bottom of page 1 of the Form ~~AOR S3~~ SSA-3963 ~~report~~.

b. ~~2.~~ Each quarterly report, properly completed, must be received by the State Agency ~~, State of Minnesota,~~ not later than the following dates:

April 20 (for the quarter ~~ended~~ ending March 31)
July 20 (for the quarter ~~ended~~ ending June 30)
October 20 (for the quarter ~~ended~~ ending September 30)
January 20 (for the quarter ~~ended~~ ending December 31)

c. ~~3.~~ Each quarterly report must be accompanied by a check or checks made payable to Minnesota State Treasurer, Contribution Fund, or by a copy of the Remittance Form prescribed in 2 MCAR § 2.198 E.4. above, which amount shall equal the sum of both the required contribution of the political subdivision and the required deductions from the earnings of all personnel in the coverage group. ~~Fractional parts of a cent shall not be disregarded in the computation of contributions.~~ In payment of contributions to the State Agency, ~~a political subdivision~~ the reporting unit may disregard a fractional part of a cent unless it amounts to one-half cent or more, in which case it shall be increased to the nearest cent.

d. ~~4.~~ the initial quarterly reports and required remittances for the period from the effective date of coverage to the end of the quarter in which any political subdivision becomes covered under the State ~~a~~Agreement, ~~or any modification thereof, between the State and the Secretary of Health, Education and Welfare~~ must be transmitted so as to be received by the State Agency ~~, State of Minnesota,~~ on or before the date fixed by the State Agency for the filing of such initial reports.

e. ~~5.~~ Even though no wages are paid in a quarter, ~~it is necessary that~~ the reporting unit must file a report on Form ~~OAR S3~~ SSA-3963 ~~be filed by the coverage group~~ indicating "no covered wages paid". This notation ~~should~~ shall be made on the body of the form.

f. ~~6.~~ If any quarterly report is not received by the State Agency within the respective established deadlines, interest will be charged to the ~~political subdivision~~ reporting unit at the rate of six percent per annum on reportable contributions for each month or part of a month from the date due, but in no case ~~will~~ shall such interest charge or penalty be less than five dollars ($5.00).

2. Annual reporting of covered wages required for calendar year 1981 and for each year thereafter.

a. Each report must be a consolidated report which shall include all covered wages paid and reportable under the identification number assigned to the political subdivision. The information shall be furnished on forms prescribed by Social Security Administration.

b. Each report must be received by the State Agency not later than January 31 of the following year. Reports and contribution payments which have not been prepared in accordance with State Agency rules and instructions will not be accepted and will be subject to the penalties imposed by these rules.

c. The contribution payments remitted for each calendar year pursuant to E.4. shall equal the social security contributions due on the covered wages included on the report submitted pursuant to this section. Any differences shall be fully explained and the additional contributions, if any, shall be remitted with the completed report.

d. Wage reports received after the established due date will be considered delinquent. To cover the additional

administrative costs, a penalty of five dollars ($5.00) for the first day of the delinquency and one dollar ($1.00) for each additional day that the report is delinquent will be assessed against the reporting unit.

e. In addition to the wage reports required by the above paragraphs of this section, quarterly summary data as prescribed by Federal Social Security regulations shall be submitted in accordance with State Agency instructions.

3. ~~7.~~ The original and one copy of any adjustment report called "State's Report of Adjustments," Form ~~OAR-S4~~ SSA-3964 shall be immediately completed and forwarded to the State Agency upon determination by the ~~political subdivision~~ reporting unit that one or more of the following errors were made on one or more quarterly wage reports or on a previously submitted adjustment report.

a. Wages omitted from report.

b. Not enough wages reported.

c. Excessive wages reported.

d. Wages reported in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act ~~reported~~.

e. Wages shown on report for wrong ~~quarter~~ period.

f. Wages reported for wrong individual.

The ~~political subdivision~~ reporting unit shall be liable for the payment of interest on any Form ~~OAR-S4~~ SSA-3964 adjustment report which is determined by the federal government to be delinquent.

4. ~~8.~~ The adjustments listed in 2 MCAR § 2.198 F.~~7.~~3. above must be submitted before the expiration of the time limitations established by the Federal Statute of Limitations which are as follows:

a. Adjustments covering reporting of additional wages resulting in the assessment of additional taxes must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months, and 15 days after the year in which the wages, upon which the additional tax became due under the State ~~a~~Agreement, were paid; or

(2) 3 years after the date on which such tax became due.

b. Adjustments covering reduction or cancellation of wages previously reported and resulting in a claim for refund or credit must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months and 15 days after the year which includes the calendar quarter in which wages were paid or alleged to have been paid with respect to which wages were paid or alleged to have been paid with respect to which the overpayment occurred; or

(2) 3 years after the due date of the payment which included the overpayment; or

(3) 2 years after the overpayment was made to the Secretary of the Treasury by the State Agency.

G. Records. Every political subdivision shall keep accurate records of all ~~remuneration~~ wages, whether in cash or in a medium other than cash, paid or available for payment to employees of the political subdivision.

1. Each political subdivision shall use such forms and systems of accounting as will enable the State Agency, the State Agency's duly authorized representatives, or the agents of the Secretary of Health, Education and Welfare, to ascertain whether the social security taxes for which the political subdivision or coverage group is liable are correctly computed and paid. Such records shall show with respect to each employee:

a. The name, address and account number of the employee and such additional information with respect to the employee as is required by these regulations when the employee does not show the employee's social security account number card as issued to the employee.

b. The total amount (including any sum withheld therefrom as contribution or any other reason) and date of each ~~remuneration~~ wage payment and the period of services covered by such payment.

c. The amount of such ~~remuneration~~ wage payment which constitutes wages subject to tax.

d. The amount of employee's contributions withheld or collected with respect to each total ~~remuneration~~ wage payment, and if collected at a time other than the time such payment was made, the date collected.

If the total ~~remuneration~~ wages, item b. above, and the amount thereof which is subject to tax, item c. above, are not equal, the reason therefor shall be made as a matter of record.

Accurate records of the details of each adjustment or settlement, made pursuant to any ~~s~~State ~~a~~Agency instructions or ~~regulations~~ rules or federal regulations, shall also be kept by the political subdivision.

2. ~~(1)~~ Each such political subdivision shall keep a copy of any return, report, schedule, statement or any other documents as a part of its records.

3. ~~(2)~~ Any such political subdivision or any employee claiming refund, credit or abatement of any tax or interest collected shall present a detailed record to establish the validity of such claim.

KEY: RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike-outs~~ indicate deletions from proposed rule language. PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material."

4. ~~(3)~~ All records required by these rules and federal regulations shall be kept at a convenient and safe location accessible to representatives of the Secretary of Health, Education and Welfare and of the State Agency~~, State of Minnesota.~~ Such records shall at all times be open for inspection by such officials.

5. ~~(4) Every such~~ Each political subdivision shall establish a system of controls whereby no employee shall be taxed on wages in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act for each calendar year. These controls shall be set up so that the tax will be withheld on the exactly amount of the ~~maximum~~ reportable wages as provided in Title II of the Federal Social Security Act received by an employee in a calendar year. There shall be no pro-rating of the year's total tax liability of such employees over the twelve months' period.

6. ~~(5)~~ All records required by these rules and federal regulations shall be maintained for a period of at least four years after the date the contributions, to which they records relate, became due, or after the date the contributions were paid, whichever is later. Records required in 2 MCAR § 2.198 G.3. above shall be maintained for a period of at least four years after date in which the claim is filed. No records shall be destroyed or otherwise disposed of, even after the lapse of the four years, without the written consent required pursuant to Minn. Stat. § 138.17.

7. ~~(6)~~ Any political subdivision whose existence is terminated by reorganization, consolidation or annexation or which is abolished by the statute or other legal action ~~must~~ shall report such fact to the State Agency at the time the final ~~Quarterly Wage Report (Form OAR-S3)~~ report is submitted and also indicate at that time where all records and documents will be stored or maintained and the name of the individual or officer responsible for the ~~safe-keeping~~ safekeeping of such records and documents.

8. ~~(7)~~ Each such political subdivision shall furnish to each individual performing service in employment as an employee in a coverage group included in the State ~~a~~Agreement~~, or any modification thereof,~~ a written statement showing with respect to wages paid or available for payment to the employee for such service on or after the effective date of the agreement or modification:

a. The name and identification number of the political subdivision or coverage group in which services were performed;

b. The name and account number of the employee;

c. The period covered by the statement;

d. The total amount of wages subject to contributions paid during this period; and

e. The amount of employee's contribution withheld in respect to wages.

The statements must be given to employees not later than January 31 of the year following the calendar year covered by the statement unless the employee leaves employment in a coverage group, in which case, the final statement must be given to the employee on the date ~~of~~ the last payment of wages is made. Since all employers, including the state and political subdivisions, are required to furnish employees with statements of income tax withheld and statements of social security contributions withheld, Form W-2, Withholding Statement, ~~should~~ shall be used for the above purposes.

~~8. Each political subdivision or reporting unit shall, at the request of the State Agency, furnish the State Agency with in thirty days after the end of a calendar year a consolidated report listing the following information as it appears on the W-2 Form issued to each individual for that calendar year.~~

~~a. Names and Social Security Account Number of each employee.~~

~~b. Total wages paid,~~

~~c. Social Security (FICA) taxes withheld, and~~

~~d. Retirement system membership, if any.~~

E. Employee's contribution. The employee's contribution is measured by the amount of wages actually received on or after the effective date of the agreement or modification entered into between the State and the Secretary of Health, Education and Welfare (hereinafter referred to as "State Agreement") with respect to services performed in employment by the employee in a coverage group included in such agreement or modification. After the maximum reportable wages as provided in Title II of the Federal Social Security Act have been paid an employee during a calendar year, additional wages paid that employee during the remainder of the calendar year are not subject to deductions for Ssocial Ssecurity taxes and no further wage contributions are required ~~by-the-employee-during-the-remainder-of-the-calendar-year~~.

1. The social security tax rates to be applied against the wages of employees within the coverage group and which are to be matched with an equal amount by the ~~reporting~~ payroll record unit of the State or political subdivision (hereinafter referred to as the "reporting unit") are the contribution rates established by Title II of the Federal Social Security Act.

2. Taxes shall be computed on the basis of the rate effective at the time the wages are actually or constructively received or paid.

However, ~~remuneration~~ wages received by an employee subsequent to the effective date of coverage for services rendered in a period prior to the effective date of coverage cannot be regarded as "wages received for employment" and such amounts are~~,-therefore,~~ not subject to tax. Therefore,

where the State Agreement makes social security coverage effective January 1, of a calendar year, ~~remuneration~~ wages received by an employee in such calendar year for services rendered in the previous calendar year cannot be regarded as "wages received for employment" and such amounts are, ~~therefore,~~ not subject to tax.

3. Where an employee performs services during a calendar year for the State and ~~more than~~ one or more political subdivisions or for two or more political subdivisions, the wages paid in any calendar year to such employee by the State and each such political subdivision not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act shall be reported by the State and each ~~such~~ political subdivision, with the following exception: Where the State of Minnesota pays the matching employer social security contributions tax, such as for teachers in Minnesota Public Schools, then only the maximum reportable wages as provided in Title II of the Federal Social Security Act paid to such individual in the aggregate ~~by all Minnesota Public Schools~~ are subject to the social security tax and reported as wages.

4. The reporting unit shall be responsible for and shall collect from each employee the amount of tax determined to be due by deducting said amount from employee's wages when actually or constructively paid. The reporting unit shall collect the tax notwithstanding the fact that the wages are paid in ~~media~~ any medium other than ~~money~~ cash. After the matching amount has been provided by the reporting unit, the total social security contribution shall be remitted to the State Agency, ~~State of Minnesota,~~ for credit to the Social Security Contributions Fund in accordance with the following schedule:

a. Except as provided in paragraphs ~~b, and~~ c., the social security

contributions due on the wages ~~being reported~~ paid during the first and second months of each quarterly period shall be forwarded to the State Agency ~~at the time the quarterly wage report, Form OAR S3, is submitted to the State Agency in accordance with the time schedule set forth in 2 MCAR § 2.198 F.2. of these Rules and Regulations~~ within five working days after the end of each month beginning with the month of July 1980.

~~b. Effective July 1, 1975, if at the end of any month during a quarterly period, the unremitted employee social security deductions amount to $200 or more, such employee social security contributions shall be remitted to the State Agency within 20 calendar days after the end of such month.~~ Except as provided in paragraph c., the social security contributions due on the wages paid during the third month of each quarterly period shall be forwarded to the State Agency within 20 days after the end of such month along with the quarterly report.

~~c. Notwithstanding item b. above, effective July 1, 1975, if the total employee social security contributions deduction amounts to $1,000 or more for any given payroll period during a quarterly period, then the employee social security contributions so withheld shall be remitted to the State Agency within 10 working days after the salary payment has been made to the employees covering that period.~~ Where the State assumes the responsibility for the matching employer social security contribution pursuant to Minn. Stat. § 355.46, subd. 3(b), the payments under a. and b. above shall be equal to the required employee contribution withheld only.

~~d. The matching employer social security contributions covering items b. and c. above shall be remitted at the time the quarterly wage report,~~

~~Form OAR-S3, is submitted to the State Agency in accordance with the time schedule set forth in 2 MCAR § 2.198 F.2. of these Rules and Regulations. This paragraph does not apply wherein the State, by law, assumes the responsibility for the matching employer social security contributions pursuant to Minn. Stat. § 355.46, subd. 3(b).~~

~~The social security contribution remittances indicated above must be submitted with an approved Remittance Form prescribed by the State Agency unless the remittance accompanies the quarterly wage report form.~~ In lieu of remitting at times indicated above, the reporting unit may remit the required social security contribution payment at the end of each payroll period or after each salary payment made to the employees, but in no event shall the contribution payment be made later than the time periods specified in paragraphs a. and b. of this section.

e. With each contribution payment, the reporting unit must submit a completed approved Remittance Form prescribed by the State Agency.

f. If any monthly contribution payment is not received by the State Agency within the deadlines specified in paragraphs a. and b. above, interest will be charged to the reporting unit at the rate of six percent per annum on the contributions due for each month or part of a month from the due date, but in no case shall such interest charge or penalty be less than five dollars ($5.00).

5. The reporting unit is liable to the State Agency for the employee's share of the tax whether or not such share has been withheld from the employee's wages. ~~In like manner~~ Notwithstanding the foregoing, the

employee ~~shall be deemed~~ remains liable for the employee's share of the tax on all wages received by the employee not in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act per calendar year.

6. If any ~~political subdivision~~ reporting unit ~~which has been included in the coverage agreement, or any modification thereof,~~ fails to make the social security contribution payments required by law and these ~~regulations~~ rules, the delinquent payments due, with interest thereon at the rate of six percent per annum, or the minimum penalty as established by ~~2 MCAR § 2.198 F.6.~~ of these rules, whichever is greater, may be recovered ~~by~~ in an action ~~of~~ by the ~~s~~State ~~a~~Agency in a court of competent jurisdiction against each and every political subdivision liable therefor or may, at the request of the ~~s~~State ~~a~~Agency, be deducted from any other moneys payable to such political subdivision by any department or agency of the state.

7. The State or A a political subdivision is not authorized to begin making deductions for ~~S~~social ~~S~~security taxes from the earnings of employees until after the ~~coverage agreement, or any modification thereof,~~ State Agreement has been approved on behalf of the Federal Government by the Secretary of Health, Education and Welfare. However, as soon as the State ~~a~~Agreement has been fully executed and ~~the modification thereof, if any,~~ has been approved, the political subdivision ~~must~~ shall make the necessary deductions from earnings, retroactive to effective date of said agreement or modification thereof, so that ~~in the aggregate such deductions may be~~ the total contribution payments required from the effective date of the State Agreement are transmitted to the State Agency along with initial reports before the initial deadline as determined by the ~~s~~State ~~a~~Agency. The exact

method and time of deducting retroactive contributions from employees are matters to be determined by each political subdivision individually.

8. The responsibility of each ~~political subdivision~~ reporting unit to make the required deductions from earnings of all covered employees shall not be affected by the fact that some employees may, while employed, be receiving social security benefits.

F. Wage reports. Every political subdivision, and coverage group therein, included in the ~~coverage~~ State aAgreement~~, or any modification thereof~~, shall make a wage report to the State Agency for each ~~calendar quarter~~ reporting period beginning with the first ~~calendar quarter~~ reporting period with respect to which the agreement or modification is effective, until it files a final report as required by law.

1. Quarterly reporting of covered wages paid is required for periods prior to January 1, 1981.

a. The original and one duplicate copy of the consolidated quarterly payroll report shall be submitted on Form ~~OAR-S3~~ SSA-3963 for each ~~political subdivision~~ reporting unit in conformity with the requirements of the Secretary of Health, Education and Welfare. Each quarterly report must be a consolidated report, which shall include all covered wages paid to personnel employed by any department, boards, and commissions reportable under the identification number assigned to the political subdivision or coverage group. The summary information shall be shown at the bottom of page 1 of the Form ~~OAR-S3~~ SSA-3963 ~~report~~.

2. b. Each quarterly report, properly completed, must be received by

the State Agency~~,-State-of-Minnesota,~~ not later than the following dates:

April 20 (for the quarter endeding March 31)

July 20 (for the quarter endeding June 30)

October 20 (for the quarter endeding September 30)

January 20 (for the quarter endeding December 31)

~~3.~~ c. Each quarterly report must be accompanied by a check or checks made payable to Minnesota State Treasurer, Contribution Fund, or by a copy of the Remittance Form prescribed in 2 MCAR § 2.198 E.4. above, which amount shall equal the sum of both the required contribution of the political subdivision and the required deductions from the earnings of all personnel in the coverage group. ~~Fractional-parts-of-a-cent-shall-not-be-disregarded-in-the-computation-of-contributions.~~ In payment of contributions to the State Agency, ~~a-political-subdivision~~ the reporting unit may disregard a fractional part of a cent unless it amounts to one-half cent or more, in which case it shall be increased to the nearest cent.

~~4.~~ d. The initial quarterly reports and required remittances for the period from the effective date of coverage to the end of the quarter in which any political subdivision becomes covered under the State a~~A~~greement~~,-or-any-modification-thereof,-between-the-State-and-the-Secretary-of-Health,-Education-and-Welfare~~ must be transmitted so as to be received by the State Agency~~,-State-of-Minnesota,~~ on or before the date fixed by the State Agency for the filing of such initial reports.

~~5.~~ e. Even though no wages are paid in a quarter, ~~it-is-necessary-that~~ the reporting unit must file a report on Form ~~OAR-S3~~ SSA-3963 ~~be-filed-by-the-coverage-group~~ indicating "no covered wages paid". This notation ~~should~~ shall be made on the body of the form.

6. f. If any quarterly report is not received by the State Agency within the respective established deadlines, interest will be charged to the ~~political subdivision~~ reporting unit at the rate of six percent per annum on reportable contributions for each month or part of a month from the date due, but in no case ~~will~~ shall such interest charge or penalty be less than five dollars ($5.00).

2. Annual reporting of covered wages required for calendar year 1981 and for each year thereafter.

a. Each report must be a consolidated report which shall include all covered wages paid and reportable under the identification number assigned to the political subdivision. The information shall be furnished on forms prescribed by Social Security Administration.

b. Each report must be received by the State Agency not later than January 31 of the following year. Reports and contribution payments which have not been prepared in accordance with State Agency rules and instructions will not be accepted and will be subject to the penalties imposed by these rules.

c. The contribution payments remitted for each calendar year pursuant to Section E.4. shall equal the social security contributions due on the covered wages included on the report submitted pursuant to this section. Any differences shall be fully explained and the additional contributions, if any, shall be remitted with the completed report.

d. Wage reports received after the established due date will be considered delinquent. To cover the additional administrative costs, a

penalty of five dollars ($5.00) for the first day of the delinquency and one dollar ($1.00) for each additional day that the report is delinquent will be assessed against the reporting unit.

e. In addition to the wage reports required by the above paragraphs of this section, quarterly summary data as prescribed by Federal Social Security regulations shall be submitted in accordance with State Agency instructions.

~~7.~~ 3. The original and one copy of any adjustment report called "State's Report of Adjustments", Form ~~OAR-S4~~ SSA-3964 shall be immediately completed and forwarded to the State Agency upon determination by the ~~political subdivision~~ reporting unit that one or more of the following errors were made on one or more quarterly wage reports or on a previously submitted adjustment report.

a. Wages omitted from report.

b. Not enough wages reported.

c. Excessive wages reported.

d. Wages reported in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act ~~reported~~.

e. Wages shown on report for wrong ~~quarter~~ period.

f. Wages reported for wrong individual.

The ~~political subdivision~~ reporting unit shall be liable for the payment of interest on any Form ~~OAR-S4~~ SSA-3964 adjustment report which is determined by the federal government to be delinquent.

~~8.~~ 4. The adjustments listed in 2 MCAR § 2.198 F.~~7.~~3. above must be submitted before the expiration of the time limitations established by the Federal Statute of Limitations which are as follows:

a. Adjustments covering reporting of additional wages resulting in the assessment of additional taxes must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months, and 15 days after the year in which the wages, upon which the additional tax became due under the State aAgreement, were paid; or

(2) 3 years after the date on which such tax became due.

b. Adjustments covering reduction or cancellation of wages previously reported and resulting in a claim for refund or credit must be received by Social Security Administration before the latest of the following:

(1) 3 years, 3 months and 15 days after the year which includes the calendar quarter in which wages were paid or alleged to have been paid with respect to which the overpayment occurred; or

(2) 3 years after the due date of the payment which included the overpayment; or

(3) 2 years after the overpayment was made to the Secretary of the Treasury by the State Agency.

G. Records. Every political subdivision shall keep accurate records of all ~~remuneration~~ wages, whether in cash or in a medium other than cash, paid or available for payment to employees of the political subdivision.

1. Each political subdivision shall use such forms and systems of accounting as will enable the State Agency, the State Agency's duly authorized representatives, or the agents of the Secretary of Health, Education and Welfare, to ascertain whether the social security taxes for which the political subdivision or coverage group is liable are correctly computed and paid. Such records shall show with respect to each employee:

a. The name, address and account number of the employee and such additional information with respect to the employee as is required by these regulations when the employee does not show the employee's social security account number card as issued to the employee.

b. The total amount (including any sum withheld therefrom as contribution or any other reason) and date of each ~~remuneration~~ wage payment and the period of services covered by such payment.

c. The amount of such ~~remuneration~~ wage payment which constitutes wages subject to tax.

d. The amount of employee's contributions withheld or collected with respect to each total ~~remuneration~~ wage payment, and if collected at a time other than the time such payment was made, the date collected.

If the total ~~remuneration~~ wages, item b. above, and the amount thereof which is subject to tax, item c. above, are not equal, the reason therefor shall be made as a matter of record.

Accurate records of the details of each adjustment or settlement, made pursuant to any ~~s~~State ~~a~~Agency instructions or ~~regulations~~ rules or federal regulations, shall also be kept by the political subdivision.

~~(1)~~ 2. Each such political subdivision shall keep a copy of any return, report, schedule, statement or any other documents as a part of its records.

~~(2)~~ 3. Any such political subdivision or any employee claiming refund, credit or abatement of any tax or interest collected shall present a detailed record to establish the validity of such claim.

~~(3)~~ 4. All records required by these rules and federal regulations shall be kept at a convenient and safe location accessible to representatives of the Secretary of Health, Education and Welfare and of the State Agency~~, State of Minnesota~~. Such records shall at all times be open for inspection by such officials.

~~(4)~~ 5. ~~Every such~~ Each political subdivision shall establish a system of controls whereby no employee shall be taxed on wages in excess of the maximum reportable wages as provided in Title II of the Federal Social Security Act for each calendar year. These controls shall be set up so that the tax will be withheld on the exact~~ly~~ amount of the ~~maximum~~ reportable wages as provided in Title II of the Federal Social Security Act received by an employee in a calendar year. There shall be no pro-rating of the year's total tax liability of such employees over the twelve months' period.

~~(5)~~ 6. All records required by these rules and federal regulations shall be maintained for a period of at least four years after the date the contributions, to which ~~they~~ records relate, became due, or after the date the contributions were paid, whichever is later. Records required in 2 MCAR § 2.198 G.3. above shall be maintained for a period of at least four years after date in which the claim is filed. No records shall be destroyed or otherwise disposed of, even after the lapse of the four years, without the written consent required pursuant to Minn. Stat. § 138.17.

~~(6)~~ 7. Any political subdivision whose existence is terminated by reorganization, consolidation or annexation or which is abolished by ~~the~~ statute or other legal action ~~must~~ shall report such fact to the State Agency at the time the final ~~Quarterly Wage Report (Form OAR S3)~~ report is submitted and also indicate at that time where all records and documents will be stored or maintained and the name of the individual or officer responsible for the ~~safe-keeping~~ safekeeping of such records and documents.

~~(7)~~ 8. Each such political subdivision shall furnish to each individual performing service in employment as an employee in a coverage group included in the State aAgreement~~, or any modification thereof,~~ a written statement showing with respect to wages paid or available for payment to the employee for such service on or after the effective date of the agreement or modification:

a. The name and identification number of the political subdivision or coverage group in which services were performed;

b. The name and account number of the employee;

c. The period covered by the statement;

d. The total amount of wages subject to contributions paid during this period; and

e. The amount of employee's contribution withheld in respect to wages.

The statements must be given to employees not later than January 31 of the year following the calendar year covered by the statement unless the employee leaves employment in a coverage group, in which case, the final statement must be given to the employee on the date ~~of~~ the last payment of wages is made. Since all employers, including the state and political subdivisions, are required to furnish employees with statements of income tax withheld and statements of social security contributions withheld, Form W-2, Withholding Statement, ~~should~~ shall be used for the above purposes.

~~8. Each political subdivision or reporting unit shall, at the request of the State Agency, furnish the State Agency within thirty days after the end of a calendar year a consolidated report listing the following information as it appears on the W-2 Form issued to each individual for that calendar year.~~

~~a. Names and Social Security Account Number of each employee,~~

~~b. Total wages paid,~~

~~c. Social Security (FICA) taxes withheld, and~~

~~d. Retirement system membership, if any.~~

PERSL-80-002-GB

STATE OF MINNESOTA
OFFICE OF HEARING EXAMINERS

FOR THE DEPARTMENT OF PERSONNEL

IN THE MATTER OF THE PROPOSED)
AMENDMENT OF RULES REGARDING)
MORE FREQUENT DEPOSITING OF)
SOCIAL SECURITY CONTRIBUTIONS)
AND PROVIDING FOR ANNUAL)
REPORTING OF WAGES BY COVERED)
PUBLIC EMPLOYEES.)

ORDER OF THE
CHIEF HEARING EXAMINER

WHEREAS, a hearing was held on February 5, 1980, before George A. Beck, a Hearing Examiner of the State Office of Hearing Examiners, on the above-entitled matter in compliance with Minn. Stat. § 15.0412, subd. 4; and

WHEREAS, the Report of the Hearing Examiner made pursuant to Minn. Stat. § 15.052, subd. 3, was issued to the Department of Personnel (hereinafter "Department") on March 7, 1980; and

WHEREAS, the Department has now determined to adopt rules pursuant to Minn. Stat. § 15.0412, subd. 4; and

WHEREAS, the Department has submitted said rules to the Chief Hearing Examiner for review pursuant to Minn. Stat. § 15.052, subd. 4, and 9 MCAR § 2.110; and

WHEREAS, the Chief Hearing Examiner finds that the final proposed rules are not substantially different from those proposed at the public hearing and that the Department has met all requirements of Minn. Stat. § 15.0412, subd. 4.

NOW, THEREFORE, upon receipt of this Order, the Department has the responsibility of submitting the complete hearing record and the rules as adopted by the Department to the Attorney General, notifying all persons who requested to be informed that the hearing record has been submitted to the Attorney General, and publishing in the State Register, all pursuant to Minn. Stat. § 15.0412, subd. 4.

Dated this 1st day
of April, 1980.

DUANE R. HARVEY
Chief Hearing Examiner

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

IN THE MATTER OF THE PROPOSED AMENDMENT OF RULES OF THE DEPARTMENT OF PERSONNEL, SOCIAL SECURITY DIVISION, REGARDING THE MORE FREQUENT DEPOSITING OF SOCIAL SECURITY CONTRIBUTIONS AND PROVIDING FOR ANNUAL REPORTING OF WAGES BY COVERED PUBLIC EMPLOYERS.

FINDINGS OF FACT

The above-entitled matter came on for hearing in St. Paul, Minnesota on February 5, 1980 before George A. Beck, a Hearing Examiner assigned by the Chief Hearing Examiner.

The following persons appeared for the Department of Personnel (hereinafter, "Personnel"): Donn H. Escher, Assistant Commissioner, Department of Personnel; Harry Groschel, Director, Social Security Retirement Division, Department of Personnel; Jennifer Hance, Secretary, Department of Personnel; Barbara Pederson, Assistant Director, Social Security Retirement Division, Department of Personnel; and Sharon L'Herault, Special Assistant Attorney General, representing the Department of Personnel. Two persons signed the Hearing Register. One public witness appeared and spoke at the Hearing. The Department submitted fifteen written exhibits. Eight written comments were received from the public, and the Hearing continued until all interested persons or groups had an opportunity to participate.

Hearing Examiner Beck prepared the Report of the Hearing Examiner (herein after "Report"), dated March 7, 1980 pursuant to Minn. Stat. § 15.052, subd. 3 and 9 MCAR § 2.106.

Based upon all the records and proceedings herein, the Commissioner makes the following:

FINDINGS OF FACT

1. She adopts Findings 1-8 of the Report, which Findings relate to the procedural requirements, and statutory authority for the proposed rules.
2. She adopts Findings 9-23 of the Report, which Findings relate to the need for, the non-substantial modification of and the reasonableness of the proposed rules.

CONCLUSIONS

1. She adopts the Conclusions 1-4 of the Report.

Dated: March 19, 1980.

Barbara L. Sundquist

BARBARA L. SUNDQUIST
COMMISSIONER OF PERSONNEL

PERSL-80-002-GB

STATE OF MINNESOTA
OFFICE OF HEARING EXAMINERS

FOR THE DEPARTMENT OF PERSONNEL

In the Matter of the Proposed Amendment of Rules Regarding More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employees.

REPORT OF THE HEARING EXAMINER

The above-entitled matter came on for hearing before State Hearing Examiner George A. Beck at 9:30 a.m. on Tuesday, February 5, 1980, in the Large Conference Room, Third Floor, Department of Personnel, Space Center Building, 444 Lafayette Road, in the City of Saint Paul, County of Ramsey, State of Minnesota.

This report is a part of a rule hearing procedure pursuant to Minn. Stat. §§ 15.0411 to 15.0417 and 15.052 to determine whether the proposed rule amendments should be adopted and given the force of law. A copy of this Report may be obtained from the Office of Hearing Examiners for the cost of reproduction.

Members of the agency panel appearing at the hearing included: Donn H. Escher, Assistant Commissioner, Department of Personnel; Harry Groschel, Director, Social Security Retirement Division, Department of Personnel; Jennipher Hance, Secretary, Department of Personnel; Barbara Pederson, Assistant Director, Social Security Retirement Division, Department of Personnel; and Sharon L'Herault, Special Assistant Attorney General, representing the Department of Personnel.

Two persons signed the hearing register. One public witness appeared and spoke at the hearing. The Department submitted 15 written exhibits. Eight written comments were received from the public.

Pursuant to Minn. Stat. § 15.0412, subd. 4 (1978), this Report shall be available for review to all affected individuals upon request for at least five days. Thereafter, the Department of Personnel shall, if it proposes to adopt the rules as originally proposed or amended, submit a copy of the Order Adopting Rules, a copy of any additional agency findings, a copy of the rules as originally proposed, and a copy of the rules as adopted to the Chief Hearing Examiner for review pursuant to Minn. Stat. § 15.052, subd. 4 (1978). The submission to the Chief Hearing Examiner shall precede review by the Attorney General. The Chief Hearing Examiner shall complete his review and submit his report to the Department on the issues of substantial changes in the rule and compliance with Minn. Stat. § 15.0412 (1978) within ten calendar days. The Department will be responsible for filing the rules with the Attorney General and for notifying persons who have indicated that they wish to be notified of such filing.

Based upon the testimony, exhibits and written comments, the Hearing Examiner makes the following:

FINDINGS OF FACT

1. On October 15, 1979, the Department of Personnel published a Notice of Intent to Solicit Outside Opinion at 4 State Register 586. (Ex. 1) No comments or opinions were received as a result of this publication. (Ex. 12)

2. On December 7, 1979, the Department filed the following documents with the Chief Hearing Examiner:

(a) A copy of the proposed rule. (Ex. 3)
(b) An Order for Hearing. (Ex. 5)
(c) A proposed Notice of Hearing. (Ex. 2)
(d) A Statement of the number of persons expected to attend the hearing and the length of the hearing. (Ex. 11)

3. On December 26, 1979, the Department mailed the Notice of Hearing to all persons and associations who had registered their names with the Secretary of State to receive such notice. (Ex. 8)

4. On December 31, 1979, a Notice of Hearing and a copy of the proposed rule amendments were published at 4 State Register 1071. (Ex. 4)

5. On January 3, 1980, the Department filed the following documents with the Hearing Examiner:

(a) The Order for Hearing.
(b) The Notice of Hearing as mailed. (Ex. 9)
(c) The Affidavit of Receipt of the Secretary of State's list. (Ex. 7)
(d) The Affidavit of Mailing. (Ex. 8)
(e) The Certificate of Delivery of the Secretary of State's list. (Ex. 6)
(f) The Statement of Need and Reasonableness. (Ex. 14)
(g) A memorandum naming the Department personnel who would represent the Department at the hearing. (Ex. 12)
(h) The Secretary of State's list. (Ex. 10)

The documents cited above were available for inspection at the Office of Hearing Examiners from the date of filing to the date of the hearing.

6. The record remained open through February 25, 1980, for the receipt of written comments and statements.

7. On January 9, 1980, the Department sent a letter to Cornell Moore, Chairman of the State Personnel Board, requesting review and comments on the proposed rules pursuant to the Board's authority in Minn. Stat. § 43.06, subd. 5 (1978). (Ex. 13)

8. The Department cites Minn. Stat. § 355.05 as authority for these proposed rule amendments which provides as follows:

> The state agency shall make and publish such rules and regulations, not inconsistent with the provisions of chapter 355, as amended, as it finds necessary or appropriate to the efficient administration of the functions with which it is charged under chapter 355, as amended.

9. The subject of this rule proceeding is the amendment of 2 MCAR § 2.198. The need to adopt these amendments arises because of the need to implement the changes made in Department of Health, Education and Welfare Regulations contained in 20 C.F.R. Part 404, Subpart M (Ex. A-B); to change form numbers as required by the Social Security Administration (Ex. C); and to clarify existing language in the rules.

10. At the hearing, the Department announced that the Statement of Need and Reasonableness would constitute the full and affirmative statement of the

Department, and the reading of the Statement of Need and Reasonableness was waived by the members of the public present at the hearing.

11. A review of the Department's Statement of Need and Reasonableness shows that the Department has properly documented the need for and the reasonableness of the amendments to these sections of 2 MCAR § 2.198: 2 MCAR §§ 2.198 E., 2.198 E.1., 2.198 E.2., 2.198 E.3., 2.198 E.4., 2.198 E.5., 2.198 E.6., 2.198 E.7., 2.198 E.8., 2.198 F., 2.198 F.1., 2.198 F.2., 2.198 F.3., 2.198 F.4., 2.198 G., 2.198 G.1., 2.198 G.2., 2.198 G.3., 2.198 G.4., 2.198 G.5., 2.198 G.6., 2.198 G.7., 2.198 G.8., and 2.198 G.1.d.(8).

12. The Department proposed amendments to 2 MCAR § 2.198 E., E.1., E.2., and E.3. to clarify the meaning of and to provide consistency with existing rules.

2 MCAR § 2.198 E. is amended to clarify the term "State Agreement" as it is used in existing rules and to clarify the extent to which employee wages are subject to social security tax deductions.

2 MCAR § 2.198 E.1. is amended to clarify the term "reporting unit" as used in existing rules.

2 MCAR § 2.198 E.2. is amended by substituting the word "renumeration" with the word "wages" to provide consistency with existing rules.

2 MCAR § 2.198 E.3. is amended to clarify the provisions providing for reporting of wages of an employee who works for the state and/or two political subdivisions.

The above amendments are both needed and reasonable and do not appear to be a substantial change in existing rules.

13. The Department has proposed amending 2 MCAR § 2.198 E.4. to require that the State and its political subdivisions remit social security contributions covering wages to the state agency within five working days after the end of the first and second months of a quarterly period and within twenty days after the end of the month for the third month of the quarterly period. This change constitutes a departure from present practice which currently requires that quarterly payments be made within twenty days after the end of the third month of a quarterly period.

The Department states that the proposed amendment results from changes in 20 C.F.R. Part 404, §§ 404.1223, 404.1255 and 404.1255A which now require that the state deposit social security contributions covering wages paid by the state and its political subdivisions during the first and second months of each quarterly period within 15 days after the end of the month. Social security contributions covering wages paid during the third month of each quarterly period are due with the quarterly wage report within 15 days of the second month following the end of the quarterly period.

Eight written comments were received from representatives of various political subdivisions of the state whose names are as follows: Robert G. Hansen, City Administrator, Madison, Minnesota; Bruce A. Nelson, Executive Director, Alexandria Lake Area Sanitary District; Gregory F. Troska, City Clerk, Glencoe, Minnesota; Edwin V. Treml, City Clerk, Sleepy Eye, Minnesota; Mrs. B. Martin Hoffman, City Clerk, Waseca Soil and Water Conservation District; E.W. Gerstner, Jr., Business Manager, Independent School District No. 518, Worthington, Minnesota; Donald Siefert, Business Affairs Officer, Perham

Public Schools; Marie E. Kramer, Executive Director, Wadena Housing and Redevelopment Authority. (Public Exs. A-G)

All written comments expressed concern that the proposed amendment of the time schedule for remitting the social security contributions covering wages would overburden already overworked staff with needless paperwork.

The Department responded to each concern individually (Ex. 15), and justified revision of the time schedule in the Statement of Need and Reasonableness as follows:

> In order that the State Agency may properly receive, record and deposit the contributions from the political subdivisions so as to be able to make the consolidated payment to the federal government by th 15th day of the following month for the first two months of each quarterly period, the proposed revisions require the State and its political subdivisions to remit to the State Agency within five (5) working days after the end of the month. With respect to the third month of each quarterly period, the payment is required within twenty (20 days after the end of the third month, which is the present requirement for the quarterly period.
>
> The proposed time schedule is necessary and reasonable because it allows the reporting unit ample time to remit while at the same time it provides the State Agency the time necessary to consolidate the payments from approximately 2,250 reporting units. The proposed depositing requirement for political subdivisions is comparable to Internal Revenue Service withheld income tax depositing requirements which provide for deposits within three (3) banking days after the period ends wherein the cumulative undeposited taxes are $2,000 or more.

Duane Schuk, Finance Officer for the City of Bloomington, made a comment at the public hearing requesting information concerning proposed federal amendments which would exempt municipalities and the state from making the monthly contribution payments. The Department responded to Mr. Schuck by stating that pending federal legislation H.R. 3236 proposes to give the state 30 days to make contribution payments after the first and second months of each quarter and 45 days after the third month of each quarter. If the legislation is passed, the Department will consider liberalizing reporting requirements for political subdivisions.

The Department has adequately demonstrated the need for and the reasonableness of this amendment.

The Department also proposes to amend 2 MCAR § 2.198 E.4. to include a six percent per annum delinquency penalty on overdue contribution payments with a minimum penalty of $5.00.

Minn. Stat. §§ 355.13, subd. 3; 355.24, subd. 3; 355.30; 355.51 and 355.81 provide that delinquent contribution payments shall bear interest at the rate of six percent per annum. The Department states that the $5.00 minimum penalty was provided for in existing rules in connection with the time schedule for depositing social security contributions covering wages which is now proposed for amendment. The minimum penalty is included in the proposed amendment to induce the reporting official to meet the scheduled payment schedule and is reasonable in that it represents the average additional administrative costs associated with delinquent depositing.

The Department has demonstrated the need for and the reasonableness of this amendment.

14. The Department proposed amendments to 2 MCAR § 2.198 E.5., E.6., E.7., and E.8. to clarify the meaning of and to provide consistency with existing rules.

2 MCAR § 2.198 E.5. is amended to clarify exactly to whom the reporting unit is liable for the employee's share of the tax on wages and to clarify that the employee remains liable for that tax whether withheld from the employee's wages or not.

2 MCAR § 2.198 E.6. is amended to clarify the type of social security payment required in this section and to provide consistency in the use of the term "reporting unit" in the rules.

2 MCAR § 2.198 E.7. is amended to provide consistency in the use of the term "State Agreement" and to clarify when the state or a political subdivision can make social security tax deductions from the wages of employees.

2 MCAR § 2.198 E.8. is amended to clarify and provide consistency in the use of the term "reporting unit".

The above amendments are both needed and reasonable and do not appear to be a substantial change in existing rules.

15. The Department has proposed amending 2 MCAR § 2.198 F. to change the language concerning wage report requirements from "calendar quarter" to "reporting period".

The Department states that the new language is necessitated because of the change in federal social security reporting requirements which will become effective January 1, 1981. Under the new regulations, wage reports would require to be submitted to the state agency annually rather than quarterly. By amending "calendar quarter" to read "reporting unit", the rule will be made applicable to both the quarterly reports required for the period prior to January, 1981 and the annual reports required thereafter.

The Department has demonstrated the need for and reasonableness of this amendment.

16. The Department has proposed amending 2 MCAR § 2.198 F.1. to more clearly explain the quarterly and proposed annual reporting requirements for covered wages. The existing rules concerning quarterly reporting of social security wages are being retained by the Department.

In support of the amendment, the Department states that federal law and the State Agreement may require political subdivisions newly placed under the agreement to submit quarterly wage reports covering periods prior to January 1, 1981. The proposed amendment would restructure the section to clearly identify reporting requirements for the various years involved.

The Department has demonstrated the need for and the reasonableness of this amendment.

17. 2 MCAR § 2.198 F.2. is a new section added to these rules to set forth the proposed annual reporting requirements which will become effective January 1, 1981.

The proposed amendment provides that the state and each political subdivision submit its annual wage report to the state agency on or before January 31 of the following year.

The Department states that the amendment is reasonable since federal regulations will require the state to submit a consolidated annual wage report

covering all state and governmental employees to the federal government on or before February 28 of the following year. The amendment would permit the state enough time to verify the annual wage report information and would not burden the entities submitting the information since the same information required for the annual report must be included on the W-2 statement which must be completed by January 31 of each year.

The Department has demonstrated the need for and the reasonableness of this amendment.

The Department has also proposed to add a provision in 2 MCAR § 2.198 F.2. providing for an interest penalty when the quarterly wage report is delinquent. The penalty provides for a $5.00 charge on the first day of delinquency with a $1.00 charge on each subsequent day of delinquency.

Under presently existing rules both the quarterly wage report and the contribution payment could be submitted together to the state agency and an interest penalty was imposed when these payments were delinquent. The federal regulations which will provide for monthly rather than quarterly contribution payments effectively preclude submission of the wage report at the same time contribution payments are made.

The Department states that the interest penalty on delinquent wage reports is needed to induce the reporting entity to submit the required reports within the time schedule established and to reduce the state agency's administrative costs in contacting delinquent reporting units. The Department also states the $5.00 penalty for the first day of delinquency with the $1.00 additional penalty for each subsequent day of delinquency is reasonable since the administrative cost in contacting reporting units with delinquent wage reports is approximately the same as the cost in contacting reporting units with delinquent contribution payments for which the minimum delinquency assessment is $5.00.

The Department has demonstrated the need for and the reasonableness of this amendment.

18. The Department proposes to amend 2 MCAR § 2.198 F.7. and 2 MCAR § 2.198 F.8. by renumbering them 2 MCAR § 2.198 F.3. and 2 MCAR § 2.198 F.4. respectively. The Department states that the revisions are needed to accommodate the reorganization and restructuring of the section. 2 MCAR § 2.198 F.7. is also amended by renumbering Form OAR-54 to read Form SSA-3964. The change in form number was necessitated because of renumbering of the form by the Social Security Administration. 5/6 "54"

The Department has demonstrated the need for and the reasonableness of these amendments.

19. The Department proposes to amend 2 MCAR § 2.198 G. and G.1. to clarify the meaning of and to provide consistency with existing rules.

2 MCAR § 2.198 G. and G.1. are amended by substituting the word "remuneration" with the word "wages" to provide consistency with existing rules.

The amendments are both needed and reasonable and do not appear to be a substantive change in existing rules.

20. The Department proposes to amend 2 MCAR § 2.198 G.1.d.(1), G.1.d.(2), G.1.d.(3), G.1.d.(4) and G.1.d.(5) to correct printing errors in existing

rules and to clarify the meaning of and to provide consistency with existing rules.

2 MCAR § 2.198 G.1.d.(1) and (2) were erroneously designated and are renumbered as 2 MCAR § 2.198 G.2. and G.3. to correct the printing error.

2 MCAR § 2.198 G.1.d.(3) was erroneously designated and is renumbered as 2 MCAR § 2.198 G.4. to correct a printing error. Amendment to this section also clarifies which records must be kept on file for inspection by designated state officials.

2 MCAR § 2.198 G.1.d.(4) was erroneously designated and is renumbered 2 MCAR § 2.198 G.5. to correct a printing error. Amendment to this section also clarifies the exact amount of tax on reportable wages which must be withheld by the political subdivision.

2 MCAR § 2.198 G.1.d.(5) was erroneously designated and renumbered 2 MCAR § 2.198 G.6. to correct a printing error. This section is also amended to clarify which records must remain on file with the reporting unit.

The above amendments are both needed and reasonable and do not appear to constitute a substantial change in existing rules.

21. The Department proposes to amend 2 MCAR § 2.198 G.1.d.(6) to correct a printing error and to change the term "quarterly wage report" to "report". 2 MCAR § 2.198 G.1.d.(6) was erroneously designated and is renumbered 2 MCAR § 2.198 G.7. to correct a printing error.

The Department states that change of the term "quarterly wage report" to "report" is needed to include annual wage reports as well as quarterly wage reports.

The Department has demonstrated the need for and the reasonableness of these amendments.

22. The Department proposes to amend 2 MCAR § 2.198 G.1.d.(7) to correct a pringing error and to clarify the meaning of and provide consistency with existing rules. 2 MCAR § 2.198 G.1.d.(7) was erroneously designated and is renumbered 2 MCAR § 2.198 G.8. to correct a printing error. This section is also amended to clarify use of the term "State Agreement".

The above amendments appear to be both needed and reasonable and do not appear to be a substantial change to existing rules.

23. The Department proposes to delete 2 MCAR § 2.198 G.1.d.(8) since all information requested in the rule will be furnished with the annual wage report pursuant to proposed rule 2 MCAR § 2.198 F.2.

If 2 MCAR § 2.198 F.2., as amended, is adopted, the Department has demonstrated the need for and the reasonableness of this deletion.

Based upon the foregoing Findings of Fact, the Hearing Examiner makes the following:

CONCLUSIONS

1. The Department of Personnel gave proper notice of the promulgation of the proposed rule amendments.

2. The Department of Personnel has statutory authority to promulgate the proposed rule amendments.

3. The Department of Personnel has fulfilled all relevant substantive and procedural requirements of law or rule.

4. The Department of Personnel has demonstrated the need for and the

reasonableness of the proposed rule amendments by an affirmative presentation of facts in the record.

Based upon the foregoing Conclusions, the Hearing Examiner makes the following:

RECOMMENDATION

It is recommended that the proposed rule amendments be adopted.

Dated: March 7, 1980.

GEORGE A. BECK
State Hearing Examiner

Dept. Exhibit No. 14
File No. PERSL-80-007-CB
SR Date 1-3-80

DEPARTMENT OF PERSONNEL

IN THE MATTER OF THE PROPOSED AMENDMENT OF RULES REGARDING MORE FREQUENT DEPOSITING OF SOCIAL SECURITY CONTRIBUTIONS AND PROVIDING FOR ANNUAL REPORTING OF WAGES BY COVERED PUBLIC EMPLOYEES

STATEMENT OF NEED AND REASONABLENESS

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OFFICE OF HEARING EXAMINERS

The above captioned rules are amendments to existing social security rules of the Department of Personnel. The last time these sections of the above captioned rules were amended was January 6, 1975.

The need to adopt these amended rules arises because of the need to implement the changes in the Department of Health, Education and Welfare regulations, 20 CFR Part 404, Subpart M, adopted on November 20, 1978 (Exhibit A) and June 22, 1979 (Exhibit B); to change form numbers as notified by Social Security Administration in a letter dated September 6, 1978 (Exhibit C); and to clarify existing language. The authority of the Department of Personnel to promulgate and adopt these rules is Minn. Stat. § 355.05.

Specifically:

1. 2 MCAR § 2.198 E.

The proposed changes in the language and wording of 2 MCAR § 2.198 E. are for purposes of clarity. The proposed change does not alter the substance or effect of this section.

2. 2 MCAR § 2.198 E.1.

The proposed changes in the wording of 2 MCAR § 2.198 E.1. are for clarity and consistency. The proposed change does not alter the substance of this section but will clarify the meaning of the term "reporting unit" whenever used in the rules.

3. 2 MCAR § 2.198 E.2.

The proposed changes in the punctuation and wording of 2 MCAR § 2.198 E.2. are for clarity and consistency only.

4. 2 MCAR § 2.198 E.3.

The proposed changes in the language and wording of 2 MCAR § 2.198 E.3. are for purposes of clarity. The proposed change does not alter the substance or effect of this section.

5. 2 MCAR § 2.198 E.4.

Time Schedules

Revision of 2 MCAR § 2.198 E.4. is proposed because of changes in federal regulations. Effective July 1980, Federal Regulations, 20 CFR Part 404, Sections 404.1223, 404.1255 and 404.1255A require that the State deposit social security contributions covering wages paid by the State and its

political subdivisions during the first and second months of each quarterly period within 15 days after the end of the month. Social security contributions covering wages paid during the third month of each quarterly period are due with the quarterly wage report within 15 days of the second month following the end of the quarterly period.

In order that the State Agency may properly receive, record and deposit the contributions from the political subdivisions so as to be able to make the consolidated payment to the federal government by the 15th day of the following month for the first two months of each quarterly period, the proposed revisions require the State and its political subdivisions to remit to the State Agency within five (5) working days after the end of the month. With respect to the third month of each quarterly period, the payment is required within twenty (20) days after the end of the third month, which is the present requirement for the quarterly payment.

The proposed time schedule is necessary and reasonable because it allows the reporting unit ample time to remit while at the same time it provides the State Agency the time necessary to consolidate the payments from approximately 2,250 reporting units. The proposed depositing requirement for political subdivisions is comparable to Internal Revenue Service withheld income tax depositing requirements which provide for deposits within three (3) banking days after the period ends wherein the cumulative undeposited taxes are $2,000 or more. The proposed revision is applicable to all political subdivisions regardless of size or contributions due as the federal social security depositing regulations provide for no minimum deposit exemptions for local governmental units.

Delinquent Payments

Minn. Stat. §§ 355.13, subd. 3; 355.24, subd. 3; 355.30; 355.51 and 355.81 state that delinquent contribution payments shall bear interest at the rate of six percent per annum. Existing rules already provide in 2 MCAR § 2.198 F.6. for interest at six percent on delinquent quarterly wage reports with a minimum of five dollars ($5.00). In order to induce the reporting official to meet the scheduled payment deadlines, this same interest provision is proposed for any delinquent monthly payment.

The minimum penalty of five dollars ($5.00) is reasonable because it represents the average additional administrative costs associated with delinquent submissions. These costs include the preparation and mailing of two form letter notices of the non-receipt of the wage report and payment by the established deadline. Furthermore, the reporting unit is not held to be delinquent unless these two notices bring no results. A minimum penalty is necessary because wherein the reporting unit has only a few employees or the total wages reported are relatively small, the six percent interest assessment alone often amounts to less than one dollar ($1.00).

The proposed change in wording of 2 MCAR § 2.198 E.4. is for the purpose of consistency in the use of terms.

6. 2 MCAR § 2.198 E.5.

The proposed changes in the language and wording of 2 MCAR § 2.198 E.5. are for purposes of clarity and consistency.

7. 2 MCAR § 2.198 E.6.

The proposed changes in the language, wording and punctuation of 2 MCAR § 2.198 E.6. are for purposes of clarity and consistency.

8. 2 MCAR § 2.198 E.7.

The proposed changes in the language and wording of 2 MCAR § 2.198 E.7. are for purposes of clarity and consistency. The proposed change does not alter the substance or effect of this section.

9. 2 MCAR § 2.198 E.8.

The proposed change in the wording of 2 MCAR § 2.198 E.8. is for the purpose of clarity and consistency.

10. 2 MCAR § 2.198 F. Wage reports.

It is proposed that the wage report requirements language be changed from "calendar quarter" to "reporting period". The rule will then be applicable to the required quarterly reports for periods prior to January 1, 1981 and to annual reports required after January 1, 1981. These changes are necessary because the federal social security reporting requirements will change from quarterly to annually effective January 1, 1981. However, under federal law, social security coverage under the State Agreement can be made retroactive for up to five years. Quarterly reports will still be required for some retroactive years for a considerable period of time after annual reporting becomes effective for the current year. Thus, the change is a reasonable accommodation of the reporting requirements for the periods both prior to and after January 1, 1981.

The proposed changes in the other wording of 2 MCAR § 2.198 F. are for the purpose of consistency.

11. 2 MCAR § 2.198 F.1.

This rule has been restructured to more clearly set forth the quarterly and proposed annual reporting requirements. The existing rules concerning the quarterly reporting of social security wages are being retained. Under federal law and the State Agreement, political subdivisions newly placed under the agreement may be required by state law to submit quarterly wage reports covering periods prior to January 1, 1981. The proposed restructuring of this section will more clearly set forth the reporting requirements based upon the years involved.

This revision will require that the present 2 MCAR § 2.198 F.1. be renumbered 2 MCAR § 2.198 F.1.a.; present 2 MCAR § 2.198 F.2. be renumbered 2 MCAR § 2.198 F.1.b.; present 2 MCAR § 2.198 F.3. be renumbered 2 MCAR § 2.198 F.1.c.; present 2 MCAR § 2.198 F.4. be renumbered 2 MCAR § 2.198 F.1.d.; present 2 MCAR § 2.198 F.5. be renumbered 2 MCAR § 2.198 F.1.e.; present 2 MCAR § 2.198 F.6. be renumbered 2 MCAR § 2.198 F.1.f.; present 2 MCAR § 2.198 F.7. be renumbered 2 MCAR § 2.198 F.3.; and present 2 MCAR § 2.198 F.8. be renumbered 2 MCAR § 2.198 F.4.

Renumbered paragraphs 2 MCAR § 2.198 F.1.a. and 2 MCAR § 2.198 F.1.e. include a proposed form number revision because Social Security Administration renumbered Form OAR-S3, "State's Quarterly Report of Wages Paid", as Form SSA-3963 (Exhibit D). The proposed changes in the language and wording of 2 MCAR § 2.198 F.1. are for purposes of clarity and consistency.

12. 2 MCAR § 2.198 F.2.

This section is new and has been added to set forth the proposed annual reporting requirements. Effective with calendar year 1981, federal regulations require the State to submit a consolidated annual wage report covering all state and local governmental employees to the federal government on or before February 28 for the preceding year. Therefore the proposed rules provide that the State and each political subdivision submit to the State Agency its annual wage report on or before January 31 of the following year. This proposed requirement is reasonable. It would permit the State time to verify the annual wage report information against the monthly remittances from the entity. This proposed requirement is also reasonable because the information required for the annual report is included on the W-2 statement which the Internal Revenue Service requires by January 31.

The proposed rule 2 MCAR § 2.198 E.4.f. would permit the State Agency to assess interest on delinquent deposits of the monthly contribution. 2 MCAR § 2.198 E.6. imposes an interest penalty when the quarterly wage report and contribution payment is delinquent. However, under the new monthly depositing requirements, the wage report will not be submitted with the contribution payment. Therefore, in order to provide the reporting entity with an incentive to submit its reports within the deadlines established and to reduce the State Agency's administrative costs, a penalty for delinquent submission of the wage report is also being proposed. The proposed penalty is five dollars ($5.00) for the first day of the delinquency and one dollar ($1.00) for each additional day. The proposed minimum penalty is reasonable since the State Agency estimates that the administrative cost for contacting the delinquent reporting units would be similar to the cost of contacting the delinquent contribution payment entities for which the minimum assessment is five dollars ($5.00).

13. 2 MCAR § 2.198 F.3.

Present 2 MCAR § 2.198 F.7. is to be renumbered 2 MCAR § 2.198 F.3. to accommodate the revised organization and structuring of this section. Also, the proposed form number revision is due to Social Security Administration's renumbering Form OAR-S4, "State's Report of Adjustments" to SSA-3964 (Exhibit E). The proposed changes in the language and wording of 2 MCAR § 2.198 F.3. are for clarity and consistency.

14. 2 MCAR § 2.198 F.4.

Present 2 MCAR § 2.198 F.8. is renumbered 2 MCAR § 2.198 F.4. to accommodate the revised organization and structuring of this section. Also, the reference to 2 MCAR § 2.198 F.7. is changed to 2 MCAR § 2.198 F.3. due to the renumbering of paragraphs in this section. The proposed change in the wording of 2 MCAR § 2.198 F.4.a.(1) is for the purpose of consistency.

15. 2 MCAR § 2.198 G.

The proposed change in the wording of 2 MCAR § 2.198 G. is for the purpose of consistency.

16. 2 MCAR § 2.198 G.1.

The proposed changes in the wording of 2 MCAR § 2.198 G.1. are for the purpose of consistency.

17. 2 MCAR § 2.198 G.2.

2 MCAR § 2.198 G.2. was erroneously designated as 2 MCAR § 2.198 G.1.d.(1) and is renumbered 2 MCAR § 2.198 G.2. to correct a printing error in the existing rules.

18. 2 MCAR § 2.198 G.3.

2 MCAR § 2.198 G.3. was erroneously designated as 2 MCAR § 2.198 G.1.d.(2) and is renumbered 2 MCAR § 2.198 G.3. to correct a printing error in the existing rules.

19. 2 MCAR § 2.198 G.4.

2 MCAR § 2.198 G.4. was erroneously designated as 2 MCAR § 2.198 G.1.d.(3) and is renumbered 2 MCAR § 2.198 G.4. to correct a printing error in the existing rules. The proposed changes in the language and wording of 2 MCAR § 2.198 G.4. are for the purpose of clarity and consistency.

20. 2 MCAR § 2.198 G.5.

2 MCAR § 2.198 G.5. was erroneously designated as 2 MCAR § 2.198 G.1.d.(4) and is renumbered 2 MCAR § 2.198 G.5. to correct a printing error in the existing rules. The proposed changes in the wording are for clarity only.

21. 2 MCAR § 2.198 G.6.

2 MCAR § 2.198 G.6. was erroneously designated as 2 MCAR § 2.198 G.1.d.(5) and is renumbered 2 MCAR § 2.198 G.6. to correct a printing error in the existing rules. The proposed change in the language of 2 MCAR § 2.198 G.6. is for clarity only.

22. 2 MCAR § 2.198 G.7.

2 MCAR § 2.198 G.7. was erroneously designated as 2 MCAR § 2.198 G.1.d.(6) and is renumbered 2 MCAR § 2.198 G.7. to correct a printing error in the existing rules. This proposed rule also changes the term "Quarterly Wage Report" to "report". This change is necessary because a political subdivision which is dissolved or otherwise ceases to exist must file a final report which must be so designated. The referral to such report in present rules as "Quarterly Wage Report" needs to be broadened to include the annual wage report. The proposed revision meets this requirement. The other proposed change in the wording of 2 MCAR § 2.198 G.7. is for the purpose of consistency.

23. 2 MCAR § 2.198 G.8.

2 MCAR § 2.198 G.8. was erroneously designated as 2 MCAR § 2.198 G.1.d.(7) and is renumbered 2 MCAR § 2.198 G.8. to correct a printing error in the existing rules. The proposed change in the wording of 2 MCAR § 2.198 G.8. is for the purpose of clarity and consistency.

24. 2 MCAR § 2.198 G.1.d.(8)

This rule is no longer needed as all the information requested therein will be furnished with the required annual wage report under the proposed rule 2 MCAR § 2.198 F.2.

EXHIBIT A

Title 20 - Employees' Benefits

Chapter III - SOCIAL SECURITY ADMINISTRATION

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

[20 CFR Part 404]

PART 404--FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950____)

Subpart M - Coverage of Employees of State and Local Governments

State and Local Governments--Social Security Deposit Requirements; Frequency With Which States Shall Deposit Contributions

AGENCY : Social Security Administration, HEW

ACTION : Final Regulations

SUMMARY: These regulations increase the frequency with which States and interstate instrumentalities (which are treated as States to the extent practicable) deposit social security contributions on wages and salaries paid to covered employees. This new rule will require States to deposit contributions 15 days after the end of the first month in the calendar quarter, 15 days after the second month, and 45 days after the third month in the quarter. For interstate instrumentalities, however, the contributions for the third month of the quarter will be due by the last day of the first month of the next quarter. The present quarterly deposit requirement for States, which requires deposits 1 month and 15 days after the end of each calendar quarter, results in substantial losses of interest income to the social security trust funds. It is also inconsistent with requirements for all other employers who must deposit as often as weekly, biweekly, and monthly. The Social Security Act requires that, so far as practicable, the same requirements shall apply to States as apply to other employers.

EFFECTIVE DATE: July 1, 1980. The statute (section 7 of Pub. L. 94-202) requires that a rule affecting frequency or due dates for payments and reports by the States shall not be made effective until 18 months after it is published in the Federal Register. In addition, we believe that making the rule effective at the beginning of a calendar quarter will reduce whatever administrative problems may be involved in making this change.

FOR FURTHER INFORMATION CONTACT: Armand Esposito, Legal Assistant, 6401 Security Boulevard, Baltimore, Maryland 21235, telephone - (301) 594-5551.

SUPPLEMENTARY INFORMATION: Section 218 of the Social Security Act (42 U.S.C. 418) provides for social security coverage of services of employees of State and local governments through voluntary agreements between the individual States and the Secretary of Health, Education, and Welfare. Coverage is provided for groups which consist generally of employees of the State or of a political subdivision of the State. All States (and about 54 interstate instrumentalities, which are treated as States to the extent practicable) have entered into agreements. Nationally, over 70 percent of all State and local government employees have social security coverage.

The Act also specifies in section 218 (e) (42 U.S.C. 418 (e)) that the States will pay contributions, equivalent to social security taxes, "at such time or times as the Secretary of Health, Education, and Welfare may by regulations prescribe...". The Act further provides in section 218(i) (42 U.S.C. 418(i)), that the Secretary's regulations

shall impose, so far as practicable, the same requirements on States, in the administration of the coverage of State and local government employees, as those imposed on other employers under title II of the Social Security Act and Chapter 21 and subtitle F of the Internal Revenue Code of 1954.

The present regulations on payment of social security contributions require that States deposit contributions in a Federal Reserve Bank on a quarterly basis, one month and 15 days after the end of each calendar quarter. This depository requirement results in substantial losses of interest income to the social security trust funds. It is also significantly more liberal than the requirements imposed by the Internal Revenue Code on private employers, nonprofit organizations (many of which provide coverage for their employees on a voluntary basis) and other employers who must deposit as often as weekly, biweekly, and monthly, depending on the accumulated amount of social security and income taxes that are withheld.

These more liberal State depository requirements were initially given the States in response to their argument that they had serious administrative problems in receiving, accounting for, and transmitting payments. The States have now had sufficient time to gain experience, however, in processing contribution payments. Further, the amounts involved in earlier years did not result in significant losses of interest earnings to the social security trust funds. These amounts have now grown substantially and many States use the withheld contributions for investment purposes or as current cash flow.

Publication of Notice of Proposed Rulemaking

On March 30, 1978, a Notice of Proposed Rulemaking was published in the Federal Register (43 FR 13395) which proposed that States and interstate instrumentalities deposit social security contributions monthly, by the fifteenth day of the month after the wages were paid. Six options for implementation were presented, ranging from putting those changes into effect as soon as legally permissible to phasing in over a 5-year period. We invited the public to submit new options as well as variations on those we had presented, both on timing of deposits and phasing. The NPRM also proposed that States deposit social security contributions by wire transmission through the Treasury Financial Communications System. The changes were proposed to reduce the substantial losses of interest income to the social security trust funds and to make the deposit requirements for States more like those set by the Internal Revenue Service for employers in the private sector. (These employers may be required to deposit as often as weekly.) We provided a 75-day comment period to give interested parties time to submit written comments, suggestions, or objections.

Reaction to the Proposal

We received about 3,300 comments, primarily from State officials, local political subdivisions, governmental organizations and about 200 members of Congress. The commenters were overwhelmingly opposed to any changes in the States' deposit procedures. The main objections were that--(1) the States would lose interest income; (2) depositing contributions in the year of implementation, that under current rules would have been

private employers do not have this requirement.

Modifications to Published Proposals

We have considered both the oral and written comments on the proposal to require the States to deposit monthly, by the 15th day of the next month, using wire transmission. As a result, we have made significant changes in the final regulations. First, we are retaining the requirement that the States deposit the social security contributions for each of the first two months of a calendar quarter by the 15th day after each month. However, the contributions for the third month will not be due until 1 month and 15 days after the end of that month. (There is one exception. Contributions from interstate instrumentalities for the third month of a calendar quarter will be due by the last day of the following month. These entities currently report 30 days after the end of each quarter.) This is more favorable to the States than the 15-15-15 proposal presented in the NPRM. Second, we are not requiring States to use wire transmission; this remains optional. We have also made other clarifying changes. These changes are responsive to comments, and we explain them further after discussion of the comments.

While almost of the commenters oppose these regulations, we believe they are necessary to make the requirements for States more like those for private employers. Also, the change to more frequent deposit must be made in the interests of the social security trust funds and all social security taxpayers. Without this change, the interest income lost to the trust funds by the early 1980's will be over $200 million

annually. This loss of trust fund revenues will grow each year at the same time that social security taxes on all workers covered by the program are rising to preserve the financial integrity of the trust funds. All social security taxpayers are disadvantaged by the current procedures which permit the States to deposit quarterly. We are, therefore, implementing a 15-15-45-day deposit system for payment of contributions due by the States.

Issues Raised

Following is a discussion of the issues identified from the comments submitted and from the meetings held with members of the National Conference of State Social Security Administrators. The major objections to the proposed regulations are discussed. Some of the comments have been grouped, summarized, or paraphrased. While most of the commenters opposed the concept of more frequent deposits, only a few of them provided detailed information on the financial impact or specific comments on the options presented. We have attempted, however, to report the views expressed and to respond to the issues raised.

Loss of Interest Income to the States

One of the major concerns was the loss of interest income to the States if a monthly deposit schedule is implemented. Currently, State deposits are not due until 1 month and 15 days after the end of each quarter; as a result, substantial sums may be held by the States and their political subdivisions for an extended period of time before they are deposited in the social security trust funds.

estimated added interest income of $179 million in calendar year 1981, $213 million in calendar year 1982, and $247 million in calendar year 1983. In commenting on the Notice of Proposed Rulemaking, the Government Accounting Office (GAO) said that if the proposed deposit schedule had been in effect in the past, the social security trust funds would have received an additional $1 billion in interest income. They also pointed out that if the requirements for States were the same as those for other employers, the increase in interest income would be even greater in the future.

Another issue is the appropriate use of social security contributions withheld from employees' paychecks and matched almost universally by their State and local government employers. Should they continue to be used to help defray the costs of State and local government, as advocated by the States, or should they be used for their intended purpose, to finance the social security program? Concern for the financial status of State and local governments must be weighed both against the needs of the social security trust funds, and the interests of the social security contributors and beneficiaries, and against the requirement in section 218(i) of the Social Security Act that the deposit requirements applied to the States be, as far as practicable, the same as those imposed on private employers by the Internal Revenue Code. We believe that the 15 - 15 - 45 deposit schedule strikes the most reasonable balance between these considerations.

Additional Costs to the States

When the States responded in 1976 to the previously mentioned

questionnaire, they estimated there would be added administrative costs of over $2.5 million if they had to deposit monthly instead of quarterly. Some States have said their current administrative costs could double (or even triple) because of (1) increased workload, (2) the need for additional personnel, (3) training which will be required, and (4) bookkeeping or systems changes.

We agree that administrative costs will increase somewhat. However, many States will still receive interest income under the 15-15-45-day deposit procedure and can use these funds to pay for any increased administrative costs. Further, some States should not have sizeable administrative increases since they already have the ability to deposit monthly. There are at least 17 States where some or all State departments and political subdivisions are now required to deposit social security contributions with the State social security agency more than once a quarter.

The States cited another cost which would result from the change to more frequent deposits. Under the present regulations, contributions for the last calendar quarter of a year would not be due until February 15 of the next year. In the year that this change is made, however, the States said they will pay the contributions due for two of the three months in the last calendar quarter in that year rather than the next years. (One month's contribution instead of two would have been due depending upon the phase-in option selected). Under the 15-15-45-day method, the States are correct in that they would be required to pay two months of additional contributions in the year of implementation. Some suggested this would be inflationary. Since this is a transfer

of funds from the States to the Federal Government, we do not believe the impact on the national economy is inflationary.

We see the requirement that the States pay the amounts due at an increased pace as a budgeting problem that does not itself increase State costs. The States are being asked to deposit contributions sooner; they are not being asked to pay more. If the States are unable to budget for the changeover and are required to use other methods to obtain the funds due, there could be an increased cost. However, since the change will not be effective until 18 months after publication of this regulation, the States should have time enough to budget for the earlier payment of contributions.

Administrative Problems

The States have said it will be administratively impossible to pay contributions 15 days after the month. They indicate that they will not be able to process the reports in that time period or provide accurate wage information. Some have indicated that under State law they cannot make payment of the contributions due without documentation, such as the wage report to be filed.

We realize that States may have administrative problems in making more frequent deposits. We do not believe the problems are so extensive and severe that States will not be able to devise processes which will enable them to comply with more frequent deposits. The amount of contributions due can be determined by the total covered payroll or by matching amounts of social security contributions withheld from employees. (Those States which can not currently legally make payments

based on estimates would [redacted]e time to secure any necessa[redacted]legislative changes since, by law, these rules cannot become effective until 18 months after they are published in the Federal Register.) The States will still have 45 days at the end of each quarter to reconcile the payments made to their total liability for the quarter (subject to interest charges for late payments). With quarterly reporting under the new rule the end of the 45 day deposit schedule will coincide with the schedule for filing the quarterly wage reports. We are considering an Annual Reporting system. We published a Notice of Proposed Rulemaking on August 9, 1978, proposing that States report annually instead of quarterly (43 FR 35344). If we do adopt an annual wage reporting system, the 45-day deposit schedule for the third month of the quarter will still accommodate States which will continue to reconcile their payment liability quarterly. Under either reporting system, since only the deposit will be due monthly, the amount of paperwork will not be excessive. As we have said, data supplied by 41 States for 1974 showed 17 States where some or all State departments and political subdivisions are required to deposit social security contributions with the State social security agency more than once a quarter, and some as often as bi-weekly.

Unilateral Change in Federal-State Agreement

Some commenters have said that the proposed regulation is a unilateral change to a mutual agreement. They argue (1) that the change is contrary to the intent of their agreements with the Secretary, and (2) that no change should be made in the deposit requirements before universal coverage is enacted. The agreements between the States and the Secretary

of Health, Education, and Welfare do not provide for quarterly deposits of social security contributions. Instead, they provide that the States must comply with the Secretary's regulations relating to the time of payment of contributions.

Further, we do not agree that any change in the deposit requirements should be delayed until after possible enactment of universal coverage since whether or when it may be enacted cannot be predicted. There will be at least a 2-year delay associated with mandatory coverage. The Social Security Amendments of 1977 provide for an HEW study, in consultation with the Office of Management and Budget, the Department of the Treasury, and the Civil Service Commission, of mandatory coverage for State and local employees. Reports and recommendations to the President and Congress are not required until December 20, 1979.

Relieve States of Financial Liability

It has been suggested that the Federal Government should relieve the States of liability for the contributions due and have the political subdivisions report directly to the Internal Revenue Service. The States indicate that they should not be responsible for the contributions due if monthly deposits are required because they will not be able to guarantee the accuracy of the amounts due without accompanying wage reports. This change, which some commenters have suggested as the only viable alternative, is not possible under present law. Under the law and the terms of the agreements the State alone is liable for contribution payments.

Options for Monthly Deposits Not Feasible

The NPRM indicated five possible options in addition to immediate implementation for changing the States' deposit requirements from quarterly to monthly. We requested comments on those options and suggestions for other options.

Overall, the commenters did not discuss the substance of the Social Security Administration's options but disagreed with the concept of more frequent deposits underlying the proposals. They suggested the withdrawal of the NPRM. As indicated, some writers felt that the only other viable alternative was to relieve the States of liability. Others disagreed with the complexity of the options offered. We agree that those options, which have frequent changes in due dates, are not practical administratively, and we have not selected any of them.

One commenter indicated that it would be ". . . just as practical to require deposits to be made 15 days after the end of the pay period as it is to be made 15 days after the end of the month as currently proposed." This proposal does not take into account the States' need to accumulate the necessary information and funds from the political subdivision.

Implementing monthly deposits under the 15-15-45-day method effective July 1, 1980, produces significant added income for the social security trust funds and provides the States with one effective date so that the administrative problems of the phased-in implementation are eliminated. Further, the 45 days for deposit at the end of the quarter will make it possible for the States to make their deposit and reconcilation report at the same time, thus removing one of the reporting dates proposed

in the NPRM.

Regulation Lacks Minimum Deposit Requirements

The NPRM proposed that the States deposit the entire month's contributions for employees in all political subdivisions when due. This has been vigorously protested by the States as being more stringent than comparable IRS requirements, for political subdivisions with few employees. Under the IRS schedule for depositing withheld income and social security taxes, the amount of taxes due determines the frequency of deposits. For example, if the total undeposited taxes are less than $200, the deposit may be paid quarterly. At the other extreme, if at the end of any quarter-monthly period, the cumulative undeposited taxes for the quarter are $2,000 or more, the deposit is due within 3 banking days after the quarter-monthly period ends.

It has been suggested that political subdivisions be permitted to continue quarterly payment if withheld social security contributions do not amount to more than $2,000 in a quarter. The requirements for political subdivisions are set by the State and are not subject to Federal regulations. Whether a State wishes to permit a political subdivision to deposit quarterly and not monthly is at the discretion of the State. There are, however, no minimum deposit exemptions in this regulation.

Wire Transmission of Social Security Contributions

The States objected to the proposal in the NPRM to mandate wire

transmission of social security contributions; they pointed out that IRS does not require private employers to do this. It was also indicated that the delay which occurs between the time of State deposit and the time the trust funds are credited with the deposit is a Federal problem which should be addressed by the Federal Government. Several commenters also saw a problem with the lack of immediate proof of payment of the contributions.

Wire transmission is now optional. Currently, about six States use the facilities to deposit their social security contributions. We have removed mandatory wire transmission from the final regulation. However, wire transmission remains optional, and we encourage its use.

Termination of Coverage Stimulated

Some commenters suggested that changing to monthly deposits will cause States to terminate social security coverage.

Termination of coverage clearly would not be in the best interests of the individuals involved. Those employees who may not have worked under social security long enough to become permanently insured would lose social security protection when coverage is terminated. Even those who would be insured for retirement protection would lose disability protection after 5 years. In addition, once coverage is terminated, the employment may not be covered again under social security. Further, it would be difficult, if not impossible, for the States and political subdivisions to obtain comparable replacement protection at the low cost of social security protection.

Operation Common Sense

While deleting the requirement for wire transmission from section 404.1223, we also revised the remaining material to make it clearer. In addition, we have modified sections 404.1255 and 404.1255a to make them easier to read. Basically, we deleted the detailed procedural steps to highlight the substantive rules, and revised the format to make the information in those rules readily accessible.

15-15-45-Day Method

The 15-15-45-day method requires the States to deposit social security contributions due for each of the first two months of a calendar quarter by the 15th day of the following month. The contributions for the third month in the quarter are due 1 month and 15 days after the end of that third month (one month for interstate instrumentalities). With quarterly reporting under the new rule, this alignment of the third month's payment with the regular quarterly wage report permits the final deposit and the total payments made for the quarter to be reconciled with the detailed wage report (subject to interest charges for late payments).

We believe there are many advantages to this method which were not present in the methods previously published or suggested in response to these proposals:

(1) The States will have more use of the social security contributions than under the 15 - 15 - 15 day requirement and will be

able to use these monies to defray any administrative expenses.

(2) The States will also have more control of their liability under the agreement since they will have time each quarter to reconcile their total liability for the quarter.

(3) This method causes less change in existing State procedures and facilitates the accommodation of State processes.

(4) The social security trust funds will receive more money than they currently do under quarterly payments and the flow will be more predictable and steady than at present; and

(5) The Secretary will be fulfilling his statutory responsibility to make requirements for States and private employers as like as practicable.

Accordingly, these rules are adopted as set forth below.

(Secs. 205, 218, and 1102 of the Social Security Act and Sec. 7, Pub. L. 94-202; 53 Stat. 1368, as amended, 64 Stat. 514, as amended, and 49 Stat. 647, as amended, and 89 Stat. 1137; 42 U.S.C. 405, 405a, 418, and 1302.)

(Catalog of Federal Domestic Assistance Program No. 13.802-13.805 Social Security Program)

Dated:

_____

Commissioner of Social Security

Approved:

_____

Secretary of Health, Education, and Welfare

Part 404—Federal Old-Age, Survivors and Disability Insurance

1. Section 404.1223 is amended to read as follows:

§ 404.1223 Manner of payment of contributions to States.

~~(a) In general.~~ Contributions required to be paid to the Secretary of the Treasury by an agreement made pursuant to the Social Security Act, as amended, shall be deposited in the appropriate Federal Reserve Bank. For provisions relating to the filing of contribution returns see §§ 404.1255 and 404.1255a.

~~(b) Payments on or prior to (effective date).~~ The contributions shall be paid in money to the Federal Reserve Bank, or any branch thereof, serving the district in which the State is located, without notice, at the time fixed for filing of its contribution returns.

~~(c) Payment on or after (effective date).~~ ~~Payment of contributions shall be made by wire transfer to the U.S. Treasury through the Treasury Financial Communicating System (TFCS).~~

The State shall deposit in the appropriate Federal Reserve Bank any contributions it is required to pay to the Secretary of the Treasury by an agreement made under the Act. The State shall pay the contributions in money to the Federal Reserve Bank, or any of its branches, serving the district in which the State is located, without notice, within the prescribed time periods, see §§ 404.1255 and 404.1255a.

2. Section 404.1255 is amended to read as follows:

§ 404.1255 Place and time for filing contribution returns, wage reports and making deposits of contributions—for calendar quarters prior to ~~(effective date)~~ and July 1, 1980.

~~(a) In general.~~ Contribution returns shall be filed in the manner prescribed in § 404.1250(a). At the same time, the contribution payment, accompanied

(a) Deposits. Contribution payments for wages paid in a calendar quarter shall be made in the manner prescribed in § 404.1223. Except as provided in paragraph (c)(2) of this section, contribution payments for a calendar quarter are due and payable on or before the 15th day of the second month of the next calendar quarter. However, for an instrumentality of two or more States, the contribution payments for a calendar quarter are due and payable on or before the last day of the first month of the next calendar quarter. The Secretary may, for good cause shown, and upon application by a State, or an instrumentality of two or more States, allow further time for the payment of contributions without interest.

(b) Failure to make deposits when due. For the interest assessable for failure to make contributions within the prescribed time see § 404.1225.

(c) Contribution returns and wage reports.

(1) Where to be filed. All contribution returns, wage reports, and adjustment reports shall be filed with SSA.

(2) When to be filed. The State shall file the contribution return and the wage report for any calendar quarter on or before the 15th day of the second month of the next calendar quarter. An instrumentality of two or more States shall file the contribution return and the wage report for any calendar quarter on or before the last day of the first month of the next calendar quarter. In addition there are the following exceptions both for States and instrumentalities of

two or more States.

(i) For periods before the date of execution of agreement or modification. If an agreement or modification provides for the coverage of employees for periods before the date of execution of the agreement or modification, any contributions for those periods shall be paid and contribution returns or wage reports for those periods shall be filed within 90 days after the date of execution of the agreement or modification;

(ii) For initial periods after date of execution of agreement. If an agreement or modification provides for the coverage of employees for the calendar quarter in which the Secretary signs the agreement, or any of the following four calendar quarters, the State shall pay any contributions due and file the contribution return and wage report for each of those calendar quarters on or before the last day of the second month of the next calendar quarter. However, if paragraph (c)(2)(i) permits additional time, that paragraph applies.

(3) Good cause. If good cause is shown, the Secretary may allow a State, or an instrumentality of two or more States, additional time to file a contribution return and wage report. (Interest will be assessed for failure to pay contributions within the prescribed time period. See § 404.1225).

(4) Consolidated report incomplete. If the responsible State official has not received a wage report for the State or any of its political subdivisions in time to file a consolidated wage report by the due date, the State official shall indicate on the recapitulation

report each political subdivision, coverage group or payr[illegible] unit which has not submitted a wage report. Upon receipt of the delinquent wage report, the State official shall send it to the SSA and shall deposit in the Federal Reserve Bank, or one of its branches, any contributions payable on the additional wages reported. Interest will be assessed on those delinquencies (see § 404.1226).

(5) Due date is a Federal non-workday. If the last day for paying contributions or filing any wage reports or contribution returns falls on a Federal non-workday, the contributions may be paid and the contribution return or wage report filed on the next business day.

(6) Mailed reports and deposits. If mailed, the contribution return or wage report shall be posted in time to reach the SSA under ordinary handling of the mails by the due date. If the deposit is mailed, it shall be posted in time to reach the appropriate Federal Reserve Bank under ordinary handling of the mails by the due date.

by a deposit ticket (SF-21[illegible] shall be filed with the Federal Reserve Bank or branch thereof, serving the district in which the State is located. Such returns shall be filed with respect to contributions for any wage payment or any supplemental wage payment reported on Form OAR-53. Such returns shall also be filed if contributions are payable with respect to any adjustment of wages reported on Form OAR-534 or Form OAR-530. Wage reports, made on Form OAR-53, together with a recapitulation report (Form OAR-535) shall be filed with the Department of Health, Education, and Welfare, Social Security Administration, P.O. Box 70, Baltimore, Md. 21203. Except as provided in the next sentence and paragraph (b) of this section, the contribution return and wage report for any calendar quarter any part of which is in the first 12-month period following the date of acceptance of an agreement by the Secretary (but not including the date of acceptance of any modification thereof) shall be filed and contributions paid on or before the last day of the second month following the calendar quarter for which it is made; the contribution return and wage report for any subsequent calendar quarter shall be filed and contributions paid on or before the fifteenth day of the second month following the calendar quarter for which it is made. Except as provided in paragraph (b) of this section, contribution returns and wage reports filed by or on behalf of an instrumentality of two or more States for any calendar quarter no part of which is in the first 12-month period following the date of acceptance of an agreement (but not including the date of acceptance of any modification thereof) shall be filed and contributions paid on or before the last day of the first month following the calendar quarter for which it is made: *Provided, however,* That the Secretary, for good cause shown, may, upon application by a State, allow such further time as he may deem proper for the filing of contribution returns and wage reports and the payment of contributions for the period for which they are made. The official responsible for preparing wage reports on Form OAR-53 for the State and the official responsible for preparing wage reports on Form OAR-53 for each political subdivision (or, if the State or political subdivision so desires, its coverage groups or payroll units) the wage reports on Form OAR-53 for such coverage groups or payroll units) shall file the Form OAR-53 with the State agency on or before the last day of the first month following the calendar quarter for which it is made. If wage reports on Form OAR-53 for the State or for all the political subdivisions included in the agreement have not been received by the State by

time to permit the State to file a completed consolidated wage report and the completed contribution return on or before the due date, the State shall indicate on the recapitulation report (Form OAR-52) each political subdivision, coverage group or payroll unit with respect to which no report on Form OAR 51 has been received for the calendar quarter for which the consolidated report is being submitted. The State, promptly upon receipt of the wage report for the delinquent political subdivision, shall file such report with the Department of Health, Education, and Welfare, and shall deposit in the Federal Reserve Bank, or branch thereof, contributions payable with respect to wages reported in such report plus interest. If the last day for paying contributions or filing any wage reports or contribution returns falls on Sunday or a legal holiday, the contributions may be paid and the contribution return or wage report may be filed on the next following business day. If placed in the mails, the contribution payment, contribution return or wage report shall be posted in ample time to reach the Federal Reserve Bank, or branch thereof, or the Department of Health, Education, and Welfare under ordinary handling of the mails on or before the due date. (As to interest assessable for failure to pay contributions within the prescribed time see § 404.1225.)

(b) *For Periods Prior to Date of Execution of Agreement.*—If the agreement provides for the coverages of employees performing services in employment for the State or any of its political subdivisions at the time the agreement is executed for calendar quarters during which such employees were in the employ of the State or any of its political subdivisions prior to the date of execution of the agreement, including the calendar quarter in which the agreement is executed, any contributions due shall be paid and contribution returns or wage reports for such prior calendar quarters shall be filed not more than 90 days after date of execution of the agreement. The Secretary, for good cause shown, may, upon application by a State, allow such further time for the payment of contributions and filing of contribution returns and wage reports for period prior to the date of execution of the agreement (or modification) as he may deem proper. (As to interest assessable for failure to pay contributions within the prescribed time see § 404.1225.)

3. New § 404.1255a is added to read as follows:

§ 404.1255a Place and time for filing contribution returns, wage reports, and making deposits of contributions for months on or after July 1, 1980.

(a) *Deposits.* Contribution payments for wages paid in a month shall be

made in the manner prescribed in § 404.1223. Contribution returns and reports are due on or before the 15th day of the month following the month for which payment is made, except as provided in paragraph (c) of this section. However, the Secretary may for good cause shown, and upon application by a State, allow further time for the payment of contributions.

(b) *Failure to make deposits when due.* For the interest assessable for failure to make contributions within the prescribed time see § 404.1225.

(c) *Contribution returns and reports.* Contribution returns (Form OAR-S1) will be sent to the Department of Health, Education, and Welfare, Social Security Administration, P.O. Box 70, Baltimore, Md. 21203 with respect to each deposit at the same time that the deposit is made. Wage reports, on Form OAR-S3, together with a recapitulation report (Form OAR-S2), shall also be filed with the Department of Health, Education, and Welfare, Social Security Administration, P.O. Box 70, Baltimore, Md. 21203. Wage reports shall be filed with respect to contributions for any wage payment or any supplemental wage payment reported on Form OAR-S3. Contribution returns shall also be filed if contributions are payable with respect to any adjustment of wages reported on Form OAR-S4 or Form OAR-S3O. Except as provided in the next sentence and paragraph (d) of this section, the wage report for any calendar quarter any part of which is in the first 12-month period following the date of acceptance of an agreement by the Secretary (but not including the date of acceptance of any modification thereof) shall be filed on or before the last day of the second month following the calendar quarter for which it is made; the wage report for any subsequent calendar quarter shall be filed on or before the fifteenth day of the second month following the calendar quarter for which it is made. Except as provided in paragraph (d) of this section, wage reports filed by or on behalf of an instrumentality of two or more States for any calendar quarter any part of which is in the first 12-month period following the date of acceptance of an agreement (but not including the date of acceptance of any modification thereof) shall be filed on or before the last day of the first month following the calendar quarter for which it is made: *Provided, however,* That the Secretary, for good cause shown, may, upon application by a State, allow such further time as he may deem proper for the filing of contribution returns and wage reports for the period for which they are made. The official responsible for preparing wage reports on Form OAR-S3 for the State and the official responsible for prepar

Except as provided in paragraph (c)(2) of this section, contribution payments are due and payable as follows:

(1) For each of the first two months in a calendar quarter the payments are due on or before the 15th day of the following month, and

(2) For the third month in the calendar quarter, the payments are due on or before the 15th day of the second month of the next quarter, except that for an instrumentality of two or more States, contribution payments for the third month in the calendar quarter are due on or before the last day of the following month.

or an instrumentality of two or more States,

ney wage reports on Form O[illegible]-53 for each political subdivision. If the State or political subdivision shall designate its coverage groups or payroll units, the wage reports on Form OAR-53 for such coverage groups or payroll units shall file the Form OAR-53 with the State agency on or before the last day of the first month following the calendar quarter for which it is made. If wage reports on Form OAR-53 for the State or for all the political subdivisions included in the agreement have not been received by the State in time to permit the State to file a completed consolidated wage report on or before the due date, the State shall indicate on the recapitulation report (Form OAR-52) each political subdivision, coverage group or payroll unit with respect to which no report on Form OAR-53 has been received for the calendar quarter for which the consolidated report is being submitted. The State, promptly upon receipt of the wage report for the delinquent political subdivision, shall file such report with the Department of Health, Education, and Welfare and shall deposit in the Federal Reserve Bank, or branch thereof, contributions payable with respect to wages reported in such report plus interest. If the last day for paying contributions or filing any wage reports or contribution returns falls on Sunday or a legal holiday, the contributions may be paid and the contribution return or wage report may be filed on the next following business day. If placed in the mails, the contribution payment, contribution return or wage report shall be posted in ample time to reach the Federal Reserve Bank, or branch thereof, or the Department of Health, Education, and Welfare under ordinary handling of the mails on or before the due date.

(d) *For Periods Prior to Date of Execution of Agreement.* If the agreement provides for the coverage of employees performing services in employment for the State or any of its political subdivisions at the time the agreement is executed for calendar quarters during which such employees were in the employ of the State or any of its political subdivisions prior to the date of execution of the agreement, including the calendar quarter in which the agreement is executed, any contributions due shall be paid and contributions [illegible] not later than 30 days after the date of execution of the agreement. The Secretary, for good cause shown, may, upon application by a State, allow such further time for the payment of contributions and filing of contribution returns and wage reports for periods prior to the date of execution of the agreement (or modification) as he may deem proper. (As to interest

~~assessable for failure to pay contribu-~~
~~tions within the prescribed time see~~
~~§401.1225.)~~

(c) Contribution returns and wage reports.

(1) Where to be filed. All contribution returns, wage reports, and adjustment reports shall be filed with the SSA.

(2) When to be filed. The State shall file the contribution return and the wage report for any calendar quarter on or before the 15th day of the second month of the next calendar quarter. An instrumentality of two or more States shall file the contribution return and the wage report for any calendar quarter on or before the last day of the first month of the next calendar quarter. In addition, there are the following exceptions both for States and instrumentalities of two or more States.

(i) For periods before the date of execution of agreement or modification. If an agreement or modification provides for the coverage of employees for periods before the date of execution of the agreement or modification, any contributions for those periods shall be paid and contribution returns or wage reports for those periods shall be filed within 90 days after the date of execution of the agreement or modification;

(ii) For initial periods after date of execution of agreement. If an agreement or modification provides for the coverage of employees for the calendar quarter in which the Secretary signs the agreement, or any of the following four calendar quarters, the State shall pay any contributions due and file the contribution return and wage report for each of those calendar quarters on or before the last day of the second month of the next calendar quarter. However, if paragraph

(c)(2)(i) permits additional time, that paragraph applies.

(3) Good cause. If good cause is shown, the Secretary may allow a State, or an instrumentality of two or more States, additional time to file a contribution return and wage report. (Interest will be assessed for failure to pay contributions within the prescribed time period. See § 404.1225.)

(4) Consolidated report incomplete. If the responsible State official has not received a wage report for the State or any of its political subdivisions in time to file a consolidated wage report by the due date, the State official shall indicate on the recapitulation report each political subdivision, coverage group or payroll unit which has not submitted a wage report. Upon receipt of the delinquent wage report, the State official shall send it to the SSA and shall deposit in the Federal Reserve Bank, or one of its branches, any contributions payable on the additional wages reported. Interest will be assessed on those delinquencies (see § 404.1226).

(5) Due date is a Federal non-workday. If the last day for paying contributions or filing any wage reports or contribution returns falls on a Federal non-workday, the contributions may be paid and the contribution return or wage report filed on the next business day.

(6) Mailed reports and deposits. If mailed, the contribution return or wage report shall be posted in time to reach the SSA under ordinary handling of the mails by the due date. If the deposit is mailed, it shall be posted in time to reach the appropriate Federal Reserve Bank under ordinary handling of the mails by the due date.

EXHIBIT B

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BALTIMORE, MARYLAND 21235

SEP 10 1979

REFER TO:
SJC

Mr. Clarence E. Harris
Acting Commissioner of Personnel
3rd Floor, Space Center Bldg.
444 Lafayette Road
St. Paul, Minnesota 55101

Dear Mr. Harris:

Final amendments to Regulations No. 4, Subpart M, have been published in the Federal Register. The amendments provide that States and interstate instrumentalities report their covered employees' wages to the Social Security Administration on an annual rather than a quarterly basis. These amendments will become effective January 1, 1981, with the wage reports due by February 28 of each year.

A decision on the reporting form to be used has not been made. We plan to coordinate this with the States and Internal Revenue Service prior to reaching a decision.

Sincerely yours,

Sandy Crank

Sandy Crank
Acting Associate Commissioner
for Operational Policy and Procedures

Enclosure:
Notice of Amendments to
Federal Regulations

Dated: June 15, 1979.

Stanford G. Ross,

Commissioner of Social Security.

Approved: June 22, 1979.

Hale Champion

Acting Secretary of Health, Education, and Welfare.

PART 404—FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE (1950-)

Part 404 of Chapter III of Title 20 of the Code of Federal Regulations is amended as follows:

§ 404.1230 [Amended]

1. Section 404.1230 is amended by changing the parenthetical cross-reference after the last sentence from "See § 404.1250(b) * * *" to "See § 404.1250a * * *."

2. Section 404.1250 is amended by revising paragraphs (a), (b), and (c) to read as follows:

§ 404.1250 Wage reports and contribution returns in general.

(a) *Wage reports.* Each State shall report, by coverage group, the wages paid each covered employee included in its agreement until it files the final report as required by § 404.1252. The State shall report the wages paid for covered services during an entire calendar year. The State shall also submit along with the wage report the original of a recapitulation report identifying each political subdivision by its assigned number and, where appropriate, each coverage group by its assigned number and payroll record unit number.

(b) *Wage reports of remuneration for agricultural labor subject to $150 wage limitation.* A State may exclude from its agreement any services the remuneration for which would not be wages under section 209(h)(2) of the act. If it does so, the State shall identify in the wage report and on any report of adjustments the individuals affected and the amount of remuneration paid to each individual which was subject to the $150 limitation.

(c) *Contribution returns.* The State shall forward the original of the contribution return in accordance with § 404.1255a(c). Contribution payments shall be made in accordance with § 404.1223.

* * * * *

3. Section 404.1250a is revised to read as follows:

§ 404.1250a Wage reports for employees performing services in more than one coverage group.

(a) *Employee of state in more than one coverage group.* Where an individual is a State employee in more than one coverage group, the aggregate wages paid the employee shall be reported for only one coverage group. The wages reported for each employee shall not exceed the annual wage limitations in § 404.1027.

(b) *Employee of political subdivision in more than one coverage group.* Where an individual is an employee of a political subdivision in more than one coverage group, the aggregate wages paid the employee shall be reported for only one coverage group. The wages reported for each employee shall not exceed the annual wage limitations in § 404.1027.

(c) *Employee of state and of one or more political subdivisions.* Where an individual performs covered services as an employee of the State and as an employee of one or more political subdivisions and the State agreement does not provide for the computation of contributions under section 218(e)(2) of the act, the State and each political subdivision shall report the amount of covered wages it paid the employee up to the annual wage limitations in § 404.1027.

(d) *Employee of more than one political subdivision.* Where an individual performs covered services as an employee of more than one political subdivision and the State agreement does not provide for the computation of contributions under section 218(e)(2) of the act, each political subdivision shall report the covered wages it paid the employee up to the annual wage limitations in § 404.1027.

(e) *Employees performing services for more than one political entity, section 218(e)(2) of the act applicable.* Where an agreement provides for the computation of contributions for any calendar year in accordance with section 218(e)(2) of the act, the State will compute the total amount of wages it and/or all political subdivisions paid the employee which are subject to section 218(e)(2) of the act. It will then report the amount of wages paid but not in excess of the annual wage limitations in § 404.1027. In effect the employee is treated as having had only one employer. If the employee also had wages not subject to section 218(e)(2) of the act, those wages must be reported separately.

4. In § 404.1250b, paragraphs (c) and (d) are revised to read as follows:

§ 404.1250b Filing of single wage report where individual is jointly employed by more than one employer.

* * * * *

(c) The agent files for each reporting period a wage report, which includes the total wages paid to each individual, except that the amount of wages each employer reports for each employee shall not exceed the annual wage limitations listed in § 404.1027. (For provisions relating to the furnishing of wage statements to employees, see § 404.1230.)

(d) The agent includes in the wage report: the agent's name, address, and identification number; and the name and identification number of each employing entity.

5. Section 404.1251 is revised to read as follows:

§ 404.1251 Period covered by each wage report.

(a) *For periods prior to 1981.* The State shall report the wages for the calendar quarter in which they were actually paid. If the wages were constructively paid in a prior calendar quarter, the wages shall be reported for the prior quarter (see § 404.1026(b) relating to constructive payment of wages).

(b) *For periods after 1980.* The State shall report the wages for the calendar year in which they were actually paid. If the wages were constructively paid in a prior calendar year, the wages shall be reported for the prior year (see § 404.1026(b) relating to constructive payment of wages).

6. Section 404.1252(a) is revised to read as follows:

§ 404.1252 Final reports.

(a) *Termination of entire agreement.* A final report can be filed only by a State whose agreement with the Secretary has been terminated. That report shall cover each coverage group which was included in the terminated agreement. It shall:

(1) Be marked "final report;"

(2) Cover the period during which the final payment of wages subject to the agreement is made; and

(3) Indicate the last date wages were paid.

Along with the final report, the State shall submit a statement showing the title and business address of the State official responsible for keeping the State's records, and of each State and local official responsible for the records for the periods covered by the agreement. the State shall also submit a recapitulation report identifying each political subdivision by its assigned number and, where applicable, each

coverage group by its assigned number and payroll record unit number.

• • • • • •

7. Section 404.1254 is revised to read as follows:

§ 404.1254 Use of prescribed forms.

(a) *Description and availability of prescribed forms.* SSA will generally furnish the forms to be used in making each report required by this Subpart M. However, the fact SSA did not furnish a form will not excuse a State from making the required report. If the State has not received the prescribed forms in ample time to prepare and file them, they should request the necessary forms from SSA. (See §§ 404.1255 and 404.1255a relating to the place and time for filing returns and reports; see § 404.1252 relating to final reports)

(b) *Compliance with instructions.* Each wage report and contribution return shall be submitted in accordance with current administrative instructions and regulations. (See § 404.1255a regarding the time and place for filing returns and reports and § 404.1256 (c) and (e) relating to copies of returns, reports, schedules, and statements, and to the place and period for keeping records.) Reports and returns which have not been prepared in accordance with those instructions and regulations will not be accepted.

(c) *Only States can submit wage reports.* A State shall file only one wage report for the State and its political subdivisions. Any supplemental, adjustment, or correctional wage report filed shall consititute a part of the State's wage report. Political subdivisions of a State may not file individual wage reports with SSA, but must forward these to the State for consolidation.

(d) *Correction of errors.* If a State fails to report or incorrectly reports the wages of an employee, the State shall submit an adjustment report. The adjustment report must be completed and submitted to the SSA in accordance with current administrative instructions and regulations (see §§ 404.1260–404.1262).

(e) *Permission to report on magnetic tape or other media.* After approval by SSA, magnetic tape or other media may be substituted for any form prescribed for making a report or reporting information.

8. Section 404.1255a is amended by deleting paragraph (d) and revising paragraph (c) to read as follows:

§ 404.1255a Place and time for filing contribution returns, wage reports, and making deposits of contributions—for months on or after January 1, 1981

• • • • • •

(c) *Contribution returns and wage reports*—(1) *Where to be filed.*—All contribution returns, wage reports, and adjustment reports shall be filed with the SSA.

(2) *When to be filed.* (For the rules in effect during the period July 1, 1980 through December 31, 1980 see 43 FR 54087, November 20, 1978.) (i) *For years prior to execution of agreement or modification.*—If an agreement or modification provides for the coverage of employees prior to the year of execution of the agreement or modification, any contributions due shall be paid and contribution returns or wage reports filed within 90 days of the date of execution of the agreement or modification.

(ii) *For year of exection of agreement or modification.* If the agreement or modification provides for the coverage of employees for the year of execution of the agreement or modification, the State or interstate instrumentality shall, for the calendar quarter in which the Secretary signs the agreement or modification, or any of the following four calendar quarters, pay any contributions due and file the contribution returns for each of those calendar quarters on or before the last day of the second month of the next calendar quarter. However, if paragraph (c)(2)(i) of this section permits additional time, that paragraph applies. The State or interstate instrumentality shall file wage reports for such year by February 28 of the year following the date of execution or within 90 days of the date of execution, whichever is later.

(iii) *For years after execution of agreement or modification.* When it pays its contributions under paragraph (a) of this section, the State or interstate instrumentality shall also file a contribution return. The contribution return for the third month in a quarter shall summarize the wage and contribution data for that quarter. No annual contribution return is required. The State or interstate instrumentality shall file the wage report for any calendar year after the year of execution of the agreement or modification by February 28 of the following calendar year.

(3) *Good Cause.* For good cause shown, the Secretary may allow a State or an interstate instrumentality additional time to file a contribution return and wage report. (Interest will be assessed for failure to pay contributions within the prescribed time period. See § 404.1225).

(4) *Consolidated report incomplete.* If the responsible State official has not received a wage report for the State or any of its political subdivisions in time to file a consolidated wage report by the due date, the State official shall indicate on the recapitulation report each political subdivision, coverage group or payroll unit which has not submitted a wage report. Upon receipt of the delinquent wage report, the State official shall send it to the SSA and shall deposit in the Federal Reserve Bank or one of its branches, any contributions payable on the additional wages reported. Interest will be assessed on those delinquencies (see § 404.1226)

(5) *Due date is a Federal non-workday.* If the last day for paying contributions or filing any wage reports or contribution returns falls on a Federal non-workday, the contributions may be paid and the contribution return or wage report filed on the next business day.

(6) *Mailed reports and deposits.* If mailed, the contribution return or wage report shall be posted in time to reach the SSA under ordinary handling of the mails by the due date. If the deposit is mailed, it shall be posted in time to reach the appropriate Federal Reserve Bank under ordinary handling of the mails by the due date.

§ 404.1261 [Amended]

9. Section 404.1261 is amended by deleting the word "quarterly" wherever it appears in paragraph (a)(1), by changing the cross-reference in paragraph (a)(1) from "§ 404.1250(a)(3)" to "§ 404.1250(c)," by changing the words "calendar quarter" in the second sentence of paragraph (a)(2) to "reporting period."

§ 404.1262 [Amended]

10. Section 404.1262 is amended as follows: In paragraph (a), by changing the word "quarterly" wherever it appears to "reporting period"; in paragraph (b)(1) by changing the word "quarters" to "years," and by changing the term "quarter or quarters" wherever it appears to "reporting period"; in paragraph (c)(1) by changing the word "calendar quarters" in the second sentence to "reporting periods."

§ 404.1263 [Amended]

11. Section 404.1263(c) is amended by changing the term "calendar quarter" to "reporting period" wherever it appears, and by deleting the last sentence.

§ 404.1281 [Amended]

12. Section 404.1281 is amended by changing the word "quarters" wherever it appears in paragraphs (a) and (b) to "years."

§ 404.1282 [Amended]

13. Paragraph (b) in § 404.1282 is amended by changing the word "quarter" to "years."

14. Section 404.1285 is amended as follows: by changing the word "quarters" in the first sentence of paragraph (b) to "years"; by revising paragraph (c)(1) as follows; and by revising the punctuation in paragraph (c)(3), and by deleting paragraph (c)(4).

§ 404.1285 Time limitations on credits or refunds.

* * * * *

(c) *Periods of limitation.* * * *

(1) 3 years, 3 months, and 15 days after the year in which the questioned wages were paid or alleged to have been paid; or

(2) 3 years after the due date of the payment which included the overpayment; or

(3) 2 years after the overpayment was made to the Secretary of the Treasury.

[FR Doc. 79-19738 Filed 6-27-79; 8:45 am]

BILLING CODE 4110-07-M

DEPARTMENT OF DEFENSE

Department of the Army

32 CFR Part 553

Visitors' Rules for the Arlington National Cemetery

AGENCY: Department of the Army.

ACTION: Final rule.

SUMMARY: This amendment establishes a 2-hour parking limitation on parking of vehicles in the Arlington National Cemetery parking lot. This restriction is necessary to insure adequate parking space for bona fide visitors to the cemetery.

EFFECTIVE DATE: June 28, 1979.

FOR FURTHER INFORMATION CONTACT: Helen S. Perry (Area Code 202-693-0876), or write HQDA (DAAG-PED-C) Wash DC 20314.

SUPPLEMENTARY INFORMATION: On July 8, 1968, the Administrator of General Services delegated to the Secretary of Defense (with authority to redelegate to any officer or employee of the Department of Defense) the power to appoint uniformed guards as special policemen and to make needful rules and regulations for Arlington National Cemetery (Fed. Prop. Man. Reg. D-9, 33 FR 10235). On July 10, 1968, all authority vested in the Secretary of Defense, by delegation from GSA, was redelegated to the Secretary of the Army. The regulatory authority of the GSA delegation was used to promulgate the current Arlington Visitors' Rules. On January 13, 1978, the Army published a proposed rule for public comment on a 2-hour parking limitation for Arlington National Cemetery. At the same time, the 2-hour parking limitation was imposed without benefit of public comment because many vehicles remained parked in the lot from early morning through most of the day. The prolonged parking interfered with the parking of bona fide visitors to the cemetery. However, public views and comments were desired and a proposed rule (32 CFR 553) was published in the Federal Register issue of January 23, 1978 (43 FR 3139) requesting public comments. No comments were received.

Accordingly, 32 CFR § 553.22 is amended by adding a reference to paragraph (g) in the 14th line of section 553.22(b) and by adding a new paragraph (g) to the section as follows:

§ 553.22 Visitors' Rules for the Arlington National Cemetery.

(a) * * *

(b) Scope * * * in paragraphs (c), (d), (e), (f), and (g) of * * *

* * * * *

(g) Parking limitation. There is a 2-hour parking limit in the Visitors' Center Parking Lot at Arlington National Cemetery, and it is unlawful for vehicles to remain in the parking lot beyond the 2-hour limit.

(24 U.S.C. Ch. 7)

By authority of the Secretary of the Army:

Dated: June 22, 1979.

Ellsworth S. Clarke,

Acting Director, Personal Affairs TAGCEN.

[FR Doc. 79-20010 Filed 6-27-79; 8:45 am]

BILLING CODE 3710-08-M

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32 CFR Part 564

[NGR 40-3]

National Guard Regulations

AGENCY: Department of the Army, DOD.

ACTION: Final rule correction.

SUMMARY: The Department of the Army is correcting Section 564.37, Medical Care rule for National Guard members, appearing in FR Doc 79-8203 at page 16385 in the Federal Register issue of March 19, 1979, by adding the authority citation in the first column after the signature block to read as follows:

(32 U.S.C., 318 through 320 and 502 through 505)

EFFECTIVE DATE: June 20, 1979.

FOR FURTHER INFORMATION CONTACT: Warrant Officer Harlow W. Paul (202) 695-3004 or write: HQDA (NGB-ARS), Washington, DC 21310.

Dated: June 20, 1979.

Robert H. Neitz,

Colonel, USAF Executive, National Guard Bureau.

[FR Doc. 79-20011 Filed 6-27-79; 8:45 am]

BILLING CODE 3710-03-M

Department of the Navy

32 CFR Part 765

Rules Applicable to the Public; Amendment

AGENCY: Department of the Navy, Department of Defense.

ACTION: Final rule.

SUMMARY: The Department of the Navy is amending 32 CFR Part 765, relating to miscellaneous rules affecting the public, to reflect a change to underlying regulations that now provide for a distinctive patch to be worn by participants in United States Marine Corps Junior ROTC programs. This amendment describes the patch and the manner in which it is to be worn. The purpose of this amendment is to apprise members of the public of current regulations concerning insignia to be worn by persons not in the naval service.

EFFECTIVE DATE: June 28, 1979.

FOR FURTHER INFORMATION CONTACT: Lieutenant Gerald J. Kirkpatrick, JAGC, U.S. Navy, Administrative Law Division, Office of the Judge Advocate General, Department of the Navy, Washington, D.C. 20370, Telephone number (202) 694-5267.

Pursuant to the authority contained in 5 U.S.C. section 301, the Department of the Navy is amending 32 CFR Part 765 by revising paragraph (d) of § 765.13. This paragraph is being revised to reflect a change to underlying regulations that now provide for a distinctive patch to be worn by persons participating in the United States Marine Corps Junior ROTC program. The revision describes the new patch and the manner in which it is to be worn. This revision relates to internal management of the United States Marine Corps Junior ROTC program. It has been determined that invitation for public

"insurance" is provided by the lessor, whether or not it is required, disclosures must be made under § 226.15(b)(6)(ii). If it is required, but not provided, by the lessor, disclosures under § 226.15(b)(6)(i) must be given. If the MBP contract is neither required nor provided by the lessor, however, no disclosure under § 226.15(b)(6) is required.

In those States that do not treat MBP contracts as insurance, the § 226.15(b)(6) disclosures need not be made; however, your client may disclose the terms as additional information under § 226.6(c), so long as such disclosures are written and placed in a manner that does not confuse or distract attention from required disclosures.

You ask how to disclose the price of the contract (1) when it will be purchased for cash, and (2) when it will be capitalized. If the contract is going to be purchased for cash, the applicable disclosure is, as you suggest, § 226.15(b)(2) in every case. As an example of how this disclosure would work, in the model Open End or Finance Vehicle Lease Disclosure Statement (Interpretation § 226.1501), the cost to a lessee of an MBP contract purchased for cash in connection with an open end vehicle lease should be disclosed as part of Item 3(b), Other Charges Payable at Inception, and, where the contract qualifies as insurance, under Item 9 as well. Item 3(b) is applicable instead of 3(a) because, when purchased for cash, the MBP contract is not part of the Total Lease Obligation (TLO).

If the same MBP contract is capitalized in connection with an open end vehicle lease, a different set of disclosures is required, in part. Although the rule remains the same with respect to the insurance disclosures under § 226.15(b)(6), § 226.15(b)(2) is inapplicable since there is no initial payment involved. In its place, the lessor must disclose the premium as part of the periodic payment under § 226.15(b)(3).

In the model open end disclosure statement these figures should be reflected in Item 4(a), Basic Monthly Payment, and Item 6, Total of Basic Monthly Payments. Item 4(a) is indicated instead of 4(b) because the price of the capitalized MBP contract would be part of the TLO, under § 226.2(l)(1). Although the material published in the Federal Register with the consumer leasing amendments to Regulation Z stated that charges for maintenance and insurance should be excluded from the TLO even though they form part of the periodic payments (41 FR 45538, Oct. 15, 1976), on reconsideration of this issue the staff believes that capitalized charges for MBP contracts must be included in the TLO calculation if the Congressional intent concerning the disclosure required by § 226.15(b)(1)-(6) is to be implemented. As was stated in an earlier letter, FC-0150, Congress wished to ensure that "* * * the lessee would have a readily understandable method of comparison of the cost of one lease with another or with the cost of buying the same property for cash or on credit." In order to carry this policy into effect, it is necessary to include the cost of the MBP contract in the TLO where that cost is capitalized. Included in this disclosure should be any lease charge that accrues on the premium amount over the term of the lease.

For closed end transactions, the disclosure requirements of Regulation Z with respect to MBP contracts are much the same as those indicated above, except that § 226.15(b)(15) does not apply. Thus, where the contract is purchased for cash at consummation, § 226.15(b)(2) applies, and where it is capitalized, the disclosure required by § 226.15(b)(3) should be made. Sections 226.15(b)(6) or 226.6(c) may also apply with respect to insurance, as discussed above.

As an example, in the model Closed End or Net Vehicle Lease Disclosure Statement contained in Interpretation § 226.1502, where the MBP contract is not capitalized, the cash payment would be included and identified in Item 3, whether it is required or optional. If the contract is treated as insurance under State law, the disclosures in Item 9 should also be made. Where the MBP contract is capitalized, disclosure should be made in Items 4, 5, and 6. (See Interpretation § 226.1502 and accompanying Instructions.)

If you have any further questions about this letter, please let me know. If you have other questions in the future, you may also address them to Mr. W. Gordon Smith, Credit and Consumer Affairs Officer, Federal Reserve Bank of San Francisco, San Francisco, California 94120.

Very truly yours,

Nathaniel E. Butler,

Associate Director.

Board of Governors of the Federal Reserve System, June 19, 1979.

Griffith L. Garwood,

Deputy Secretary of the Board.

[FR Doc. 79-20126 Filed 6-27-79; 8:45 am]

BILLING CODE 6210-01-M

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Social Security Administration

20 CFR Part 404

Federal Old-Age, Survivors, and Disability Insurance (1950-)— Coverage of Employees of State and Local Governments; Annual Wage Reporting

AGENCY: Social Security Administration, HEW.

ACTION: Final rule.

SUMMARY: The attached amendments require that States and interstate instrumentalities (which are treated as States to the extent practicable) report their covered employees' wages to the Social Security Administration (SSA) on an annual basis rather than quarterly. This change will be effective January 1, 1981. Legislation required employers in the private sector to begin reporting on an annual basis beginning with wages paid in 1978. Placing the States under a similar reporting system will reduce SSA's administrative costs incurred in maintaining a separate quarterly reporting system for the States.

EFFECTIVE DATE: January 1, 1981. Legislation (section 7 of Pub. L. 94-202) requires that a rule affecting State wage reports shall not become effective until at least 18 months after it is published in the Federal Register.

FOR FURTHER INFORMATION CONTACT: Mr. Armand Esposito, Legal Assistant, Office of Policy and Regulations, 6401 Security Boulevard, Baltimore, Maryland 21235, telephone (301) 594-7455.

SUPPLEMENTARY INFORMATION: Since 1951, States have been able to enter into voluntary agreements (42 U.S.C. 418) by which social security coverage would be provided for the services of State and local government employees. Under these agreements the States agree to comply with all Department of Health, Education, and Welfare regulations which the Secretary may prescribe to implement Section 218 of the Social Security Act (Act) (42 U.S.C. 418). Present regulations require that States report the covered wages of State employees and employees of their political subdivisions on a quarterly basis. These amendments would change this to an annual basis.

When Congress mandated a change from quarterly to annual reporting for private employers, it neither mandated nor ruled out a similar change for the States. Rather, it appears that Congress wanted to avoid any abrupt changes in the States' reporting procedures and insure that the annual reporting procedures would not take effect automatically for State local governments as it did for the private sector. To ease the transition in reporting procedures for State and political subdivisions, section 7 of Pub. L. 94-202 requires that we publish final regulations at least 18 months before any change in those procedures can become effective. Accordingly, the proposed amendments will be become effective January 1, 1981.

Economy in Federal Government operations dictates that, to the extent possible, all employers use a uniform reporting method. State and political subdivision employees comprise about 10 percent of the 100 million workers for whom we receive wage reports. There are about 64,000 reporting entities among the 50 States, Puerto Rico, and the Virgin Islands and about 60 interstate instrumentalities. (Interstate instrumentalities are treated as States to

the extent practicable.] Maintaining two computer systems and procedures (for private and public employers) and other attendant items increases SSA's administrative costs. We believe this shift to annual reporting will save SSA 2.6 million dollars for fiscal year 1981 and 5.3 million dollars annually thereafter and States, particularly those having large staffs processing these reports, should also have savings.

Publication of Notice of Proposed Rulemaking

On August 9, 1978, we published a Notice of Proposed Rulemaking (NPRM) in the Federal Register (43 FR 35344) proposing that States and interstate instrumentalities report their covered employees' wages to the Social Security Administration on an annual basis rather than quarterly. These wage reports would be due February 28 of each year. The NPRM also proposed that States be permitted to utilize magnetic tape or other appropriate media to make their wage reports. Because several persons requested an extension of the 60-day comment period, we extended it until December 11, 1978 (43 FR 50709, 10/31/78).

Reaction to the Proposal

We received 56 letters commenting on the Notice of Proposed Rulemaking. Forty-eight letters were from the State OASI Administrator and local government entities in the State of Washington. Of the remaining eight letters: (1) One was from the National Conference of State Social Security Administrators; (2) four were from State Social Security Administrators, and (3) three were from separate towns. The major issues raised by the commenters and our response to them are as follows:

1. *Form W-2 Not a Viable Reporting Medium for the States*

Comment. On behalf of its members, the National Conference of State Social Security Administrators said that the States do not consider the form W-2 a "viable reporting medium for public employers". (Private sector employers report wages annually on form W-2). The commenter indicated that, while they are liable for the contributions for all political subdivisions, the States do not control the preparation and distribution of forms W-2 for local governmental entities. Some States also commented that they do not centrally process forms W-2 and do not have the capability to do so, thus they could not continue to report on magnetic tape. It was also stated that, by using the form W-2 as the reporting medium, the States would have to handle forms for noncovered, as well as covered, employees. The States indicated this would significantly increase their workload and expense.

Response. These final regulations do not specify the form to be used for reporting wages (see § 404.1254). Due to Pub. L. 94-202, if we specify a particular form in these regulations, 18 months' notice would be required before we could use another form even if both the States and SSA agree to it. We will confer with the States on developing the wage reporting form which will be used. We will then notify the States of the form to be used and will include information on the wage reporting form in the Social Security Claims Manual and the Handbook for State Social Security Administrators. We will also discuss with the States and other issues or administrative problems which need resolving in order to establish a viable wage reporting system. We are confident such a system can be achieved and maintained.

2. *Confidentiality Problems for States.*

Comment. The States commented that forms W-2 contain information that should not be available to State social security agencies and their personnel because it is not pertinent to the social security report or the operation of the social security agencies.

Response. While form W-2 has not been specified as the wage reporting vehicle, we agree this observation is pertinent to any form the States will use to report wages. If there is a confidentiality problem under Federal law, we will consider the problem in determining the form to be used as a reporting vehicle.

3. *Quarterly Reports Still Needed*

Comment. The States commented that even with annual wage reporting they would still need quarterly wage data for other purposes, e.g., retirement systems and unemployment compensation. Also, some States currently use their quarterly social security wage report for unemployment compensation purposes.

Response. The problem of furnishing quarterly wage data to one agency and annual data to another is not unique to State and local governments; it also exists in the private sector. The fact that a State is reporting quarterly elsewhere doesn't mean that less frequent reporting to SSA will increase that State's burden. Rather, while there will be some initial start-up costs, we expect that, on balance, annual reporting will reduce the States' burden and costs, while SSA will be able to eliminate its need for two systems for processing social security wage data received from the public and the private sector.

4. *More Frequent Wage Adjustments*

Comment. The States also commented that:

(a) They expect the number of wage adjustments to increase under annual wage reporting;

(b) Incorrect wage reporting would not be detected until the end of the year;

(c) It would be more difficult for them to make the necessary adjustments when reporting officials have changed and

(d) It would be more difficult to correct mistakes in the name or social security number at the end of the year because individuals could not be located as readily.

Response. Beginning July 1, 1980 the States will be paying their social security contributions monthly (43 FR 54083, November 20, 1978). To ensure they pay only what is due, we would expect the States to keep on an ongoing basis accurate employee wage records for all covered groups. If this is done, there should be no increase in wage adjustments or difficulty in detecting wage errors. Problems due to turnover of officials or location of individuals would therefore be minimized. Since these regulations would require only an annual wage report the States or governmental entities should have more time to correct any mistakes they do make on the wage reports submitted to SSA. In addition, where States report quarterly for other programs this should allow them to correct wages easily.

5. *Annual Reporting Complicates More Frequent Deposits*

Comment. The States commented that annual reporting would complicate their ability to validate more frequent deposits. They would be required to give SSA a detailed report of wages only once a year instead of four times a year as under current regulations. They feel that the accelerated deposit schedule for the first two months of the quarter in itself will cause more errors in deposits.

Response. Although annual wage reports will be required beginning with 1981, we would expect the States to continue verifying their contributions each quarter with the total wages paid for that quarter to ensure they pay the correct amount. Where a State makes quarterly wage reports for other programs, this problem should be small. Under more frequent deposits, the States have 45 days to pay the contributions due for the last month of each quarter. At that time, the States could validate

the deposits made monthly and report any differences with the quarterly summary wage data required by SSA. Further, the deposits made monthly should be based on payroll certification, and therefore, be substantially accurate.

6. *Additional Costs Incurred*

Comment. The States also object to annual wage reporting because they will have to make systems changes, hire employees on a seasonal basis, and provide training on the new requirements. In addition, the States question whether the savings to the Federal Government will be significant and whether there will be a true savings to the public if State and local government costs increase.

Response. We agree there maybe some initial costs to the States because of the systems changes and training needs. However, we do not believe there will be a significant cost increase once the system is implemented. However, we do anticipate significant savings for the Federal Government. Also the change in frequency of deposits may enable the States to use any affected personnel for those duties.

7. *Due Date Established Does Not Give States Enough Time*

Comment. The regulation established February 28 of each year as the due date for filing the required wage reports for the previous year. The States say this does not give them enough time to prepare and validate the wage reports prior to submittal. They indicate that, since few employees reach the maximum covered wages before the end of the year, there is no opportunity to prepare at least part of the report before then. In addition, the States commented that, because other forms are also due at the end of the year, they need more time to file the annual wage report.

Response. Since the types and volumes of year end reports may vary from State-to-State, this problem will affect some States more than others. However, the due date is a month after the States and their political subdivisions are required to give their employees a form W-2. This should be sufficient time for the States to gather this already compiled information and submit their annual wage report.

8. *Current Wage Information Not Available*

Comment. Some States commented that, under annual wage reporting, current wage information will not be available when an individual files for benefits. The States feel, as a result, either the individual will receive a lower benefit or more employer contacts will be needed to secure current wage information.

Response. While it is true that, under annual wage reporting, some wages will not be credited as early as under the quarterly wage reporting system, the total wages for the year will be credited sooner. Beginning with calendar year 1980, we expect to have the earnings record updated by October of the year in which the report is filed. This is several months sooner than a report for the last quarter of each year is credited under the quarterly wage reporting system. In addition, we can use the individual's form W-2 to establish wages for computing benefits and determining insured status. Where an employer contact is necessary, it will be necessary to examine only one annual record instead of four quarterly records. Finally, we will automatically recompute an individual's benefit to include any late posted earnings which would increase the benefit amount, and pay such benefits retroactively. We believe, therefore, that delayed wage postings will not result in significant problems. Also, our procedures will be geared to handling annual reports as mandated by Congress for private employers and their employees. These regulations will enable us to process wage information for public and private sector employees in the same manner, and thereby increase our efficiency in this important area.

9. *Delay Implementation of Annual Wage Reporting*

Comment. The States commented that, since social security coverage of State and local employees is provided by agreement between the States and the Federal Government, both parties to the agreement should agree to any changes. Some felt that it is improper for SSA to make changes in the States' reporting requirements while a study of universal coverage is underway. It was also suggested that experience should be gained with annual reporting in the private sector before the States' quarterly wage report system is changed.

Response. Although coverage of State and local governmental employees is provided by agreement, under the terms of the agreement and in accordance with section 218(e) of the Act, the States agree to comply with rules and regulations relating to reports as prescribed by the Secretary. The Social Security Amendments of 1977 provided for a mandatory study of universal social security coverage for State and local employees. Reports and recommendations to the President and Congress are due by the end of 1979. We do not agree that publication of this regulation should be delayed until then since annual reporting is completely separable from universal coverage. Meanwhile, regulations which change the States' reporting requirements must be published in final at least 18 months before the change can become effective. Further, annual wage reporting would not go into effect for the States until 1981. By that time, we will have had 3 years of experience with annual wage reporting in the private sector. Sharing this experience with the States should ease their conversion to annual reporting.

Changes to Regulations

We have made several editorial changes which do not affect the intent of the changed section. We are changing § 404.1255a(c)(2)(ii) which was published in the Notice of Proposed Rulemaking to show when contributions must be paid in the year of execution of an agreement or modification of an agreement. This change conforms the language of this paragraph to that published with the frequency of deposit regulations published in final form on November 20, 1978. We have modified § 404.1255a(c)(2) to reflect where the rules for filing wage reports and contribution returns during the period July 1, 1980 through December 31, 1980 may be found. These rules were published with the frequency of deposit regulations. We are also modifying § 404.1255a(c)(2)(iii) to require a State or interstate instrumentality to submit a contribution return whenever it pays its contributions. On the return for the third month in the quarter, the State or interstate instrumentality shall also furnish the total of all covered wages, along with the total of all contributions, paid that quarter. This will help us determine whether a State or interstate instrumentality has paid the correct amount of contributions. We have modified the language in § 404.1255a(c)(3) through (6) to conform it with the versions published as part of the frequency of deposit regulations.

Accordingly, these rules are adopted as set forth below.

(Secs. 205, 218, and 1102 of the Social Security Act; 53 Stat. 1362, 64 Stat. 514, and 49 Stat. 647 (42 U.S.C. 405, 405a, 418, and 1302).)

(Catalogue of Federal Domestic Assistance Program Nos. 13.802-13.805—Social Security programs)

EXHIBIT C

Circulate

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BALTIMORE, MARYLAND 21235

REFER TO:
IDP-65-6

SEP 0 6 1978

Mr. Clarence E. Harris
Acting Commissioner of Personnel
3rd Floor, Space Center Bldg.
444 Lafayette Road
St. Paul, Minnesota 55101

Dear Mr. Harris:

This is to notify you that the Social Security Administration is renumbering most of its forms.

Listed below are the State and local reporting forms which have been renumbered to date.

Old Form Number	Title	New Form Number
OAR-S1	State's Return of Contributions Payable Under the Social Security Act	SSA-3961
OAR-S2	Recapitulation of State's Quarterly Report of Wages Paid	SSA-3962
OAR-S3	State's Quarterly Report of Wages Paid	SSA-3963
OAR-S3a	Continuation Sheet of State's Quarterly Report of Wages Paid	SSA-3963A
OAR-S4	State's Report of Adjustments	SSA-3964

Please note that Form SF-215, Deposit Ticket, is not an SSA controlled form and will not be renumbered.

No format changes will result from the renumbering of the forms. Some problems and confusion will no doubt arise with respect to form correspondence that will continue to refer to renumbered forms by the prior numbers until such form correspondence is revised. Therefore, we ask that you please bear with us until the renumbering of all State and local reporting forms is complete.

We will keep you informed of any other form number changes as they occur. If you have any questions please do not hesitate to let us know.

Sincerely yours,

Harry Overs

Harry Overs
Director, Bureau of
Data Processing

STATE'S QUARTERLY REPORT OF WAGES PAID

(BY REPORTING ENTITY)

EXHIBIT D See instructions on back of this page.

Do not send this form to Internal Revenue Service.

1. Reporting entity's identifying number, name, and address	2. Date Quarter Ended	State Use Only
[illegible] 0413307 CITY [illegible] DOLPH CITY CLERK RANDOLPH MN 5500[illegible] PERA	12/31/79	F ☐ U ☐ E ☐ S ☐ L ☐ T ☐ X ☐ V ☐ A ☐

▶ [69 0413307]

3. Total pages of this report including this page and any continuation pages. ▶	4. Total number of employees listed ▶	5. Number of persons employed during payperiod containing March 12th. ▶

IF YOU HAVE NO EMPLOYEES TO REPORT, ENTER "NO COVERED WAGES PAID" BELOW

(6) EMPLOYEE'S SOCIAL SECURITY NUMBER 000 00 0000	(7) NAME OF EMPLOYEE (Please type or print exactly as shown on the employee's Social Security Card)	(8) COVERED WAGES paid to Employee During Quarter (Before deductions) Dollars	(8A) Dollars	Cents

If more space is needed for listing employees, use forms SSA-3963a (continuation sheets).
Total wages reported in column 8 for this page ▶

1979 RATE 12.26% - MAXIMUM $22,900

9. Total covered wages paid during quarter ▶	$	
10. Contributions—Multiply the total wages entered in item 9 by ▶	$	
11. Adjustment for overpayment or underpayment of contributions ▶	$	
12. Contributions as adjusted by Item 11 ▶	$	

Form SSA-3963 C1 (6-78)
(Formerly OAR-S3 which may be used)
Department of

DO NOT USE FORMS OF DIFFERENT DESIGN UNLESS

Form approved

GENERAL INSTRUCTIONS

A form SSA-3963cl must be completed for each reporting entity whether or not any wages were paid in the calendar quarter. If no wages were paid, enter "No Covered Wages Paid" in the space provided for listing employee wage data. After this form has been completed, an original must be sent to the State agency; the duplicate must be retained by the reporting entity or State agency; and the triplicate, if prepared, shall be used as directed by the State agency. The quarterly wage reports should be filed on or before the date required by your State agency.

SPECIFIC INSTRUCTIONS

Item 5 — January-March quarter only. Enter in this item a count of all covered employees who earned wages during the pay period containing the 12th day of the 3rd month, whether or not they are listed in this report. If there were no covered employees in this pay period, enter zero (0).

Item 6 — Enter the social security number assigned to each employee. If an employee does not have a social security number but has a receipt showing that an application was submitted for one, enter the information from the receipt on the wage report preceded by the words "Receipt Issued." Request any employee who has neither a card nor a receipt to complete a Form SS-5, Application for Social Security Number. Retain a copy for your records and send the original to the nearest social security office. Form SS-5 may be obtained from any social security office or post office.

Item 7 — Enter the name of each employee who received covered wages during the quarter exactly as it appears on the employee's social security card. If the given name, initial or surname the employee uses in employment is different than the one on the employee's card (for example, because of marriage), report the employee's name exactly as shown on the card. Then instruct the employee to obtain a social security card bearing the name used in employment.

Forms OAAN-7003, Request For Change In Social Security Records, are available from any social security office for recording changes in name information as well as other corrections of identifying information.

Item 8 — Enter the total covered wages paid to each employee during the quarter. If wages paid in previous quarter were erroneously reported or omitted from the report for that quarter, do not include such corrections on this report. Instead, report these corrections on Form SSA-3964, State's Report of Adjustments, available from your State agency.

Item 9 — Enter the total of the wage amounts listed in column 8 for all pages of this report. Where a political subdivision or coverage group is reporting each payroll record unit separately, enter only the total wage amount for that unit.

HOW TO REPORT AGRICULTURAL EMPLOYEES

Report agricultural employees in the regular manner when the agricultural exclusion has not been taken. Otherwise, group such employees together on the wage report under the heading "AGRICULTURAL EMPLOYEES."

TIPS

If any of your employees receive tips as compensation for services, contact your State agency for reporting instructions.

EXHIBIT 5

Department of
Health, Education, and Welfare
Social Security Administration

Form Approved
OMB No. 72-R0439

STATE'S REPORT OF ADJUSTMENTS

Page no. _____ of _____ pages

(Correcting wage information previously reported under the Social Security Act)

Entity's Name and Address
(Type or print as on quarterly report to be corrected.)

Identification No. 69—

Unit No.

Use of this form is authorized and prescribed by 20 CFR 404.1260.

Complete this form immediately if wages for one or more employees were omitted from or erroneously reported on one or more quarterly wage reports or on an adjustment report. Each such error should be corrected on this form. See other side for instructions.

Important: If the wages shown in column 5 for an employee are less than the wages shown in column 4, explain why the original reporting was incorrect in the space provided below. See other side for instructions.

Social Security No. (1)	Name of Employee (Please type or print) (2)	Quarterly report to be corrected (3)	Wages previously reported as paid in quarter (4)		Correct amount of wages paid in quarter (5)		DO NOT USE THIS SPACE
000 00 0000		Date quarter ended	Dollars	Cents	Dollars	Cents	
		Totals for this page					
		Difference between totals for this page					
		6. Difference between totals for all pages. Enter on first page only.					
		7. Contributions (see rates on reverse side)					

Explanation of decreases *(Relate to specific items)*

Signed

Title

Date

This space for use by Social Security Administration

(Barred Items) | (Info. Items) | (GT Items)

Form SSA-3964 (11-78) Replaces Form , OAR-S4 which may be used until supply is exhausted.

Caution: All Forms SSA-3964 must be forwarded to the State agency.

HOW TO PREPARE FORM SSA-3964

All information should be entered in the appropriate spaces under the self-explanatory headings. Ensure that complete information has been entered in columns 1 through 5 for each item listed. Total the entries in columns 4 and 5, enter the totals and the difference between the totals in the spaces provided. If more than one page of adjustments is being submitted, show the totals for each page. Complete items 6 and 7 on the first page only to show the total for all pages. The first page of the original copy of the adjustment report must be signed and dated by the preparer or the reporting official.

If more than one previous reporting was made for an employee, column 4 (Wages previously reported as paid in quarter) should reflect the net total reported for the quarter being corrected.

To facilitate the computation of contributions a separate page of form OAR-S4 should be used for each year for which different contribution rates are applicable. See rates below.

The original copy of this report, and additional copies if required by the State agency, should be forwarded to the State agency together with any contributions payable. A duplicate copy should be retained by the reporting entity or by the State agency.

Contact the State Administrator for instructions on preparation of adjustments involving incorrect social security number or name information, tip income, agricultural wages, or any unusual reporting or coverage situations.

SUPPORTING STATEMENT WHEN FORM SSA-3964 REDUCES ANY WAGE AMOUNTS PREVIOUSLY REPORTED

When an entry on a formSSA-3964 reduces the amount of earnings previously reported for any wage earner, such report must include, or be accompanied by, a statement of the reason the original reporting of wages was incorrect.

The supporting statement should contain sufficient detail to enable the Social Security Administration to determine that a refund is valid. Also, the statement must be clearly related to the item or items to which it pertains. If the wages actually paid are less than that reported, the *type* of error *must be specified in each case.*

Note: With respect to wages reported for a wrong quarter or wrong individual, the form SSA-3964 must include an offsetting adjustment reporting the wages for the correct quarter or individual. If such an offsetting adjustment is not necessary, the reason must be specified.

CREDIT OR REFUND OF EXCESS CONTRIBUTIONS FOR OVER-THE-MAXIMUM REPORTINGS

When an adjustment is prepared to correct a reporting of more than the maximum wages creditable for the year for an employee and refund of the employee's share of contributions is claimed, the following information must be submitted on or with the form SSA-3964:

1. A statement to the effect that the form W-2 did not or will not reflect excess social security contributions, if applicable, or

2. A statement or certification that the employer has obtained from the employee(s) a written statement that the employee has not claimed a refund or credit of the excess contributions from the Internal Revenue Service and that no such claim will be made. The written statement should be retained as part of the State or the employer's records, depending on the intrastate arrangements.

DO NOT USE FORM SSA-3964 FOR THESE CORRECTIONS

The form SSA-3964 should *not* be used:

1. If the Social Security Administration has initiated a form OAR-S30 (Federal Determination of Error in State's Wage Reports) to make the correction.

2. To correct erroneous page totals or erroneous grand totals on any quarterly wage report or on any adjustment report. Such corrections will be made automatically by the Social Security Administration. The State agency will be notified of any necessary adjustment in contributions resulting from such corrections.

3. To report wages if a form SSA-3963 was not filed for the period involved. Contact the State Administrator for instructions on how to handle this type of case.

CONTRIBUTION RATES AND MAXIMUM WAGES

1974	.117	(11—7/10%)	$13,200	1978	.121	(12—1 10%)	$17,700
1975	.117	(11—7/10%)	14,100	1979	.1226	(12—26 100%)	22,900
1976	.117	(11—7/10%)	15,300	1980	.1226	(12—26 100%)	25,900
1977	.117	(11—7/10%)	16,500	1981	.133	(13—3 10%)	29,700

Contact the State Administrator for information regarding contribution rates and maximum wages for prior years.

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

IN THE MATTER OF THE PROPOSED AMENDMENT OF RULES OF THE DEPARTMENT OF PERSONNEL, SOCIAL SECURITY DIVISION, REGARDING THE MORE FREQUENT DEPOSITING OF SOCIAL SECURITY CONTRIBUTIONS AND PROVIDING FOR ANNUAL REPORTING OF WAGES BY COVERED PUBLIC EMPLOYERS.

FINDINGS OF FACT

The above-entitled matter came on for hearing in St. Paul, Minnesota on February 5, 1980 before George A. Beck, a Hearing Examiner assigned by the Chief Hearing Examiner.

The following persons appeared for the Department of Personnel (hereinafter, "Personnel"): Donn H. Escher, Assistant Commissioner, Department of Personnel; Harry Groschel, Director, Social Security Retirement Division, Department of Personnel; Jennifer Hance, Secretary, Department of Personnel; Barbara Pederson, Assistant Director, Social Security Retirement Division, Department of Personnel; and Sharon L'Herault, Special Assistant Attorney General, representing the Department of Personnel. Two persons signed the Hearing Register. One public witness appeared and spoke at the Hearing. The Department submitted fifteen written exhibits. Eight written comments were received from the public, and the Hearing continued until all interested persons or groups had an opportunity to participate.

Hearing Examiner Beck prepared the Report of the Hearing Examiner (herein after "Report"), dated March 7, 1980 pursuant to Minn. Stat. § 15.052, subd. 3 and 9 MCAR § 2.106.

Based upon all the records and proceedings herein, the Commissioner makes the following:

FINDINGS OF FACT

1. She adopts Findings 1-8 of the Report, which Findings relate to the procedural requirements, and statutory authority for the proposed rules.
2. She adopts Findings 9-23 of the Report, which Findings relate to the need for, the non-substantial modification of and the reasonableness of the proposed rules.

CONCLUSIONS

1. She adopts the Conclusions 1-4 of the Report.

Dated: March 19, 1980.

Barbara L. Sundquist

BARBARA L. SUNDQUIST
COMMISSIONER OF PERSONNEL

Southeast, Minneapolis, Minnesota 55440, telephone (612) 296-5365. Evidence submitted for consideration should be pertinent to the matter at hand. Written material received by the Department of Health will become part of the hearing record.

Any materials submitted will be reviewed and considered by the Department of Health during the preparation of the proposed rules. Notice of the public hearing on the proposed rules will be published in the *State Register* and given to all interested parties who have registered with the Secretary of State's Office in accordance with the provisions of the Administrative Procedure Act.

In addition, please be advised that Minn. Stat. § ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five (5) days after he commences lobbying. A lobbyist is defined in Minn. Stat. § 10A.01, subd. 11 (1978) as amended by Laws of 1979, ch. 59 § 3, as any individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including *his own* travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including *his own* traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communication or urging others to communicate with public officials.

The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, Saint Paul, Minnesota 55155, telephone (612) 296-5615.

September 28, 1979

George R. Pettersen, M.D.
Commissioner of Health

Minnesota State Retirement System

Special Meeting of the Board of Directors

Notice is hereby given that a special meeting of the Board of Directors of the Minnesota State Retirement System will be held on Friday, October 26, 1979, at 9:00 a.m. in the office of the System, 529 Jackson Street, St. Paul, Minnesota 55101.

Department of Personnel Social Security Retirement Division

Notice of Intent to Solicit Outside Opinion Concerning Proposed Revisions of Rule Relating to More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

Notice is hereby given that the Minnesota Department of Personnel is considering the revision of the department's rule, 2 MCAR § 2.198, requiring more frequent depositing of Social Security contributions by covered public employers in order to comply with Federal Department of Health, Education and Welfare regulations, 20 CFR, Sections 404.1255 and 404.1255A.

The proposed amendments to the rule are authorized by Minn. Stat. § 355.05 which enables the department to promulgate such rules as it finds necessary or appropriate for the efficient administration of its Social Security functions. One proposed amendment prescribes the time and conditions for monthly depositing of Social Security contributions by covered public employers effective July, 1980. The other proposed amendment provides for annual reporting of wages, in lieu of quarterly reporting, with an effective date of January 1, 1981.

All interested or affected persons or groups may submit information on this subject. Written or oral information and comment should be addressed to: Mr. Harry Groschel, Director, Social Security Retirement Division, Room 656, Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101.

All statements of information and comment must be received by November 2, 1979. Any written materials received by this date will become part of the record of any rules hearing held on this subject.

Barbara L. Sundquist
Commissioner of Personnel

Dept Exhibit No. 8
File No. PERSL-80-002-CB
SW Date 1-3-80

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

RECEIVED
JAN 3 1980
OFFICE OF HEARING EXAMINERS

In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Retirement Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

AFFIDAVIT OF MAILING

Affiant, being first duly sworn, deposes and says:

That on the 26 day of DECEMBER, 1979, at the City of St. Paul, County of Ramsey, State of Minnesota, She served the attached Notice of Hearing by depositing in the United States Mail at said City of St. Paul, a true and correct copy thereof, properly enveloped, with postage paid to all persons and associations at the addresses listed on the attached Certificate of the Secretary of State.

FURTHER AFFIANT SAYETH NOT.

Theresa L. Lockman

Subscribed and sworn to before me
this 26 day of December
1979.

Christine F. Goodwill
Notary Public

CHRISTINE F. GOODWILL
NOTARY PUBLIC - MINNESOTA
DAKOTA COUNTY
MY COMMISSION EXPIRES NOV. 18, 1985

STATE OF MINNESOTA

COUNTY OF RAMSEY

Prof. Exhibit No. 6
File No. PERS-80-002-C6
SW Date 1-3-80

RECEIVED
JAN 3 1980
OFFICE OF HEARING EXAMINERS

In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Retirement Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

AFFIDAVIT OF DELIVERY OF SECRETARY OF STATE'S LIST

I hereby certify that the attached 329 labels 2 sheets constitute the complete list of persons, associations, and other interested groups who, as of 9:00 a.m., this 18th day of December, 1979, have requested pursuant to Minn. Stat. 15.041 (1978), that their names be placed on file with the Secretary of State for the purpose of receiving notice of public hearings on proposed rules on the subject captioned above.

SECRETARY OF STATE

Joan Anderson Growe

By Manual Scott

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

RECEIVED
JAN 3 1980
OFFICE OF HEARING EXAMINERS

In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Retirement Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

AFFIDAVIT OF RECEIPT OF THE SECRETARY OF STATE'S LIST

Dept Exhibit No. 7
File No. PER2SL-80-002-CB
SW Date 1-3-80

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

James Lee, being duly sworn on oath deposes and says:

1. That he is an employee of the Department of Personnel of the State of Minnesota.

2. That on December 18, 1979, he went to the Secretary of State's Office for the State of Minnesota and requested a current list of all representatives of associations or other interested groups or persons who had registered their names with the Secretary of State for the purpose of obtaining notices of public hearings relating to the promulgation of rules pursuant to Minn. Stat. 15.0412.

3. That on December 18, 1979, in response to the above request, the Secretary of State provided him with such list, a copy of which is attached hereto and incorporated by reference.

FURTHER AFFIANT SAYETH NOT.

James B Lee
James Lee

Subscribed and sworn to before me this 18th day of December, 1979.

Christine F. Goodwill
Notary Public

CHRISTINE F. GOODWILL
NOTARY PUBLIC - MINNESOTA
DAKOTA COUNTY
MY COMMISSION EXPIRES NOV. 18, 1984

RECEIVED
JAN 3 1980
OFFICE OF HEARING EXAMINERS

Dept. Exhibit No. 10
File No. P2725-80-002-CE
SW Date 1-3-80

Jean Dawson
Minn. Govt. Report
Room B12
Capitol Bldg. I.O.

Paul Heckt
720 American Center Bldg.
St. Paul, MN 55101 I.O.

James Hiniker, Commissioner
Department of Administration
200 Admin. Bldg.
St. Paul, MN 55155 I.O.

Metro Waste Control Comm.
350 Metro Square Bldg.
St. Paul, MN 55155 I.O.

Legislative Reference Library
Z. Dewitt
Room 111, State Capitol
St. Paul, MN 55155 I.O.

ACKLAND, K. CRIM JUST COUN.
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55102

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AMERICAN CAMPING ASSN
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55792

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ARROWHEAD REGIONAL DEV CO
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55116

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MPLS MN
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BUSCH NOEL
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MPLS MN
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St. Paul, MN 55101 I.O.

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Metro Square Building
7th & Robert Sts.
St. Paul, Mn 55101 I.O.

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RM 505 CAPITOL SQ BLDG
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55155

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530 SYNDICATE BLDG
MPLS MN
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LITCHFIELD, MN
55355

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221 E CLARK ST
ALBERT LEA MN
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CITY OF ALEXANDRIA
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ALEXANDRIA MN
56308

CITY OF ANOKA
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ANOKA MN
55303

CITY OF APPLE VALLEY
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APPLE VALLEY MN
55124

CITY OF BLAINE
9150 CENTRAL AVE NE
BLAINE MN
55434

CITY OF BRAINERD
CITY HALL
BRAINERD MN
56401

CITY OF BRECKENRIDGE
CITY HALL
BRECKENRIDGE MN
56520

CITY OF BROOKLYN CENTER
6301 SHINGLE CREEK PKWY
BROOKLYN CTR MN
55430

CITY OF BROOKLYN PARK
5800 85TH AVE NO
BROOKLYN PARK MN
55443

CITY OF BURNSVILLE
1313 E HWY 13
BURNSVILLE MN
55337

CITY OF CAMBRIDGE
139 E FIRST AVE
CAMBRIDGE MN
55008

CITY OF CHAMPLIN
12001 HWY 52
CHAMPLIN MN
55316

CITY OF CHANHASSEN
7610 LAREDO
CHANHASSEN MN
55317

CITY OF CHASKA
205 E 4TH ST
CHASKA MN
55318

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7516 80TH ST SO
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55016

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4141 DOUGLAS DRIVE NO
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CITY OF DETROIT LAKES
105 E HOLMES ST
DETROIT LAKES MN
56501

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CITY HALL
DULUTH MN
55802

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55122

CITY OF EAST BETHEL
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WYOMING MN
55092

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55424

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55033

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HUTCHINSON MN
55350

CITY OF JORDAN FRANK HOUSER2
10 E 1ST
JORDAN MN
55352

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74000 MINNETONKA BLVD
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CITY HALL
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MOOSE LAKE, MN
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BLOOMINGTON MN
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ANOKA MN
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22 NO DALE ST
ST PAUL MN

INGVALSON VERN MN.FARM BU
1976 WOODDALE BOX 43370
ST PAUL MN
55164

INTERSTATE POWER RW STEELE
1000 MAIN ST
DUBUQUE IA
52001

IVERSON DR JOS DEPT ED
ST OLAF COLLEGE
NORTHFIELD MN
55057

IZAAK WALTON LEAGUE OF AM
111 E FRANKLIN SU 201
MPLS MN
55404

W. A. Hallman
1745 University Avenue
St. Paul, MN 55104

JAIN NIRMAL ENIV PROCESS
1220 GLENWOOD AVE
MPLS MN
55405

JENOS INC
525 LAKE AVE SO
DULUTH MN
55801

JENSEN MRS GAYNOLD
111 WEST 107TH ST
MPLS MN
55420

JOHANSEN BUS SERV INC.
11911 HWY. 52
CHAMPLIN, MN
55316

JOHNSON & SANDERSON
ST MARYS HOSPITAL
ROCHESTER MN
55901

JOHNSON CLARENCE IBEW LU 292
3615 37TH AVE S
MPLS MN
55406

JOHNSON G ROBERT
4344 IDS CENTER
MPLS MN
55402

JOHNSON KEL MACI
HANOVER BLDG
ST PAUL MN
55101

JOHNSON LERLY
1207 98TH LANE NW
COON RAPIDS MN
55433

JOHNSON M.D. FRUNDT & FRUNDT
BLUE EARTH MN
56013

JOHNSON LANCE J
265 S LAFAYETTE RD
ST PAUL MN
55107

Minn. Gov. Engineer Council
722 91st Ave. N.E.
Blaine, MN 55434

KAVANEY RICHARD
1220 NORTHERN FED BLDG
ST PAUL MN
55102

KEENAN RICHARD J
4444 IDS BLDG
MPLS MN
55402

KELLY BARBARA SOLID WASTE
4031 PEBBLEBROOK DR
BLOOMINGTON MN
55437

KJERVIK DIANE
4302 POWEL HALL U OF M
MPLS MN

KNUDELL DAVID 31
5 PEAVEY BLDG
MPLS MN
55402

KNUPP TIMOTHY
COLLEGE FORESTRY U OF M
ST PAUL MN
55108

KNUTSON R N GRANNIS ETAL
F J SCHULT BLDG
ST ST PAUL MN
55075

KRAMER ERNEST W
717 DELAWARE ST SE
MPLS MN
55440

KRUNLOKKEN J E
10048 NORD RD
BLOOMINGTON MN
55437

David Miller
2845 Quebec Ave. So.
St. Louis Park, MN 55426

LAKE SUPERIOR INDUSTRIAL
828 FIRST AM. BK. BLDG.
DULUTH MN
55802

LANGEVIN, DAVID P.
8746 IDEN AVE. SO.
COTTAGE GROVE MN
55016

LEAGUE WOMEN VOTERS OF MINN
555 WABASHA
ST PAUL MN
55102

LEG.REF.LIB-Z. DEWITT
RM 111 STATE CAPITOL
ST PAUL MN
55155

LEG REPORT SERV-P STURDEV
PO BOX 3259
ANNAPOLIS MD
2140

LEWIS DR.G.M JR.
ABBOTT 110 E 18TH ST
MPLS MN
55403

LOCH DAVID REG 5 REG DEV COG
11 IOWA AVE
STAPLES MN
56479

LOEFFLER DOROTHY MRS
U OF M 101 EDDY HALL
MPLS MN
55455

LUTH SOC SERVICE OF MN
2414 PARK AVE
MPLS MN
55404

Sherman Miller
RFD 2, Box 28
Wells, MN 56097

Thomas M. Polt
McCarthy Bldg.
Eyota, MN 55934

MANCE RICK CARTER
2850 METRO DR SUITE 431
BLOOMINGTON MN
55420

MALECKI JAMES
1 SO STATE ST
NEW ULM MN
56073

MANKATO STAT STUDENT SENATE
CENTENNIAL STUDENT UN
MANKATO MN
56001

MANTHEY T J PICKANDS MATHER
1100 SUPERIOR AVE
CLEVELAND OH
44114

MARLATT RALPH J
1320 SOO LINE BLDG
MPLS MN
55402

MARQUARDT PHILIP
RTE 2 BOX 209
JANESVILLE MN
56048

MASTON & BALE, LTD.
315 PEAVEY BLDG.
MPLS. MN
55402

MAUL WARREN E.
605 4TH. AVE. SO.
MPLS., MN
55415

MCDONALD PHILIP M
2077 SELBY AVE
ST PAUL MN
55104

MCNEILLY GREG MNOSVIEW ED
41 SHERBURNE AVE
ST PAUL MN
55103

MET. WASTE CONTOL COMM.
350 METRO SQ BLG
ST PAUL MN
55101

METROPOLITAN COUNCIL LIBRARY
300 METRO SQUARE
ST PAUL MN
55155

MEYER HERBERT
10624 ZENITH AVE S
BLOOMINGTON MN
55431

MIDLAND GLASS-BARTO R.J.
P.O. BOX 69
SHAKOPEE, MN
55379

MILLER PAUL J PHARMACY SERV
ST MARYS HOSP
ROCHESTER MN
55901

MILLER THOMAS F
1626 IDS CENTER
MPLS MN
55402

MINN ASPHALT PAVEMENT ASS
555 WABASHA RM 209
ST PAUL MN
55102

MINN ASSN COOPERATIVES
55 SHERBURNE AVE
ST PAUL MN
55103

MINN ASSN VLL SOC SERVICE
1821 UNIV SUITE 389
ST PAUL MN
55114

MINN CHAP ASSOC BLDRS-CONTRS
7204 W 27TH ST
MPLS MN
55426

MINN DEPT HEALTH J C MCKA
717 DELAWARE S E
MPLS MN
55440

MINN HOSPITAL ASSN
2333 UNIV AVE SE
MPLS MN
55414

MINN LP GAS ASSN
7515 WAYZATA BLVD 106
MPLS MN
55426

MINN.MTR.TRANSP. .J.N.D
1821 UNIV.
ST.PAUL MN
55104

MINN NEWSPAPER ASSN
84 S 6TH ST STE 400
MPLS MN
55402

MINN PCA WATER QUALITY
1935 W CO RD B 2
ROSEVILLE MN
55113

MINN PETROLEUM COUNCIL
1020 NORTHERN FED BLDG
ST PAUL MN
55102

MINN POLLUTION CONTROL AG
1935 W CO RD B2
ROSEVILLE MN
55113

MINN RETAIL FEDERATION
180 METRO SQUARE BLDG
ST PAUL MN
55101

MINN RETAIL HARDWARE ASSN
3033 EXCELSIOR BLVD 313
MPLS MN
55416

MINN RURAL ELECTRIC ASSN
4901 W 77TH ST
MPLS MN
55435

MINN. SERV. STA. ASSN.
1115 2ND. AVE. SO.
MPLS., MN
55403

MINN STATE BD PHARMACY
717 DELAWARE ST SE #351
MPLS MN
55414

MINN STATE MEDICAL ASSOC
STE 900 AM NATL BK BLDG
STPAUL MN
55101

MINN TEAMSTERS CREDIT UNION
2021 HENN AVE E
MPLS MN
55413

MINN. TBR. PRODUCERS ASSN
333 W. SUPERIOR ST.
DULUTH, MN
55802

MINN.TURKEY GROWERS ASSN
2303 UNIV AVE
ST PAUL MN
55114

MINN WATER RESOURCES BD
RM 200 555 WABASHA ST
ST PAUL MN
55102

MINN-WISC BOUNDARY AREA COMM
600 2ND ST
HUDSON WI
54016

MINNESOTA AFL-CIO
175 AURORA AVE
ST PAUL MN
55103

MIKA FRANK LK MNTKA CONS DIS
402 E LAKE ST
WAYZATA MN
55391

MN AUTOMOBILE DEALERS ASSN
277 UNIV AVE
ST PAUL MN
55103

MN.BD OF NURSING
717 DELAWARE ST SE
MPLS MN
55414

MN ELECTRICAL ASSN
3130 HUMBOLT SO
MPLS MN
55408

MN PUB INT RESEARCH GROUP
3036 UNIV AVE SE
MPLS MN
55414

MN REP STATE CENTRAL COMM
555 WABASHA AVE
ST PAUL MN
55102

MN SOC SERV ASS J HOOD
614 PORTLAND
ST PAUL MN
55102

MN ST COUNCIL FOR HANDICA
METRO SQ 7TH & ROBERT
ST PAUL MN
55101

MN ST PHARMACEUTICAL ASSN
2469 UNIVERSITY AVE
ST PAUL MN
55114

MOFFITT R C
RM 301 M MPLS CITYHALL
MPLS MN
55415

MOSS DR JEROME
125 PEIK 159 PILLSBURY
MPLS MN
55455

MOSICA
PO BOX J
PERHAM MN
56573

MOTOR VEHICLE MFRS ASSN
411 MAIN ST (215)
ST PAUL MN
55102

MPLS ASSN RETARDED CITIZENS
2344 NICOLLET AVE. SO.
MPLS., MN
55404

MPLS TRIBUNE CITY DESK
425 PORTLAND AVE
MPLS MN
55415

MT OLIVET ROLLING ACRES
R 1 BOX 576
EXCELSIOR MN
55331

MURPHY PATRICK FSR INC
BOX 986 COURTHOUSE STA
ARLINGTON VA
22216

Minn. Multi Housing Association
3100 W. Lake Street
Minneapolis, MN 55416

NATL FAMILY INS CO
2147 UNIV AVE
ST PAUL MN
55114

NCEC INC C/O DR DAHLBERG
CONCORDIA COLLEGE
MOORHEAD MN
56560

NELSON HOWARD I

LINDSKOM MN
55045

NEMOA
706 ALWORTH BLDG
DULUTH MN
55802

NOZISKA HOWARD
7351 METRO PKWY S 103
MPLS MN
55420

NURSING HOME ADMRS BD EXA
RM 340 717 DELAWARE SE
MPLS MN
55414

NURSING HOME RES ADV CO.
111 E FRANKLIN S210
MPLS MN
55404

NW BELL TEL CO LEGAL DEPT
224 S 5TH ST RM 2000
MPLS MN
55402

NW COUNTRY ELEVATOR ASSN
P.O.BOX.15004COMM.STAT
MPLS., MN
55415

NW REG. DEV. COMM
425 WOODLAND AVE
CROOKSTON MN
56716

Tom Miller
6921 York Ave. So.
Edina, MN 55435

O'BRIEN J.DENNIS
1100 1ST NATL.BANK BLDG
MINNEAPOLIS MN
55402

O'CONNELL RAY
MN GAS CO 733 MARQ AVE
MPLS MN
55402

OFFICE OF THE GOVERNOR
130 STATE CAPITOL
ST PAUL MN
55101

OLOFSON ARTHUR HBD & MAINC
927 SOO LINE BLDG
MPLS MN
55402

OTTER TAIL POWER CO.
215 S. CASCADE ST.
FERGUS FALLS MN
56537

PAYNE COL ALVIN

DEGRAFF MN
56233

PETERSON DOUG AM RED CROSS
11 BELL PLACE
MPLS MN
55403

PETERSON, H. COMM LABOR&IND.
444 LAFAYETTE RD.5TH FL
ST. PAUL, MN
55101

PHAR MFGRS ASSN GROSSMAN S.
1155 15TH. ST. N.W.
WASHINGTON,DC
20005

PHILLIPS LEGISLATIVE SERV
459 RICE ST
ST PAUL MN
55103

PIDGEON, JOHN G. CITY MGR.
BLOOMINGTON CITY HALL
BLOOMINGTON, MN
55431

PINNETTI NICK M HALEY & ASS.
40 CENTRAL PARK S
NEW YORK NY
10019

PLRC HAMLINE U LAW SCHOOL
1536 HEWITT AVE
ST PAUL MN
55104

POPOVICH PETER S
314 MINN BLDG
ST PAUL MN
55101

PORTER DAVID
3002 27 AVE S
MPLS MN
55406

POYZER ROBT
BOX 675
FERGUS FALLS MN
56537

PRAUSE J.C.
1313 COON RAPIDS BLVD.
COON RAPIDS, MN
55433

PRICE WALT C REISS COAL C
1011 SO 8TH ST
SHEBOYGAN WI
53081

Int. Union of Operating Engineers
Local #34
1043 Midland Bank Bldg.
Minneapolis, Minnesota

Bernard W. Kaye, Assoc. Supt.
Personnel
807 NE Broadway
Minneapolis, MN 55413

RADMAN RICHARD-LABOR TEMPLE
411 MAIN STREET
ST. PAUL, MN
55102

RALPH BURKE ASSOCIATES
5200 W 73RD ST
MPLS MN
55435

RAMSEY CO MEDICAL SOC
908 AM NATL BK BLDG
ST PAUL MN
55101

RAUENHORST CORP-RONALD G KIRK
7900 XERXES S S-2200
MPLS MN
55431

REAGAN MICHAEL
% MINN LEARNING CTR
BRAINERD MN
56401

REARDON MRS HELEN
1125 S E 6TH ST
WILLMAR MN
56201

RED OWL STORES INC
215 E EXCELSIOR AVE
HOPKINS MN
55343

REGION NINE DEV. COMM.
120 S. BROAD ST.
MANKATO, MN
56001

RENSER R.H. ST PAUL AREA CC
300 OSBORN BLDG.
ST PAUL MN
55102

RICHARDS MONTGOMERY ET AL
1430 RAND TOWER
MPLS MN
55402

RIEKE, DAVID
SCORPION IND. INC.
CROSBY, MN
56441

RITTER, JERRY
1011 NICOLLET MALL
MPLS., MN
55403

ROSENTHAL ABE MN TRANS SERV
SUITE 310 N 1821 UNIV
ST PAUL MN
55104

ROSS ALFRED
6356 WARE RD
LINO LAKES MN
55014

ROYAL ESQUIRE REALTY INC
1612 PIONEER BLDG
ST PAUL MN
55101

Kathy Johnson
Oak Terrace Nursing Home
Minnetonka, MN 55343

MN State Federation of Labor
Labor Temple
St. Paul, Minnesota 55101

SANFORD S M
7000 PORTLAND AVE
RICHFIELD MN
55423

SAX DOVE & STENSON
310 ENDICOTT BLDG
ST PAUL MN
55101

SCARBOROUGH WILLIAM
DIV.ED. U.M.
MORRIS MN
56267

SCHAEN ETHEL
1621 UNIV AVE RM 3895
ST PAUL MN
55104

SCHMIDT WARREN WELLCOME M
GARDEN CITY
MN
56034

SCHNEIDER MAHLON
GREEN GIANT
LESUEUR MN
56058

SCHULZ LINDA
RM 328 CAPITOL BLDG
ST PAUL MN
55155

SCHWINN, ROBT. P.
1630 SOO LINE BLDG.
MPLS., MN
55402

SE MN REG DEV COMM
301 MARQ BK BLDG
ROCHESTER MN
55901

SHABATURA EUGENE H
2833 LAKE AVE. SO.
DULUTH, MN
55802

SHECHY LEE E
625 ADMIN BLDG
ST PAUL MN
55155

SIX EAST REG. DEV. COMM.
311 W 6TH ST
WILLMAR MN
56201

SMITH BOB III
PIONEER BLDG
ST PAUL MN
55101

SNYDER, R.W. U OF M
RM 240C CLASS OFF BLDG.
ST PAUL MN
55108

SODERBERG HAROLD J
1500 MIDWEST PLAZA BLDG
MPLS MN
55402

SOUTHWEST REGIONAL DEV COMM
25TH & BROADWAY
SLAYTON MN
56172

SPRAGUE CHARLOTTE B
AREA HOSPITAL BOX 339
WINDOM MN
56101

ST. PAUL FOOD RETAILERS ASSN
555 WABASHA ST. STE.204
ST. PAUL, MN
55102

STATE & FEDERAL AGENCIES
1101-15TH NW
WASHINGTON DC
20005

STD AM LIFE & ANNUITY CO
3801 W 50TH ST
MPLS MN
55410

STEELWORKERS CREDIT UNION
BOX 250
BABBITT MN
55706

STONE JOHN F MOSS FLAHERTY
2350 IDS CENTER
MPLS MN
55402

SULLIVAN J KIRK
P.O. BOX 50
BOISE, IDAHO
83728

SULLIVAN JEANETTE
COLL SW STATE UNIV
MARSHALL MN
56258

SWANSON DALE
1068 SO LAKE ST
FOREST LAKE MN
55025

Robert F. Rosenthal
Hospital Administrator
2110 E. Center Street
Rochester, MN 55901

SASOC Local 30
AFL-CIO
401 5th Street SE
Minneapolis, MN 55414

TATE VERN 3M CO
3M CENTER 220/6W
ST PAUL MN
55101

TENNESSEN SEN ROBERT J
RM 309 STATE CAPITOL
ST PAUL MN
55165

THORNTON, P.J.
107 SO. 15TH. AVE. W.
VIRGINIA, MN
55792

TOWNSHIP OF WHITE BEAR
1281 HAMMOND RD
WHITE BEAR LK MN
55110

UNION STOCK YARDS
ATTN PRES
SO ST PAUL MN
55075

US DEPT OF AGRICULTURE
252 FEDERAL BLDG
ST PAUL MN
55101

VALLY CENTER DRUG
4827 W 124TH ST
SAVAGE MN
55378

VIITALA, W.C. HONEYWELL
HONEYWELL PLAZA
MPLS MN
55408

VOS LEROY
2157 BURNS AVE
ST PAUL MN
55119

[redacted]

WALTERS THOMAS MN MFG HOUSE
4530 W 77TH ST STE 227
MPLS MN
55435

WALZ SAM CO ADMINISTRATION
ANOKA CTY COURTHOUSE
ANOKA MN
55303

WAMPLER LINUS DIR USW OF AM
609 PROVIDENCE BLDG
DULUTH MN

WASHINGTON COUNTY
14900 61ST ST NO
STILLWATER MN
55082

WATERS, DONNA M.
110506 WINDMILL COURT
CHASKA MN
55318

WELK G.V. NORTHERN STATES
414 NICOLLET MALL
MPLS MN
55401

WEST CENTRAL REG. DEV.
ADM BLDG, COMMUNITY COLL
FERGUS FALLS MN
56537

WHITLOCK A G
ECON LAB OSBORN BLDG
ST PAUL MN
55102

WHITLOCK MARSHALL LCRAR
RM.44 ST. OFF. BLDG.
ST. PAUL, MN
55155

WM. MITCHELL LAW LIB.
875 SUMMIT AVE.
ST. PAUL, MN
55105

WIS FEEDER PIG MARKET CO-OP

FRANCIS CREEK WI

WOZNIAK D D
401 FIRST FED BLDG
ST PAUL MN
55101

WRIGHT CO COMMUNITY SERVICES
7TH 1ST ST
BUFFALO MN
55313

TEST PATTERN TEST PATTERN
ADDRESS TEST ADDRESS
CITY TESTCITY MN
55555

TEST PATTERN TEST PATTERN
ADDRESS TEST ADDRESS
CITY TESTCITY MN
55555

TEST PATTERN TEST PATTERN
ADDRESS TEST ADDRESS
CITY TESTCITY MN
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TEST PATTERN TEST PATTERN
ADDRESS TEST ADDRESS
CITY TESTCITY MN
55555

TEST PATTERN TEST PATTERN
ADDRESS TEST ADDRESS
CITY TESTCITY MN
55555

0001-015
BOARD OF LAW EXAMI[illegible]
DIRECTOR OF BAR AD[illegible]ONS
200A MN ST BK BLD 200 S ROBLR
ST PAUL MINN 55107

0001-026
REVISOR OF STATUTES
CHIEF CLERK
ROOM 4 STATE CAPITOL BLDG
ST. PAUL, MN 55155

0001-037
SECRETARY OF THE SENATE
SECRETARY
231 STATE CAPITOL BLDG
ST. PAUL, MN 55155

0001-038
HOUSE OF REPRESENTATIVES
CHIEF CLERK
STATE CAPITOL BUILDING
ST. PAUL, MN 55155

0001-045
LEGISLATIVE COMM ON MN
RESOURCES-COORDINATOR
RM B46 STATE CAPITOL
ST PAUL MINN 55155

0001-050
LEGISLATIVE COMM ON PENSIONS
AND RETIREMENT-EXEC SEC
147 STATE OFFICE BLDG
ST. PAUL, MN 55155

0001-055
PUBLIC EMPLOYEES RET ASSOC
EXEC SECRETARY
CAPITOL SQUARE BUILDING
ST PAUL MINN 55101

0001-056
LEGISLATIVE REFERENCE LIBRARY
DIRECTOR
STATE CAPITOL
ST. PAUL, MN 55155

0001-057
ST BD OF PROF RESPONSIBILITY
PAYROLL CLERK
200 MN ST BK BLD 200 S ROBERT
ST PAUL MINN 55107

0001-061
TAX STUDY COMMISSION
EXECUTIVE DIRECTOR
ROOM B-46 - STATE CAPITOL
ST PAUL MINN 55155

0001-064
ST BRD OF CONTINUING LEGAL ED
PAYROLL CLERK
875 SUMMIT AVENUE
ST. PAUL, MINNESOTA 55105

0001-065
SCIENCE & TECHNOLOGY PROJECT
EXECUTIVE DIRECTOR
RM 10 STATE CAPITOL
ST PAUL MN 55155

0001-066
LEG COMM TO REVIEW ADMIN RULE
ACCOUNTANT
ROOM 10 STATE CAPITOL
ST PAUL MN 55155

0001-067
ADVISORY COUN-ECON STATUS OF
WOMEN - EXECUTIVE DIRECTOR
ROOM 10 - STATE CAPITOL
ST PAUL MN 55155

0001-069
MINNESOTA HUMANE SOCIETY
EXECUTIVE DIRECTOR
500 RICE ST
ST PAUL MN 55155

0001-069
JT LEG COMMITTEE ON SOLID AND
HAZARDOUS WASTE - EXEC DIR
ROOM 10 - STATE CAPITOL
ST. PAUL, MN 55155

0003-000
HOUSING AND REDEVELOPMENT AU
OF MINNEAPOLIS
EXEC DIR 217 S 3RD ST
MINNEAPOLIS MINN 55401

0004-000
HOUSING & REDEV AUTH OF DULUT
EXECUTIVE DIRECTOR
301 E SECOND ST
DULUTH MINN 55805

0005-000
HOUSING & REDEV AUTH VIRGINIA
EXECUTIVE DIRECTOR
BOX 551
VIRGINIA MINN 55792

0006-000
HOUSING & REDEV AUTH CHISHOLM
EXEC DIRECTOR HOUSING MGR
519 SIXTH ST SW
CHISHOLM MINN 55719

0007-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF WINONA
EXEC DIRECTOR 165 E 4TH ST
WINONA MINN 55987

0008-000
HOUSING AND REDEVELOPMENT AUT
OF VILLAGE OF HIBBING
EXEC DIRECTOR 3112 6TH AVE E
HIBBING MINN 55746

0009-000
UNIVERSITY OF MINNESOTA
ASSISTANT PAYROLL SUPERVISOR
ADM SERV BLDG, 2610 UNIV AVE
ST PAUL MINN 55114

0010-002
IND SCHOOL DIST NO 709
ASSISTANT SUPT FOR BUSINESS
AFFAIRS - LAKE AVENUE & 2ND S
DULUTH MN 55802

0001-009
STATE AGRICULTURAL SOCIETY
ACCOUNTANT
STATE FAIRGROUNDS - ADM BLDG
ST PAUL MINN 55108

0011-000
MINN STATE ARMORY BLDG COM
ASSISTANT SECRETARY
NATL GUARD ARMORY 600 CEDAR S
ST PAUL MINN 55101

0012-000
HOUSING & REDEVELOPMENT AUTH
OF EVELETH
PROJECT MANAGER 902 CLAY CRT
EVELETH MINN 55734

0013-000
SEAWAY PORT AUTH OF DULUTH
TREASURER
PO BOX 310
DULUTH MINN 55801

0014-000
ANOKA COUNTY
COUNTY AUDITOR
ANOKA MN 55303

0015-003
BECKER COUNTY
COUNTY AUDITOR COURTHOUSE
DETROIT LAKES MINN 56501

0015-004
BECKER COUNTY
COUNTY HIGHWAY ENGINEER
DETROIT LAKES MINN 56501

0015-005
BECKER COUNTY
ACCOUNTING OFFICER WELFARE BD
DETROIT LAKES MINN 56501

0015-006
BECKER COUNTY
MANAGER SUNNYSIDE NURSING HOM
LAKE PARK MINN 56554

0016-003
BELTRAMI COUNTY
COUNTY AUDITOR COURTHOUSE
BEMIDJI MINN 56601

0016-004
BELTRAMI COUNTY
WELFARE DEPT
DIRECTOR BOX 688
BEMIDJI MINN 56601

0016-006
BELTRAMI COUNTY
NURSING HOME-PERSONNEL DIR.
15TH & DELTON
BEMIDJI MN 56601

0017-001
BENTON COUNTY
HIGHWAY DEPARTMENT
HIGHWAY ENGINEER
FOLEY MINN 56329

0017-003
BENTON COUNTY
COUNTY AUDITOR COURTHOUSE
FOLEY MINN 56329

0017-004
BENTON COUNTY
ACCOUNTING OFFICER WELFARE BD
FOLEY MINN 56329

0018-000
BIG STONE COUNTY
COUNTY AUDITOR - COURTHOUSE
ORTONVILLE MN 56278

0019-000
BLUE EARTH COUNTY
COUNTY AUDITOR - COURTHOUSE
MANKATO MN 56001

0020-003
CASS COUNTY
COUNTY AUDITOR COURTHOUSE
WALKER MINN 56484

0020-005
CASS COUNTY
EXECUTIVE DIR WELFARE DEPT
BOX 519
WALKER MINN 56484

0021-003
CHISAGO COUNTY
COUNTY AUDITOR COURTHOUSE
CENTER CITY MINN 55012

0021-004
CHISAGO COUNTY
DIRECTOR COUNTY WELFARE BOARD
CENTER CITY MN 55012

0021-005
CHISAGO COUNTY
DIR GREEN ACRES NURSING HOME
NORTH BRANCH MINN 55056

0021-006
CHISAGO COUNTY
COUNTY HIGHWAY ENGINEER
CENTER CITY MINN 55012

0022-001
CLEARWATER COUNTY
COUNTY HIGHWAY ENGINEER
BAGLEY MINN 56621

0030-000
LE SUEUR COUNTY
COUNTY AUDITOR - COURTHOUSE
LE CENTER MN 56057

0031-001
MEEKER COUNTY
HIGHWAY DEPARTMENT
COUNTY AUDITOR
LITCHFIELD MINN 55355

0031-003
MEEKER COUNTY MEM HOSPITAL
OFFICE MANAGER - GARY SUGGE
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LITCHFIELD, MINNESOTA 55355

0031-004
MEEKER COUNTY
COUNTY AUDITOR COURTHOUSE
LITCHFIELD MINN 55355

0031-005
MEEKER COUNTY
EXEC DIRECTOR WELFARE DEPT
LITCHFIELD MINN 55355

0032-003
MILLE LACS COUNTY
DEPUTY CO AUDITOR - COURTHOUS
MILACA MN 56353

0032-004
MILLE LACS COUNTY
ACCT OFFICER - WELFARE DEPT
MILACA MINN 56353

0032-005
MILLE LACS COUNTY
ROAD & BRIDGE-HWY ENGINEER
COUNTY HIGHWAY DEPARTMENT
MILACA MN 56353

0033-003
MURRAY COUNTY
MEMORIAL HOSPITAL
OFC MGR & BOOKKPR 1900 25TH S
SLAYTON MINN 56172

0033-004
MURRAY COUNTY
COUNTY AUDITOR COURTHOUSE
SLAYTON MINN 56172

0034-000
NICOLLET COUNTY
COUNTY AUDITOR
ST PETER MN 56082

0035-003
OLMSTED COUNTY
COMMUNITY HOSPITAL
PAYROLL SUPERVISOR
ROCHESTER MINN 55901

0035-005
OLMSTED COUNTY
COUNTY AUDITOR COURTHOUSE
ROCHESTER MINN 55901

0035-006
OLMSTED COUNTY
COUNTY HIGHWAY ENGINEER
1421 3RD AVENUE SOUTHEAST
ROCHESTER MINN 55901

0035-007
OLMSTED COUNTY
ACCOUNTING OFFICE WELFARE DEP
ROCHESTER MINN 55901

0035-008
OLMSTED COUNTY HEALTH DEPT
PAYROLL SUPERVISOR
415 - 4TH ST SE
ROCHESTER MN 55901

0036-001
POPE COUNTY
COUNTY AUDITOR COURTHOU
GLENWOOD MINN 56334

0036-004
POPE COUNTY
ACCOUNTING OFF CO WELFARE DEP
GLENWOOD MINN 56334

0037-001
ROSEAU COUNTY
COUNTY AUDITOR
ROSEAU MINN 56751

0037-004
ROSEAU COUNTY
COUNTY AUDITOR COURTHOUSE
ROSEAU MINN 56751

0038-003
SHERBURNE COUNTY
COUNTY AUDITOR COURTHOUSE
ELK RIVER MINN 55330

0038-004
SHERBURNE COUNTY
ACCOUNTING OFF CO WELFARE DEP
ELK RIVER MINN 55330

0039-000
STEARNS COUNTY
DEPUTY CO AUDITOR - COURTHOUS
ST CLOUD MN 56301

0040-000
STEELE COUNTY
COUNTY AUDITOR-COURTHOUSE
OWATONNA MN 55060

0041-000
SWIFT COUNTY
COUNTY AUDITOR - COURTHOUSE
BENSON MN 56215

0042-000
WINONA COUNTY
COUNTY AUDITOR - COURTHOUSE
WINONA MN 55987

0043-000
CLEARWATER SOIL & WATER
CONSERVATION DISTRICT
TREASURER BOX 327
BAGLEY MINN 56621

0044-000
PIPESTONE CTY SOIL AND WATER
CONSERVATION DISTRICT
CLERK VORHEES BLDG SUITE 7
PIPESTONE MINN 56164

0045-000
WILKIN SOIL CONSERVATION DIST
TREASURER
BOX 69
BRECKENRIDGE MINN 56520

0046-000
MOWER CO SOIL & WATER
CONSERVATION DISTRICT
TREASURER COURTHOUSE
AUSTIN MINNESOTA 55912

0047-000
CARVER CTY SOIL AND WATER
COUNTY AUDITOR-COURTHOUSE
CHASKA, MN 55318

0048-000
BENTON CTY SOIL CONS DIST
TREASURER
BOX 306
FOLEY MINN 56329

0022-003
CLEARWATER COUNTY
MEMORIAL HOSPITAL
ASSISTANT ADMINISTRATOR
BAGLEY MINN 56621

0022-004
CLEARWATER COUNTY
COUNTY AUDITOR COURTHOUSE
BAGLEY MINN 56621

0022-005
CLEARWATER COUNTY
ACCOUNT OFFICER WELFARE DEPT
BAGLEY MINN 56621

0022-006
CLEARWATER COUNTY
COUNTY NURSING SERVICE
BUSINESS MANAGER-BOX G
BAGLEY MN 56621

0023-003
COOK COUNTY
NORTH SHORE HOSPITAL
C/O COUNTY AUDITOR
GRAND MARAIS MINN 55604

0023-004
COOK COUNTY
COUNTY AUDITOR COURTHOUSE
GRAND MARAIS MINN 55604

0024-001
DODGE COUNTY
HIGHWAY DEPT BOOKKEEPER
MANTORVILLE MINN 55955

0024-003
DODGE COUNTY
DEPUTY CTY AUDITOR COURTHOUS
MANTORVILLE MINN 55955

0025 000
HUBBARD COUNTY
DEPUTY CO AUDITOR-COURTHOUSE
PARK RAPIDS MINN 56470

0026-000
ISANTI COUNTY
COUNTY AUDITOR - COURTHOUSE
CAMBRIDGE MN 55008

0027-003
KOOCHICHING COUNTY
COUNTY AUDITOR COURTHOUSE
INTERNATIONAL FALLS MINN 566

0027-004
KOOCHICHING COUNTY
COUNTY HIGHWAY ENGINEER
INTERNATIONAL FALLS MINN 566

0027-005
KOOCHICHING COUNTY
KOOCHICHING FAMILY SERVICES
ACCOUNT OFF CRT HOUSE ANNEX
INTERNATIONAL FALLS MINN 566

0028-003
KANDIYOHI COUNTY
COUNTY AUDITOR COURTHOUSE
WILLMAR MINN 56201

0028-004
KANDIYOHI COUNTY
ACCOUNT OFFICER WELFARE DEPT
WILLMAR MINN 56201

0029-000
LAKE COUNTY
COUNTY AUDITOR - COURTHOUSE
TWO HARBORS MN 55616

0087-000
WINONA SOIL & WATER CONS DIST
DISTRICT AID
LEWISTON MINN 55952

0088-000
CROW WING COUNTY
COUNTY AUDITOR - COURTHOUSE
BRAINERD MINN 56401

0089-000
LAKE OF THE WOODS COUNTY
COUNTY AUDITOR - COURTHOUSE
BAUDETTE MN 56623

0090-000
MCLEOD COUNTY
OFFICE OF TREASURER
GLENCOE MN 55336

0091-004
MAHNOMEN CTY
DEPUTY AUDITOR COURTHOUSE
MAHNOMEN MINN 56557

0091-005
MAHNOMEN COUNTY
EXECUTIVE SECRETARY WELFARE B
MAHNOMEN MINN 56557

0092-000
MARSHALL COUNTY
COUNTY AUDITOR - COURTHOUSE
WARREN MN 56762

0093-003
MARTIN COUNTY
COUNTY AUDITOR COURTHOUSE
FAIRMONT MINN 56031

0093-004
MARTIN COUNTY
COUNTY HIGHWAY ENGINEER
12TH AND MARCUS STREET
FAIRMONT MINN 56031

0093-006
MARTIN COUNTY
LIBRARIAN
COUNTY LIBRARY 110 N PARK ST
FARIMONT MINN 56031

0094-000
MORRISON COUNTY
COUNTY AUDITOR - COURTHOUSE
LITTLE FALLS MN 56345

0095-003
OTTERTAIL COUNTY
COUNTY AUDITOR COURTHOUSE
FERGUS FALLS MINN 56537

0095-004
OTTERTAIL COUNTY
DIRECTOR-WELFARE DEPT
FERGUS FALLS MINN 56537

0095-005
OTTERTAIL COUNTY
ACCOUNTANT CO HIGHWAY DEPT
FERGUS FALLS MINN 56537

0096-000
ST LOUIS COUNTY
COUNTY AUDITOR - COURTHOUSE
DULUTH MN 55802

0097-003
WATONWAN COUNTY
COUNTY AUDITOR COURTHOUSE
ST JAMES MINN 56081

0068-000
W POLK SOIL & WATER CONS
CLERK
107 EAST 2ND STREET
CROOKSTON MINN 56716

0069-000
CROW WING CTY SOIL CONS DIST
TREASURER - LEROY RADDATZ
ROOM 209-POST OFFICE BLDG
BRAINERD, MINNESOTA 56401

0070-000
HENNEPIN SOIL&WATER CONS DIST
GENERAL ACCTG DIV--SECRETARY
A608 GOVERNMENT CENTER
MINNEAPOLIS MN 55487

0071-000
MAHNOMEN CTY SOIL CONS DIST
SECRETARY
MAHNOMEN MINN 56557

0072-000
MEEKER SOIL AND WATER
CONSERVATION DIST
CLERK ROUTE 3 BOX 3 A
LITCHFIELD MINN 55355

0073-000
MURRAY CTY SOIL CONS DIST
COUNTY AUDITOR
SLAYTON MINN 56172

0075-000
RENVILLE CTY SOIL
CONSERVATION DIST
TREASURER
OLIVIA MINN 56277

0076-000
SWIFT CTY SOIL AND WATER
CONSERVATION DIST
SECRETARY BOX 156
BENSON MINN 56215

0077-000
WATONWAN COUNTY SOIL CONS DIS
CAROLE KRUEGER,DIST CLERK
705 WESTON AVE
ST JAMES MN 56081

0078-000
YELLOW MEDICINE CTY SOIL
CONSERVATION DIST
CLERK
CLARKFIELD MINN 56223

0079-000
BLUE EARTH CTY SOIL CONS DIST
DISTRICT AIDE - GAGE PUTRAH
432 BELLE MAR MALL BOX 327
MANKATO MINN 56001

0081-000
DAKOTA CTY SOIL AND WATER
CONS DISTRICT
TREASURER-ROUTE 3 - BOX 81
FARMINGTON MINN 55024

0083-000
LINCOLN CTY SOIL CONS DIST
TREASURER
BOX 32
IVANHOE MINN 56142

0084-000
MILLE LACS CTY SOIL CONS DIST
TREASURER
635 CENTRAL AVENUE NORTH
MILACA MINNESOTA 56353

0085-000
UPPER ZUMBRO SOIL AND WATER
CONS DISTRICT
TREAS 1610 14TH ST NW RM 301
ROCHESTER MINN 55901

0086-000
N OTTERTAIL SOIL AND WATER
CONSERVATION DISTRICT
DISTRICT CLERK 406 SO CASCADE
FERGUS FALLS MINN 56537

0049-000
RICE SOIL & WATER CONS DIST
SECRETARY
1400 CANNON CIRCLE
FARIBAULT MN 55021

0050-000
BELTRAMI SOIL AND WATER
CONSERVATION DISTRICT
CLERK BOX 38
BEMIDJI MINN 56601

0051-000
CLAY CTY SOIL CONS DISTRICT
DEPUTY TREASURER
2223 EAST HIGHWAY 10
MOORHEAD MINN 56560

0052-000
E AGASSIZ SOIL CONSERV DIST
CLERK
TWIN VALLEY MINN 56584

0053-000
GRANT CTY SOIL AND WATER
CONSERVATION DISTRICT
DISTRICT CLERK - BOX 3056
ELBOW LAKE MINN 56531

0054-000
KOOCHICHING SOIL&WTR CONS DIS
SECRETARY
509 3RD ST--BOX 351
INTERNATIONAL FALLS MN 56649

0055-000
DODGE CO SOIL CONS DIST
DISTRICT AGENT-HAROLD DENNY
DODGE CENTER, MN 55927

0057-000
E OTTERTAIL SOIL AND WATER
CONS DISTRICT
TREASURER CITY HALL BOX 291
PERHAM MINN 56573

0058-000
E POLK SOIL CONS DISTRICT
BOOKKEEPER
MCINTOSH MINN 56556

0059-000
FREEBORN SOIL & WATER CONS DI
EXECUTIVE SECRETARY
POST OFFICE BLDG ROOM 2
ALBERT LEA MINN 56007

0060-000
LACQUI PARLE CO SOIL CONS DIS
CLERK
BOX 69
MADISON MINN 56256

0061-000
PINE CTY SOIL CONS DIST
CLERK
BOX 276
HINCKLEY MINN 55037

0062-000
RED LAKE CTY SOIL AND WATER
CONSERVATION DISTRICT
TREASUREK BOX 505
RED LAKE FALLS MINN 56750

0063-000
SHERBURNE CO SOIL CONS DIST
DIST CLERK
661 MAIN
ELK RIVER MINN 55330

0065-000
TRAVERSE SOIL & WATR CONS DIS
TREASURER
BOX 855
WHEATON MINN 56296

0066-000
WADENA SOIL & WATR CONS DIST
DISTRICT CLERK
206 FIRST STREET S E
WADENA MN 56482

0123-002
IND SCH DIST NO 36
SUPT OF SCHOOLS
KEELINER MINN 56650

0124-002
IND SCH DIST NO 38
SUPERINTENDENT OF SCHOOLS
REDLAKE MINN 56671

0124-004
IND SCHOOL DISTRICT NO 38
TITLE IV COORD - DELORES CLOU
REDLAKE MINN 56671

0129-002
IND SCH DIST NO 47
SUPERINTENDENT OF SCHOOLS
SAUK RAPIDS MINN 56379

0132-002
IND SCH DISTRICT NO 51
SUPERINTENDENT OF SCHOOLS
FOLEY MINN 56329

0146-002
IND SCH DIST NO 57
SUPERINTENDENT OF SCHOOLS
BEARDSLEY MINN 56211

0148-002
IND SCH DIST NO 60
SUPERINTENDENT OF SCHOOLS
GRACEVILLE MINN 56240

0150-002
IND SCH DIST NO 62
SUPERINTENDENT OF SCHOOLS
ORTONVILLE MINN 56278

0155-002
IND SCHOOL DIST NO 70
SUPERINTENDENT OF SCHOOLS
LAKE CRYSTAL MINN 56055

0107-002
IND SCH DIST NO 15
SUPERINTENDENT OF SCHOOLS
ST FRANCIS MINN 55070

0108-002
INDEP SCHOOL DIST 16
SUPERINTENDENT OF SCHOOLS
8000 HIGHWAY 65
MINNEAPOLIS MINN 55432

0109-002
IND SCH DIST NO 21
SUPERINTENDENT OF SCHOOLS
AUDUBON MINN 56511

0110-002
IND SCH DIST NO 22
SUPERINTENDENT OF SCHOOLS
DETROIT LAKES MINN 56501

0111-002
IND SCHOOL DIST NO 23
SUPERINTENDENT OF SCHOOLS
FRAZEE MINN 56544

0112-002
IND SCH DIST NO 24
SUPERINTENDENT OF SCHOOLS
LAKE PARK MINN 56554

0119-002
IND SCH DIST NO 31
SUPERINTENDENT OF SCHOOLS
BEMIDJI MINN 56601

0120-002
IND SCH DIST NO 32
SUPERINTENDENT OF SCHOOLS
BLACKDUCK MINN 56630

0097-004
WATONWAN COUNTY
COUNTY HIGHWAY ENGINEER
FAIRGROUNDS
ST JAMES MINN 56081

0097-006
WATONWAN COUNTY
COUNTY LIBRARY
COUNTY LIBRARIAN
ST JAMES MINN 56081

0098-002
IND SCH DIST NO 1
SUPERINTENDENT OF SCHOOLS
AITKIN MINN 56431

0001-007
STATE EMPLOYEE PAYROLL BRANCH
MANAGER
5TH FLOOR CENTENNIAL OFFICE B
ST PAUL MINN 55155

0099-002
IND SCH DIST NO 2
SUPERINTENDENT OF SCHOOLS
HILL CITY MINN 55748

0101-002
IND SCH DIST NO 4
SUPERINTENDENT OF SCHOOLS
MCGREGOR MINN 55760

0103-002
IND SCH DIST NO 11
SUPERINTENDENT OF SCHOOLS
11299 HANSON BOULEVARD NW
COON RAPIDS MN 55433

0104-002
IND SCH DIST NO 12
SUPERINTENDENT OF SCHOOLS
CIRCLE PINES MINN 55014

0105-002
IND SCHOOL DIST NO 13
SUPT OF SCHOOLS
1400 49TH AVE NORTHEAST
COLUMBIA HEIGHTS MINN 55421

0106-002
IND SCHOOL DIST # 14
SUPERINTENDENT--FRIDLEY
6000 W MOORE LAKE DR
MINNEAPOLIS MN 55432

0190-002
IND SCH DIST NO 114
SUPERINTENDENT OF SCHOOLS
BACKUS MINN 56435

0191-002
IND SCH DIST NO 115
SUPERINTENDENT OF SCHOOLS
CASS LAKE MINN 56633

0192-002
IND SCH DIST NO 116
SUPERINTENDENT OF SCHOOLS
PILLAGER MINN 56473

0193-002
IND SCH DIST NO 117
SUPERINTENDENT OF SCHOOLS
PINE RIVER MINN 56474

0194-002
IND SCH DIST NO 118
SUPERINTENDENT OF SCHOOLS
REMER MINN 56672

0195-002
IND SCH DIST NO 119
SUPERINTENDENT OF SCHOOLS
WALKER MINN 56484

0198-002
IND SCH DIST NO 126
SUPERINTENDENT OF SCHOOLS
CLARA CITY MINN 56222

0199-002
IND SCH DIST NO 127
SUPERINTENDENT OF SCHOOLS
MAYNARD MINN 56260

0174-002
IND SCH DIST NO 95
SUPERINTENDENT OF SCHOOLS
CROMWELL MINN 55726

0176-002
IND SCH DIST NO 97
CLERK
MOOSE LAKE MINN 55767

0178-002
IND SCHOOL DIST NO 99
SUPERINTENDENT OF SCHOOLS
THOMPSON TOWNSHIP PUB SCHOOLS
ESKO MINN 55733

0179-002
IND SCH DIST NO 100
SUPERINTENDENT OF SCHOOLS
WRENSHALL MINN 55797

0181-002
IND SCH DIST NO 112
SUPERINTENDENT OF SCHOOLS
CHASKA MINN 55318

0183-002
IND SCH DIST NO 108
SUPERINTENDENT OF SCHOOLS
NORWOOD MINN 55368

0185-002
IND SCH DIST NO 110
SUPERINTENDENT OF SCHOOLS
WACONIA MINN 55387

0186-002
IND SCH DIST NO 111
SUPERINTENDENT OF SCHOOLS
WATERTOWN MINN 55388

0157-002
IND SCH DIST NO 72
SUPERINTENDENT OF SCHOOLS
MAPLETON MINN 56065

0160-002
IND SCH DIST NO 75
SUPERINTENDENT OF SCHOOLS
ST CLAIR MINN 56080

0161-002
IND SCHOOL DIST 77
SUPERINTENDENT OF SCHOOLS
MANKATO MINN 56001

0163-002
IND SCH DIST NO 81
SUPERINTENDENT OF SCHOOLS
COMFREY MINN 56019

0166-002
IND SCH DIST NO 84
SUPERINTENDENT OF SCHOOLS
SLEEPY EYE MINN 56085

0171-002
IND SCH DIST NO 91
SUPERINTENDENT OF SCHOOLS
BARNUM MINN 55707

0172-002
IND SCH DIST NO 93
SUPERINTENDENT OF SCHOOLS
CARLTON MINN 55718

0173-002
IND SCH DIST NO 94
BUSINESS MANAGER
CLOQUET MINN 55720

0234-002
IND SCH DIST 181
ADMINISTRATIVE ASSISTANT
300 QUINCE STREET
BRAINERD MINN 56401

0235-002
IND SCH DIST NO 182
SECRETARY
CROSBY IRONTON MINN 56441

0238-002
IND SCH DIST NO 186
SUPERINTENDENT OF SCHOOLS
PEQUOT LAKES MINN 56472

0259-002
IND SCHOOL DIST NO 191
SUPT OF SCHOOLS
100 RIVER RIDGE COURT
BURNSVILLE MINN 55337

0260-002
IND SCH DIST NO 192
BOOKKEEPER
FARMINGTON MINN 55024

0261-002
IND SCH DIST NO 200
BUSINESS MGR-EDWARD MCNEARY
9TH AND VERMILLION
HASTINGS, MN 55033

0262-002
IND SCH DIST NO 194
SUPERINTENDENT OF SCHOOLS
LAKEVILLE, MN 55044

0263-002
IND SCH DIST NO 195
SUPERINTENDENT OF SCHOOLS
RANDOLPH MINN 55065

0217-002
IND SCH DIST NO 152
SUPERINTENDENT OF SCHOOLS
MOORHEAD MINN 56560

0220-002
IND SCH DIST NO 162
SUPERINTENDENT OF SCHOOLS
BAGLEY MINN 56621

0221-002
IND SCH DIST NO 161
SUPERINTENDENT OF SCHOOLS
CLEARBROOK MINN 56634

0222-002
IND SCH DIST NO 158
SUPERINTENDENT OF SCHOOLS
GONVICK MINN 56644

0226-002
IND SCH DIST NO 166
SUPERINTENDENT OF SCHOOLS
GRAND MARAIS MINN 55604

0229-002
IND SCH DIST NO 173
BOOKKEEPER
MOUNTAIN LAKE MINN 56159

0231-002
IND SCH DIST NO 175
SUPERINTENDENT OF SCHOOLS
WESTBROOK MINN 56183

0232-002
IND SCH DIST NO 177
SECRETARY
BOX 152
WINDOM MINN 56101

0200-002
IND SCH DIST NO 128
SUPERINTENDENT OF SCHOOLS
MILAN MINN 56262

0201-002
IND SCH DIST NO 129
SECRETARY TO THE BOARD OF ED
MONTEVIDEO MINN 56265

0207-002
IND SCH DIST NO 138
SUPERINTENDENT OF SCHOOLS
NORTH BRANCH MINN 55056

0208-002
IND SCH DIST NO 139
SUPERINTENDENT OF SCHOOLS
RUSH CITY MINN 55069

0209-002
IND SCH DIST NO 140
SUPERINTENDENT OF SCHOOLS
TAYLORS FALLS MINN 55084

0211-002
IND SCH DIST NO 146
SUPERINTENDENT OF SCHOOLS
BARNESVILLE MINN 56514

0212-002
IND SCH DIST NO 147
SUPERINTENDENT OF SCHOOLS
DILWORTH MINN 56529

0215-002
IND SCH DIST NO 150
SUPERINTENDENT OF SCHOOLS
HAWLEY MINN 56549

0293-002
IND SCH DIST NO 218
SUPT OF SCHOOLS
DELAVAN MINN 56023

0294-002
IND SCH DIST NO 219
SUPT OF SCHOOLS
ELMORE MINN 56027

0295-002
IND SCH DIST NO 220
SUPT OF SCHOOLS
FROST MINN 56033

0297-002
IND SCH DIST NO 222
SUPT OF SCHOOLS
KIESTER MINN 56051

0298-002
IND SCH DIST NO 223
SUPT OF SCHOOLS
MINNESOTA LAKE MINN 56068

0299-002
IND SCH DIST NO 224
SUPERINTENDENT OF SCHOOLS
WELLS MINN 56097

0300-002
IND SCHOOL DIST 225
SECRETARY
WINNEBAGO MINN 56098

0302-002
IND SCH DIST NO 227
SUPT OF SCHOOLS
CHATFIELD MINN 55923

0274-002
IND SCH DIST NO 205
SUPERINTENDENT OF SCHOOLS
WEST CONCORD MINN 55985

0275-002
IND SCH DIST NO 206
SUPERINTENDENT OF SCHOOLS
ALEXANDRIA MINN 56308

0276-002
IND SCH DIST NO 207
SUPERINTENDENT OF SCHOOLS
BRANDON MINN 56315

0277-002
IND SCH DIST NO 208
SUPERINTENDENT OF SCHOOLS
EVANSVILLE MINN 56326

0278-002
IND SCH DIST NO 209
SUPERINTENDENT OF SCHOOLS
KENSINGTON MINN 56343

0279-002
IND SCH DIST NO 213
SUPT OF SCHOOLS
OSAKIS MINN 56360

0291-002
IND SCH DIST NO 216
SUPT OF SCHOOLS
BLUE EARTH MINN 56013

0292-002
IND SCH DIST NO 217
SUPERINTENDENT OF SCHOOLS
BRIGELYN MINN 56014

0264-002
IND SCHOOL DIST NO 196
SUPT OF SCHOOLS
ROSEMOUNT MINN 55068

0265-002
IND SCH DIST NO 197
SUPERINTENDENT OF SCHOOLS
WEST ST PAUL MINN 55118

0267-002
IND SCHOOL DIST NO 199
SUPT OF SCHOOLS
INVER GROVE PINE BEND SCHOOLS
INVER GROVE HEIGHTS MINN 5507

0268-002
SPECIAL SCHOOL DIST NO 6
SUPERINTENDENT OF SCHOOLS
700 2ND ST NORTH
SOUTH ST. PAUL, MN 55075

0270-002
IND SCH DIST NO 201
SUPERINTENDENT OF SCHOOLS
CLAREMONT MINN 55924

0271-002
IND SCH DIST NO 202
SUPERINTENDENT OF SCHOOLS
DODGE CENTER MINN 55927

0272-002
IND SCH DIST NO 203
SUPERINTENDENT OF SCHOOLS
HAYFIELD MINN 55940

0273-002
IND SCH DIST NO 204
SUPERINTENDENT OF SCHOOLS
KASSON MANTORVILLE MINN 55944

0334-002
IND SCH DIST NO 258
SUPT OF SCHOOLS
WANAMINGO MINN 55983

0335-002
IND SCH DIST NO 260
SUPT OF SCHOOLS
ZUMBROTA MINN 55992

0337-002
IND SCH DIST NO 261
SUPERINTENDENT OF SCHOOLS
ASHBY MINN 56309

0338-002
IND SCH DIST NO 262
SUPT OF SCHOOLS
BARRETT MINN 56311

0339-002
IND SCH DIST NO 263
SUPT OF SCHOOLS
ELBOW LAKE MINN 56531

0340-002
IND SCH DIST NO 264
SUPT OF SCHOOLS
HERMAN MINN 56248

0341-002
IND SCH DIST NO 265
SUPT OF SCHOOLS
HOFFMAN MINN 56339

0343-002
IND SCHOOL DIST 271
COMPTROLLER
10025 PENN AVE SOUTH
BLOOMINGTON MINN 55431

0322-002
IND SCH DIST NO 243
SUPT OF SCHOOLS
EMMONS MINN 56029

0323-002
IND SCH DIST NO 244
SUPT OF SCHOOLS
FREEBURN MINN 56032

0324-002
IND SCH DIST NO 245
SUPT OF SCHOOLS
GLENVILLE MINN 56036

0328-002
IND SCH DIST NO 252
SUPT OF SCHOOLS
CANNON FALLS MINN 55009

0329-002
IND SCH DIST NO 253
SUPT OF SCHOOLS
GOODHUE MINN 55027

0330-002
IND SCH DIST NO 254
SUPT OF SCHOOLS
KENYON MINN 55946

0331-002
IND SCH DIST NO 255
SUPERINTENDENT OF SCHOOLS
PINE ISLAND MINN 55963

0332-002
IND SCH DIST NO 256
SUPT OF SCHOOLS
RED WING MINN 55066

0303-002
IND SCH DIST NO 228
SUPT OF SCHOOLS
HARMONY MINN 55939

0304-002
IND SCH DIST NO 229
SUPT OF SCHOOLS
LANESBORO MINN 55949

0307-002
IND SCH DIST NO 232
SUPT OF SCHOOLS
PETERSON MINN 55962

0308-002
IND SCH DIST NO 233
SUPT OF SCHOOLS
PRESTON MINN 55965

0309-002
IND SCH DIST NO 234
SUPT OF SCHOOLS
RUSHFORD MINN 55971

0310-002
IND SCH DIST NO 237
CLERK
SPRING VALLEY MINN 55975

0320-002
IND SCH DIST NO 241
SUPT OF SCHOOLS
ALBERT LEA MINN 56007

0321-002
IND SCH DIST NO 242
SUPT OF SCHOOLS
ALDEN MINN 56009

0304-002
IND SCH DIST NO 300
SUPT OF SCHOOLS
LACRESCENT MINN 55947

0352-002
IND SCH DIST NO 280
SUPT OF SCHOOLS
70TH AND HARRIET
RICHFIELD MINN 55423

0344-002
IND SCHOOL DIST 272
SUPT OF SCHOOLS
8025 SCHOOL RD
EDEN PRAIRIE MN 55344

0366-002
IND SCH DIST NO 297
SUPERINTENDENT OF SCHOOLS
SPRING GROVE MINN 55974

0353-002
IND SCHOOL DIST NO 281
SUPERVISOR OF ACCT ROBBINSDAL
ADM BLDG 4148 WINNETKA AVE NO
MINNEAPOLIS MINN 55427

0345-002
IND SCHOOL DIST NO 273
EDINA PUB SCHOOLS-SUPT OF SCH
5555 WEST 70TH STREET
EDINA MINN 55435

0375-002
IND SCH DIST NO 301
SUPT OF SCHOOLS
AKELEY MINN 56433

0354-002
IND SCH DIST NO 282
SUPT OF SCHOOLS
3303 33RD AVE NE
MINNEAPOLIS MINN 55418

0346-002
IND SCHOOL DIST NO 274
BUSINESS OFFICE MANAGER
HOPKINS MINN 55343

0379-002
IND SCH DIST NO 306
SUPT OF SCHOOLS
LAPORTE MN 56461

0355-002
IND SCH DIST NO 283
SUPT OF SCHOOLS
6425 WEST 33RD ST
ST LOUIS PARK MN 55426

0347-002
IND SCHOOL DIST 275
SUPT OF SCHOOLS
4800 GLENWOOD AVE NORTH
MINNEAPOLIS MINN 55422

0381-002
IND SCH DIST NO 308
SUPT OF SCHOOLS
NEVIS MINN 56467

0356-002
IND SCH DIST NO 284
PAYROLL CLERK
WAYZATA MINN 55391

0348-002
IND SCH DIST NO 276
PAYROLL CLERK
261 SCHOOL AVE MINNETONKA
EXCELSIOR MINN 55331

0382-002
IND SCH DIST NO 309
SUPERINTENDENT OF SCHOOLS
PARK RAPIDS MINN 56470

0358-002
IND SCHOOL DIST NO 286
SUPT OF SCHOOLS
6500 HUMBOLDT AVE NO
MINNEAPOLIS MINN 55430

0349-002
IND SCH DIST NO 277
BUSINESS MANAGER
MOUND MINN 55364

0385-002
IND SCH DIST NO 314
SUPT OF SCHOOLS
BRAHAM MINN 55006

0362-002
IND SCH DIST NO 299
SUPT OF SCHOOLS
CALEDONIA MINN 55921

0350-002
IND SCHOOL DIST # 278
SUPERINTENDENT OF SCHOOLS
685 OLD CRYSTAL BAY RD NORTH
P.O. LONG LAKE MN 55356

0386-002
IND SCH DIST NO 911
SUPT OF SCHOOLS
CAMBRIDGE MINN 55008

0363-002
IND SCH DIST NO 294
SUPT OF SCHOOLS
HOUSTON MINN 55943

0351-002
IND SCH DIST NO 279
SUPT OF SCHOOLS
317 2ND AVE NW
OSSEO MINN 55369

0434-002
IND SCH DIST NO 354
SUPT OF SCHOOLS
KENNEDY MINN 56733

0436-002
IND SCH DIST NO 356
SUPT OF SCHOOLS
LANCASTER MINN 56735

0437-002
IND SCH DIST NO 361
SUPT OF SCHOOLS
INTL FALLS MINN 56649

0438-002
IND SCH DIST NO 362
SUPT OF SCHOOLS
LITTLEFORK MINN 56653

0439-002
IND SCH DIST NO 371
SUPT OF SCHOOLS
BELLINGHAM MINN 56212

0441-002
IND SCH DIST NO 377
SUPT OF SCHOOLS
MADISON MINN 56256

0442-002
IND SCH DIST NO 376
SUPT OF SCHOOLS
MARIETTA MINN 56257

0449-002
IND SCH DIST NO 381
SUPT OF SCHOOLS
TWO HARBORS MINN 55616

0413-002
IND SCH DIST NO 333
SUPT OF SCHOOLS
OGILVIE MINN 56358

0416-002
IND SCH DIST NO 341
SUPT OF SCHOOLS
AITWATER MINN 56209

0418-002
IND SCH DIST NO 345
SUPT OF SCHOOLS
NEW LONDON MINN 56273

0419-002
IND SCH DIST NO 346
SUPT OF SCHOOLS
RAYMOND MINN 56282

0420-002
IND SCH DIST NO 347
SUPT OF SCHOOLS
WILLMAR MINN 56201

0431-002
IND SCH DIST NO 351
SUPT OF SCHOOLS
HALLOCK MINN 56728

0432-002
IND SCH DIST NO 352
SUPT OF SCHOOLS
HUMBOLDT MINN 56731

0433-002
IND SCH DIST NO 353
SUPERINTENDENT OF SCHOOLS
KARLSTAD MINN 56732

0401-002
IND SCH DIST NO 316
SUPT OF SCHOOLS
COLERAINE MINN 55722

0402-002
IND SCH DIST NO 317
SECRETARY TO THE SUPT
DEER RIVER MINN 56636

0403-002
IND SCH DIST NO 318
BUSINESS ACCOUNTANT
GRAND RAPIDS MINN 55744

0404-002
IND SCH DIST NO 319
SUPT OF SCHOOLS
NASHWAUK KEEWATIN MINN 55769

0407-002
IND SCH DIST NO 324
SUPT OF SCHOOLS
JACKSON MINN 56143

0408-002
IND SCH DIST NO 325
SUPT OF SCHOOLS
LAKEFIELD MINN 56150

0410-002
IND SCH DIST NO 328
SUPT OF SCHOOLS
PO
LAKE PARK IOWA 51347

0412-002
IND SCH DIST NO 332
CLERK
MORA MINN 55051

0472-002
IND SCH DIST NO 417
SUPT OF SCHOOLS
TRACY MINN 56175

0464-002
IND SCH DIST NO 409
SUPT OF SCHOOLS
TYLER MINN 56178

0454-002
IND SCH DIST NO 391
SUPT OF SCHOOLS
CLEVELAND MINN 56017

0475-002
IND SCH DIST NO 421
SUPT OF SCHOOLS
BROWNTON MINN 55312

0465-002
IND SCH DIST NO 408
SUPT OF SCHOOLS
VERDI MINN 56179

0455-002
IND SCH DIST NO 392
SUPT OF SCHOOLS
LECENTER MINN 56057

0476-002
IND SCH DIST NO 422
SUPT OF SCHOOLS
GLENCOE MINN 55336

0466-002
IND SCH DIST NO 411
SUPT OF SCHOOLS
BALATON MINN 56115

0456-002
IND SCH DIST NO 393
BUS MANAGER
LESUEUR MINN 56058

0477-002
IND SCH DIST NO 423
SUPT OF SCHOOLS
HUTCHINSON MINN 55350

0467-002
IND SCH DIST NO 412
SUPT OF SCHOOLS
COTTONWOOD MINN 56229

0457-002
IND SCH DIST NO 394
SUPT OF SCHOOLS
MONTGOMERY MINN 56069

0478-002
IND SCH DIST NO 424
SUPT OF SCHOOLS
LESTER PRAIRIE MINN 55354

0468-002
IND SCH DIST NO 413
SUPT OF SCHOOLS
MARSHALL MINN 56258

0458-002
IND SCH DIST NO 395
SUPT OF SCHOOLS
WATERVILLE MINN 56096

0479-002
IND SCH DIST NO 425
SUPT OF SCHOOLS
SILVER LAKE MINN 55381

0469-002
IND SCH DIST NO 414
SUPT OF SCHOOLS
MINNEOTA MINN 56264

0460-002
IND SCH DIST NO 402
SUPT OF SCHOOLS
HENDRICKS MINN 56136

0480-002
IND SCHOOL DIST NO 426 STEWAR
SUPT OF SCHOOLS
30 GLEN STREET NORTH
HUTCHINSON MINN 55350

0470-002
IND SCH DIST NO 415
SUPT OF SCHOOLS
LYND MINN 56157

0461-002
IND SCH DIST NO 403
SUPT OF SCHOOLS
IVANHOE MINN 56142

0482-002
IND SCHOOL DIST NO 427
CLERK - ELIZABETH OTTO
WINSTED MINN 55395

0471-002
IND SCH DIST NO 418
SUPT OF SCHOOLS
RUSSELL MINN 56169

0462-002
IND SCHOOL DIST 404
SUPT OF SCHOOLS
LAKE BENTON MINN 56149

0507-002
IND SCH DIST NO 459
SUPT OF SCHOOLS
WELCOME MINN 56181

0510-002
IND SCH DIST NO 461
SUPT OF SCHOOLS
COSMOS MINN 56228

0512-002
IND SCH DIST NO 463
SUPT OF SCHOOLS
EDEN VALLEY MINN 55329

0513-002
IND SCH DIST NO 464
SUPT OF SCHOOLS
GROVE CITY MINN 56243

0514-002
IND SCH DIST NO 465
SUPT OF SCHOOLS
LITCHFIELD MINN 55355

0528-002
IND SCH DIST NO 473
CLERK
ISLE MINN 56342

0529-002
IND SCH DIST NO 912
SUPT OF SCHOOLS
MILACA MINN 56353

0530-002
IND SCH DIST NO 480
SECRETARY
ONAMIA MINN 56359

0494-002
IND SCH DIST NO 444
SUPT OF SCHOOLS
STRANDQUIST MINN 56758

0496-002
IND SCH DIST NO 446
SUPT OF SCHOOLS
WARREN MINN 56762

0499-002
IND SCH DIST NO 451
SUPT OF SCHOOLS
CEYLON MINN 56121

0501-002
IND SCHOOL DIST NO 453
SUPT OF SCHOOLS
RD ROUTE 1
BLUE EARTH MINN 56013

0502-002
IND SCH DIST NO 454
SUPT OF SCHOOLS
115 SOUTH PARK ST
FAIRMONT MN 56031

0504-002
IND SCH DIST NO 456
SUPT OF SCHOOLS
SHERBURN MINN 56171

0505-002
IND SCH DIST NO 457
SUPT OF SCHOOLS
TRIMONT MINN 56176

0506-002
IND SCH DIST NO 458
SUPT OF SCHOOLS
TRUMAN MINN 56088

0484-002
IND SCH DIST NO 432
SECRETARY
MAHNOMEN MINN 56557

0486-002
IND SCH DIST NO 435
SUPT OF SCHOOLS
WAUBUN MINN 56589

0487-002
IND SCH DIST NO 436
SUPT OF SCHOOLS
ALVARADO MINN 56710

0488-002
IND SCH DIST NO 437
SUPT OF SCHOOLS
ARGYLE MINN 56713

0490-002
IND SCH DIST NO 440
SUPT OF SCHOOLS
MIDDLE RIVER MINN 56737

0491-002
IND SCH DIST NO 441
SUPT OF SCHOOLS
NEWFOLDEN MINN 56738

0492-002
IND SCH DIST NO 442
BOOKKEEPER
OSLO MINN 56744

0493-002
IND SCH DIST NO 443
SUPT OF SCHOOLS
STEPHEN MINN 56757

0585-002
IND SCH DIST NO 514
SUPT OF SCHOOLS
ELLSWORTH MINN 56129

0586-002
IND SCH DIST NO 516
SUPT OF SCHOOLS
ROUND LAKE MINN 56167

0587-002
IND SCH DIST NO 518
SUPT OF SCHOOLS
WORTHINGTON MINN 56187

0588-002
IND SCH DIST NO 521
SCHOOL SECRETARY
ADA MINN 56510

0589-002
IND SCH DIST NO 522
TREASURER
BORUP MINN 56519

0590-002
IND SCH DIST NO 523
SUPT OF SCHOOLS
GARY MINN 56545

0591-002
IND SCH DIST NO 524
SUPT OF SCHOOLS
HALSTAD MINN 56548

0592-002
IND SCH DIST NO 525
SUPT OF SCHOOLS
HENDRUM MINN 56550

0565-002
IND SCH DIST NO 499
SUPT OF SCHOOLS
LEROY MINN 55951

0566-002
IND SCH DIST NO 497
SUPT OF SCHOOLS
LYLE MINN55953

0571-002
IND SCH DIST NO 505
SUPT OF SCHOOLS
FULDA MINN 56131

0573-002
IND SCH DIST NO 504
SUPT OF SCHOOLS
SLAYTON MINN 56172

0579-002
IND SCH DIST NO 507
SUPT OF SCHOOLS
NICOLLET MINN 56074

0580-002
IND SCH DIST NO 508
SUPT OF SCHOOLS
ST PETER MINN 56082

0582-002
IND SCH DIST NO 511
SUPT OF SCHOOLS
ADRIAN MINN 56110

0584-002
IND SCH DIST NO 513
SUPT OF SCHOOLS
BREWSTER MINN 56119

0531-002
IND SCH DIST NO 477
SUPT OF SCHOOLS
PRINCETON MINN 55371

0544-002
IND SCH DIST NO 482
SUPT OF SCHOOLS
109 NORTHEAST 2ND AVENUE
LITTLE FALLS MINNESOTA 56345

0545-002
IND SCH DIST NO 483
SUPT OF SCHOOLS
MOTLEY MINN 56466

0546-002
IND SCH DIST NO 485
CLERK
ROYALTON MINN 56373

0547-002
IND SCH DIST NO 486
SUPT OF SCHOOLS
SWANVILLE MINN 56382

0548-002
IND SCH DIST NO 487
SUPT OF SCHOOLS
UPSALA MINN 56384

0561-002
IND SCH DIST NO 492
DIR OF BUSINESS AFFAIRS
AUSTIN MN 55912

0564-002
IND SCH DIST NO 495
SUPT OF SCHOOLS
GRAND MEADOW MINN 55936

0671-002
IND SCH DIST NO 570
BOOKKEEPER - MAXINE R. HOLTER
FINLAYSON MINN 55735

0672-002
IND SCH DIST NO 573
SUPT OF SCHOOLS
HINCKLEY MINN 55037

0674-002
IND SCH DIST NO 578
CLERK
PINE CITY MINN 55063

0675-002
IND SCH DIST NO 576
CLERK
SANDSTONE MINN 55072

0676-002
IND SCH DIST NO 577
SUPT OF SCHOOLS
WILLOW RIVER MINN 55795

0681-002
IND SCH DIST NO 581
SUPT OF SCHOOLS
EDGERTON MINN 56128

0682-002
IND SCH DIST NO 582
SUPT OF SCHOOLS
JASPER MINN 56144

0683-002
IND SCH DIST NO 583
SECRETARY TO THE SUPT
PIPESTONE MINN 56164

0619-002
IND SCH DIST NO 545
SUPT OF SCHOOLS
HENNING MINN 56551

0620-002
IND SCH DIST NO 547
SUPT OF SCHOOLS
PARKERS PRAIRIE MINN 56361

0621-002
IND SCH DIST NO 548
SUPT OF SCHOOLS
PELICAN RAPIDS MINN 56572

0622-002
IND SCH DIST NO 549
SUPT OF SCHOOLS
PERHAM MINN 56573

0623-002
IND SCH DIST NO 550
SUPT OF SCHOOLS
UNDERWOOD MINN 56586

0663-002
IND SCH DIST NO 561
SUPT OF SCHOOLS
GOODRIDGE MINN 56725

0664-002
IND SCH DIST NO 564
SUPT OF SCHOOLS
THIEF RIVER FALLS MINN 56701

0667-002
IND SCH DIST NO 566
SUPT OF SCHOOLS
ASKOV MINN 55704

0593-002
IND SCH DIST NO 526
SUPT OF SCHOOLS
TWIN VALLEY MINN 56584

0595-002
IND SCH DIST NO 531
SUPT OF SCHOOLS
BYRON MINN 55920

0596-002
IND SCH DIST NO 533
SUPT OF SCHOOLS
EYOTA MINN 55934

0597-002
IND SCH DIST NO 534
SUPT OF SCHOOLS
STEWARTVILLE MINN 55976

0598-002
IND SCHOOL DIST 535
SUPT OF SCHOOLS
ROCHESTER MINN 55901

0616-002
IND SCH DIST NO 542
SUPT OF SCHOOLS
BATTLE LAKE MINN 56515

0617-002
IND SCH DIST NO 543
SUPT OF SCHOOLS
DEER CREEK MINN 56527

0618-002
IND SCH DIST NO 544
SUPT OF SCHOOLS
FERGUS FALLS MINN 56537

0714-002
IND SCHOOL DIST 623
ADM OF BUSINESS SERVICES
1251 N COUNTY ROAD B 2
ST PAUL MINN 55113

0715-002
IND SCH DIST NO 624
SUPT OF SCHOOLS
3375 WILLOW AVENUE
WHITE BEAR LAKE MINN 55110

0716-002
IND SCH DIST NO 627
SUPT OF SCHOOLS
OKLEE MINN 56742

0717-002
IND SCH DIST NO 628
SUPT OF SCHOOLS
PLUMMER MINN 56748

0718-002
IND SCH DIST NO 630
SUPT OF SCHOOLS
RED LAKE FALLS MINN 56750

0720-002
IND SCH DIST NO 631
SUPT OF SCHOOLS
BELVIEW MINN 56214

0721-002
IND SCH DIST NO 633
SUPT OF SCHOOLS
LAMBERTON MINN 56152

0722-002
IND SCH DIST NO 636
SUPT OF SCHOOLS
MORGAN MINN 56266

0696-002
IND SCH DIST NO 603
SUPT OF SCHOOLS
MCINTOSH MINN 56556

0697-002
IND SCH DIST NO 604
SUPT OF SCHOOLS
MENTOR MINN 56736

0706-002
IND SCH DIST NO 611
SUPT OF SCHOOLS
CYRUS MINN 56323

0707-002
IND SCH DIST NO 612
SUPT OF SCHOOLS
GLENWOOD MINN 56334

0708-002
IND SCH DIST NO 614
SUPT OF SCHOOLS
STARBUCK MINN 56381

0709-002
IND SCH DIST NO 615
SUPT OF SCHOOLS
VILLARD MINN 56385

0712-002
IND SCHOOL DIST NO 621
ADMINISTRATIVE ASSISTANT
2959 N HAMLINE AVE
ST PAUL MINN 55113

0713-002
IND SCH DIST NO 622
SUPT OF SCHOOLS
NORTH ST PAUL MINN 55109

0684-002
IND SCH DIST NO 584
SUPT OF SCHOOLS
RUTHTON MINN 56170

0686-002
IND SCH DIST NO 592
SUPT OF SCHOOLS
CLIMAX MINN 56523

0687-002
IND SCH DIST NO 593
SUPT OF SCHOOLS
CROOKSTON MINN 56716

0688-002
IND SCH DIST NO 595
SUPT OF SCHOOLS
E GRAND FORKS MINN 56721

0690-002
IND SCH DIST NO 597
SUPT OF SCHOOLS
ERSKINE MINN 56535

0692-002
IND SCH DIST NO 599
SUPT OF SCHOOLS
FERTILE MINN 56540

0693-002
IND SCH DIST NO 600
SUPT OF SCHOOLS
FISHER MINN 56723

0694-002
IND SCH DIST NO 601
SUPT OF SCHOOLS
FOSSTON MINN 56542

0759-002
IND SCH DIST NO 676
SUPT OF SCHOOLS
BADGER MINN 56714

0761-002
IND SCH DIST NO 678
SUPT OF SCHOOLS
GREENBUSH MINN 56726

0763-002
IND SCH DIST NO 682
SUPT OF SCHOOLS
ROSEAU MINN 56751

0768-002
IND SCH DIST NO 690
SUPT OF SCHOOLS
WARROAD MINN 56763

0769-002
IND SCH DIST NO 691
PAYROLL CLERK HELGA MATTSON
AURORA MINN 55705

0770-002
IND SCH DIST NO 692
BUSINESS MANAGER
BABBITT MINN 55706

0771-002
IND SCH DIST NO 693
SUPT OF SCHOOLS
BIWABIK MINN 55708

0772-002
IND SCH DIST NO 694
SUPT OF SCHOOLS
BUHL MINN 55713

0734-002
IND SCH DIST NO 652
SUPT OF SCHOOLS
MORTON MINN 56270

0735-002
IND SCH DIST NO 653
SUPT OF SCHOOLS
OLIVIA MINN 56277

0736-002
IND SCH DIST NO 654
SUPT OF SCHOOLS
RENVILLE MINN 56284

0738-002
IND SCH DIST NO 656
SUPT OF SCHOOLS
FARIBAULT MINN 55021

0739-002
IND SCH DIST NO 657
SUPT OF SCHOOLS
MORRISTOWN MINN 55052

0741-002
IND SCH DIST NO 659
BUSINESS MANAGER
NORTHFIELD MINN 55057

0755-002
IND SCH DIST NO 669
SUPT OF SCHOOLS
MAGNOLIA MINN 56158

0756-002
IND SCH DIST NO 670
SUPT OF SCHOOLS
LUVERNE MINN 56156

0723-002
IND SCH DIST NO 637
SUPT OF SCHOOLS
REDWOOD FALLS MINN 56283

0724-002
IND SCH DIST NO 641
SUPT OF SCHOOLS
WALNUT GROVE MINN 56180

0728-002
IND SCH DIST NO 646
SUPT OF SCHOOLS
BIRD ISLAND MINN 55310

0729-002
IND SCH DIST NO 647
SUPT OF SCHOOLS
BUFFALO LAKE MINN 55314

0730-002
IND SCH DIST NO 648
SUPT OF SCHOOLS
DANUBE MINN 56230

0731-002
IND SCH DIST NO 649
SUPT OF SCHOOLS
FAIRFAX MINN 55332

0732-002
IND SCH DIST NO 650
SUPT OF SCHOOLS
FRANKLIN MINN 55333

0733-002
IND SCH DIST NO 651
SUPT OF SCHOOLS
HECTOR MINN 55342

0792-002
IND SCH DISTRICT NO 720
SUPERINTENDENT OF SCHOOLS
SHAKOPEE MINN 55379

0795-002
IND SCH DISTRICT NO 726
SUPERINTENDENT OF SCHOOLS
BECKER MINN 55308

0796-002
IND SCH DISTRICT NO 727
SUPERINTENDENT OF SCHOOLS
BIG LAKE MINN 55309

0797-002
IND SCH DISTRICT NO 728
SUPERINTENDENT OF SCHOOLS
ELK RIVER MINN 55330

0798-002
IND SCH DISTRICT NO 731
SUPERINTENDENT OF SCHOOLS
ARLINGTON MINN 55307

0799-002
IND SCH DISTRICT NO 732
SUPERINTENDENT OF SCHOOLS
GAYLORD MINN 55334

0800-002
IND SCH DISTRICT NO 733
SECRETARY
GIBBON MINN 55335

0801-002
IND SCH DISTRICT NO 734
SUPERINTENDENT OF SCHOOLS
HENDERSON MINN 56044

0782-002
IND SCH DISTRICT NO 704
SUPERINTENDENT OF SCHOOLS
PROCTOR MINN 55810

0783-002
IND SCH DISTRICT NO 708
SUPERINTENDENT OF SCHOOLS
TOWER MINN 55790

0784-002
IND SCH DISTRICT NO 706
BUSINESS MANAGER
VIRGINIA MINN 55792

0785-002
IND SCH DISTRICT NO 707
SUPERINTENDENT OF SCHOOLS
NETT LAKE MINN 55772

0788-002
IND SCH DISTRICT NO 716
SUPERINTENDENT OF SCHOOLS
BELLE PLAINE MINN 56011

0789-002
IND SCH DISTRICT NO 717
SUPERINTENDENT OF SCHOOLS
JORDAN MINN 55352

0790-002
IND SCH DISTRICT NO 721
SUPERINTENDENT OF SCHOOLS
721 CENTRAL AVENUE NORTH
NEW PRAUGE MN 56071

0791-002
IND SCH DISTRICT NO 719
SUPERINTENDENT OF SCHOOLS
PRIOR LAKE MINN 55372

0773-002
IND SCH DIST NO 695
DIRECTOR OF BUSINESS AFFAIRS
CHISHOLM MINN 55719

0774-002
IND SCH DIST NO 696
SUPT OF SCHOOLS
ELY MINN 55731

0775-002
IND SCH DIST NO 697
SUPT OF SCHOOLS
EVELETH MINN 55734

0776-002
IND SCH DISTRICT NO 698
SUPERINTENDENT OF SCHOOLS
FLOODWOOD MINN 55736

0777-002
IND SCH DISTRICT NO 699
SUPERINTENDENT OF SCHOOLS
GILBERT MINN 55741

0778-002
IND SCHOOL DIST NO 700
SUPT OF SCHOOLS
PO 4190 UGSTAD RD
DULUTH MINN 55811

0779-002
IND SCH DISTRICT NO 701
SUPERINTENDENT OF SCHOOLS
HIBBING MINN 55746

0781-002
IND SCH DISTRICT NO 703
SUPERINTENDENT OF SCHOOLS
MOUNTAIN IRON MINN 55768

0878-002
IND SCH DISTRICT NO 769
BOOKKEEPER
MORRIS MINN 56267

0882-002
IND SCH DISTRICT NO 784
SUPERINTENDENT OF SCHOOLS
APPLETON MINN 56208

0883-002
IND SCH DIST NO 777
SUPERINTENDENT OF SCHOOLS
BENSON MINN 56215

0902-002
IND SCH DISTRICT NO 789
SUPERINTENDENT OF SCHOOLS
CLARISSA MINN 56440

0903-002
IND SCH DISTRICT NO 790
SUPERINTENDENT OF SCHOOLS
EAGLE BEND MINN 56446

0904-002
IND SCH DISTRICT NO 791
SUPERINTENDENT OF SCHOOLS
GREY EAGLE MINN 56336

0905-002
IND SCH DISTRICT NO 792
SUPERINTENDENT OF SCHOOLS
LONG PRAIRIE MINN 56347

0906-002
IND SCH DISTRICT NO 793
BOOKKEEPER
STAPLES MINN 56479

0811-002
IND SCH DISTRICT NO 743
SUPERINTENDENT OF SCHOOLS
SAUK CENTRE MINN 56378

0813-002
IND SCH DISTRICT NO 745
SUPERINTENDENT OF SCHOOLS
ALBANY MINN 56307

0814-002
INDEPENDENT SCH DIST NO 748
STEARNS COUNTY
CLERK
SARTELL MINN 56377

0856-002
IND SCH DISTRICT NO 756
SUPERINTENDENT OF SCHOOLS
BLOOMING PRAIRIE MINN 55917

0857-002
IND SCH DISTRICT NO 762
SUPERINTENDENT OF SCHOOLS
ELLENDALE MINN 56026

0858-002
IND SCHOOL DISTRICT NO 763
SUPERINTENDENT OF SCHOOLS
MEDFORD MINN 55049

0859-002
IND SCH DISTRICT NO 761
SUPERINTENDENT OF SCHOOLS
OWATONNA MINN 55060

0877-002
IND SCH DISTRICT NO 768
SUPERINTENDENT OF SCHOOLS
HANCOCK MINN 56244

0802-002
IND SCH DISTRICT NO 735
SUPERINTENDENT OF SCHOOLS
WINTHROP MINN 55396

0804-002
IND SCH DISTRICT NO 736
SUPERINTENDENT OF SCHOOLS
BELGRADE MINN 56312

0805-002
IND SCH DISTRICT NO 737
SUPERINTENDENT OF SCHOOLS
BROOTEN MINN 56316

0806-002
IND SCH DIST NO 738
CLERK
HOLDINGFORD MINN 56340

0807-002
IND SCH DISTRICT NO 739
SUPERINTENDENT OF SCHOOLS
KIMBALL MINN 55353

0808-002
IND SCH DISTRICT NO 740
SUPERINTENDENT OF SCHOOLS
MELROSE MINN 56352

0809-002
IND SCH DISTRICT NO 741
SUPERINTENDENT OF SCHOOLS
PAYNESVILLE MINN 56362

0810-002
IND SCH DISTRICT NO 742
SUPERINTENDENT OF SCHOOLS
ST CLOUD MINN 56301

0944-002
IND SCH DISTRICT NO 834
BUSINESS MANAGER
STILLWATER MINN 55082

0945-002
IND SCH DISTRICT NO 836
SUPERINTENDENT OF SCHOOLS
BUTTERFIELD MINN 56120

0946-002
IND SCH DISTRICT NO 837
SUPERINTENDENT OF SCHOOLS
MADELIA MINN 56062

0947-002
IND SCH DISTRICT NO 840
SUPERINTENDENT OF SCHOOLS
ST JAMES MINN 56081

0952-002
IND SCH DISTRICT NO 846
SUPERINTENDENT OF SCHOOLS
BRECKENRIDGE MINN 56520

0955-002
IND SCH DISTRICT NO 850
SUPERINTENDENT OF SCHOOLS
ROTHSAY MINN 56579

0964-002
IND SCH DISTRICT NO 857
CLERK
LEWISTON MINN 55952

0965-002
IND SCH DISTRICT NO 858
SUPERINTENDENT OF SCHOOLS
ST CHARLES MINN 55972

0932-002
IND SCH DISTRICT NO 818
SUPERINTENDENT OF SCHOOLS
VERNDALE MINN 56481

0933-002
IND SCHOOL DISTRICT NO 819
SUPERINTENDENT OF SCHOOLS
WADENA MINN 56482

0936-002
IND SCH DISTRICT NO 830
SUPERINTENDENT OF SCHOOLS
JANESVILLE MINN 56048

0937-002
IND SCH DISTRICT NO 827
SUPT OF SCHOOLS
NEW RICHLAND MINN 56072

0939-002
IND SCH DISTRICT NO 829
SUPERINTENDENT OF SCHOOLS
WASECA MINN 56093

0941-002
IND SCH DISTRICT NO 831
SUPERINTENDENT OF SCHOOLS
308 S.W. 15TH STREET
FOREST LAKE, MN 55025

0942-002
IND SCH DISTRICT NO 832
SUPERINTENDENT OF SCHOOLS
MAHTOMEDI MINN 55115

0943-002
IND SCH DISTRICT NO 833
SUPERINTENDENT OF SCHOOLS
8040 80TH ST SO
COTTAGE GROVE MINN 55016

0917-002
IND SCH DISTRICT NO 803
SECRETARY
WHEATON MINN 56296

0918-002
IND SCH DISTRICT NO 806
SUPERINTENDENT OF SCHOOLS
ELGIN MINN 55932

0919-002
IND SCH DISTRICT NO 813
SUPERINTENDENT OF SCHOOLS
LAKE CITY MINN 55041

0920-002
IND SCH DISTRICT NO 809
SUPERINTENDENT OF SCHOOLS
MAZEPPA MINN 55956

0921-002
IND SCH DISTRICT NO 810
SUPERINTENDENT OF SCHOOLS
PLAINVIEW MINN 55964

0922-002
IND SCH DISTRICT NO 811
SUPERINTENDENT OF SCHOOLS
WABASHA MINN 55981

0930-002
IND SCH DISTRICT NO 821
SUPERINTENDENT OF SCHOOLS
MENAHGA MINN 56464

0931-002
IND SCH DISTRICT NO 820
SUPERINTENDENT OF SCHOOLS
SEBEKA MINN 56477

1028-002
IND SCH DISTRICT NO 553
SUPERINTENDENT OF SCHOOLS
NEW YORK MILLS MINN 56567

1029-003
CLAY COUNTY
COUNTY AUDITOR
MOORHEAD MINN 56560

1030-000
FILLMORE COUNTY
COUNTY AUDITOR - COURTHOUSE
PRESTON MN 55965

1031-004
MOWER COUNTY
DEPUTY CO AUDITOR COURTHOUSE
AUSTIN MINN 55912

1031-005
MOWER COUNTY
EXEC SECRETARY WELFARE BOARD
AUSTIN MINN 55912

1032-000
REDWOOD COUNTY
COUNTY AUDITOR - COURTHOUSE
REDWOOD FALLS MN 56283

1039-002
IND SCH DIST NO 484
MORRISON COUNTY
SUPT OF SCHOOLS
PIERZ MINN 56364

1115-003
AITKIN COUNTY
COUNTY AUDITOR COURTHOUSE
AITKIN MINN 56431

1115-004
AITKIN COUNTY
WELFARE DEPT ACC OFFICER
306 MINNESOTA AVE NORTH
AITKIN MINN 56431

1115-006
AITKIN COUNTY
LONG LAKE CONSERVATION CNTR
SECRETARY COUNTY COURTHOUSE
AITKIN MINN 56431

1116-000
FREEBORN COUNTY
COUNTY AUDITOR - COURTHOUSE
ALBERT LEA MN 56007

1117-003
WRIGHT COUNTY
COUNTY AUDITOR - COURTHOUSE
BUFFALO MN 55313

1117-004
WRIGHT COUNTY-HIGHWAY ENGINEE
PUBLIC WORKS BLDG
ROUTE 1 BOX 97B
BUFFALO MN 55313

1007-002
IND SCH DISTRICT NO 892
SUPERINTENDENT OF SCHOOLS
CLARKFIELD MINN 56223

1008-002
IND SCH DISTRICT NO 893
SUPERINTENDENT OF SCHOOLS
ECHO MINN 56237

1009-002
IND SCH DISTRICT NO 894
SUPERINTENDENT OF SCHOOLS
GRANITE FALLS MINN 56241

1011-002
IND SCH DISTRICT NO 896
SUPERINTENDENT OF SCHOOLS
WOOD LAKE MINN 56297

1018-000
KITTSON COUNTY
COUNTY AUDITOR - COURTHOUSE
HALLOCK MN 56728

1019-000
REDWOOD COUNTY SOIL AND WATER
CONSERVATION DISTRICT
TREASURER - BOX 69
REDWOOD FALLS MINN 56283

1020-002
IND SCH DISTRICT NO 236
SUPERINTENDENT OF SCHOOLS
WYKOFF MINN 55990

1023-002
IND SCH DISTRICT NO 635
SUPERINTENDENT OF SCHOOLS
MILROY MINN 56263

1024-002
IND SCH DISTRICT NO 640
CLERK
WABASSO MINN 56293

0966-002
IND SCH DIST 861
SUPERINTENDENT OF SCHOOLS
WINONA MINN 55987

0980-002
IND SCH DISTRICT NO 876
SUPERINTENDENT OF SCHOOLS
ANNANDALE MINN 55302

0983-002
IND SCH DISTRICT NO 879
SUPERINTENDENT OF SCHOOLS
DELANO MINN 55328

0984-002
IND SCH DISTRICT NO 880
SUPERINTENDENT OF SCHOOLS
HOWARD LAKE MINN 55349

0985-002
IND SCH DISTRICT NO 881
SUPERINTENDENT OF SCHOOLS
MAPLE LAKE MINN 55358

0986-002
IND SCH DISTRICT NO 882
SUPERINTENDENT OF SCHOOLS
MONTICELLO MINN 55362

0987-002
IND SCH DISTRICT NO 883
SUPERINTENDENT OF SCHOOLS
ROCKFORD MINN 55373

1006-002
IND SCH DISTRICT NO 891
SUPERINTENDENT OF SCHOOLS
CANBY MINN 56220

1707-000
ROCK SOIL AND WATER CONS DIST
TREASURER
R F D
LUVERNE MINN 56156

1551-004
PINE COUNTY
COUNTY AUDITOR COURTHOUSE
PINE CITY MINN 55063

1551-005
PINE COUNTY
DEPT OF HUMAN SERVICES INCOME
ACCOUNTING OFFICER COURTHOUSE
PINE CITY MN 55063

1551-006
PINE COUNTY
HIGHWAY DEPT. - ACCOUNTANT
CO RD 55 RT 3 BOX 69
PINE CITY MINN 55063

1574-000
BECKER SOIL & WATR CONS DIST
CLERK
BOX 476
DETROIT LAKES MINN 56501

1620-000
WILKIN COUNTY
COUNTY AUDITOR - COURTHOUSE
BRECKENRIDGE MN 56520

1621-000
LINCOLN COUNTY
COUNTY AUDITOR - COURTHOUSE
IVANHOE MN 56142

1622-000
WADENA COUNTY
COUNTY AUDITOR - COURTHOUSE
WADENA MN 56482

1684-000
HENNEPIN COUNTY
GEN ACCTG DIV--CONTROLLER
A-706-GOVERNMENT CENTER
MINNEAPOLIS MN 55487

1700-000
WABASHA SOIL & WATER CONS. DI
SEC TREAS - DENNIS SULLIVAN
P.O. BOX 205-138 MAIN STREET
WABASHA MN 55981

1708-003
LAC QUI PARLE COUNTY
COUNTY AUDITOR COURTHOUSE
MADISON MINN 56256

1708-004
LAC QUI PARLE COUNTY
COUNTY HIGHWAY ENGINEER
MADISON MINN 56256

1708-005
LAC QUI PARLE COUNTY
DIRECTOR CO WELFARE DEPT
MADISON MINN 56256

1709-000
GOODHUE SOIL & WATER CONS DIS
DISTRICT CLERK
363 MAIN ST
ZUMBROTA MN 55992

1711-000
KANABEC SOIL & WATR CONS DIST
DISTRICT CLERK
119 SOUTH LAKE STREET
MORA MINN 55051

1713-002
IND SCHOOL DIST NO 363
SUPT OF SCHOOLS
BOX 465
NORTHOME MINN 56661

1307-002
IND SCHOOL DIST NO 787
TODD COUNTY
SUPT OF SCHOOLS
BROWERVILLE MINN 56438

1310-002
IND SCHOOL DIST NO 58
BIG STONE COUNTY
SUPT OF SCHOOLS
CLINTON MINN 56225

1315-000
ROCK COUNTY
COUNTY AUDITOR - COURTHOUSE
LUVERNE MN 56156

1330-000
WASH CO SOIL & WATER CONS DIS
TREASURER
14791 NORTH 60TH STREET
STILLWATER MINN 55082

1348-000
MARTIN SOIL & WATER CON DIST
TREASURER
2435 ALBION AVE RT 3
FAIRMOUNT MINN 56031

1349-003
STEVENS COUNTY
MEMORIAL HOSPITAL
COUNTY AUDITOR
MORRIS MN 56267

1349-004
STEVENS COUNTY
COUNTY AUDITOR- COURTHOUSE
MORRIS MN 56267

1350-002
IND SCHOOL DIST NO 638
REDWOOD COUNTY
SUPT OF SCHOOLS
SANBORN MINN 56083

1355-002
IND SCHOOL DIST NO 85
SUPT OF SCHOOLS
SPRINGFIELD MINN 56087

1360-002
IND SCHOOL DIST NO 885
SUPT OF SCHOOLS
ST MICHAEL MINN 55376

1117-005
WRIGHT COUNTY
DIRECTOR - SOCIAL SERVICE DEP
COURTHOUSE
BUFFALO MN 55313

1128-002
IND SCHOOL DIST NO 655
RENVILLE COUNTY
SUPT OF SCHOOLS
SACRED HEART MINN 56285

1131-002
IND SCHOOL DIST NO 801
TRAVERSE COUNTY
SUPT OF SCHOOLS
BROWNS VALLEY MINN 56219

1235-000
CARVER COUNTY
COUNTY AUDITOR - COURTHOUSE
CHASKA MN 55318

1247-000
GOODHUE COUNTY
COUNTY AUDITOR - COURTHOUSE
RED WING MN 55066

1248-004
POLK COUNTY
COUNTY AUDITOR COURTHOUSE
CROOKSTON MINN 56716

1248-005
POLK COUNTY
COUNTY HIGHWAY ENGINEER
CROOKSTON MINN 56716

1248-006
POLK COUNTY
DIRECTOR CO WELFARE BOARD
CROOKSTON MINN 56716

1291-000
WASECA COUNTY
COUNTY AUDITOR - COURTHOUSE
WASECA MN 56093

1292-003
YELLOW MEDICINE COUNTY
COUNTY AUDITOR COURTHOUSE
GRANITE FALLS MINN 56241

1292-004
YELLOW MEDICINE COUNTY
DIRECTOR CO WELFARE DEPT
GRANITE FALLS MINN 56241

1298-000
RICE COUNTY
COUNTY AUDITOR - COURTHOUSE
FARIBAULT MN 55021

1299-000
CHISAGO LAKES HOSPITAL
DISTRICT OF CHISAGO COUNTY
CHISAGO LAKES HOSP ADMIN
CHISAGO CITY MINN 55013

1306-002
IND SCHOOL DIST NO 786
TODD COUNTY
SUPT OF SCHOOLS
BERTHA MINN 56437

2006-001
CITY OF GAYLORD
COMMUNITY HOSPITAL
BOOKKEEPER
GAYLORD MINN 55334

2006-004
CITY OF GAYLORD
MANAGER
MUNICIPAL LIQUOR STORE
GAYLORD MN 55334

2007-000
CITY OF GLENWOOD
CITY CLERK
GLENWOOD MN 56334

2008-001
CITY OF GRANITE FALLS
CITY CLERK
845 PRENTICE ST
GRANITE FALLS MINN 56241

2008-003
CITY OF GRANITE FALLS
MUNICIPAL HOSPITAL
BOOKKEEPER
GRANITE FALLS MINN 56241

2009-001
CITY OF HERON LAKE
CLERK
HERON LAKE MINN 56137

2009-003
CITY OF HERON LAKE
MUNIC HOSP & LAKEVIEW HOME
OFFICE MANAGER AND BOOKKEEPER
HERON LAKE MINN 56137

2010-001
CITY OF LAKEFIELD
CLERK
LAKEFIELD MINN 56150

2010-003
CITY OF LAKEFIELD
MUNICIPAL HOSPITAL
OFFICE MANAGER
LAKEFIELD MINN 56150

2010-004
CITY OF LAKEFIELD
ADMINISTRATOR
COLONIAL MANOR NURSING HOME
LAKEFIELD MINN 56150

2011-001
CITY OF LITTLEFORK
CLERK
LITTLEFORK MINN 56653

2011-003
CITY OF LITTLEFORK
MUNICIPAL HOSPITAL
ADMINISTRATOR BOX 384
LITTLEFORK MINN 56653

2012-000
CITY OF LONG PRAIRIE
CLERK
LONG PRAIRIE MN 56347

2013-001
CITY OF MARSHALL
CITY CLERK
MARSHALL MINN 56258

2013-003
CITY OF MARSHALL
LOUIS WEINER MEMORIAL HOSPITA
ASSISTANT ADMINISTRATOR
MARSHALL MINN 56258

2013-004
CITY OF MARSHALL
WATER LIGHT AND POWER DEPT
SUPERINTENDENT BOX 129
MARSHALL MINN 56258

1997-001
CITY OF ADA
CITY CLERK
ADA MINN 56510

1999-003
CITY OF ADA
MUNICIPAL HOSPITAL
ASSISTANT ADMINISTRATOR
ADA MINN 56510

2000-001
CITY OF APPLETON
CLERK-TREAS 133 W THIELKE AVE
APPLETON MINN 56208

2000-003
CITY OF APPLETON
MUNICIPAL HOSPITAL
ADMIN SCHLIEMAN AVE & BEHL ST
APPLETON MINN 56208

2001-001
CITY OF ARLINGTON
CITY CLERK
ARLINGTON MINN 55307

2001-003
CITY OF ARLINGTON
MUNICIPAL HOSPITAL
BOOKKEEPER
ARLINGTON MINN 55307

2002-001
CITY OF BLUE EARTH
CITY CLERK TREASURER
BLUE EARTH MINN 56013

2002-004
CITY OF BLUE EARTH
LIGHT AND WATER DEPT
OFFICE MANAGER 118 EAST 6TH S
BLUE EARTH MINN 56013

2003-000
CITY OF CANNON FALLS
CITY CLERK TREASURER
306 W MILL STREET
CANNON FALLS MN 55009

2004-001
CITY OF COOK
CITY CLERK
COOK MINN 55723

2004-003
CITY OF COOK
COMMUNITY HOSPITAL
HOSPITAL ACCOUNTANT
COOK MINN 55723

2005-001
CITY OF DULUTH
CITY AUDITOR
RM 105 CITY HALL
DULUTH MN 55802

2005-003
CITY OF DULUTH
MILLER DWAN HOSP & MED CENTER
PAYROLL CLERK 504 E 2ND ST
DULUTH MINN 55805

2005-004
CITY OF DULUTH
ARENA AUDITORIUM
ADMINISTRATOR 350 S 5TH AVE W
DULUTH MINN 55802

2005-005
CITY OF DULUTH - SPIRIT MTN
DIRECTOR OF ACCOUNTING
9500 SPIRIT MOUNTAIN PLACE
DULUTH MN 55810

2006-001
CITY OF GAYLORD
CITY CLERK
GAYLORD MINN 55334

1790-000
PORT AUTHORITY OF ST PAUL
GENERAL MANAGER
25 W FOURTH ST - SUITE 1305
ST PAUL MN 55102

1795-002
IND SCHOOL DISTRICT NO 913
SUPT OF SCHOOLS
WALDORF MINN 56091

1819-000
BIG STONE SOIL & WTR CONS DIS
TREASURER
342 NW 2ND STREET
ORTONVILLE MINN 56278

1837-000
CHIPPEWA COUNTY
COUNTY AUDITOR-COURTHOUSE
MONTEVIDEO MN 56265

1838-003
RENVILLE COUNTY
COUNTY AUDITOR COURTHOUSE
OLIVIA MINN 56277

1838-004
RENVILLE COUNTY
RENVILLE COUNTY HOSPITAL
HOSPITAL ADMINISTRATOR
OLIVIA MINN 56277

1906-000
TRAVERSE COUNTY
COUNTY AUDITOR - COURTHOUSE
WHEATON MN 56296

1942-002
IND SCHOOL DISTRICT NO 877
BUSINESS MANAGER
BUFFALO MINN 55313

1948-000
NORTH ST LOUIS SOIL AND WATER
CONSERVATION DISTRICT
CHAIRMAN 401 SIXTH AVE NORTH
VIRGINIA MINN 55792

1949-000
MOOSE LAKE COMM HOSP DIST
TREASURER
MERCY HOSPITAL
MOOSE LAKE MINN 55767

1950-000
AITKIN CTY SOIL & WATER
CONS DIST-CLERK
P.O. BOX 365 - HIGHWAY 210 W.
AITKIN MINN 56431

1951-000
WASECA SOIL AND WATER
CONSERVATION DISTRICT
TREASURER-107 SECOND ST NW
WASECA MINN 56093

1962-000
SIBLEY CO SOIL & WATER CONS.
DISTRICT TECHNICIAN
230 4TH ST
GAYLORD MINN 55334

CITY OF WELLS
PUBLIC UTILITIES DEPT
BOOKKEEPER
WELLS MINN 56097

2027-004
CITY OF WELLS
MUNICIPAL HOSPITAL
HOSPITAL ADMINISTRATOR
WELLS MINN 56097

2028-001
CITY OF WHEATON
CITY CLERK
WHEATON MINN 56296

2028-003
CITY OF WHEATON
COMMUNITY HOSPITAL
ACCOUNTANT
WHEATON MINN 56296

2029-001
CITY OF WILLMAR
CITY CLERK
WILLMAR MINN 56201

2029-003
CITY OF WILLMAR
RICE MEMORIAL HOSPITAL
PAYROLL CLERK 402 W 3RD ST
WILLMAR MINN 56201

2029-004
CITY OF WILLMAR
MUN UTILITIES COMM
OFFICE MANAGER
WILLMAR MINN 56201

2030-000
CITY OF WINNEBAGO
CITY CLERK
WINNEBAGO MN 56098

2031-001
CITY OF WORTHINGTON
CITY TREASURER CITY HALL
WORTHINGTON MINN 56187

2031-003
CITY OF WORTHINGTON
MUNICIPAL HOSPITAL
CHIEF BOOKKEEPER
WORTHINGTON MINN 56187

2032-000
CITY OF ZUMBROTA
CITY CLERK
ZUMBROTA MN 55992

2033-003
COUNTY OF ITASCA
MEMORIAL HOSPITAL
BOOKKEEPER
GRAND RAPIDS MINN 55744

2033-004
ITASCA COUNTY
COUNTY AUDITOR COURTHOUSE
GRAND RAPIDS MINN 55744

2033-005
ITASCA COUNTY
ACCT OFFICER WELFARE DEPT
GRAND RAPIDS MINN 55744

2034-003
COUNTY OF KANABEC
KANABEC HOSPITAL
HOSPITAL ADMINISTRATOR
MORA MINN 55051

2034-004
KANABEC COUNTY
COUNTY AUDITOR COURTHOUSE
MORA MINN 55051

CITY OF ROSE CITY
ROSE CITY HOSPITAL
ADMINISTRATOR
ROSH CITY MINN 55069

2022-001
CITY OF ST PETER
CITY CLERK - GENERAL
ST PETER MINN 56082

2022-003
CITY OF ST PETER
COMMUNITY HOSPITAL
OFFICE MANAGER 618 W BROADWAY
ST PETER MINN 56082

2022-005
CITY OF ST PETER
CITY CLERK UTILITIES
ST PETER MINN 56082

2023-000
CITY OF STAPLES
CITY CLERK
STAPLES MINN 56479

2024-001
CITY OF TRACY
CITY RECORDER
TRACY MINN 56175

2024-003
CITY OF TRACY
MUNICIPAL HOSPITAL
BOOKKEEPER
TRACY MINN 56175

2025-001
CITY OF VIRGINIA
CITY CLERK CITY HALL
VIRGINIA MINN 55792

2025-003
CITY OF VIRGINIA
VIRGINIA REGIONAL MEDICAL CNT
ACCOUNTANT 901 N 9TH ST
VIRGINIA MINN 55792

2025-004
CITY OF VIRGINIA
SUPERINTENDENT PARK COMM
OLCOTT PARK
VIRGINIA MINN 55792

2025-005
CITY OF VIRGINIA
PUBLIC UTILITIES COMM
ACCOUNTANT-620 2ND ST SO
VIRGINIA MINN 55792

2025-006
CITY OF VIRGINIA
PUBLIC LIBRARY
COMMISSION CLERK
VIRGINIA MINN 55792

2025-007
CITY OF VIRGINIA
RECREATION COMMISSION
DIRECTOR MINERS MEMORIAL BLDG
VIRGINIA MINN 55792

2026-001
CITY OF WACONIA
CITY CLERK
WACONIA MINN 55387

2026-003
CITY OF WACONA
WACONIA RIDGEVIEW HOSPITAL
ADMINISTRATOR 500 S MAPLE
WACONIA MINN 55387

2027-001
CITY OF WELLS
CITY CLERK-TREASURER
WELLS MINN 56097

2014-001
CITY OF MELROSE
CLERK
MELROSE MINN 56352

2014-003
CITY OF MELROSE
MELROSE HOSPITAL
ADMINISTRATOR
MELROSE MINN 56352

2015-003
CITY OF NORTHFIELD
CITY HOSPITAL
ACCOUNTANT 800 WEST 2ND ST
NORTHFIELD MINN 55057

2015-004
CITY OF NORTHFIELD
CITY RECORDER TREASURER
NORTHFIELD MINN 55057

2016-000
CITY OF ORTONVILLE
CITY CLERK
ORTONVILLE MN 56278

2017-001
CITY OF OWATONNA
CITY CLERK
OWATONNA MINN 55060

2017-003
CITY OF OWATONNA
CITY HOSPITAL
ACCOUNTANT 828 S CEDAR ST
OWATONNA MINN 55060

2017-004
CITY OF OWATONNA
MUNICIPAL PUBLIC UTILITIES
OFFICE MANAGER 208 S WALNUT
OWATONNA MINN 55060

2017-005
CITY OF OWATONNA
PUBLIC LIBRARY
SECRETARY 205 N ELM ST
OWATONNA MINN 55060

2018-001
CITY OF PAYNESVILLE
CITY CLERK
PAYNESVILLE MINN 56362

2018-003
CITY OF PAYNESVILLE
COMMUNITY HOSPITAL
ADMINISTRATOR
PAYNESVILLE MINN 56362

2019-000
CITY OF RED WING
CITY CLERK
RED WING MN 55066

2020-001
CITY OF REDWOOD FALLS
CITY ADMIN PO BOX 10
REDWOOD FALLS MINN 56283

2020-003
CITY OF REDWOOD FALLS
MUNICIPAL HOSPITAL
BUSINESS MANAGER
REDWOOD FALLS MINN 56283

2020-004
CITY OF REDWOOD FALLS
PUBLIC UTILITIES COMM
SECRETARY 207 E FOURTH ST
REDWOOD FALLS MINN 56283

2021-001
CITY OF RUSH CITY
CLERK
RUSH CITY MINN 55069

2074-000
MOORHEAD HOUS & R[illegible]EVELOP AUT
EXECUTIVE DIRECTOR
P O BOX 686
MOORHEAD MINN 56560

2075-001
CITY OF ADRIAN
CITY CLERK
ADRIAN MINN 56110

2075-003
CITY OF ADRIAN
ARNOLD MEMORIAL HOSPITAL
HOSPITAL ADMINISTRATOR
ADRIAN MINN 56110

2076-001
CITY OF JACKSON
CITY CLERK
JACKSON MINN 56143

2076-003
JACKSON MUNICIPAL HOSPITAL
ADMINISTRATOR
NORTH HIGHWAY
JACKSON MINN 56143

2077-000
CITY OF SLEEPY EYE
CITY CLERK
108 MAIN ST W
SLEEPY EYE MN 56085

2080-000
CARLTON COUNTY
COUNTY AUDITOR - COURTHOUSE
CARLTON MN 55718

2081-001
CITY OF BERTHA
CITY CLERK
BERTHA MINN 56437

2081-003
CITY OF BERTHA
MEMORIAL COMMUNITY HOSPITAL
OFFICE MANAGER
BERTHA MINN 56437

2082-002
IND SCHOOL DIST NO 671
SUPT OF SCHOOLS
HILLS MINN 56138

2083-001
CITY OF LUVERNE
CITY CLERK CITY HALL
LUVERNE MINN 56156

2083-003
CITY OF LUVERNE
LUVERNE COMMUNITY HOSPITAL
CITY CLERK CITY HALL
LUVERNE MINN 56156

2099-000
MONTICELLO BIG LAKE COMM HOSP
ADMINISTRATOR
MONTICELLO MINN 55362

2118-000
HOUS & REDEVEL AUTH OF BENSON
EXECUTIVE DIRECTOR
BENSON MINN 56215

2119-000
LYON CO SOIL CONSERVATION DIS
DISTRICT CLERK
1400 EAST LYON STREET
MARSHALL MINN 56258

2053-004
RAMSEY COUNTY
DIRECTOR JAMES VAN HOOSE
BUDGET&ACCOUNTING RM 56 CRTHS
ST PAUL MINN 55102

2053-005
RAMSEY COUNTY
CONTROLLER RAMSEY CO WELF DEP
160 E KELLOGG BLVD
ST PAUL MINNESOTA 55101

2053-007
RAMSEY CO CUSTODIAL EMPLOYEES
CITY COMPTROLLER
109 CITY HALL & COURTHOUSE
ST PAUL MINN 55102

2053-008
RAMSEY COUNTY
ABSTRACT CLERK
RM 152 CITY HALL & COURTHOUSE
ST. PAUL, MN 55102

2054-000
GLENCOE MUNICIPAL HOSPITAL
OFFICE MANAGER
705 EAST 18TH ST
GLENCOE MINN 55336

2055-001
CITY OF LAKE CITY
CITY CLERK
LAKE CITY MINN 55041

2055-003
CITY OF LAKE CITY
MUNICIPAL HOSPITAL
OFFICE MGR 904 S LAKESHORE DR
LAKE CITY MINN 55041

2055-004
CITY OF LAKE CITY
LAKE CITY MARINA
CITY CLERK
LAKE CITY MINN 55041

2055-005
CITY OF LAKE CITY
ADMINISTRATOR
LAKE CITY NURSING HOME
LAKE CITY MN 55041

2056-001
CITY OF WASECA
CITY CLERK
211 S STATE ST
WASECA MINN 56093

2056-003
CITY OF WASECA MEMORIAL HOSP
CITY CLERK
100 5TH AVE NW
WASECA MINN 56093

2059-001
CITY OF CLARKFIELD
CITY CLERK
CLARKFIELD MINN 56223

2059-003
CITY OF CLARKFIELD
COMMUNITY MEMORIAL HOSPITAL
CITY CLERK
CLARKFIELD MINN 56223

2060-000
CITY OF WARROAD
CLERK
WARROAD MN 56763

2061-000
PARKERS PRAIRIE DIST HOSPITAL
PAYROLL BOOKKEEPER
PARKERS PRAIRIE MINN 56361

2062-000
DOUGLAS SOIL & WATER
CONSERVATION DISTRICT
SECRETARY
ALEXANDRIA MINN 56308

2074-002
KANABEC COUNTY
COUNTY HIGHWAY ENGINEER
MORA MINN 55051

2034-006
KANABEC COUNTY
ACCOUNTING OFF WELFARE DEPT
MORA MINN 55051

2035-000
RICE COUNTY DIST ONE HOSPITAL
ADMINISTRATOR
FARIBAULT MINN 55021

2036-000
CANBY COMMUNITY HOSP DIST 1
BOOKKEEPER
CANBY MINN 56220

2037-000
CITY OF BENSON
SECRETARY
1411 PACIFIC AVE
BENSON MN 56215

2038-003
DAKOTA COUNTY
COUNTY AUDITOR COURTHOUSE
HASTINGS MINN 55033

2038-004
DAKOTA COUNTY
ACC OFFICER CO WELFARE DEPT
SOUTH ST PAUL MINN 55075

2038-005
DAKOTA COUNTY LIBRARY
BOOKKEEPER
1101 W CO RD 42
BURNSVILLE MINN 55337

2039-000
WASHINGTON COUNTY
COUNTY AUDITOR
14900 NO 61ST ST
STILLWATER MN 55082

2040-000
NORMAN COUNTY
COUNTY AUDITOR - COURTHOUSE
ADA MN 56510

2041-003
PENNINGTON COUNTY
COUNTY AUDITOR COURTHOUSE
THIEF RIVER FALLS MINN 56701

2041-004
PENNINGTON COUNTY
ACCOUNTING OFFICER WELF DEPT
P.O. BOX 340
THIEF RIVER FALLS, MN 56701

2042-000
RED LAKE COUNTY
COUNTY AUDITOR - COURTHOUSE
RED LAKE FALLS MN 56750

2043-000
CITY OF MAHNOMEN
CITY CLERK
MAHNOMEN MN 56557

2044-000
CITY OF MONTEVIDEO
CITY CLERK
MONTEVIDEO MN 56265

2052-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF MONTEVIDEO
EXEC DIR - 501 NO 1ST ST
MONTEVIDEO MINN 56265

2161-003
GRANT COUNTY
GRANT COUNTY HOSPITAL
ASSISTANT ADMINISTRATOR
ELBOW LAKE MN 56531

2162-000
HOUSTON COUNTY
COUNTY AUDITOR - COURTHOUSE
CALEDONIA MN 55921

2163-003
JACKSON COUNTY
COUNTY AUDITOR COURTHOUSE
JACKSON MINN 56143

2163-004
JACKSON COUNTY
COUNTY HIGHWAY ENGINEER
JACKSON MINN 56143

2163-005
JACKSON COUNTY
COUNTY WELFARE BOARD
ACCOUNTANT
JACKSON MN 56143

2163-006
JACKSON COUNTY LIBRARY
LIBRARIAN
613 - 3RD STREET
JACKSON MN 56143

2163-007
DES MOINES VALLEY NURSING SER
ADMINISTRATIVE ASSISTANT
COURTHOUSE
JACKSON MN 56143

2164-003
LYON COUNTY
COUNTY AUDITOR-COURTHOUSE
MARSHALL MN 56258

2165-000
NOBLES COUNTY
COUNTY AUDITOR - COURTHOUSE
WORTHINGTON MN 56187

2166-000
PIPESTONE COUNTY
COUNTY AUDITOR - COURTHOUSE
PIPESTONE MN 56164

2167-000
SCOTT COUNTY
COUNTY AUDITOR - COURTHOUSE
SHAKOPEE MN 55379

2168-000
SIBLEY COUNTY
COUNTY AUDITOR - COURTHOUSE
GAYLORD MN 55334

2169-003
TODD COUNTY
COUNTY AUDITOR COURTHOUSE
LONG PRAIRIE MINN 56347

2169-004
TODD COUNTY
COUNTY HIGHWAY ENGINEER
LONG PRAIRIE MINN 56347

2169-005
TODD COUNTY
DIRECTOR CO WELFARE DEPT
LONG PRAIRIE MINN 56347

2170-000
WABASHA COUNTY
DEPUTY CO AUDITOR - COURTHOUS
WABASHA MN 55981

2150-002
IND SCHOOL DIST NO 145
SUPERINTENDENT
GLYNDON MINN 56547

2151-002
IND SCH DISTRICT NO 750
SUPERINTENDENT
COLD SPRING MINN 56320

2152-002
IND SCH DISTRICT NO 771
SUPERINTENDENT
CHOKIO MINN 56221

2153-000
HOUS & REDEVEL AUTH OF BEMIDJ
EXECUTIVE DIRECTOR
BEMIDJI MINN 56601

2154-000
SWIFT COUNTY BENSON HOSPITAL
ADMINISTRATOR
BENSON MINN 56215

2155-000
MAHNOMEN CO & VILLAGE HOSPITA
BOOKKEEPER
MAHNOMEN MINN 56557

2156-000
CHIPPEWA CO MONTEVIDEO HOSP
BOOKKEEPER
MONTEVIDEO MINN 56265

2157-000
HOUS & REDEVEL AUTH ST JAMES
EXECUTIVE DIRECTOR
ST JAMES MINN 56081

2160-003
COTTONWOOD COUNTY
COUNTY AUDITOR COURTHOUSE
WINDOM MINN 56101

2160-004
COTTONWOOD COUNTY
COUNTY HIGHWAY ENGINEER
WINDOM MINN 56101

2160-005
COTTONWOOD COUNTY
DIRECTOR WELFARE BOARD
WINDOM MINN 56101

2161-003
GRANT COUNTY
COUNTY AUDITOR COURTHOUSE
ELBOW LAKE MINN 56531

2161-004
GRANT COUNTY
EXECUTIVE DIRECTOR WELF BOARD
ELBOW LAKE MINN 56531

2120-003
COYUNA RANGE HOSPITAL DISTRIC
HOSPITAL ADMINISTRATOR
CROSBY MINN 56441

2121-000
MORRISON SOIL & WATER
CONSERVATION DISTRICT
SECRETARY
LITTLE FALLS MINN 56345

2122-003
DOUGLAS COUNTY
DOUGLAS COUNTY HOSPITAL
HOSPITAL ADMINISTRATOR
ALEXANDRIA MINN 56308

2122-004
DOUGLAS COUNTY
COUNTY AUDITOR COURTHOUSE
ALEXANDRIA MINN 56308

2123-000
ITASCA COUNTY SOIL & WATER
CONSERVATION DISTRICT
TREASURER - 124 N POKEGAMA AV
GRAND RAPIDS MINN 55744

2125-000
VILLAGE OF BIGFORK
VILLAGE CLERK
BIGFORK MN 56628

2126-000
MILACA AREA HOSPITAL
HOSPITAL ADMINISTRATOR
150 10TH ST NW
MILACA MINN 56353

2127-000
TODD SOIL & WATER CONS DIST
TREASURER
280 CENTRAL AVE
LONG PRAIRIE MINN 56347

2128-000
CARLTON SOIL & WATER
CONSERVATION DISTRICT
TREASURER
BARNUM MINN 55707

2130-000
MINERAL SPRINGS SANATORIUM
BUSINESS ADMINISTRATOR
BOX 21
CANNON FALLS MINN 55009

2133-003
BROWN COUNTY
COUNTY AUDITOR COURTHOUSE
NEW ULM MINN 56073

2133-005
BROWN CO FAMILY SERVICE CENTE
EXECUTIVE DIRECTOR
114 NORTH STATE STREET
NEW ULM MINN 56073

2140-000
HOUS & REDEVEL AUTH OF WADENA
EXECUTIVE DIRECTOR
HUMPHREY MANOR
WADENA MINN 56482

2144-000
UNITED HOSPITAL DISTRICT
HOSPITAL ADMINISTRATOR
BLUE EARTH MINN 56013

2145-000
HOUS & REDEVEL AUTH S ST PAUL
EXECUTIVE DIR MUNICIPAL BLDG
S ST PAUL MINN 55075

2149-000
FARIBAULT COUNTY
COUNTY AUDITOR-COURTHOUSE
BLUE EARTH MN 56013

2193-000
CITY OF CROOKSTON
CLERK-TREASURER
CROOKSTON MN 56716

2194-004
CITY OF CROOKSTON
WATER DEPARTMENT
TREASURER-BOX 453
CROOKSTON MN 56716

2195-000
CITY OF CRYSTAL
CITY TREASURER
4141 DOUGLAS DRIVE
CRYSTAL MINN 55422

2196-000
CITY OF DAWSON
CITY CLERK
DAWSON MINN 56232

2197-000
CITY OF DETROIT LAKES
CITY CLERK TREASURER
DETROIT LAKES MINN 56501

2198-000
CITY OF EAST GRAND FORKS
CITY CLERK
EAST GRAND FORKS MINN 56721

2199-001
CITY OF ELY
CITY CLERK
ELY MINN 55731

2199-003
CITY OF ELY
RECREATION BD
SECY AND TREAS CITY HALL BLDG
ELY MINN 55731

2200-001
CITY OF EVELETH
CITY CLERK
EVELETH MINN 55734

2200-003
CITY OF EVELETH
RECREATION DEPT
DIRECTOR CITY HALL
EVELETH MINN 55734

2201-001
CITY OF FAIRMONT
CITY CLERK
FAIRMONT MINNESOTA 56031

2201-003
CITY OF FAIRMONT
SECRETARY PUB UTILITIES COMM
117 E 1ST ST
FAIRMONT MINN 56031

2202-000
CITY OF FARIBAULT
DEPT OF GENERAL SERVICES
CITY HALL - ACCOUNTANT
FARIBAULT MN 55021

2203-000
CITY OF FERGUS FALLS
CITY ADMINISTER
FERGUS FALLS MINN 56537

2205-000
CITY OF FRIDLEY
CITY CLERK TREASURER
6431 UNIVERSITY AVE NE
FRIDLEY MINN 55432

2206-001
CITY OF GLENCOE
CITY CLERK
GLENCOE MINN 55336

2181-000
CITY OF BLAINE
FINANCE DIRECTOR
9150 CENTRAL AVE NE
MINNEAPOLIS MINN 55434

2182-000
CITY OF BLOOMINGTON
PAYROLL CLERK
2215 W OLD SHAKOPEE RD
BLOOMINGTON MINN 55431

2183-001
CITY OF BRAINERD
CITY CLERK
BRAINERD MINN 56401

2183-003
CITY OF BRAINERD
WATER & LIGHT DEPT
SECRETARY CITY HALL
BRAINERD MINN 56401

2184-000
CITY OF BRECKENRIDGE
CITY CLERK
BRECKENRIDGE MINN 56520

2185-000
CITY OF BROOKLYN CENTER
CITY TREASURER
6301 SHINGLE CREEK PKWY
BROOKLYN CENTER, MN 55430

2186-000
CITY OF BROWERVILLE
CITY CLERK TREASURER
BROWERVILLE MINN 56438

2187-000
CITY OF CANBY
CITY ADMINISTRATIVE ASSISTANT
CANBY MINN 56220

2188-000
CITY OF CHASKA
CITY CLERK
CHASKA MINN 55318

2189-000
CITY OF CHATFIELD
CITY CLERK
CHATFIELD MINN 55923

2190-000
CITY OF CHISHOLM
CITY CLERK CITY HALL
CHISHOLM MINN 55719

2191-001
CITY OF CLOQUET
CITY CLERK
CLOQUET MINN 55720

2191-003
CITY OF CLOQUET
CITY PARK BOARD
CLERK
CLOQUET MINN 55720

2191-004
CITY OF CLOQUET
PUBLIC LIBRARY
CITY CLERK
CLOQUET MINN 55720

2192-000
CITY OF COLUMBIA HEIGHTS
CITY CLERK
COLUMBIA HEIGHTS MINN 55421

2193-000
CITY OF COON RAPIDS
FINANCE DIRECTOR CITY HALL
COON RAPIDS MINN 55433

2177-002
INDEPENDENT SCHOOL DIST NO 6
ACCOUNTANT
360 COLBORNE
ST PAUL MN 55102

2174-000
CITY OF ALBERT LEA
CITY ACCOUNTANT CITY HALL
ALBERT LEA MINN 56007

2175-001
CITY OF ALEXANDRIA
CITY CLERK
ALEXANDRIA MINN 56308

2175-003
CITY OF ALEXANDRIA
BD OF PUBLIC WORKS
SECRETARY
ALEXANDRIA MINN 56308

2175-004
CITY OF ALEXANDRIA
TREASURER PUBLIC LIBRARY
ALEXANDRIA MINN 56308

2175-005
CITY OF ALEXANDRIA
MUN LIQUOR DISPENSARY FUND
CITY CLERK
ALEXANDRIA MINN 56308

2175-006
CITY OF ALEXANDRIA
MUNICIPAL PARKING SYSTEM
CITY CLERK
ALEXANDRIA MN 56308

2175-007
CITY OF ALEXANDRIA
RUNESTONE COMMUNITY CENTER
BOX 11 -- MANAGER
ALEXANDRIA MN 56308

2176-000
CITY OF ANOKA
CITY CLERK CITY HALL
ANOKA MINN 55303

2177-001
CITY OF AUSTIN
CITY RECORDER
AUSTIN MINN 55912

2177-005
CITY OF AUSTIN
AUSTIN UTILITIES
EXEC SECRETARY 500 4TH AVE NE
AUSTIN MINN 55912

2178-000
CITY OF BARNESVILLE
CITY CLERK
BARNESVILLE MINN 56514

2179-000
CITY OF BEMIDJI
CITY CLERK
BEMIDJI MINN 56601

2180-001
CITY OF BIWABIK
CITY CLERK
BIWABIK MINN 55708

2180-003
CITY OF BIWABIK
WATER LIGHT & POWER COMM
CLERK
BIWABIK MINN 55708

2232-000
CITY OF ROSEBORO
CITY CLERK
ROSEBORO MINN 55971

2233-000
CITY OF ST CHARLES
CITY CLERK
ST CHARLES MINN 55972

2234-000
CITY OF ST CLOUD
CITY CLERK CITY HALL
ST CLOUD MINN 56301

2235-000
CITY OF ST LOUIS PARK
DIRECTOR OF FINANCE
5005 MINNETONKA BLVD
ST LOUIS PARK MINN 55416

2236-003
CITY OF ST PAUL
DIRECTOR OF FINANCE
109 CITY HALL & COURT HOUSE
ST PAUL MINN 55102

2236-004
CITY OF ST PAUL WATER DEPT
DIR OF FIN- ATTN: VIOLET LENT
109 CITY HALL
ST PAUL MINN 55102

2237-001
CITY OF SAUK CENTRE
CITY CLERK
SAUK CENTRE MINN 56378

2237-003
CITY OF SAUK CENTRE
WATER LIGHT & POWER COMM
BOOKKEEPER
SAUK CENTRE MINN 56378

2237-004
CITY OF SAUK CENTRE
PUBLIC LIBRARY
LIBRARIAN
SAUK CENTRE MINN 56378

2237-005
ST MICHAELS HOSPITAL
HOSPITAL ADMINISTRATOR
SAUK CENTRE MINN 56378

2238-001
CITY OF SHAKOPEE
CITY RECORDER
SHAKOPEE MINN 55379

2238-003
CITY OF SHAKOPEE
SHAKOPEE PUBLIC UTILITIES
MANAGER
SHAKOPEE MINN 55379

2239-000
CITY OF SOUTH ST PAUL
CITY RECORDER
MUNICIPAL BUILDING
SOUTH ST PAUL MINN 55075

2240-001
CITY OF SPRINGFIELD
CLERK
SPRINGFIELD MINN 56087

2240-003
CITY OF SPRINGFIELD
SECRETARY
PUBLIC UTILITIES COMMISSION
SPRINGFIELD MINN 56087

2240-004
SPRINGFIELD COMMUNITY HOSP
HOSPITAL ADMINISTRATOR
SPRINGFIELD MINN 56087

2216-000
CITY OF LITTLE FALLS
LITTLE FALLS-MORRISON CO AIRPRT CL
CITY ADMINISTRATOR PO BOX 244
LITTLE FALLS MN 56345

2217-000
CITY OF MADISON
CITY CLERK
MADISON MINN 56256

2218-000
CITY OF MANKATO
CITY AUDITOR CITY HALL
MANKATO MINN 56001

2219-000
CITY OF MONTGOMERY
CITY CLERK
MONTGOMERY MINN 56059

2220-000
CITY OF MOORHEAD
FINANCE DIRECTOR
MOORHEAD MINN 56560

2221-000
CITY OF MORRIS
CITY TREASURER
MORRIS MINN 56267

2222-001
CITY OF NEW PRAGUE
CITY ADMINISTRATOR
NEW PRAGUE MINN 56071

2222-003
CITY OF NEW PRAGUE
MUNICIPAL UTILITIES COMM
SECRETARY
NEW PRAGUE MINN 56071

2223-000
CITY OF NEW ULM
CITY CLERK
P.O. BOX 697
NEW ULM, MN 56073

2225-000
CITY OF NORTH MANKATO
CITY CLERK
NORTH MANKATO MINN 56001

2226-000
CITY OF PIPESTONE
CITY CLERK
PIPESTONE MINN 56164

2227-000
CITY OF RED LAKE FALLS
CITY CLERK
RED LAKE FALLS MINN 56750

2228-000
CITY OF RENVILLE
CITY CLERK
RENVILLE MINN 56284

2229-000
CITY OF RICHFIELD
FINANCE DIRECTOR
6700 PORTLAND AVE
RICHFIELD MINN 55423

2230-000
CITY OF ROBBINSDALE
PAYROLL CLERK
4221 LAKE ROAD
ROBBINSDALE MINN 55422

2231-000
CITY OF ROCHESTER
DIRECTOR OF FINANCE TREASURER
CITY HALL
ROCHESTER MINN 55901

2206-003
CITY OF GLENCOE
GLENHAVEN NURSING HOME
ADMINISTRATOR
GLENCOE MINN 55336

2206-004
CITY OF GLENCOE
POWER & LIGHT COMM
SUPT 305 W FRANKLIN ST
GLENCOE MINN 55336

2207-000
CITY OF HASTINGS
CITY CLERK
HASTINGS MINN 55033

2208-000
CITY OF HENDERSON
CITY CLERK
HENDERSON MINN 56044

2209-000
CITY OF HOPKINS
FINANCE DIRECTOR
1010 1ST ST S
HOPKINS MINNESOTA 55343

2210-001
CITY OF HUTCHINSON
CITY CLERK
HUTCHINSON MINN 55350

2210-003
CITY OF HUTCHINSON
BURNS MANOR NURSING HOME
ADMINISTRATOR
HUTCHINSON MINN 55350

2210-004
CITY OF HUTCHINSON
HUTCHINSON UTILITIES COMM
BOOKKEEPER 225 MICHIGAN ST SE
HUTCHINSON MINN 55350

2210-005
HUTCHINSON COMMUNITY HOSPITAL
ADMINISTRATOR
HUTCHINSON MINN 55350

2211-000
CITY OF INTL FALLS
CITY CLERK
INTL FALLS MN 56649

2212-000
CITY OF JORDAN
CITY ADMINISTRATOR
JORDAN MINN 55352

2213-000
CITY OF LAKE CRYSTAL
CITY CLERK
LAKE CRYSTAL MINN 56055

2214-000
CITY OF LE SUEUR
CITY CLERK
LE SUEUR MINN 56058

2215-001
CITY OF LITCHFIELD
CITY CLERK
LITCHFIELD MINN 55355

2215-003
CITY OF LITCHFIELD
PUBLIC UTILITIES COMM
BOOKKEEPER
LITCHFIELD MINN 55355

2216-003
CITY OF LITTLE FALLS
CITY ADMINISTRATOR
LITTLE FALLS MN 56345

2266-000
CITY OF ASKOV
CITY CLERK
ASKOV MINN 55704

2267-000
CITY OF ATWATER
CITY CLERK
ATWATER MINN 56209

2268-000
CITY OF AUDUBON
CITY CLERK
AUDUBON MINN 56511

2269-000
CITY OF AURORA
CLERK TREASURER
AURORA MINN 55705

2270-000
CITY OF AVOCA
CLERK
AVOCA MINN 56114

2271-001
CITY OF BABBITT
CITY CLERK
BABBITT MINN 55706

2271-003
CITY OF BABBITT
RECREATION DEPT
BOOKKEEPER
BABBITT MINN 55706

2272-000
CITY OF BACKUS
CITY CLERK
BACKUS MINN 56435

2273-000
CITY OF BADGER
MUNICIPAL LIQUOR STORE
MANAGER
BADGER MN 56714

2274-001
CITY OF BAGLEY
CITY CLERK
BAGLEY MINN 56621

2274-003
CITY OF BAGLEY
PUBLIC UTILITIES COMM
SUPERINTENDENT
BAGLEY MINN 56621

2275-000
VILLAGE OF BALATON
CLERK TREASURER
BALATON MINN 56115

2276-000
CITY OF BARNUM
CITY CLERK
BARNUM MINN 55707

2277-000
CITY OF BARRETT
CLERK BOX 175
BARRETT MINN 56311

2279-003
CITY OF BATTLE LAKE
DEPUTY CLERK
BATTLE LAKE MN 56515

2279-004
CITY OF BATTLE LAKE
BATTLE LAKE NURSING HOME
ADMINISTRATOR
BATTLE LAKE, MN 56515

2280-000
CITY OF WINONA
FINANCE DIRECTOR
WINONA MN 55987

2253-000
CITY OF WINTHROP
CITY CLERK
WINTHROP MINN 55396

2254-003
CITY OF ADAMS
CITY CLERK
ADAMS MN 55909

2254-004
CITY OF ADAMS
ADAMS HEALTH CARE CENTER
ADMINISTRATOR-RURAL ROUTE #1
ADAMS MN 55909

2255-001
CITY OF AITKIN
CITY CLERK
AITKIN MINN 56431

2255-003
CITY OF AITKIN
PUBLIC UTILITIES COMM
MANAGER
AITKIN MINN 56431

2256-000
CITY OF AKELEY
CITY CLERK
AKELEY MN 56433

2257-001
CITY OF ALBANY
CITY CLERK
ALBANY MINN 56307

2257-003
CITY OF ALBANY
ALBANY COMMUNITY HOSPITAL
HOSPITAL ADMINISTRATOR
ALBANY MINN 56307

2258-000
CITY OF ALDEN
CITY CLERK
ALDEN MINN 56009

2259-000
CITY OF ALTURA
CITY CLERK - 25 N MAIN ST
PO BOX 36
ALTURA MN 55910

2260-000
CITY OF AMBOY
CITY CLERK
AMBOY MINN 56010

2261-000
CITY OF ANNANDALE
CITY CLERK
ANNANDALE MINN 55302

2263-000
VILLAGE OF ARDEN HILLS
ADMINISTRATIVE CLERK
1450 W HIGHWAY 96
ST PAUL MINN 55112

2264-000
CITY OF ARGYLE
CLERK
ARGYLE MINN 56713

2265-000
CITY OF ASHBY
CLERK
ASHBY MINN 56309

2241-003
CITY OF STILLWATER
FINANCE DIRECTOR COORDINATOR
216 NORTH 4TH ST
STILLWATER MINN 55082

2241-004
CITY OF STILLWATER
SECRETARY BOARD OF WATER COMM
204 NORTH 3RD ST
STILLWATER MINN 55082

2242-000
CITY OF THIEF RIVER FALLS
CITY CLERK TREASURER
THIEF RIVER FALLS MINN 56701

2243-000
CITY OF TOWER
CITY CLERK CITY HALL
TOWER MINN 55790

2244-001
CITY OF TWO HARBORS
CITY CLERK CITY HALL
TWO HARBORS MINN 55616

2244-003
CITY OF TWO HARBORS
PUBLIC LIBRARY
LIBRARIAN
TWO HARBORS MINN 55616

2245-003
CITY OF WABASHA
CITY CLERK CITY HALL
WABASHA MINN 55981

2245-004
CITY OF WABASHA
WABASHA NURSING HOME
ADMINISTRATOR
WABASHA MINN 55981

2246-000
CITY OF WARREN
CITY CLERK
WARREN MINN 56762

2247-000
CITY OF WATERVILLE
CITY CLERK
PO BOX 9
WATERVILLE MINN 56096

2248-003
CITY OF WAYZATA
FINANCE DIRECTOR
CITY HALL
WAYZATA MINN 55391

2248-004
CITY OF WAYZATA
FINANCE DIRECTOR
MUNICIPAL LIQUOR STORE
WAYZATA MINN 55391

2249-000
CITY OF WEST ST PAUL
CITY CLERK
WEST ST PAUL MINN 55118

2250-000
CITY OF WHITE BEAR LAKE
CITY CLERK CITY HALL
WHITE BEAR LAKE MINN 55110

2251-003
CITY OF WINDOM
CITY CLERK-TREASURER
WINDOM MINN 56101

2251-004
CITY OF WINDOM
ADM-WINDOM AREA HOSPITAL
PO BOX 327
WINDOM MN 56101

2313-000
CITY OF BUFFALO
CITY ADMINISTRATOR
212 CENTRAL AVENUE
BUFFALO MN 55313

2314-000
CITY OF BUFFALO LAKE
CLERK
BUFFALO LAKE MINN 55314

2315-001
CITY OF BUHL
CITY CLERK
BUHL MINN 55713

2315-004
CITY OF BUHL
PUBLIC UTILITIES DEPT
CLERK
BUHL MINN 55713

2316-000
CITY OF BURNSVILLE
CLERK FINANCE DIRECTOR
1313 E HWY 13
BURNSVILLE MINNESOTA 55337

2317-000
VILLAGE OF BUTTERFIELD
VILLAGE CLERK TREASURER
BUTTERFIELD MINN 56120

2318-000
CITY OF BYRON
CLERK
BYRON MINN 55920

2319-000
CITY OF CALEDONIA
DEPUTY CITY CLERK
CALEDONIA MINN 55921

2320-000
CITY OF CALLAWAY
CLERK
CALLAWAY MINN 56521

2321-000
CITY OF CALUMET
CLERK
CALUMET MINN 55716

2322-000
CITY OF CAMBRIDGE
CITY CLERK-TREASURER
CAMBRIDGE MINN 55008

2323-000
CITY OF CANTON
CLERK
CANTON MINN 55922

2324-000
CITY OF CARLOS
CITY TREASURER
CARLOS MINN 56319

2325-000
CITY OF CARLTON
CITY CLERK
CARLTON MINN 55718

2326-000
CITY OF CASS LAKE
CITY CLERK
CASS LAKE MINN 56633

2327-000
CITY OF CEDAR MILLS
CLERK
CEDAR MILLS MINN 55351

2297-000
CITY OF BIRCHWOOD
CLERK
WHITE BEAR LAKE MN 55110

2298-000
CITY OF BIRD ISLAND
DEPUTY CLERK
BIRD ISLAND MINN 55310

2299-000
VILLAGE OF BISCAY
VILLAGE CLERK
ROUTE 3
GLENCOE MINN 55336

2300-000
CITY OF BLACKDUCK
CLERK
BLACKDUCK MINN 56630

2301-000
CITY OF BLOOMING PRAIRIE
CITY CLERK-TREASURER
BLOOMING PRAIRIE MINN 55917

2302-000
CITY OF BOVEY
CLERK
BOVEY MINN 55709

2303-000
CITY OF BOYD
CLERK
BOYD MINN 56218

2304-000
CITY OF BRAHAM
CLERK
BRAHAM MINN 55006

2305-003
CITY OF BRANDON
CLERK
BRANDON MINN 56315

2305-004
CITY OF BRANDON
MUNICIPAL LIQUOR STORE
C/O CITY CLERK
BRANDON MINN 56315

2306-000
CITY OF BREWSTER
CLERK
BREWSTER MINN 56119

2307-000
CITY OF BRICELYN
CITY CLERK
BRICELYN MINN 56014

2308-000
CITY OF BROOKLYN PARK
CLERK OF FINANCE
5800 85TH AVE N
MINNEAPOLIS MINN 55429

2309-000
CITY OF BROUTEN
CITY CLERK
BROUTEN MINN 56316

2311-000
CITY OF BROWNS VALLEY
CITY CLERK
BROWNS VALLEY MINN 56219

2312-000
CITY OF BROWNTON
CITY CLERK
BROWNTON MINN 55312

2280-000
CITY OF BAUDETTE
CITY CLERK
BAUDETTE MINN 56623

2281-000
CITY OF BAXTER
CLERK - AL SCHMITZ
RTE NO 8 - BOX 2538
BRAINERD MN 56401

2282-000
CITY OF BAYPORT
CITY CLERK
BAYPORT MINN 55003

2284-000
CITY OF BEAVER BAY
CLERK
BEAVER BAY MN 55601

2285-000
CITY OF BEAVER CREEK
CITY CLERK
BEAVER CREEK MINN 56116

2286-003
CITY OF BECKER
CLERK
BECKER MINN 55308

2286-004
CITY OF BECKER
MUNICIPAL LIQUOR STORE
C/O CITY CLERK
BECKER MINN 55308

2287-000
CITY OF BEJOU
CLERK
BEJOU MINN 56516

2288-000
CITY OF BELGRADE
CITY CLERK
BELGRADE MINN 56312

2289-000
VILLAGE OF BELLE PLAINE
VILLAGE CLERK
BELLE PLAINE, MN 56011

2290-000
CITY OF BELLINGHAM
MUNICIPAL LIQUOR STORE
CITY CLERK
BELLINGHAM MINN 56212

2291-001
CITY OF BELVIEW
CITY CLERK
BELVIEW MINN 56214

2291-003
CITY OF BELVIEW
PARKVIEW HOME
ADMINISTRATOR
BELVIEW MINN 56214

2293-000
CITY OF BIGELOW
CLERK
BIGELOW, MINNESOTA 56117

2294-000
CITY OF BIG FALLS
CLERK
BIG FALLS MINN 56627

2295-000
CITY OF BIG LAKE
CITY CLERK
BIG LAKE MINN 55309

2363-000
CITY OF DANUBE
CLERK
DANUBE MINN 56230

2364-000
CITY OF DANVERS
CLERK
DANVERS MINN 56231

2366-000
CITY OF DARWIN
CITY CLERK
DARWIN MINN 55324

2367-000
VILLAGE OF DASSEL
CLERK
DASSEL MINN 55325

2368-000
CITY OF DEEPHAVEN
CLERK
20225 COTTAGEWOOD ROAD
DEEPHAVEN MINNESOTA 55331

2369-000
CITY OF DEER RIVER
CITY CLERK
DEER RIVER MINN 56636

2370-000
CITY OF DEERWOOD
CLERK
DEERWOOD MINN 56444

2371-000
CITY OF DEGRAFF
TREASURER
DEGRAFF MINN 56233

2372-001
CITY OF DELANO
CITY CLERK
DELANO MINN 55328

2372-003
CITY OF DELANO
MUNICIPAL POWER PLANT
SUPERINTENDENT
DELANO MINN 55328

2374-000
CITY OF DELLWOOD
TREASURER 38 EVERGREEN ROAD
WHITE BEAR LAKE MINN 55110

2375-000
CITY OF DENT
CLERK
DENT MINN 56528

2376-000
CITY OF DEXTER
CLERK
DEXTER MINN 55926

2377-000
CITY OF DILWORTH
CITY CLERK
DILWORTH MINN 56529

2378-000
CITY OF DODGE CENTER
CLERK
DODGE CENTER MINN 55927

2379-000
CITY OF DONNELLY
CLERK
DONNELLY MINN 56235

2344-000
CITY OF CLEMENTS
CLEMENTS LIQUOR STORE - MGR
C/O CENTRAL BDS DATA - BOX 1C
BENSON MN 56215

2345-000
CITY OF COKATO
CITY CLERK
COKATO MINN 55321

2346-000
CITY OF COLD SPRING
CLERK
COLD SPRING MINN 56320

2347-000
CITY OF COLERAINE
CITY CLERK
COLERAINE MN 55722

2348-000
CITY OF COLOGNE
CLERK
COLOGNE MINN 55322

2349-000
CITY OF COMFREY
CLERK
COMFREY MINN 56019

2350-000
CITY OF CONGER
CLERK
CONGER MINN 56020

2351-000
CITY OF CORCORAN
CITY CLERK
9525 CAIN ROAD
CORCORAN, MN 55340

2353-000
CITY OF COSMOS
CITY CLERK
COSMOS MN 56228

2354-000
CITY OF COTTAGE GROVE
CITY CLERK-TREASURER
7516 80TH ST SOUTH
COTTAGE GROVE MINN 55016

2355-000
CITY OF COTTONWOOD
CLERK
COTTONWOOD MINN 56229

2356-000
CITY OF COURTLAND
CITY CLERK
COURTLAND MINN 56021

2357-000
VILLAGE OF CROMWELL
CLERK
CROMWELL MINN 55726

2358-000
CITY OF CROSBY
CITY CLERK
CROSBY MINN 56441

2359-000
CITY OF CURRIE
CLERK
CURRIE MINN 56123

2362-000
CITY OF DALTON
CLERK
DALTON MINN 56324

2328-000
CITY OF CENTER CITY
CLERK
CENTER CITY MINN 55012

2329-000
CITY OF CEYLON
CITY CLERK
CEYLON MINN 56121

2330-000
VILLAGE OF CHAMPLIN
CLERK
CHAMPLIN MINN 55316

2332-000
CITY OF CHANHASSEN
TREASURER
CHANHASSEN MN 55317

2333-000
CITY OF CHISAGO CITY
CITY CLERK
CHISAGO CITY MINN 55013

2334-000
VILLAGE OF CHOKIO
VILLAGE CLERK
CHOKIO MINN 56221

2335-000
CITY OF CIRCLE PINES
PAYROLL CLERK
9201 N LEXINGTON AVE
CIRCLE PINES MINN 55014

2336-003
CITY OF CLARA CITY
CLERK
CLARA CITY MN 56222

2336-004
CITY OF CLARA CITY
CLARA CITY NURSING HOME
CITY CLERK
CLARA CITY MN 56222

2337-000
CITY OF CLAREMONT
CLERK
CLAREMONT MINN 55924

2338-000
CITY OF CLARISSA
CITY CLERK
CLARISSA MINN 56440

2339-000
CITY OF CLEARBROOK
CLERK
CLEARBROOK MINN 56634

2340-000
CITY OF CLEARWATER
TREASURER
CLEARWATER MINN 55320

2341-000
CITY OF CLEVELAND
CLERK
CLEVELAND MINN 56017

2342-000
CITY OF CLEMENTS
CLERK - PO BOX 37
CLEMENTS MINN 56224

2343-000
CITY OF CLINTON
CLERK CARLTON MOBERG
CLINTON MINN 56225

2414-000
CITY OF FINLAYSON
CLERK
FINLAYSON MINN 55735

2415-000
CITY OF FISHER
BOOKKEEPER
FISHER MINN 56723

2416-000
CITY OF FLENSBURG
CLERK
FLENSBURG MINN 56328

2417-000
CITY OF FLOODWOOD
CLERK
FLOODWOOD MINN 55736

2418-000
CITY OF FOLEY
CLERK
FOLEY MINN 56329

2420-000
CITY OF FOREST LAKE
CLERK
FOREST LAKE MINN 55025

2421-000
CITY OF FORESTON
CLERK
FORESTON MINN 56330

2422-000
CITY OF FOSSTON
CLERK
FOSSTON MINN 56542

2423-000
CITY OF FOUNTAIN
CLERK
FOUNTAIN MINN 55935

2425-000
CITY OF FRANKLIN
CLERK
FRANKLIN MINN 55333

2427-000
CITY OF FRAZEE
CLERK
FRAZEE MINN 56544

2428-000
CITY OF FREEBURN
CLERK
FREEBORN MN 56032

2429-000
CITY OF FREEPORT
CLERK
FREEPORT MINN 56331

2430-000
CITY OF FROST
CLERK
FROST MINN 56033

2431-000
CITY OF FULDA
CLERK
FULDA MINN 56131

2435-000
CITY OF GIBBON
CITY CLERK
GIBBON MINN 55335

2400-003
CITY OF ELLSWORTH
CLERK
ELLSWORTH MINN 56129

2400-004
CITY OF ELLSWORTH
PARKVIEW MANOR NURSING HOME
FIN DIR - ATTN: BERNARD POMME
ELLSWORTH MINN 56129

2401-000
VILLAGE OF ELMORE
VILLAGE CLERK
ELMORE MINN 56027

2403-000
VILLAGE OF EMILY
CLERK KATY JANE CAMPBELL
EMILY MINN 56447

2404-000
CITY OF EMMONS
CITY CLERK
EMMONS MINN 56029

2405-000
CITY OF ERHARD
CITY CLERKS OFFICE
ERHARD MINN 56534

2406-000
CITY OF ERSKINE
CITY CLERK
ERSKINE MN 56535

2407-000
CITY OF EXCELSIOR
CITY MANAGER
339 3RD STREET
EXCELSIOR MN 55331

2408-000
CITY OF EYOTA
CITY CLERK
EYOTA MINN 55934

2409-000
CITY OF FAIRFAX
CITY CLERK
FAIRFAX MINN 55332

2410-000
CITY OF FALCON HEIGHTS
CLERK
FALCON HEIGHTS MINN 55113

2411-000
CITY OF FARMINGTON
CLERK
FARMINGTON MINN 55024

2412-001
CITY OF FERTILE
CLERK
FERTILE MINN 56540

2412-003
CITY OF FERTILE
FAIR MEADOW NURSING HOME
ADMINISTRATOR
FERTILE MINN 56540

2412-004
CITY OF FERTILE
MUNICIPAL LIQUOR STORE
MANAGER
FERTILE MINN 56540

2413-000
CITY OF FIFTY LAKES
CLERK
FIFTY LAKES MINN 56448

2383-000
CITY OF DUNDEE
MUNICIPAL LIQUOR STORE
MANAGER
DUNDEE MINN 56126

2384-000
CITY OF DUNNELL
CITY CLERK
DUNNELL MINN 56127

2385-000
CITY OF EAGLE BEND
CLERK
EAGLE BEND MINN 56446

2386-000
CITY OF EAGLE LAKE
CLERK
EAGLE LAKE MINN 56024

2387-000
CITY OF EAST BETHEL
CLERK
2751 VIKING BLVD NE
WYOMING MINN 55092

2389-000
VILLAGE OF ECHO
VILLAGE CLERK
ECHO MINN 56237

2390-000
CITY OF EDEN PRAIRIE
BOOKKEEPER - LYNN E NORSTAD
8950 EDEN PRAIRIE ROAD
EDEN PRAIRIE MINN 55343

2391-000
VILLAGE OF EDEN VALLEY
VILLAGE CLERK
EDEN VALLEY MINN 55329

2392-000
CITY OF EDGERTON
CITY CLERK
BOX 145
EDGERTON MINNESOTA 56128

2393-000
CITY OF EDINA
ADMINISTRATIVE ASSISTANT
4801 W 50TH ST
EDINA MINN 55424

2395-000
CITY OF ELBOW LAKE
CITY CLERK
ELBOW LAKE MINN 56531

2396-000
CITY OF ELGIN
CLERK
ELGIN MINN 55932

2397-000
CITY OF ELIZABETH
BOOKKEEPER
ELIZABETH MINN 56533

2398-001
CITY OF ELK RIVER
CITY ADMINISTRATOR
ELK RIVER MINN 55330

2398-003
CITY OF ELK RIVER
ELK RIVER MUNICIPAL UTILITIES
322 KING AVE - BOOKKEEPER
ELK RIVER MINN 55330

2399-000
CITY OF ELLENDALE
CLERK
ELLENDALE MINN 56026

2462-004
CITY OF HANSKA
MANAGER
MUNICIPAL LIQUOR DISPENSARY
HANSKA MINN 56041

2463-000
CITY OF HARDWICK
CLERK
HARDWICK MINN 56134

2464-003
CITY OF HARMONY
CITY CLERK
HARMONY MN 55939

2464-004
CITY OF HARMONY
TREASURER - DONNA HARMS
HARMONY PUBLIC LIBRARY
HARMONY MINN 55939

2465-000
CITY OF HARRIS
CLERK
HARRIS MINN 55032

2466-000
VILLAGE OF HARTLAND
CLERK
HARTLAND MINN 56042

2467-000
CITY OF HAWLEY
CLERK
HAWLEY MINN 56549

2468-003
CITY OF HAYFIELD
CLERK
HAYFIELD MINN 55940

2468-004
CITY OF HAYFIELD
FIELD CREST NURSING HOME
CITY CLERK
HAYFIELD MINN 55940

2469-000
CITY OF HECTOR
CLERK
HECTOR MINN 55342

2470-000
CITY OF HENDRICKS
CLERK
HENDRICKS MINN 56136

2471-000
CITY OF HENNING
CLERK
HENNING MINN 56551

2472-000
CITY OF HERMAN
CLERK
HERMAN MINN 56248

2473-000
CITY OF HEWITT
CLERK
HEWITT MINN 56453

2474-001
CITY OF HIBBING
DEPUTY TREAS & PAYROLL CLERK
HIBBING MINN 55746

2474-003
CITY OF HIBBING
PUBLIC UTILITIES COMM
SECRETARY
HIBBING MINN 55746

2447-004
CITY OF GRAND RAPIDS
PUBLIC LIBRARY
LIBRARIAN
GRAND RAPIDS MINN 55744

2448-000
CITY OF GRASSTON
CLERK
GRASSTON MINN 55030

2449-003
CITY OF GREENBUSH
CLERK
GREENBUSH MINN 56726

2449-004
CITY OF GREENBUSH
MUNICIPAL LIQUOR STORE
CLERK
GREENBUSH MINN 56726

2451-000
CITY OF GREY EAGLE
CLERK
GREY EAGLE MINN 56336

2452-000
VILLAGE OF GROVE CITY
CLERK
GROVE CITY MINN 56243

2454-000
CITY OF HACKENSACK
CLERK
HACKENSACK MINN 56452

2455-000
VILLAGE OF HADLEY
CLERK
HADLEY MINN 56133

2456-000
CITY OF HALLOCK
CLERK
HALLOCK MINN 56728

2457-001
CITY OF HALSTAD
CLERK
HALSTAD MINN 56548

2457-003
CITY OF HALSTAD
MUNICIPAL UTILITIES
SUPT
HALSTAD MINN 56548

2458-000
CITY OF HAMBURG
CLERK
HAMBURG MINN 55339

2459-000
CITY OF HAMPTON
CLERK - BONNIE BUCHER
23820 MAIN ST
HAMPTON MN 55031

2460-000
CITY OF HANCOCK
CITY CLERK
HANCOCK MINN 56244

2461-000
CITY OF HANLEY FALLS
CLERK
HANLEY FALLS MINN 56245

2462-003
CITY OF HANSKA
CLERK
HANSKA MINN 56041

2436-000
VILLAGE OF GILMAN
CLERK
GILMAN MINN 56333

2437-000
CITY OF GLENVILLE
CLERK
GLENVILLE MINN 56036

2438-000
CITY OF GOLDEN VALLEY
DEPUTY TREAS & PAYROLL CLERK
7800 GOLDEN VALLEY RD
GOLDEN VALLEY MINN 55427

2439-000
CITY OF GONVICK
CLERK
GONVICK MINN 56644

2440-000
CITY OF GOODHUE
CLERK
GOODHUE MINN 55027

2441-003
CITY OF GOODRIDGE
CLERK
GOODRIDGE MN 56725

2441-004
CITY OF GOODRIDGE
MUNICIPAL LIQUOR STORE
ACCOUNTANT
GOODRIDGE MN 56725

2442-000
VILLAGE OF GOOD THUNDER
CLERK
GOOD THUNDER MINN 56037

2443-000
CITY OF GOODVIEW
CLERK
544 41ST AVE
WINONA MINN 55987

2444-000
CITY OF GRACEVILLE
CLERK
GRACEVILLE MINN 56240

2445-001
CITY OF GRAND MARAIS
CITY CLERK
GRAND MARAIS MINN 55604

2445-003
CITY OF GRAND MARAIS
PUBLIC UTILITIES COMMISSION
CLERK
GRAND MARAIS MINN 55604

2446-001
CITY OF GRAND MEADOW
CLERK
GRAND MEADOW MINN 55936

2446-003
CITY OF GRAND MEADOW
MEADOW MANOR NURSING HOME
CLERK
GRAND MEADOW MINN 55936

2447-001
CITY OF GRAND RAPIDS
CITY CLERK
GRAND RAPIDS MINN 55744

2447-003
CITY OF GRAND RAPIDS
PUBLIC UTILITIES COMM
SECY - CITY HALL
GRAND RAPIDS MINN 55744

2503-000
VILLAGE OF KELLIHER
CLERK
KELLIHER MINN 5[illegible]

2504-000
CITY OF KENNEDY
CLERK
KENNEDY MINN 56733

2505-000
CITY OF KENSINGTON
CLERK
KENSINGTON MINN 56343

2506-000
VILLAGE OF KENT
CLERK
KENT MINN 56553

2507-001
CITY OF KENYON
CLERK
KENYON MINN 55946

2507-003
CITY OF KENYON
MUNICIPAL UTILITIES COMM
SECY
KENYON MINN 55946

2508-000
VILLAGE OF KERKHOVEN
CLERK
KERKHOVEN MINN 56252

2509-000
CITY OF KETTLE RIVER
CLERK
KETTLE RIVER MINN 55757

2510-000
CITY OF KIESTER
CLERK
KIESTER MINN 56051

2511-000
CITY OF KIMBALL
CLERK
KIMBALL MINN 55353

2512-000
VILLAGE OF KINNEY
CLERK
KINNEY MINN 55758

2513-000
CITY OF LACRESCENT
CLERK
LACRESCENT MINN 55947

2514-000
CITY OF LAFAYETTE
CLERK
LAFAYETTE MINN 56054

2515-000
CITY OF LAKE BENTON
CLERK
LAKE BENTON MINN 56149

2516-000
CITY OF LAKE BRONSON
CLERK
LAKE BRONSON MINN 56734

2517-000
CITY OF LAKELAND
CLERK
LAKELAND MINN 55043

2492-000
CITY OF ISANTI
CLERK
ISANTI MINN 55040

2493-000
CITY OF ISLE
CLERK
ISLE MINN 56342

2494-000
CITY OF IVANHOE
CLERK
IVANHOE MINN 56142

2495-001
CITY OF JANESVILLE
CLERK
JANESVILLE MINN 56048

2495-003
CITY OF JANESVILLE
MUNICIPAL UTILITIES
SECRETARY
JANESVILLE MINN 56048

2495-004
CITY OF JANESVILLE
NURSING HOME
ADMINISTRATOR
JANESVILLE MINN 56048

2496-000
CITY OF JASPER
CLERK
JASPER MINN 56144

2497-000
CITY OF JEFFERS
CLERK
JEFFERS MN 56145

2498-000
CITY OF JENKINS
CLERK
JENKINS MINN 56456

2499-003
CITY OF KARLSTAD
CLERK
KARLSTAD MINN 56732

2499-004
KARLSTAD MEMORIAL HOSP
HOSPITAL ADMINISTRATOR
KARLSTAD MINN 56732

2499-005
CITY OF KARLSTAD
KARLSTAD NURSING CENTER
ADMINISTRATOR
KARLSTAD MINN 56732

2500-000
CITY OF KASSON
CLERK TREASURER
KASSON MINN 55944

2501-001
CITY OF KEEWATIN
CLERK
KEEWATIN MINN 55753

2501-003
CITY OF KEEWATIN
PUBLIC UTILITIES COMM
CLERK
KEEWATIN MINN 55753

2502-000
VILLAGE OF KELLIHER
CLERK
KELLIHER MINN 56650

2475-000
CITY OF HILL CITY
CLERK
HILL CITY MINN 55748

2476-000
CITY OF HILLS
CLERK
HILLS MINN 56138

2477-000
CITY OF HILLTOP
CLERK KAREN DANZ
4550 CENTRAL AVE LOT 1442
MINNEAPOLIS MINN 55421

2478-000
CITY OF HINCKLEY
CLERK
HINCKLEY MINN 55037

2479-000
CITY OF HOLDINGFORD
CLERK
HOLDINGFORD MINN 56340

2480-000
CITY OF HOLLOWAY
TREASURER
HOLLOWAY MINN 56249

2481-000
CITY OF HITTERDAL
CLERK
HITTERDAL MN 56552

2482-001
CITY OF HOFFMAN
CLERK
HOFFMAN MN 56339

2482-003
CITY OF HOFFMAN
MUNICIPAL LIQUOR STORE
TREASURER
HOFFMAN MN 56339

2483-000
CITY OF HOKAH
CLERK
HOKAH MINN 55941

2484-000
CITY OF HOUSTON
CLERK
HOUSTON MINN 55943

2485-000
CITY OF HOWARD LAKE
CLERK
HOWARD LAKE MINN 55349

2486-000
CITY OF HOYT LAKES
CLERK
HOYT LAKES MINN 55750

2487-000
CITY OF HUGO
CLERK
HUGO MINN 55038

2488-000
CITY OF INDEPENDENCE
CLERK
MAPLE PLAIN MINN 55359

2491-000
CITY OF IRONTON
CLERK
IRONTON MN 56455

2547-000
CITY OF MANTORVILLE
MUNICIPAL LIQUOR STORE
BOOKKEEPER
MANTORVILLE MN 55955

2548-000
CITY OF MAPLE GROVE
TREASURER
9401 FERNBROOK LANE
MAPLE GROVE, MN 55369

2549-000
CITY OF MAPLE LAKE
CLERK
MAPLE LAKE MINN 55358

2550-000
CITY OF MAPLE PLAIN
CLERK
MAPLE PLAIN MINN 55359

2551-000
CITY OF MAPLETON
CITY CLERK
MAPLETON MINN 56065

2552-000
CITY OF MAPLEVIEW
CLERK
204 BROADWAY ST
AUSTIN MINN 55912

2553-000
CITY OF MAPLEWOOD
TREASURER
MAPLEWOOD MN 55109

2554-000
CITY OF MARBLE
CITY CLERK
MARBLE MINN 55764

2555-000
VILLAGE OF MARINE ON ST CROIX
CLERK
MARINE ON ST CROIX MINN 55047

2556-000
CITY OF MAYNARD
CLERK
MAYNARD MINN 56260

2557-000
CITY OF MAZEPPA
CLERK
MAZEPPA MINN 55956

2558-000
CITY OF MCGRATH
CLERK
MCGRATH MINN 56350

2559-000
CITY OF MCGREGOR
CLERK-TREASURER
MCGREGOR MN 55760

2560-000
CITY OF MCINTOSH
CLERK
MCINTOSH MINN 56556

2561-000
CITY OF MCKINLEY
CLERK
MCKINLEY MINN 55761

2562-000
CITY OF MEDFORD
CLERK
MEDFORD MINN 55049

2534-000
CITY OF LINDSTROM
CLERK
LINDSTROM MINN 55045

2535-000
CITY OF LINO LAKES
CITY CLERK
1189 MAIN ST
CIRCLE PINES MINN 55014

2536-003
CITY OF LISMORE
CLERK
LISMORE MN 56155

2536-004
CITY OF LISMORE
MANAGER
MUNICIPAL LIQUOR STORE
LISMORE MN 56155

2537-000
CITY OF LITTLE CANADA
CLERK
515 LITTLE CANADA ROAD
LITTLE CANADA MINN 55117

2538-000
CITY OF LONG LAKE
CLERK
LONG LAKE MINN 55356

2539-000
CITY OF LONGVILLE
CLERK
LONGVILLE MINN 56655

2540-000
CITY OF LONSDALE
CLERK
LONSDALE MINN 55046

2541-000
CITY OF LUCAN
CLERK
LUCAN MN 56255

2542-000
CITY OF LYLE
CLERK TREASURER
LYLE MINN 55953

2543-000
CITY OF MABEL
CLERK
MABEL MINN 55954

2544-001
CITY OF MADELIA
CLERK
MADELIA MINN 56062

2544-003
CITY OF MADELIA
MUN LIGHT & POWER PLANT
SECRETARY
MADELIA MINN 56062

2545-000
CITY OF MADISON LAKE
CLERK
MADISON LAKE MINN 56063

2546-000
CITY OF MAHTOMEDI
CLERK
600 STILLWATER ROAD
MAHTOMEDI MINN 55115

2547-001
CITY OF MANTORVILLE
CLERK
MANTORVILLE MN 55955

2518-000
CITY OF LAKE LILLIAN
CLERK
LAKE LILLIAN MINN 56253

2519-000
CITY OF LAKE PARK
CLERK
LAKE PARK MINN 56554

2521-000
CITY OF LAKE SHORE
CLERK
ROUTE 2
PEQUOT LAKES MINN 56472

2522-000
CITY OF LAKEVILLE
CLERK BOX M
LAKEVILLE MINN 55044

2523-000
CITY OF LAKE WILSON
CLERK
LAKE WILSON MINN 56151

2524-003
CITY OF LAMBERTON
CLERK
LAMBERTON MINN 56152

2524-004
CITY OF LAMBERTON
VALLEY VIEW MANOR
ADMINISTRATOR
LAMBERTON MINNESOTA 56152

2524-005
CITY OF LAMBERTON
AMBULATORY CARE CENTER
MANAGER
LAMBERTON MN 56152

2525-000
CITY OF LANCASTER
CLERK
LANCASTER MINN 56735

2526-000
CITY OF LANESBORO
CLERK
LANESBORO MINN 55949

2527-000
CITY OF LAUDERDALE
CLERK
LAUDERDALE MINNESOTA 55113

2528-000
CITY OF LE CENTER
CLERK-TREASURER
10 - WEST TYRONE STREET
LE CENTER, MINNESOTA 56057

2530-000
CITY OF LEROY
CLERK
LEROY MINN 55951

2531-000
CITY OF LEWISTON
CLERK
LEWISTON MINN 55952

2532-000
CITY OF LEWISVILLE
CLERK
LEWISVILLE MINN 56060

2533-000
CITY OF LEXINGTON
CLERK
OLD HWY 8 & RESTWOOD RD
NEW BRIGHTON MINN 55112

CITY OF NEVIS
CLERK
NEVIS MINN 56467

2591-000
CITY OF NEW BRIGHTON
CLERK TREASURER
803 5TH AVE NW
NEW BRIGHTON MINN 55112

2592-000
CITY OF NEWFOLDEN
CLERK
NEWFOLDEN MINN 56738

2593-000
CITY OF NEW HOPE
CLERK-TREASURER-CITY HALL
4401 XYLON AVE NO
MINNEAPOLIS MINN 55428

2594-000
CITY OF NEW LONDON
CLERK
NEW LONDON MINN 56273

2595-000
CITY OF NEW MUNICH
CLERK
NEW MUNICH MINN 56356

2596-000
CITY OF NEWPORT
CLERK
NEWPORT MINN 55055

2597-003
CITY OF NEW RICHLAND
CLERK
NEW RICHLAND MN 56072

2597-004
CITY OF NEW RICHLAND
NEW RICHLAND CARE CENTER
ADMINISTRATOR-TOM BOERBOOM
NEW RICHLAND MN 56072

2598-001
CITY OF NEW YORK MILLS
CITY CLERK
NEW YORK MILLS MINN 56567

2598-003
CITY OF NEW YORK MILLS
CLERK WATER DEPT
NEW YORK MILLS MINN 56567

2598-004
CITY OF NEW YORK MILLS
NEW YORK MILLS COMMUNITY HOSP
HOSPITAL ADMINISTRATOR
NEW YORK MILLS MINN 56567

2599-000
CITY OF NICOLLET
CLERK
NICOLLET MINN 56074

2601-000
CITY OF NISSWA
CLERK
NISSWA MINN 56468

2602-003
CITY OF NORTH BRANCH
CLERK
NORTH BRANCH MINN 55056

2602-004
CITY OF NORTH BRANCH
MUNICIPAL WATER & LIGHT COMM
C/O CITY CLERK
NORTH BRANCH MINN 55056

2580-003
CITY OF MOOSE LAKE
WATER & LIGHT COMM
SECRETARY
MOOSE LAKE MINN 55767

2581-001
CITY OF MORA
CLERK
MORA MINN 55051

2581-003
CITY OF MORA
PUBLIC UTILITIES
SECRETARY
MORA MINN 55051

2582-000
CITY OF MORGAN
CLERK
MORGAN MINN 56266

2583-000
CITY OF MORTON
CLERK
MORTON MINN 56270

2584-000
CITY OF MOUND
CITY CLERK
5341 MAYWOOD ROAD
MOUND MINN 55364

2585-000
CITY OF MOUNDSVIEW
OFFICE MANAGER
2401 HIGHWAY 10
ST PAUL MINN 55112

2586-003
CITY OF MOUNTAIN IRON
CITY CLERK
MOUNTAIN IRON MINN 55768

2586-004
CITY OF MOUNTAIN IRON
LIBRARIAN
MOUNTAIN IRON PUBLIC LIBRARY
MOUNTAIN IRON MINN 55768

2586-005
CITY OF MOUNTAIN IRON
DIRECTOR - RECREATION COMM
P. O. BOX 216
MOUNTAIN IRON, MN. 55768

2587-001
CITY OF MOUNTAIN LAKE
CLERK
MOUNTAIN LAKE MINN 56159

2587-003
CITY OF MOUNTAIN LAKE
MUNICIPAL UTILITIES
SUPERINTENDENT
MOUNTAIN LAKE MINN 56159

2587-004
CITY OF MOUNTAIN LAKE
MOUNTAIN LAKE COMMUNITY HOSP
HOSPITAL ADMINISTRATOR
MOUNTAIN LAKE MINN 56159

2588-000
CITY OF MURDOCK
CLERK
MURDOCK MINN 56271

2589-001
CITY OF NASHWAUK
CLERK
NASHWAUK MINN 55769

2587-003
CITY OF NASHWAUK
PUBLIC UTILITIES COMM
CLERK
NASHWAUK MINN 55769

2563-000
CITY OF MEDINA
CITY CLERK
2052 COUNTY ROAD 24
HAMEL MINN 55340

2564-000
CITY OF MENAHGA
CLERK
MENAHGA MINN 56464

2565-000
CITY OF MENDOTA HEIGHTS
CLERK
750 SOUTH PLAZA DRIVE
ST. PAUL, MN 55120

2566-000
CITY OF MENTOR
CLERK
MENTOR MINN 56736

2567-000
CITY OF MIDDLE RIVER
CLERK
MIDDLE RIVER MINN 56737

2568-000
CITY OF MILACA
CITY CLERK
MILACA MINN 56353

2569-000
CITY OF MILLERVILLE
BERNADINE SCHIELE, BOOKKEEPER
ROUTE 1
BRANDON MINN 56315

2570-000
CITY OF MILLVILLE
CLERK
MILLVILLE MN 55957

2572-000
CITY OF MILTONA
CLERK
MILTONA MINN 56354

2573-000
CITY OF MINNEOTA
CLERK
MINNEOTA MINN 56264

2574-000
CITY OF MINNESOTA LAKE
CLERK
MINNESOTA LAKE MINN 56068

2575-000
CITY OF MINNETONKA
TREASURER FINANCE DIRECTOR
14600 MINNETONKA BLVD
MINNETONKA MINN 55343

2576-000
VILLAGE OF MINNETONKA BEACH
CLERK
MINNETONKA BEACH MINN 55361

2577-000
CITY OF MINNETRISTA
CLERK
7701 CO RD 110 WEST
MOUND MINN 55364

2578-000
CITY OF MONTICELLO
CLERK
MONTICELLO MN 55362

2580-001
CITY OF MOOSE LAKE
CLERK
MOOSE LAKE MINN 55767

2636-001
CITY OF PRINCETON
CLERK
PRINCETON MINN 55371

2636-003
CITY OF PRINCETON
PUBLIC UTILITIES COMM
SECRETARY
PRINCETON MINN 55371

2637-000
CITY OF PRINSBURG
CLERK
PRINSBURG MINN 56281

2638-000
CITY OF PRIOR LAKE
CITY MANAGER
PRIOR LAKE MINN 55372

2639-001
CITY OF PROCTOR
CLERK
PROCTOR MINN 55810

2639-003
CITY OF PROCTOR
PUBLIC UTILITIES COMM
SECRETARY
PROCTOR MINN 55810

2640-000
CITY OF RANDALL
CLERK TREASURER
RANDALL MINN 56475

2641-000
VILLAGE OF RANIER
CLERK
RANIER MINN 56668

2643-000
CITY OF REMER
CLERK
REMER MINN 56672

2644-000
CITY OF ROCKFORD
CLERK-TREASURER
6031 MAIN STREET
ROCKFORD, MN 55373

2645-003
CITY OF ROGERS
CLERK
ROGERS MN 55374

2645-004
CITY OF ROGERS
ACCT-MUNICIPAL LIQUOR STORE
ROGERS, MN. 55374

2646-000
CITY OF ROSEAU
CLERK
ROSEAU MINN 56751

2647-000
CITY OF ROSE CREEK
CLERK
ROSE CREEK MINN 55970

2648-000
CITY OF ROSEMOUNT
CLERK
ROSEMOUNT MINN 55068

2649-000
CITY OF ROSEVILLE
FINANCE OFFICER
2660 CIVIC CENTER DRIVE
ROSEVILLE MINN 55113

2620-000
CITY OF OSSEO
CLERK
OSSEO MN 55369

2621-000
CITY OF PALISADE
CLERK
PALISADE MINN 56469

2622-000
CITY OF PARK RAPIDS
CLERK
PARK RAPIDS MINN 56470

2623-000
CITY OF PARKERS PRAIRIE
CLERK
PARKERS PRAIRIE MINN 56361

2624-000
CITY OF PELICAN RAPIDS
CLERK
PELICAN RAPIDS MINN 56572

2626-000
CITY OF PEQUOT LAKES
CLERK
PEQUOT LAKES MINN 56472

2627-000
CITY OF PERHAM
CLERK
PERHAM MINN 56573

2628-000
CITY OF PIERZ
CLERK
PIERZ MINN 56364

2629-000
CITY OF PINE CITY
CLERK
PINE CITY MINN 55063

2630-001
CITY OF PINE ISLAND
CLERK
PINE ISLAND MINN 55963

2630-004
CITY OF PINE ISLAND
LIQUOR STORE
MANAGER
PINE ISLAND MINN 55963

2631-000
CITY OF PINE RIVER
CLERK
PINE RIVER MINN 56474

2632-000
CITY OF PLAINVIEW
CITY CLERK
PLAINVIEW MINN 55964

2633-000
CITY OF PLATO
CLERK
PLATO MINN 55370

2634-000
CITY OF PLYMOUTH
TREASURER
3400 PLYMOUTH BLVD
PLYMOUTH MINN 55441

2635-000
CITY OF PRESTON
CITY CLERK
PRESTON MINN 55965

2603-000
CITY OF NORTH OAKS
CLERK-1 PLEASANT LAKE ROAD
ST PAUL MINN 55110

2604-000
CITY OF NORTHOME
CLERK
NORTHOME MINN 56661

2605-000
VILLAGE OF NORTHROP
CLERK
NORTHROP MINN 56075

2606-000
CITY OF NORTH ST PAUL
CLERK
NORTH ST PAUL MINN 55109

2607-000
CITY OF NORWOOD
CLERK
NORWOOD MINN 55368

2608-000
CITY OF ODESSA
CLERK
ODESSA MINN 56276

2610-000
CITY OF OGEMA
CLERK
OGEMA MINN 56569

2611-000
CITY OF OGILVIE
CLERK
OGILVIE MINN 56358

2612-000
CITY OF OKABENA
CLERK
OKABENA MINN 56161

2613-000
CITY OF OKLEE
CLERK
OKLEE MINN 56742

2614-000
CITY OF OLIVIA
CITY ACCOUNTANT
OLIVIA MINN 56277

2615-000
CITY OF ONAMIA
CLERK
ONAMIA MINN 56359

2616-000
CITY OF ORONO
DEPUTY TREASURER
CRYSTAL BAY MINN 55323

2617-000
CITY OF ORR
CITY CLERK
ORR MINN 55771

2618-000
CITY OF OSAKIS
CLERK
OSAKIS MINN 56360

2619-000
CITY OF OSLO
CLERK
OSLO MN 56744

2681-000
CITY OF SPRING GROVE
CLERK
SPRING GROVE MINN 55974

2682-000
CITY OF SPRING LAKE PARK
ADMINISTRATOR
1301 81ST AVENUE
SPRING LAKE PK MN 55432

2683-000
CITY OF SPRING PARK
CLERK
P O BOX 452
SPRING PARK MN 55384

2684-001
CITY OF SPRING VALLEY
CLERK
SPRING VALLEY MINN 55975

2684-003
CITY OF SPRING VALLEY
PUBLIC UTILITIES COMM
SUPERINTENDENT
SPRING VALLEY MINN 55975

2684-004
CITY OF SPRING VALLEY
PUBLIC LIBRARY
SECRETARY TREASURER
SPRING VALLEY MINN 55975

2685-000
CITY OF STACY
CLERK
STACY MINN 55079

2686-000
CITY OF STARBUCK
CLERK
STARBUCK MINN 56381

2687-000
CITY OF STEPHEN
CLERK
STEPHEN MINN 56757

2688-000
VILLAGE OF STEWART
CLERK
STEWART MINN 55385

2689-000
CITY OF STEWARTVILLE
CLERK
417 S MAIN ST
STEWARTVILLE MN 55976

2690-000
CITY OF SWANVILLE
CLERK
SWANVILLE MINN 56382

2691-000
CITY OF TACONITE
CLERK
TACONITE MN 55786

2693-000
CITY OF TAYLORS FALLS
CITY CLERK
TAYLORS FALLS MINN 55084

2695-000
VILLAGE OF TONKA BAY
CLERK
4901 MANITOU ROAD
TONKA BAY, MN 55331

2696-000
CITY OF TRIMONT
CLERK
TRIMONT MINN 56176

2664-000
CITY OF SANDUSKY
CLERK
SANDUSKY MN 56081

2665-000
CITY OF SANDSTONE
CITY CLERK
SANDSTONE MINN 55072

2666-000
CITY OF SARTELL
CLERK
SARTELL MINN 56377

2667-000
CITY OF SAUK RAPIDS
CLERK
SAUK RAPIDS MINN 56379

2668-000
CITY OF SAVAGE
CITY CLERK
SAVAGE MN 55378

2669-000
CITY OF SCANLON
CLERK TREAS - RAY L ELDIEN JR
2801 DEWEY AVENUE
CLOQUET MN 55720

2670-000
CITY OF SEBEKA
MUNICIPAL LIQUOR STORE
MANAGER
SEBEKA MN 56477

2672-000
CITY OF SHERBURN
CLERK
SHERBURN MINN 56171

2673-000
CITY OF SHOREVIEW
CITY MANAGER
4665 N VICTORIA ST
SHOREVIEW MN 55112

2674-000
VILLAGE OF SHOREWOOD
CLERK
20630 MANOR ROAD
SHOREWOOD MINN 55331

2675-000
CITY OF SILVER BAY
CLERK
SILVER BAY MINN 55614

2676-000
CITY OF SILVER LAKE
CLERK
SILVER LAKE MINN 55381

2677-000
CITY OF SLAYTON
CLERK
SLAYTON MINN 56172

2678-000
CITY OF SOUTH HAVEN
MUNICIPAL LIQUOR STORE
BOOKKEEPER
SOUTH HAVEN MN 55382

2679-000
CITY OF SO INTL FALLS
CLERK
S INTL FALLS MINN 56679

2680-000
CITY OF SPICER
CLERK
SPICER MINN 56288

2650-000
CITY OF ROTHSAY
CLERK
ROTHSAY MINN 56579

2651-000
CITY OF ROUND LAKE
CLERK
ROUND LAKE MINN 56167

2652-000
CITY OF ROYALTON
CLERK
ROYALTON MN 56373

2653-000
CITY OF RUSHFORD VILLAGE
CLERK - ROUTE 2
RUSHFORD MINN 55971

2654-000
CITY OF RUSHMORE
CLERK
RUSHMORE MINN 56168

2655-000
CITY OF RUSSELL
CLERK
RUSSELL MINN 56169

2656-000
CITY OF SACRED HEART
CLERK
SACRED HEART MINN 56285

2657-000
CITY OF ST ANTHONY
CITY CLERK
3301 SILVER LAKE ROAD
MINNEAPOLIS MINN 55418

2658-001
CITY OF ST CLAIR
CLERK
ST CLAIR MINN 56080

2658-003
CITY OF ST CLAIR
MUNICIPAL LIQUOR STORE
MANAGER
ST CLAIR MINN 56080

2659-000
CITY OF ST FRANCIS
CLERK-TREASURER
BOX 728
ST FRANCIS MINN 55070

2660-001
CITY OF ST HILAIRE
CLERK
BOX 296
ST HILAIRE MN 56754

2660-003
CITY OF ST HILAIRE
MANAGER-MUNICIPAL LIQUOR STOR
ST HILAIRE MN 56754

2661-000
CITY OF ST JOSEPH
CLERK
ST JOSEPH MINN 56374

2662-000
CITY OF ST. LEO
CLERK
ST LEO MN 56286

2663-000
CITY OF ST PAUL PARK
CLERK
639 SECOND STREET
ST PAUL PARK MINN 55071

2726-000
CITY OF WAVERLY
CLERK
WAVERLY MINN 55390

2727-000
CITY OF WELCOME
CLERK
WELCOME MINN 56181

2729-001
CITY OF WESTBROOK
CLERK
WESTBROOK MINN 56183

2729-003
CITY OF WESTBROOK
SUPT POWER & WATER DEPT
WESTBROOK MINN 56183

2729-004
CITY OF WESTBROOK
CITY ADMINISTRATOR
904 - 11TH STREET #22
WESTBROOK, MN 56183

2730-001
CITY OF WEST CONCORD
CLERK
WEST CONCORD MINN 55985

2730-003
CITY OF WEST CONCORD
MUNICIPAL LIQUOR DISPENSORY
MANAGER
WEST CONCORD MINN 55985

2731-000
CITY OF ST JAMES
CITY CLERK CITY HALL
ST JAMES MINN 56081

2732-000
VILLAGE OF WILLERNIE
CLERK
WILLERNIE MINN 55090

2733-000
CITY OF WILLIAMS
CLERK
WILLIAMS MINN 56686

2734-000
CITY OF WILMONT
CITY CLERK
WILMONT MINN 56185

2735-000
CITY OF WINSTED
CLERK
WINSTED MINN 55395

2736-003
VILLAGE OF WINTON
CLERK
WINTON MINN 55796

2736-004
VILLAGE OF WINTON
WINTON MUNICIPAL LIQUOR STORE
DEPUTY CLERK BOX 27
WINTON MINN 55796

2737-000
CITY OF WOLF LAKE
CLERK
WOLF LAKE MINN 56593

2738-000
CITY OF WOODBURY
DEPUTY CLERK
2100 RADIO DRIVE
WOODBURY MINN 55042

2710-001
CITY OF WABASSO
WABASSO NURSING HOME
ADMINISTRATOR
WABASSO MINN 56293

2711-000
CITY OF WADENA
CITY CLERK
WADENA MN 56482

2712-000
CITY OF WAHKON
CLERK
WAHKON MINN 56386

2713-000
CITY OF WAITE PARK
CLERK
WAITE PARK MINN 56387

2714-000
CITY OF WALDORF
CLERK
WALDORF MINN 56091

2715-000
CITY OF WALKER
CLERK
WALKER MINN 56484

2716-000
CITY OF WALNUT GROVE
CLERK
WALNUT GROVE MINN 56180

2718-000
CITY OF WALTHAM
AUDITOR MUN LIQUOR STORE
WALTHAM MINN 55982

2721-002
IND SCHOOL DIST NO 238
CLERK - HOWARD COYLE
MABEL MINN 55954

2722-000
CITY OF WATERTOWN
CLERK-TREASURER
WATERTOWN, MN 55388

2723-003
CITY OF WATKINS
CLERK
WATKINS MN 55389

2723-004
CITY OF WATKINS
ADMIN-HILLTOP NURSING HOME
BOX 495
WATKINS MN 55389

2724-003
VILLAGE OF WATSON
CLERK
WATSON MINN 56295

2724-004
VILLAGE OF WATSON
MANAGER WATSON LIQUOR STORE
WATSON MINN 56295

2725-000
CITY OF WAUBUN
CLERK
WAUBUN MINN 56589

2698-003
CITY OF TRUMAN
CLERK
TRUMAN MINN 56088

2698-004
CITY OF TRUMAN
MUNICIPAL LIGHT PLANT
SUPERINTENDENT
TRUMAN MINN 56088

2699-000
CITY OF TWIN LAKES
CLERK
TWIN LAKES MINN 56089

2700-000
CITY OF TWIN VALLEY
CLERK
TWIN VALLEY MINN 56584

2701-000
CITY OF TYLER
CITY ADMINISTRATOR E ERICSON
BOX 236
TYLER MINN 56178

2702-001
CITY OF ULEN
CLERK
ULEN MINN 56585

2702-003
CITY OF ULEN
VIKING MANOR
ADMINISTRATOR
ULEN MINN 56585

2703-000
CITY OF UNDERWOOD
CLERK
UNDERWOOD MINN 56586

2704-000
CITY OF UPSALA
CLERK
UPSALA MINN 56384

2705-000
CITY OF VADNAIS HEIGHTS
CLERK
687 E COUNTY RD F
WHITE BEAR MINN 55110

2706-000
VILLAGE OF VERGAS
MAYOR
VERGAS MINN 56587

2707-000
CITY OF VERNDALE
CLERK
VERNDALE MINN 56481

2708-003
VILLAGE OF VERNON CENTER
CLERK
VERNON CENTER MINN 56090

2708-004
VILLAGE OF VERNON CENTER
MUNICIPAL LIQUOR STORE
BOOKKEEPER
VERNON CENTER MINN 56090

2709-000
CITY OF VESTA
CLERK
VESTA MINN 56292

2710-001
CITY OF WABASSO
CLERK
WABASSO MINN 56293

2787-000
TOWNSHIP OF DEXTER
CLERK - OTTO HAARS
DEXTER MINN 55926

2789-000
TOWN OF DOVRAY
CLERK - L K AMUNDSON
CURRIE MN 56123

2790-000
CITY OF EAGAN
CLERK ALYCE BULKE
3795 PILOT KNOB ROAD
ST PAUL MINN 55122

2796-000
TOWN OF FALL LAKE
TREASURER - MARY ANN SHOBER
P O BOX 599
ELY MINN 55731

2797-000
TOWN OF FAYAL
CLARA FISHER, CLERK
BOX 40 SHADY LANE
EVELETH MN 55734

2798-000
TOWN OF FOREST LAKE
CLERK - JACK BUYS
21430 FONDANT AVE NORTH
FOREST LAKE MINNESOTA 55025

2799-000
TOWN OF FRANKLIN
CLERK - NORMA CHADWICK
DELANO MINN 55328

2801-000
TOWN OF FRENCH LAKE
CLERK VERNA KYLLONEN
ANNANDALE MINN 55302

2802-000
GETTY TOWNSHIP
CLERK ROBERT OSENDORF
SAUK CENTRE MINN 56378

2805-000
TOWN OF GRAND RAPIDS
CLERK HARRY BERG
105 SW 15TH ST
GRAND RAPIDS MINN 55744

2807-000
TOWN OF GREAT SCOTT
CLERK - BETTY BUSKOVICH
KINNEY MINN 55758

2808-000
TOWN OF GREENWAY
CLERK MILDRED MISKOVICH
MARBLE MINN 55764

2812-000
CITY OF HERMANTOWN
& CLERK - NANCY SIROIS
3161 MAPLE GROVE RD
HERMANTOWN MINN 55811

2815-000
TOWN OF HOLLYWOOD
CLERK - HARLAN DOBRATZ
NEW GERMANY MINN 55367

2818-000
TOWN OF IRONDALE
CLERK - MARTHA L. MILLER
STAR ROUTE
DEERWOOD MINN 56444

2819-000
TOWN OF IRON RANGE
CLERK H C BARNES
TACONITE MINN 55786

2764-000
TOWN OF DIAMOND
CLERK CATHERINE I MONART
RFD
GILBERT MINN 55741

2765-000
TOWN OF BRISTOL
RICHARD WILSON, CLERK
PRESTON MN 55765

2767-000
TOWN OF BUFFALO
CLERK GORDON JANS
R R NO 1 BOX 89
BUFFALO MN 55313

2768-000
TOWN OF CAMDEN
CLERK HOWARD MENTH
YOUNG AMERICA MINN 55397

2769-000
TOWN OF CANNON FALLS
CLERK PAUL LANDON
CANNON FALLS MINN 55009

2770-000
TOWN OF CANTON
TREASURER CYRIL RICE
CANTON MINN 55922

2772-000
TOWN OF CHISAGO LAKES
CLERK - EARL L ANDERSEN
CENTER CITY MN 55012

2773-000
TOWN OF CLEARWATER
GERALD WESTON, CLERK
ROUTE 2
SOUTH HAVEN MN 55382

2774-000
TOWN OF CLINTON
CLERK - CURTIS PAULSEN
STEEN, MN 56173

2775-000
TOWN OF COKATO
CLERK - RALPH D PETERSON
COKATO MINN 55321

2776-000
TOWN OF COLUMBUS
CLERK SHARON SWANSON
ROUTE 2
FOREST LAKE MINN 55025

2777-000
TOWN OF CORINNA
CLERK-CARL E MCBRIDE
ROUTE 3
ANNANDALE MN 55302

2778-000
TOWN OF COTTON
CLERK - SALLY ROGERS
RT 2, BOX 123
COTTON, MN 55724

2781-000
TOWN OF CULDRUM
CLARENCE KUROWSKI, CLERK
ROUTE 2, BOX 116
LITTLE FALLS MN 56345

2784-000
DEAD LAKE TOWNSHIP
CLERK ROGER MARNEG
DENT MINN 56528

2786-000
TOWN OF DEWALD
CLERK - OTTO BRAUN
RUSHMORE MINN 56168

2739-000
CITY OF WOOD LAKE
CLERK - BELVA TIDD
BOX 26
WOOD LAKE MINN 56297

2741-000
CITY OF WYKOFF
CLERK
WYKOFF MINN 55990

2742-000
CITY OF WYOMING
CLERK
WYOMING MINN 55092

2743-000
CITY OF YOUNG AMERICA
CLERK
YOUNG AMERICA MINN 55397

2746-000
TOWN OF ALBERT LEA
CLERK - HERMAN D JENSON
ALBERT LEA MINN 56007

2747-000
ALBION TOWNSHIP
CLERK DORINE JOHNSON
RTE 2 BOX 97
ANNANDALE MN 55302

2748-000
ALTON TOWNSHIP
CLERK - STAN NYQUIST
R.R. 3
JANESVILLE, MN. 56048

2751-000
TOWN OF AMHERST
CLERK ROBERT UNDERBAKKE
CANTON MINN 55922

2754-000
TOWN OF ASHLAND
CLERK - WILBERT KERN
DODGE CENTER, MINNESOTA 55927

2755-000
TOWN OF ATHENS
CLERK - LAWRENCE COLLIN
ISANTI COUNTY - RTE 2
ISANTI MN 55040

2756-000
TOWN OF BALKAN
DEPUTY CLERK - JANET FRIDER
ROUTE 1
CHISHOLM MINN 55719

2757-000
TOWN OF BASS BROOK
CLERK
BOX 146
COHASSET, MINNESOTA 55721

2758-000
TOWN OF BEAVER CREEK
CLERK DELORIS KRUGER
ROUTE 1
BEAVER CREEK MINNESOTA 56116

2759-000
TOWN OF BECKER
CLERK - BERNARD NELSON
BECKER MINN 55308

2760-000
BELLE CREEK TOWNSHIP
CLERK WALTON KYLLO
RTE 2
GOODHUE MINN 55027

2761-000
TOWN OF BENTON
CLERK-HAROLD F HOERNEMANN JR
NORWOOD MN 55368

2893-000
TOWN OF VICTOR
CLERK - BURTEN RATHKAMP
HOWARD LAKE MINN 55349

2894-000
WACONIA TOWNSHIP
CLERK FRED A SAUERBREY
ROUTE 1 BOX 238
MAYER MINN 55360

2896-000
WARSAW TOWNSHIP
CLERK - JOEL STENHAUG
DENNISON MN 55018

2898-000
TOWN OF WHITE
TOWN CLERK
AURORA MINN 55705

2899-000
TOWN OF WHITE BEAR
CLERK MARIE ROLPH
1281 HAMMOND ROAD
WHITE BEAR LAKE MINN 55110

2902-000
WOODVILLE TOWNSHIP
WOODVILLE CEMETERY
SECRETARY
WASECA MN 56093

2903-000
WYOMING TOWNSHIP
CLERK - NORMA OLSON
7185 260TH STREET
WYOMING, MN 55092

2905-000
METROPOLITAN SPORTS FAC COMM
STADIUM MANAGER
8001 CEDAR AVE
BLOOMINGTON MINN 55420

2907-000
EAST CENTRAL REGIONAL LIBRARY
DIRECTOR
240 SW 3RD ST
CAMBRIDGE MINN 55008

2908-000
BOVEY - COLERAINE WATER &
WASTE WATER COMMISSION
CLERK
COLERAINE MINN 55722

2911-000
MINN VALLEY REGIONAL LIBRARY
DIRECTOR
100 EAST MAIN STREET - BOX 22
MANKATO MINN 56001

2912-000
MARSHALL-LYON COUNTY LIBRARY
DIRECTOR
301 WEST LYON STREET
MARSHALL MN 56258

2913-000
LEAGUE OF MINNESOTA CITIES
EXEC. DIR - 300 HANOVER BLDG.
480 CEDAR ST
ST PAUL MINN 55101

2915-000
SUBURBAN PUBLIC HEALTH SERVIC
BOOKKEEPER - WEST 201
8700 W 36TH ST
ST LOUIS PARK MINN 55426

2916-000
METROPOLITAN COUNCIL
PERSONNEL OFFICER
300 METRO SQUARE BLDG
ST PAUL MINN 55101

2917-000
METROPOLITAN MOSQUITO CONT DI
BUSINESS ADMINISTRATOR
1802 COMO AVENUE
ST. PAUL, MINNESOTA 55108

2850-000
TOWN OF MOUNTAIN LAKE
CLERK JACOB F SCHULTZ
MOUNTAIN LAKE MINN 56159

2851-000
TOWN OF NASHWAUK
CLERK EBEN HENDERSON
BOX 42
NASHWAUK MN 55769

2854-000
NEW SCANDIA TOWNSHIP
CLERK - DOLORES PETERSON
21396 OLINDA TRAIL NO.
SCANDIA, MN. 55073

2860-000
OAK LAWN TOWNSHIP
CLERK LOUIS THOMPSON
STAR ROUTE
BRAINERD MINN 56401

2864-000
TOWN OF PINE CITY
CLERK- ALBERT L GALLIK
RR NO 1 BOX 48
PINE CITY MINNESOTA 55063

2865-000
TOWN OF PLAINVIEW
CLERK FOREST LAMPRECHT
ROUTE 1 BOX 141
PLAINVIEW MINN 55964

2867-000
QUINCY TOWNSHIP
CLERK - MARY KRAMER
RT 3 - BOX 35
ST CHARLES MN 55972

2870-000
CITY OF RAMSEY
CLERK
15153 NORTHEN BLVD. N.W.
ANOKA, MN 55303

2873-000
TOWN OF ROCHESTER
CLERK LOUISE HALLING
406 23RD ST SW
ROCHESTER MINN 55901

2874-000
TOWN OF ROCKFORD
JAMES O. TAYLOR, CLERK
ROUTE 2, BOX 324
DELANO MN 55328

2880-000
TOWN OF SILVER CREEK
JESSIE BEYL, CLERK
ROUTE 1
MONTICELLO MN 55362

2881-000
TOWN OF SILVER CREEK
CLERK - ELAINE HANSON
ROUTE 1 BOX 284-A
TWO HARBORS MN 55616

2882-000
SOUTH BEND TOWNSHIP
CLERK MRS RICHARD YOUELL
612 MAIN LEHILLIER
MANKATO MINN 56001

2887-000
TOWN OF STOCKHOLM
CLERK PAUL FREDRICKS
COKATO MINN 55321

2889-000
TOWN OF STUNTZ
PAYROLL CLERK
PO BOX 350
HIBBING MINN 55746

2890-000
TOWN OF THOMSON
CLERK
293 CHURCH AVE
ESKO MINN 55720

2822-000
KING TOWNSHIP
CLERK ERNEST OSTENSON
MCINTOSH MINN 56556

2825-000
LAFAYETTE TOWNSHIP
CLERK WARREN WILSON
ROUTE 1 BOX 201
NEW ULM MN 56073

2826-000
TOWN OF LAKE HANSKA
CLERK - ORVILLE OLSON
RTE 1
HANSKA MINN 56041

2828-000
TOWN OF LAKETOWN
CLERK RICHARD J STOLZ
RR 1 BOX 1868
WACONIA MINN 55387

2829-000
LAKEVIEW TOWNSHIP
CLERK CONRAD OHM
P O BOX 69
DETROIT LAKES MINN 56501

2831-000
TOWN OF LEON
CLERK - G. WALLACE JACOBSON
ROUTE 1 - BOX 109A
CANNON FALLS, MN. 55009

2832-000
LEON TOWNSHIP
CLK ERNEST ENGEBRETSON
CLEARBROOK MN 56634

2833-000
LERAY TOWNSHIP
CLERK - WENDEL FOX
ROUTE 1
EAGLE LAKE MINN 56024

2834-000
LINDEN TOWNSHIP
CLERK - VERDELL ASPELUND
MADELIA MN 56062

2837-000
TOWN OF MAGNOLIA
CLERK - WM. UMLAND
MAGNOLIA MINN 56158

2838-000
MANKATO TOWNSHIP
CLERK - DAN FOGEL
PO BOX 1295
MANKATO MN 56002

2839-000
TOWN OF MAPLE LAKE
CLERK R J HOGAN
MAPLE LAKE MINN 55358

2841-000
MARYSVILLE TOWNSHIP
CLERK - MRS EDWARD BOEHLKE
WAVERLY MINN 55390

2844-000
MILTON TOWNSHIP
CLERK F W SANBORN
PINE ISLAND MN 55963

2847-000
TOWNSHIP OF MOLTKE
SIBLEY COUNTY
CLERK WILLIAM TEMPLIN
GIBBON MINN 55335

2848-000
MONTICELLO TOWNSHIP
CLERK D SAWATZKE
R R 3
MONTICELLO MINN 55362

2955-000
STEELE CO SOIL CONSERVATION DIST
TREASURER
PO BOX 481
OWATONNA MINN 55060

2956-000
HOUSING & RED AUTH REDWOOD FL
EXECUTIVE DIRECTOR
REDWOOD FALLS MINN 56283

2957-000
CITY OF OAK PARK HEIGHTS
CITY CLERK
14163 57TH ST N
STILLWATER MINN 55082

2958-000
CITY OF WANAMINGO
OFFICE OF THE CLERK
WANAMINGO MINN 55983

2959-000
TOWN OF PREBLE
CLERK - DONALD HOUSKER
MABEL MINN 55954

2960-000
CITY OF EVANSVILLE
CITY CLERK
EVANSVILLE MINN 56326

2961-000
JOINT RECREATION BOARD
SECRETARY TREASURER
MEMORIAL BUILDING
HIBBING MINN 55746

2962-000
HOUSING & RED AUTH ST CLOUD
EXEC DIR - 9 5TH AVE NO
ST CLOUD MINN 56301

2965-000
CITY OF APPLE VALLEY
CLERK - 14200 CEDAR AVE
APPLE VALLEY MN 55124

2967-002
IND SCHOOL DIST NO 914
SUPT OF SCHOOLS
ULEN MINN 56585

2968-002
IND SCHOOL DIST NO 141
SUPT OF SCHOOLS
LINDSTROM CTR CITY MINN 55045

2969-002
IND SCHOOL DIST NO 378
SUPT OF SCHOOLS
DAWSON MINN 56232

2970-002
IND SCHOOL DIST NO 390
SUPT OF SCHOOLS
BAUDETTE MN 56623

2937-000
AGETT COUNTY HOUSING SERVICE
BUSINESS MANAGER
BOX 701
DETROIT LAKES MINN 56501

2938-000
VILLAGE OF LAKE ELMO
VILLAGE CLERK
LAKE ELMO MINN 55042

2939-000
CITY OF CLIMAX
CITY CLERK
CLIMAX MINN 56523

2940-002
CENTRAL MINN EDUC RESEARCH
AND DEVELOPMENT COUNCIL
DIRECTOR-570-1ST STREET S.E.
ST CLOUD MINN 56301

2940-003
CENTRAL MINN EDUC RESEARCH
AND DEVELOPMENT COUNCIL
DIRECTOR-570-1ST STREET S.E.
ST CLOUD MINN 56301

2941-002
IND SCHOOL DIST NO 88
SUPT OF SCHOOLS
NEW ULM MINN 56073

2944-000
CITY OF ALPHA
CITY CLERK
ALPHA MINN 56111

2945-000
CITY OF PLUMMER
MANAGER MUN LIQUOR STORE
PLUMMER MINN 56748

2946-000
CITY OF LESTER PRAIRIE
CITY CLERK
LESTER PRAIRIE MN 55354

2947-000
HOUSING & RED AUTH OF PERHAM
EXECUTIVE DIRECTOR
PERHAM MINN 56573

2948-000
ROOT RIVER SOIL & WATER
CONSERVATION DISTRICT
HOUSTON CO ADD DOLORES HAUGE
CALEDONIA MINN 55921

2950-000
CITY OF NORCROSS
CITY CLERK
NORCROSS MINN 56274

2952-000
CITY OF ORONOCO
CITY CLERK
ORONOCO MINN 55960

2953-000
MOTOR PATROL ASSOCIATION
SECRETARY MISS G V MELVILLE
HENNING MINN 56551

2954-000
HOUSING & REDEV AUTHORITY
OF ALBERT LEA--EXEC DIRECTOR
800 FOURTH AVE SO.
ALBERT LEA MN 56007

2918-002
MINN SCH DIST DATA PROCESSING
SUPERVISOR
1925 W COUNTY ROAD B2
ST PAUL MINN 55113

2918-003
MINN SCH DIST DATA PROCESSING
SUPERVISOR
1925 W COUNTY ROAD B2
ST PAUL MINN 55113

2919-000
OAKLAND PARK NURSING HOME
SUPERINTENDENT
123 BAKER STREET
THIEF RIVER FALLS MINN 56701

2920-000
ARROWHEAD LIBRARY SYSTEM
DIRECTOR
701 N 11TH ST
VIRGINIA MINN 55792

2921-000
LE SUEUR WASECA REG LIBRARY
LIBRARIAN
WASECA MINN 56093

2923-000
CROW RIVER REGIONAL LIBRARY
DIRECTOR
410 W 5TH ST
WILLMAR MINN 56201

2924-000
HOUS & REDEV AUTH BLUE EARTH
EXECUTIVE DIR 220 EAST 7TH ST
BLUE EARTH MINN 56013

2925-000
CITY OF GILBERT
CLERK
GILBERT MINN 55741

2926-002
SOUTHWEST & WEST CENTRAL
EDUCATIONAL COOPERATIVE SERVI
DIRECTOR SOUTHWEST STATE UNIV
MARSHALL MINNESOTA 56258

2926-003
SOUTHWEST & WEST CENTRAL
EDUCATIONAL COOPERATIVE SERVI
DIRECTOR SOUTHWEST STATE UNIV
MARSHALL MINNESOTA 56258

2930-000
NICOLLET SOIL & WATER
CONSERVATION DISTRICT
DISTRICT CLK COUNTY COURTHOUS
ST PETER MINN 56082

2931-000
CITY OF OAKDALE
CITY CLERK - DENNIS ZYLLA
1584 HADLEY AVENUE NO
ST PAUL MINN 55119

2932-002
COMMON SCHOOL DISTRICT 815
KANDIYOHI COUNTY
CLERK-ATTN: ALVIN KONING
PRINSBURG MINN 56281

2933-000
CHIPPEWA SOIL CONSERVATION DI
DISTRICT TREASURER
CHIPPEWA COUNTY COURTHOUSE
MONTEVIDEO MINN 56265

2934-000
NORTH HERO TOWNSHIP
CLERK
WALNUT GROVE MINN 56180

2936-000
CITY OF INVER GROVE HEIGHTS
DEPUTY CLERK TREASURER
8650 COURTHOUSE BLVD
INVER GROVE HEIGHTS MINN 5507

3002-000
CITY OF STORDEN
CLERK
STORDEN MINN 5617

2984-000
CITY OF ALVARADO
CITY CLERK
ALVARADO MINN 56710

3003-000
INTER COUNTY NURSING AGENCY
ACCOUNTANT
BOX 271
THIEF RIVER FALLS, MN 56701

2985-000
HOUSING & RED AUTH MADISON
SECRETARY 310 PARK AVE
MADISON MINN 56256

2971-002
IND SCHOOL DIST NO 466
SUPT OF SCHOOLS
COKATO MINN 55321

3004-002
IND SCHOOL DIST NO 79
SUPT OF SCHOOLS
AMBOY MINN 56010

2986-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF STAPLES
EXEC DIR-615 N 4TH ST
STAPLES MN 56479

2987-000
WRIGHT COUNTY SOIL & WATER
CONSERVATION DISTRICT
SECRETARY
BUFFALO MINN 55313

2972-000
METROPOLITAN LIBRARY SERV AGE
DIRECTOR-GRIGGS MIDWAY BLDG
1821 UNIVERSITY AVE
ST PAUL MN 55104

3005-002
IND SCHOOL DIST NO 460
SUPT OF SCHOOLS
GRANADA MINN 56039

2988-000
TOWN OF HARMONY
ROBERT BURMEISTER, CLERK
HARMONY MN 55939

2973-000
SYLVAN TOWNSHIP
CASS COUNTY
CLERK-GILBERT TESSMER
PILLAGER MN 56473

2989-000
ST PAUL RAMSEY HOSP & MED CTR
CONTROLLER 640 N JACKSON ST
ST PAUL MINN 55101

2974-000
KITCHIGAMI REGIONAL LIBRARY
BOOKKEEPER PAT DIRKS
PINE RIVER MN 56474

3007-000
HOUSING & RED AUTH LITCHFIELD
EXECUTIVE DIRECTOR
LITCHFIELD MINN 55355

2990-000
HOUSING & RED AUTH WORTHINGTO
EXECUTIVE DIR 819 10TH ST
WORTHINGTON MINN 56187

2975-002
IND SCHOOL DIST NO 78
SUPT OF SCHOOLS
GARDEN CITY MINN 56034

3008-000
HOUSING & RED AUTH MOUNTAIN L
EXECUTIVE DIRECTOR
1225 3RD AVE
MOUNTAIN LAKE MINN 56159

2991-000
HOUSING & RED AUTH GRAND RAPI
EXEC DIRECTOR 411 7TH ST NW
GRAND RAPIDS MINN 55744

3009-002
IND SCHOOL DIST NO 916
PAYROLL CLERK
3300 CENTURY AVE N
WHITE BEAR LAKE MINN 55110

2992-000
HOUSING & REDEV AUTHORITY
OF LITTLE FALLS--EXEC DIRECTO
901 SW FIRST AVE
LITTLE FALLS MN 56345

2976-002
IND SCHOOL DIST NO 447
SUPT OF SCHOOLS
GRYGLA MINN 56727

2993-000
HOUSING & RED AUTH BRAINERD
EXEC DIRECTOR 410 S 1ST ST
BRAINERD MINN 56401

3010-002
IND SCHOOL DIST NO 917
CLERK VOC TECH SCHOOL BD
P O DRAWER K
ROSEMOUNT MINN 55068

2994-000
FARIBAULT CO SOIL & WATER
CONSERVATION DIST
TREASURER P O BOX 367
BLUE EARTH MINN 56013

2977-000
LAKE MINNETONKA CONS DIST
EXECUTIVE DIRECTOR
402 EAST LAKE
WAYZATA MINN 55391

2995-000
HOUSING & RED AUTH MOUND
EXEC DIR 2020 COMMERCE BLVD
MOUND MINN 55364

2979-000
HOUSING & RED AUTH INTL FLS
EXEC DIR 1200 RIVERSIDE DR
INTL FALLS MINN 56645

3012-000
CITY OF MILAN
CITY CLERK
MILAN MINN 56262

2996-000
HOUSING & RED AUTH FAIRMONT
EXECUTIVE DIR - 500 HOME ST
FAIRMONT MINN 56031

2980-000
HOUSING & RED AUTH OF TRACY
EXECUTIVE DIRECTOR
TRACY MINN 56175

3013-000
TOWN OF SCANDIA VALLEY
KAREN PETERSON, CLERK
ROUTE 1
MOTLEY MN 56466

2997-000
HOUSING & RED AUTH AITKIN CO
EXECUTIVE DIRECTOR
AITKIN MINN 56431

2981-000
HOUSING & RED AUTH OF MORRIS
EXECUTIVE DIRECTOR
MORRIS MINN 56267

3015-000
HOUSING & RED AUTH BARNESVILL
EXECUTIVE DIRECTOR
BARNESVILLE MINN 56514

2998-000
TOWN OF ROUND LAKE
LESLIE R. HAMMER, CLERK
ROUND LAKE MN 56167

2982-000
STEARNS COUNTY SOIL & WATER
CONS DIST - CLERK-LORI NELSON
3700 WEST DIVISION STREET
ST CLOUD MINN 56301

3016-000
HOUSING & RED AUTH RED LAKE F
EXECUTIVE DIRECTOR
RED LAKE FLS MINN 56750

2999-000
CITY OF FELTON
CITY CLERK
FELTON MINN 56536

2983-000
ISANTI SOIL & WATER CON DIST
DISTRICT CLERK
EAST HIGHWAY 95
CAMBRIDGE MINN 55008

[illegible]
HOUSING AND REDEVELOPMENT AUT
OF THREE RIVER FALL
EXEC DIR - 415 SO A
THREE RIVER FALLS MINN 56701

3053-000
HOUSING AND REDEVELOPMENT AUT
OF PIPESTONE
EXEC. DIRECTOR- BOX 350
PIPESTONE MINN 56164

3054-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF BAGLEY
EXECUTIVE DIRECTOR
BAGLEY MINN 56621

3055-000
HOUS & REDEV AUTH OF CLOQUET
EXECUTIVE DIRECTOR
950 14TH ST
CLOQUET MINN 55720

3056-000
HOUSING & REDEV AUTH OF BRAHA
EXECUTIVE DIRECTOR BOX 457
BRAHAM MINN 55006

3057-000
HOUSING & REDEV AUTHORITY
OF CLARKFIELD--EXEC DIRECTOR
1210 12TH AVE
CLARKFIELD MN 56223

3058-000
HUBBARD COUNTY SOIL & WATER
CONSERVATION DISTRICT
DIST CLERK - CTY COURTHOUSE
PARK RAPIDS MINN 56470

3059-000
ALEXANDRIA LK AREA
SANITARY DIST EXEC DIRECTOR
RT 7 BOX 466
ALEXANDRIA MINN 56308

3060-000
CITY OF ST MICHAEL
CITY CLERK
ST MICHAEL MINN 55376

3061-000
CITY OF HENDRUM
CITY CLERK
HENDRUM MINN 56550

3062-000
TOWN OF IDEAL
CLERK PAUL H SCHAUFFERT
ROUTE 1
PEQUOT LAKES MINN 56472

3064-000
TOWN OF ROOSEVELT
CLERK - ROBERT KOTTEN
ROUTE NO 4 - BOX 179
BRAINERD MINN 56401

3065-000
HOUS & REDEV AUTH OF CARLTON
EXECUTIVE DIRECTOR
950 14TH ST
CLOQUET MINN 55720

3066-002
LAKES VOCATIONAL CENTER
DIRECTOR
425 BROADWAY
DETROIT LAKES MINN 56501

3066-003
LAKES VOCATIONAL CENTER
DIRECTOR
425 BROADWAY
DETROIT LAKES MINN 56501

3067-002
WRIGHT VOCATIONAL COOP CENTER
DIRECTOR
HWY 25 NO
BUFFALO MN 55313

[illegible]
IND SCHOOL DIST NO 287
CONTROLLER
1820 N XENIUM LANE
MINNEAPOLIS MINN 55441

3035-002
IND SCHOOL DIST NO 500
SUPT OF SCHOOLS
ADAMS MINN 55909

3036-002
DES MOINE VALLEY VOC CENTER
SUPT OF SCHOOLS
JACKSON MINN 56143

3037-002
IND SCHOOL DIST NO 178
SUPT OF SCHOOLS
STORDEN MINN 56174

3039-000
ST CLOUD AREA PLANNING
ORGANIZATION - DIRECTOR
46-28TH AVENUE NORTH
ST. CLOUD, MN 56301

3041-000
MIDDLE RIVER-SNAKE RIVER
WATERSHED DISTRICT
SEC 122 W JOHNSON AVE BOX 154
WARREN MINN 56762

3042-000
GREAT RIVER REGIONAL LIBRARY
DIRECTOR - DARRO C WILLEY
405 ST GERMAIN
ST CLOUD MINN 56301

3043-000
CITY OF MORRISTOWN
CITY CLERK
MORRISTOWN MINN 55052

3045-000
CITY OF BROOKS
CITY CLERK
BROOKS MINN 56715

3048-000
ANTRIM TOWNSHIP
CLERK WAYNE URBAN
RR 2
TRUMAN MINN 56088

3049-000
TOWN OF WESTBROOK
CLERK - ALVIN BACKSTROM
WESTBROOK MINN 56183

3050-000
TOWNSHIP OF YUCATAN
CLERK - GIFFORD SKREE
ROUTE 1
HOUSTON, MN 55943

3051-000
TOWN OF FLEMING
CLERK-NANCY RICH
ROUTE 2 - BOX 232
PALISADE, MN 56469

3017-000
CITY OF WINGER
CITY CLERK
WINGER MINN 56592

3018-000
TOWN OF MANTORVILLE
CLERK MARION BURDICK
KASSON MN 55944

3019-000
METROPOLITAN WASTE CONTROL CO
COMPTROLLER
350 METRO SQUARE BLDG
ST PAUL MINN 55101

3020-000
MEMORIAL HOSPITAL DIST
HOSPITAL ADMINISTRATOR
FOREST LAKE MINN 55025

3021-000
HOUSING & RED AUTH MARSHALL
EXEC DIR 202 N 1 ST
MARSHALL MINN 56258

3022-000
HOUSING & REDEV AUTHORITY
OF LUVERNE
EXEC DIR 216 NO MCKENZIE
LUVERNE MINN 56156

3023-000
HOUSING & RED AUTH SLEEPY EYE
EXEC DIRECTOR 313 4TH AVE SE
SLEEPY EYE MINN 56085

3024-000
HOUSING & RED AUTH ST PETER
EXEC DIRECTOR 1010 S 4TH ST
ST PETER MINN 56082

3025-000
HOUSING & RED AUTH E GR FORKS
EXECUTIVE DIRECTOR
E GRAND FORKS MINN 56721

3026-000
HOUSING & RED AUTH PRINCETON
EXEC DIRECTOR 801 N 3RD ST
PRINCETON MINN 55371

3027-000
METROPOLITAN TRANSIT COMM
DIRECTOR OF FINANCE AND ADMIN
801 AM CTR BLDG--160 E KELLOG
ST PAUL MN 55101

3029-002
SIBLEY COUNTY VOCATIONAL CTR
TREASURER
HENDERSON MN 56044

3029-003
SIBLEY COUNTY VOCATIONAL CENT
TREASURER
HENDERSON MN 56044

3031-000
CITY OF CARVER
CITY CLERK
CARVER MINN 55315

3032-000
VILLAGE OF BREEZY POINT
CLERK - ETTA STEFFEN
PEQUOT LAKES MINN 56472

3033-000
ARROWHEAD REGIONAL DEVEL COMM
EXECUTIVE DIRECTOR
200 ARROWHEAD PLACE
DULUTH MINN 55802

3096-000
RUNESTONE COOPERATIVE CENTER
SUPERINTENDENT OF SCHOOLS
2910 S BROADWAY RM
ALEXANDRIA MINN 56308

3097-000
LAKE EDWARD TOWNSHIP
CLERK MARTHA LOOK
RR 5 BOX 431
BRAINERD MINN 56401

3098-000
CITY OF ROLLINGSTONE
CITY CLERK-TREASURER
ROLLINGSTONE MINN 55969

3099-000
TOWN OF OTSEGO
CLERK JEROME PERRAULT
MONTICELLO MINN 55362

3100-000
HEADWATERS REGIONAL DEVEL
COMMISSION
EXECUTIVE DIRECTOR BOX 584
BEMIDJI MINN 56601

3102-000
HOUSING AND REDEVELOPMENT AUT
OF WINDOM
EXEC DIR PO BOX 252
WINDOM MINN 56101

3103-000
UNITED DISTRICT HOSPITAL
HOSPITAL ADMINISTRATOR
401 PRAIRIE AVENUE NORTH
STAPLES MINN 56479

3104-000
HOUSING AND REDEVELOPMENT AUT
OF RED WING EXEC SEC
433 W 4TH ST
RED WING MINN 55066

3105-002
BEMIDJI REGIONAL INTERDISTRIC
COUNCIL - DIRECTOR
PO BOX 571
BEMIDJI MINN 56601

3105-003
BEMIDJI REGIONAL INTERDISTRIC
COUNCIL - DIRECTOR
PO BOX 571
BEMIDJI MINN 56601

3107-000
CITY OF ANDOVER
CLERK - TREASURER
1685 CROSSTOWN BLVD N W
ANOKA MINN 55303

3109-000
YOUNG AMERICA TOWNSHIP
CLERK LOTHER WOLTER JR
NORWOOD MINN 55368

3110-000
BATTLE LAKE MOTOR PATROL ASSC
SECRETARY TREASURER
BATTLE LAKE MINN 56515

3111-000
REGION NINE DEVELOPMENT COMM
EXEC DIR
P O BOX 3367 120 S BROAD ST
MANKATO MINN 56001

3112-000
VILLAGE OF VICTORIA
CLERK ADMINISTRATOR
VICTORIA MINN 55386

3114-000
HOUSING & REDEV AUTHORITY
OF HENNING
EXECUTIVE DIRECTOR
HENNING MINN 56551

3080-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF DETROIT LA
EXECUTIVE DIRECTOR PO BOX 731
DETROIT LAKES MINN 56501

3082-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF AUSTIN
EXECUTIVE DIR 500 4TH AVE NE
AUSTIN MINN 55912

3083-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF COLUMBIA HEIGHTS
ACTG EXEC DIR 590 40TH AVE NE
COLUMBIA HGTS MINN 55421

3084-003
IND SCHOOL DIST NO 918
SUPT OF SCHOOLS
LAKE WILSON MINN 56151

3085-002
INTERDISTRICT SPECIAL EDUC
COOP OF ST PETER
BUSINESS MANAGER-HIGHWAY 22N.
ST PETER MINN 56082

3085-003
INTERDISTRICT SPECIAL EDUC
COOP OF ST PETER
BUSINESS MANAGER-HIGHWAY 22N.
ST PETER MINN 56082

3086-002
INTERDIST VOC CTR OF ST PETER
BUS MAN ST PETER HIGH SCH
BUSINESS MANAGER-HIGHWAY 22N.
ST PETER MN 56082

3086-003
INTERDIST VOC CTR OF ST PETER
BUS MAN ST PETER HIGH SCH
BUSINESS MANAGER-HIGHWAY 22N.
ST PETER MN 56082

3089-000
CITY OF ROCK CREEK
CITY CLERK-SHIRLEY K SHOBERG
ROUTE 2
RUSH CITY MINN 55069

3090-000
CITY OF LOWRY
CITY CLERK
LOWRY MINN 56349

3091-000
TOWN OF HAM LAKE
CLERK ANNE D ROSELAND
15544 CENTRAL AVE N E
ANOKA MINN 55303

3093-000
MAY TOWNSHIP
CLERK EDGAR R GUSTAFSON
ROUTE 1
PILLAGER MN 56473

3094-000
CITY OF CROSSLAKE
CITY CLERK
CROSSLAKE MINN 56442

3095-000
HOUSING & REDEVELOPMENT AUTH
OF PEQUOT LAKES
EXECUTIVE DIRECTOR
PEQUOT LAKES MINN 56472

3096-002
RUNESTONE COOPERATIVE CENTER
SUPERINTENDENT OF SCHOOLS
2910 S BROADWAY RM
ALEXANDRIA MINN 56308

3067-003
NORTHERN VOCATIONAL COOP CNTR
DIRECTOR
HWY 25 NO
BUFFALO MN 55313

3068-002
BECKER CLAY CO SPECIAL
EDUCATION COOPERATIVE
DIR. OF SPECIAL ED. - BOX 98
AUDUBON, MN 56511

3068-003
BECKER CLAY CO SPECIAL
EDUCATION COOPERATIVE
DIR OF SPECIAL ED. - BOX 98
AUDUBON, MN 56511

3069-000
WESTERN LAKE SUPERIOR
SANITARY DIST - ADM ASST
27TH AVE W & THE WATERFRONT
DULUTH MN 55806

3070-000
VILLAGE OF LAPRAIRIE
CLERK PATRICIA CROMELL
LAPRAIRIE MINN 55744

3072-000
HOUSING & REDEVELOPMENT AUTH
OF WASECA EXEC DIRECTOR
308 2ND AVE NW MAPLE TERRACE
WASECA MINN 56093

3073-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF LE SUEUR
ASST EX DIRECTOR 203 S SECOND
LE SUEUR MINN 56058

3074-002
MINNESOTA VALLEY VOC CTR
DIRECTOR
GRANITE FALLS MINN 56241

3074-003
MINNESOTA VALLEY VOC CTR
DIRECTOR
GRANITE FALLS MINN 56241

3076-002
FERGUS FALLS AREA VOC CTR
BUSINESS ADMINISTRATOR
FERGUS FALLS MINN 56537

3076-003
FERGUS FALLS AREA VOC CTR
BUSINESS ADMINISTRATOR
FERGUS FALLS MINN 56537

3077-002
IND SCHOOL DIST NO 852
SUPERINTENDENT OF SCHOOLS
CAMPBELL MINN 56522

3078-000
CITY OF ROOSEVELT
CITY CLERK
ROOSEVELT MINN 56673

3079-000
HOUSING & REDEVELOPMENT
AUTHORITY OF WARREN
EXECUTIVE DIRECTOR
WARREN MINN 56762

3080-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF NEW RICHLAND
EXECUTIVE DIRECTOR
NEW RICHLAND MINN 56072

3143-002
COTTONWOOD RIVER COOP CENTER
PROGRAM DIRECTOR
R R 2 BOX 83AA HWY 14E
SPRINGFIELD MN 56087

3143-003
COTTONWOOD RIVER COOP CENTER
PROGRAM DIRECTOR
R R 2 BOX 83AA HWY 14E
SPRINGFIELD MN 56087

3144-000
W HENNEPIN HUMAN SVCS PLG BD
GEN ACCTG DIV--CONTROLLER
A608 GOVERNMENT CENTER
MINNEAPOLIS MN 55487

3145-002
NORTHSTAR VOCATIONAL CENTER
SECRETARY
ROSEAU MN 56751

3145-003
NORTHSTAR VOCATIONAL CENTER
SECRETARY
ROSEAU MN 56751

3146-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF GLENWOOD
EXECUTIVE DIRECTOR
GLENWOOD MN 56334

3147-000
HOUSING AND REDEVELOPMENT
AUTHORITY OF PINE RIVER
SECRETARY
PINE RIVER MN 56474

3149-000
HUDSON SANITARY LANDFILL AUTH
SECRETARY TREASURER
AURORA MN 55705

3150-000
WEST CENTRAL REGIONAL DEV COM
DIRECTOR
FERGUS FALLS COMMUNITY COLLEG
FERGUS FALLS MN 56537

3151-000
TOWN OF CROW RIVER
CLERK-HAROLD J. WALZ
RR 2-BOX 18A
BELGRADE, MN 56312

3152-000
VILLAGE OF KASOTA
VILLAGE CLERK
KASOTA MN 56050

3153-000
NORTHWEST REGIONAL DEV COMM
ACCOUNTANT
425 WOODLAND AVE
CROOKSTON MN 56716

3156-000
SOUTHWEST REGIONAL DEV COMM
EXECUTIVE DIRECTOR
2711 BROADWAY
SLAYTON MN 56172

3157-000
SIX EAST REGIONAL DEV COMM
EXECUTIVE DIRECTOR
311 W 6TH ST
WILLMAR MN 56201

3158-000
REGION 5 DEVELOPMENT COMM
EXECUTIVE DIRECTOR
CITY HALL
STAPLES MN 56479

3159-000
UPPER MINN VAL REG DEV COM
EXECUTIVE DIRECTOR
323 W. SCHLEIMAN AVE.
APPLETON MN 56208

3127-002
GLACIAL RIDGE COOP CENTER
BUSINESS MANAGER
611 W 5TH ST
WILLMAR MN 56201

3127-003
GLACIAL RIDGE COOP CENTER
BUSINESS MANAGER
611 W 5TH ST
WILLMAR MN 56201

3128-000
CANISTEO TOWNSHIP
CLERK - FRANK W WYATT
KASSON MINNESOTA 55944

3129-000
FRANKFORT TOWNSHIP
CLERK - JEAN ROLSING
ROUTE 1
ST MICHAEL MINN 55376

3131-000
SOUTH LAKE MINNETONKA PUBLIC
SAFETY DEPARTMENT
SECRETARY-143 OAK STREET
EXCELSIOR MINN 55331

3132-000
DOVER EYOTA ST CHARLES AREA
SANITARY DISTRICT
EXECUTIVE DIR PO BOX 96
ST CHARLES MINN 55972

3133-000
VILLAGE OF BRANCH
VILLAGE CLERK HAROLD E NELSON
ROUTE 2
NORTH BRANCH MINN 55056

3134-000
HOUSING & REDEV AUTH OF ELY
EXECUTIVE DIRECTOR
114 NO 8TH AVE E
ELY MN 55731

3135-000
BOIS FORTE RESERVTN HOUS AUTH
DIRECTOR
NETT LAKE MN 55772

3136-000
HOUSING & REDEVEL AUTH OF
COTTONWOOD
EXECUTIVE DIRECTOR
COTTONWOOD MN 56229

3137-000
VILLAGE OF GREENFIELD
CLERK-TREASURER
ROCKFORD MN 55373

3138-000
YORK TOWNSHIP
CLERK OAKLEY STOCKDALE
CHESTER IA 52134

3139-000
SOUTHSIDE TOWNSHIP
CLERK - DOUGLAS NORGREN
ROUTE 1
SOUTH HAVEN MN 55382

3140-000
VILLAGE OF GLYNDON
CLERK
GLYNDON MN 56547

3142-002
WOODLAND VOCATIONAL CENTER
BOOKKEEPER
STAPLES MN 56479

3142-003
WOODLAND VOCATIONAL CENTER
BOOKKEEPER
STAPLES MN 56479

3115-000
HOUSING & REDEV AUTHORITY
OF CAMBRIDGE
EXECUTIVE DIR 121 S ERN
CAMBRIDGE MINN 55008

3116-000
HOUSING & REDEV AUTHORITY
OF CROOKSTON
EXECUTIVE DIR 110 SARGENT ST
CROOKSTON MINN 56716

3117-002
CLAY COUNTY VOCATIONAL CENTER
DIRECTOR
2323 16TH AVENUE SOUTH
MOORHEAD MINN 56560

3117-003
CLAY COUNTY VOCATIONAL CENTER
DIRECTOR
2323 16TH AVENUE SOUTH
MOORHEAD MINN 56560

3118-002
EAST RANGE VOCATIONAL CENTER
DIRECTOR
VIRGINIA MINN 55792

3118-003
EAST RANGE VOCATIONAL CENTER
DIRECTOR
VIRGINIA MINN 55792

3119-002
LEAF RIVER VALLEY VOC CENTER
SUPERINTENDENT
221 HARRY-RICH DRIVE
WADENA MINN 56482

3119-003
LEAF RIVER VALLEY VOC CENTER
SUPERINTENDENT
221 HARRY-RICH DRIVE
WADENA MINN 56482

3120-002
MINN RIVER VOCATIONAL CENTER
DIRECTOR
405 N W FIRST AVE
NEW PRAGUE MINN 56071

3120-003
MINN RIVER VOCATIONAL CENTER
DIRECTOR
405 N W FIRST AVE
NEW PRAGUE MINN 56071

3121-002
NORTHERN LITES VOC CENTER
VOCATIONAL DIRECTOR
LANCASTER PUBLIC SCHOOLS
LANCASTER MN 56735

3121-003
NORTHERN LITES VOC CENTER
VOCATIONAL DIRECTOR
LANCASTER PUBLIC SCHOOLS
LANCASTER MN 56735

3122-000
PELICAN TOWNSHIP
CLERK ROBERT W CURTIS
STAR ROUTE NO 2
PEQUOT LAKES MINN 56472

3124-000
WATERTOWN TOWNSHIP
TREASURER DAVID HELDT
WATERTOWN MN 55388

3125-000
HOUSING AND REDEVELOPMENT AUT
OF HOPKINS
EXECUTIVE DIR 1010 1ST ST SO
HOPKINS MINN 55343

3126-000
HOUSING AND REDEVELOPMENT AUT
OF CASS LAKE
EXECUTIVE DIR PO BOX 397
CASS LAKE MINN 56633

3187-000
CITY OF CENTERVILLE
CITY CLERK
CENTERVILLE MN 55038

3188-000
CITY OF ZIMMERMAN
CITY CLERK
ZIMMERMAN MN 55398

3189-000
STANFORD TOWNSHIP
ISANTI COUNTY
CLERK - EARLE STOECKEL
BETHEL MN 55005

3190-000
NESSEL TOWNSHIP
CLERK - SHELDON PORTER
ROUTE 2
STANCHFIELD MN 55080

3191-000
CITY OF GRYGLA
CLERK - TREASURER
GRYGLA MN 56727

3192-000
CITY OF CLARKS GROVE
CITY CLERK
CLARKS GROVE MN 56016

3193-000
CITY OF MOTLEY
CITY CLERK
MOTLEY MN 56466

3194-000
NORDLAND TOWNSHIP
CLERK - LOUISE LUECK
ROUTE 1
AITKIN MN 56431

3195-000
PLUM CREEK LIBRARY SYSTEM
LIBRARIAN
P O BOX 184
WORTHINGTON MN 56187

3196-000
TRAVERSE DES SIOUX REG LIBRAR
COORDINATOR
100 EAST MAIN STREET
MANKATO MN 56001

3198-002
BLUE MOUND COOPERATIVE CENTER
DIRECTOR
IND SCHOOL DIST NO 943
LUVERNE MN 56156

3198-003
BLUE MOUND COOPERATIVE CENTER
DIRECTOR
IND SCHOOL DIST NO 943
LUVERNE MN 56156

3199-002
EAST CENTRAL COOP CENTER
DIRECTOR
ADMINISTRATIVE OFFICE
SANDSTONE MN 55072

3199-003
EAST CENTRAL COOP CENTER
DIRECTOR
ADMINISTRATIVE OFFICE
SANDSTONE MN 55072

3200-002
CHIPPEWA RIVER COOP CENTER 9E
DIRECTOR
201 SO COLUMBIA AVE
MORRIS MN 56267

3201-002
212 COOPERATIVE CENTER
DIRECTOR
701 SO 9TH ST
OLIVIA MN 56277

3171-000
CENTRAL MINN REG DEV COMM
EXECUTIVE DIRECTOR
2700 FIRST STREET NORTH
ST CLOUD MN 56301

3172-002
BONANZA VALLEY COOP CENTER
VOCATIONAL DIRECTOR
STEARNS COUNTY-HIGHWAY W 23
PAYNESVILLE MN 56362

3172-003
BONANZA VALLEY COOP CENTER
VOCATIONAL DIRECTOR
STEARNS COUNTY-HIGHWAY WEST 2
PAYNESVILLE MN 56362

3173-002
PINE-PRAIRIE COOP CENTER
EXECUTIVE DIRECTOR
RED LAKE FALLS MN 56750

3173-003
PINE-PRAIRIE COOP CENTER
EXECUTIVE DIRECTOR
RED LAKE FALLS MN 56750

3174-000
HOUSING AND REDEVELOPMENT AUT
OF BRECKENRIDGE
EXECUTIVE DIRECTOR
BRECKENRIDGE MN 56520

3175-000
KITTSON SOIL & WATER CONS DIS
SECRETARY
HALLOCK MN 56728

3176-000
HOUSING AND REDEVELOPMENT AUT
OF CROSBY
EXECUTIVE DIRECTOR
CROSBY MN 56441

3179-000
TOWN OF HASSAN
CLERK - DIANE PETERSON
11995 KELLEY LANE
ROGERS MN 55374

3180-000
SARGEANT TOWNSHIP
CLERK-JAMES H GRONSETH
DEXTER MN 55926

3181-002
WEST CENTRAL VOC CENTER
SECRETARY
P O BOX 150
MADISON MN 56256

3181-003
WEST CENTRAL VOC CENTER
SECRETARY
P O BOX 150
MADISON MN 56256

3182-000
CITY OF NEW GERMANY
CITY CLERK
NEW GERMANY MN 55367

3184-000
EAST CENTRAL REG DEV COMM
EXECUTIVE DIRECTOR
18 NORTH VINE STREET
MORA MN 55051

3186-002
INDEPENDENT SCH DIST 710
BUSINESS MANAGER
LINCOLN SCHOOL
VIRGINIA, MINNESOTA 55792

3186-003
INDEPENDENT SCH DIST 710
BUSINESS MANAGER
LINCOLN SCHOOL
VIRGINIA, MINNESOTA 55792

3166-002
VIKING VOCATIONAL CENTER
BUSINESS MANAGER
412 NO MINNESOTA
NEW ULM MN 56073

3166-003
VIKING VOCATIONAL CENTER
BUSINESS MANAGER
412 NO MINNESOTA
NEW ULM MN 56073

3161-000
FRANCONIA TOWNSHIP
CLERK
SHAFER MN 55074

3162-002
REG INTERDIST COUN FOR SPEC E
BOOKKEEPER
425 WOODLAND
CROOKSTON MN 56716

3162-003
REG INTERDIST COUN FOR SPEC E
BOOKKEEPER
425 WOODLAND
CROOKSTON MN 56716

3163-002
MID-RANGE SPEC ED COOPERATIVE
SECRETARY
CHISHOLM JUNIOR HIGH SCHOOL
CHISHOLM MN 55719

3163-003
MID-RANGE SPEC ED COOPERATIVE
SECRETARY
CHISHOLM JUNIOR HIGH SCHOOL
CHISHOLM MN 55719

3164-002
MILLE LACS VOCATIONAL CENTER
DIRECTOR
PO BOX 62
BOCK MINN 56313

3164-003
MILLE LACS VOCATIONAL CENTER
DIRECTOR
PO BOX 62
BOCK MINN 56313

3165-002
MN VLY INTERDIST SPEC ED COOP
SECRETARY
SOUTHVIEW ELEM SCHOOL
WACONIA MN 55387

3165-003
MN VLY INTERDIST SPEC ED COOP
SECRETARY
SOUTHVIEW ELEM SCHOOL
WACONIA MN 55387

3166-002
PINE POINT EXPERIMENTAL SCHOO
FISCAL OFFICER
PO BOX 10
PONSFORD MN 56575

3166-003
PINE POINT EXPERIMENTAL SCHOO
FISCAL OFFICER
PO BOX 10
PONSFORD MN 56575

3167-000
KENYON TOWNSHIP
CLERK-GEORGE DERSCHEID
KENYON MN 55946

3168-000
CITY OF RICHMOND
CITY CLERK
RICHMOND MN 56368

3169-000
SOUTHEASTERN REG DEV COMM
EXEC DIR RM 401 MARQUETTE BK
BROADWAY & 2ND ST
ROCHESTER MN 55901

[illegible]
PERHAM HOSPITAL [illegible]RICT
ADMINISTRATOR
665 THIRD STREET SOUTHWEST
PERHAM MN 56573

3239-000
CITY OF DAYTON
CITY CLERK
16471 SOUTH DIAMOND LAKE ROAD
ANOKA, MN 55303

3241-000
TOWN OF JOHNSONVILLE
CLERK FRED MUELLER
LUCAN MN 56255

3242-000
CIRCLE PINES-LEXINGTON
JT POLICE COMM-TREASURER
9201 N LEXINGTON
CIRCLE PINES MN 55014

3243-000
MOOSE LAKE-WINDMERE
SEWER DIST - EXEC DIRECTOR
604 WEST ROAD
MOOSE LAKE MN 55767

3244-000
RURAL CITIES ADM PROJECT
ADMINISTRATOR
CITY HALL
LUCAN MN 56255

3245-002
HIGHLAND VOC COOP CENTER
DIRECTOR
237 WILLOW
TYLER MN 56178

3245-003
HIGHLAND VOC COOP CENTER
DIRECTOR
237 WILLOW
TYLER MN 56178

3247-000
HOUSING/REDEV AUTH OF WACONIA
CITY DEV DIRECTOR-DAN WILSON
233 SO OLIVE STREET
WACONIA MN 55387

3248-002
FERGUS FALLS AREA SP ED COOP
BUSINESS ADMIN-HAROLD H DREWS
C/O IND SCH DIST NO 544
FERGUS FALLS MN 56537

3248-003
FERGUS FALLS AREA SP ED COOP
BUSINESS ADMIN-HAROLD H DREWS
C/O IND SCH DIST NO 544
FERGUS FALLS MN 56537

3250-000
TOWN OF EMPIRE
SECRETARY - ALLEEN WICKTOR
ROUTE 2
FARMINGTON MN 55024

3251-000
TOWN OF CRYSTAL BAY
CLERK - FELICIA A OPSAL
P O BOX 499
FINLAND MN 55603

3252-000
TOWN OF WYANATT
CLERK MARLYS V HANSON
ROUTE 5 BOX 111
PRINCETON MN 55371

3254-000
PRIOR LK-SPRING LK WATERSHED
DISTRICT - SUPVR SCOTT RICE
TEL BLDG 4690 COLORADO
PRIOR LAKE MN 55372

3256-000
GOVERNMENT TRAINING SERVICE
EXECUTIVE DIRECTOR
616 MINNESOTA BLDG-4TH & CEDA
ST PAUL MN 55101

3219-000
TOWN OF PINE RIVER
CLERK - EMIL BARTEL
BACKUS MN 56435

3220-000
CHISAGO LAKES WASTE
WATER TREATMENT PLANT
CLERK
LINDSTROM, MN 55045

3221-000
BATTLE LAKE AREA SANITARY
LAND FILL ASSOCIATION
SECRETARY-TREASURER-BOX 386
BATTLE LAKE MN 56515

3222-000
TOWN OF SHAMROCK
CLERK-RUTH M SATHER
MCGREGOR MN 55760

3224-000
TOWN OF BREITUNG
CLERK MARGARET LILYA
SOUDAN MN 55782

3225-000
BROWN-NICOLLET-SIBLEY HUM SER
ADMINISTRATOR
100 FREEMAN DRIVE
ST PETER MN 56082

3226-000
NOBLES SOIL & WATER CONS DIST
SECRETARY
PO BOX 124-WEE ST - NO DOUGLA
WORTHINGTON MN 56187

3227-000
TOWN OF BASHAW
CLERK - LOREN WING
ROUTE 2 - BOX 161
SPRINGFIELD MN 56087

3228-000
TOWN OF SPENCER
TOM DELOUGHERY, CLERK
FLEMING ROUTE
AITKIN MN 56431

3229-000
TOWN OF KETTLE RIVER
TREASURER-J. KURHAJETZ
WILLOW RIVER MN 55795

3230-000
COON CREEK WATERSHED DISTRICT
ACCOUNTANT
1207 CONSTANCE BLVD NE
ANOKA MN 55303

3231-000
REGION VIII NORTH
DIRECTOR - WELFARE BOARD
607 W MAIN
MARSHALL MN 56258

3233-000
GLACIAL RIDGE HOSPITAL
ADMINISTRATOR
GLENWOOD MN 56334

3234-000
RAMSEY SOIL & WATER CONSERV
ACCOUNTANT - HARVEY HARRIS
RM.36, CITY HALL & COURTHOUSE
ST. PAUL, MN. 55102

3235-000
CITY OF ALBERTVILLE
CLERK - DONALD BERNING
ALBERTVILLE MN 55301

3237-000
TOWN OF LANESBURGH
CLERK CORALEE LA SELL
RR 1 BOX 256
NEW PRAGUE MN 56071

3201-003
212 COOPERATIVE CENTER
DIRECTOR
701 SO 9TH ST
OLIVIA MN 56277

3204-000
RICE CREEK WATERSHED DISTRICT
ACCOUNTANT
2534 E 7TH AVE
NORTH ST PAUL MN 55109

3205-000
NORTHWEST REGIONAL CORRECTION
DIRECTOR
P O BOX 624 600 BRUCE ST
CROOKSTON MN 56716

3206-000
NORTHERN ITASCA HOSPITAL DIST
ADMINISTRATOR
BIGFORK MN 56628

3207-000
POPE SOIL & WATER CONSERV DIS
SECRETARY
COUNTY COURTHOUSE
GLENWOOD MN 56334

3208-000
BROWN SOIL & WATER CONS. DIST
C/O BROWN COUNTY AUDITOR
P.O. BOX 248
NEW ULM, MN 56073

3209-000
MARSHALL SOIL & WATER CONSERV
DISTRICT
CHAIRMAN- 506 N MINNESOTA
WARREN MN 56762

3210-000
KANDIYOHI SOIL & WATER CONSER
DISTRICT
SEC 409 HIGHWAY 23 SW RT 3
WILLMAR MN 56201

3211-002
SHETEK COOPERATIVE VOC CENTER
SUPERINTENDENT
WESTBROOK MN 56183

3211-003
SHETEK COOPERATIVE VOC CENTER
SUPERINTENDENT
WESTBROOK MN 56183

3212-002
TRI-COUNTY COOPERATIVE CENTER
DIRECTOR
820 POKEGAMA AVE NO
GRAND RAPIDS MN 55744

3212-003
TRI-COUNTY COOPERATIVE CENTER
DIRECTOR
820 POKEGAMA AVE NO
GRAND RAPIDS MN 55744

3213-000
CITY OF ST BONIFACIUS
CITY CLERK SHIRLEY BREN
ST BONIFACIUS MN 55375

3214-000
NEW AUBURN TOWNSHIP
CLERK - RONALD ORTLOFF
GLENCOE MN 55336

3215-000
SVERDRUP TOWNSHIP
MYRTLE TRUDEAU, CLERK
UNDERWOOD MN 56586

3216-000
CHATHAM TOWNSHIP
CLERK - FRANCIS MONSTERTERGER
ROUTE 2 - BOX 395
BUFFALO MN 55313

3284-002
RIVER BEND SPECIAL SERV COOP
ADMINISTRATIVE ASSISTANT
C/O NEW ULM PUBLIC SCHOOLS
NEW ULM MN 56073

3285-002
N E EDUCATIONAL COOP SERV UNI
EXECUTIVE DIRECTOR
BOX 647 HAT TRICK AVE
EVELETH MN 55734

3285-003
N E EDUCATIONAL COOP SERV UNI
EXECUTIVE DIRECTOR
BOX 647 HAT TRICK AVE
EVELETH MN 55734

3286-002
EDUCATIONAL COOP SERV UNIT II
EXECUTIVE DIRECTOR
360 COLBORNE STREET
ST PAUL MN 55102

3286-003
EDUCATIONAL COOP SERV UNIT II
EXECUTIVE DIRECTOR
360 COLBORNE STREET
ST PAUL MN 55102

3287-002
WASECA COUNTY COOP CENTER
SECRETARY - BOOKKEEPER
FAIRGROUNDS
WASECA MN 56093

3287-003
WASECA COUNTY COOP CENTER
SECRETARY - BOOKKEEPER
FAIRGROUNDS
WASECA MN 56093

3288-000
TOWN OF EMBARRASS
CLERK - MARGARET KINNUNEN
RTE NO 1 - BOX 58A
EMBARRASS MN 55732

3289-000
WESTERN PLAINS LIBRARY SYSTEM
BOOKKEEPER
224 SOUTH FIRST STREET
MONTEVIDEO MN 56265

3290-000
PUBLIC HOUSING AGCY ST PAUL
DIRECTOR
339 BREMER BLDG-419 ROBERT
ST PAUL MN 55101

3291-000
COMMUNITY HOSPITAL DISTRICT
ADMINISTRATOR
1116 WEST MILL STREET
CANNON FALLS MN 55009

3292-000
DAWSON AREA HOSPITAL DISTRICT
ADMINISTRATOR
1282 WALNUT STREET
DAWSON MN 56232

3293-000
ROSEAU CO SOIL&WATER CONS DIS
EXECUTIVE DIRECTOR
ROSEAU MN 56751

3294-000
BIG STONE CO HOUSNG/REDEV AUT
EXECUTIVE DIRECTOR
20 S E SECOND STREET
ORTONVILLE MN 56278

3295-000
CHIPPEWA CO HOUSING/REDEV AUT
EXECUTIVE DIRECTOR
COURTHOUSE-11TH STSWASH AV
MONTEVIDEO MN 56265

3297-000
CITY OF TAMARACK
CITY CLERK
TAMARACK MN 55787

3284-003
SO CENTRAL ED CO-OP SERV UNIT
BOOKKEEPER - RM 209
PIERCE PLAZA - 360 PIERCE AVE
N MANKATO MN 56001

3270-000
CITY OF KANDIYOHI
CITY CLERK
KANDIYOHI MN 56251

3272-000
MARSHALL& POLK RURAL WATER SY
MANAGER
ROOM 202 - PKM BUILDING
WARREN MN 56762

3273-000
TOWNSHIP MAINTENANCE ASSOC
SECRETARY
SACRED HEART MN 56285

3274-000
VIKING LIBRARY SYSTEM
ADMINISTRATIVE ASSISTANT
204 N. CASCADE, P.O. BOX 808
FERGUS FALLS MN 56537

3275-000
KITTSON-MARSHALL RURAL WATER
USERS MANAGER
BOX 207
DONALDSON MN 56720

3276-000
PELICAN VALLEY HEALTH CENTER
ADMINISTRATOR
PELICAN RAPIDS MN 56572

3277-000
TOWN OF RICE LAKE
HAROLD JENSEN, CLERK
1009 W. BEYER ROAD
DULUTH MN 55803

3278-002
NORTHWEST MIGRANT REGION
PROJECT DIRECTOR
CO ARGYLE PUBLIC SCHOOLS
ARGYLE MN 56713

3279-003
NORTHWEST MIGRANT REGION
PROJECT DIRECTOR
CO ARGYLE PUBLIC SCHOOLS
ARGYLE MN 56713

3280-000
HOUSING & REDEVELOP. AUTH. OF
PINE CITY EX. DIRECTOR
905 SEVENTH STREET
PINE CITY MN 55063

3281-000
WESTERN POPE CNTY HOSP DIST
D/A MINNEWASKA HOSP-ADM
610 WEST SIXTH STREET
STARBUCK MN 56381

3282-000
HOUSING AND REDEVELOPMENT
AUTH OF FERGUS FLS PROG ASST
PROGRAM ASST-107 N CASCADE
FERGUS FALLS MN 56537

3283-002
MEEKER-WRIGHT SPEC EDUC COOP
DIRECTOR OF SPECIAL EDUCATION
C/O DASSEL-COKATO PUBLIC SCH
COKATO MN 55321

3283-003
MEEKER-WRIGHT SPEC EDUC COOP
DIRECTOR OF SPECIAL EDUCATION
C/O DASSEL-COKATO PUBLIC SCH
COKATO MN 55321

3284-002
RIVER BEND SPECIAL SERV COOP
ADMINISTRATIVE ASSISTANT
C/O NEW ULM PUBLIC SCHOOLS
NEW ULM MN 56073

3256-002
WEST CENTRAL EDUC COOP
SERVICE UNIT - SECRETARY
120 S VINE STREET
FERGUS FALLS, MN 56537

3257-003
WEST CENTRAL EDUC COOP
SERVICE UNIT - SECRETARY
120 S VINE STREET
FERGUS FALLS MN 56537

3258-002
WEST CENTRAL MIGRANT REGION
PROJECT DIRECTOR-LLOYD OLESEN
SANFORD ELEMENTARY SCHOOL
MONTEVIDEO MN 56265

3258-003
WEST CENTRAL MIGRANT REGION
PROJECT DIRECTOR-LLOYD OLESEN
SANFORD ELEMENTARY SCHOOL
MONTEVIDEO MN 56265

3259-000
RED LAKE WATERSHED DISTRICT
ENGINEER
309 LABREE AVENUE NORTH
THIEF RIVER FLS MN 56701

3260-000
CITY OF GARY
CITY CLERK
GARY MN 56545

3262-000
TOWN OF SEVERANCE
CLERK
C/O CITIZENS STATE BANK
GIBBON MN 55335

3263-000
FARIBAULT-MARTIN-WATONWAN
HUMAN SERVICES BOARD
CONTROLLER 201 LAKE AVE
FAIRMONT MN 56031

3264-000
TOWN OF CONCORD
MINOR D. BUCKINGHAM, CLERK
WEST CONCORD MN 55985

3265-000
HOUSING & REDEV AUTH OF WALKE
EXECUTIVE DIRECTOR
WALKER MN 56484

3266-000
PENNINGTON SOIL AND WATER CON
DISTRICT - SECRETARY
ROUTE 3 - 1305 DALE STREET
THIEF RIVER FLS MN 56701

3267-002
RUM RIVER COOPERATIVE CENTER
DIRECTOR - DIST NO 972
125 W FOREST
MORA MN 55051

3267-003
RUM RIVER COOPERATIVE CENTER
DIRECTOR - DIST NO 972
125 W FOREST
MORA MN 55051

3268-002
CARVER-SCOTT COOP CENTER
PAYROLL CLERK
401 E 4TH STREET
CHASKA MN 55378

3268-003
CARVER-SCOTT COOP CENTER
PAYROLL CLERK
401 E 4TH STREET
CHASKA MN 55378

3269-002
SO CENTRAL ED CO-OP SERV UNIT
BOOKKEEPER - RM 209
PIERCE PLAZA - 360 PIERCE AVE
N MANKATO MN 56001

3322-000
CITY OF HOLLAND
CITY CLERK - ROSELLA MCGINTY
HOLLAND MN 56139

3323-000
TOWN OF POWERS
CLERK - IRENE M SWANSON
ROUTE 1 JOHNSON LAKE
BACKUS MN 56435

3324-000
JOINT POWER WATER SYSTEM
SECRETARY - LINDA HOUGHTON
ALBERTVILLE MN 55301

3325-002
BOUNDARY WATERS SPEC ED COOP
DIRECTOR OF SPECIAL EDUCATION
600 EAST HARVEY STREET
ELY MN 55731

3325-003
BOUNDARY WATERS SPEC ED COOP
DIRECTOR OF SPECIAL EDUCATION
600 EAST HARVEY STREET
ELY MN 55731

3326-002
SOUTHEAST MN ED COOP SERV UNI
EXECUTIVE DIRECTOR
5930 BANDEL RD NW
ROCHESTER MN 55901

3326-003
SOUTHEAST MN ED COOP SERV UNI
EXECUTIVE DIRECTOR
5930 BANDEL RD NW
ROCHESTER MN 55901

3327-000
TOWN OF VERNON
CLERK - LOREN HIMLE
RURAL ROUTE
KASSON MN 55944

3328-000
CITY OF RICE
CLERK - KRISTEN SCOTT
ROUTE 2
RICE MN 56367

3329-000
E ITASCA JOINT RECREATION BD
DIRECTOR - JOHN FILANDER
CITY HALL
KEEWATIN MN 55753

3330-000
TOWN OF MORSE
TREASURER - VIC WILLIAMS
ROUTE 2
DEER RIVER MN 56636

3331-000
SWIFT CO HOUSING & REDEV AUTH
EXECUTIVE DIRECTOR
1135 KANSAS AVENUE
BENSON MN 56215

3332-000
HOUSING AND REDEV AUTH OF COO
EXECUTIVE DIRECTOR
COOK MN 55723

3333-000
LAKE CO SOIL & WATER CONSERV
DISTRICT - SECRETARY
LAKE COUNTY COURTHOUSE
TWO HARBORS MN 55616

3334-000
S ST LOUIS CO SOIL & WATER CO
DISTRICT ADMINISTRATOR
3237 MILLER TRUNK HIGHWAY
DULUTH MN 55811

3335-000
CENTRAL MINNESOTA COOP CENTER
BOOKKEEPER
416 SOUTH SIBLEY
LITCHFIELD MN 55355

3313-000
CITY OF MINNEAPOLIS
CONTROLLER-TREASURER
RM 331 CITY HALL
MPLS MN 55415

3314-000
METROPOLITAN AIRPORTS COMM
COMPTROLLER
BOX 1709--TWIN CITIES AIRPORT
ST PAUL MN 55111

3315-002
INDEPENDENT SCHOOL DIST NO 77
SUPERINTENDENT OF SCHOOLS
KERKHOVEN MN 56252

3316-002
BENTON/STEARNS SPEC EDUC COOP
DIRECTOR
570 FIRST STREET S E
ST CLOUD MN 56301

3316-003
BENTON/STEARNS SPEC EDUC COOP
DIRECTOR
570 FIRST STREET S E
ST CLOUD MN 56301

3317-002
MOWER EDUCATIONAL SERV COOP
DIRECTOR
BROWNSDALE MN 55918

3317-003
MOWER EDUCATIONAL SERV COOP
DIRECTOR
BROWNSDALE MN 55918

3318-002
ECSU - 5 EDUC COOP SERVICE
UNIT - BUSINESS MANAGER
STAPLES MN 56479

3318-003
ECSU - 5 EDUC COOP SERVICE
UNIT - BUSINESS MANAGER
STAPLES MN 56479

3319-002
RUNESTONE SP ED INTR-DIST COO
DIRECTOR
7TH AND FILLMORE
ALEXANDRIA MN 56308

3319-003
RUNESTONE SP ED INTR-DIST COO
DIRECTOR
7TH AND FILLMORE
ALEXANDRIA MN 56308

3320-002
NO CNTRY VOCATIONAL COOP CTR
DIRECTOR
ROOSEVELT ROAD AND GRANT AVE
BEMIDJI MN 56601

3320-003
NO CNTRY VOCATIONAL COOP CTR
DIRECTOR
ROOSEVELT ROAD AND GRANT AVE
BEMIDJI MN 56601

3321-002
NW REGIONAL INTER-DIST COUNCI
NO 382 - DIRECTOR
P O BOX 57
NEWFOLDEN MN 56738

3321-003
NW REGIONAL INTER-DIST COUNCI
NO 382 - DIRECTOR
P O BOX 57
NEWFOLDEN MN 56738

3299-000
TOWN OF ARENDAHL
CLERK - ROGER HEGLAND
FILLMORE COUNTY
PETERSON MN 55962

3300-000
TOWN OF WARREN
CLERK - HENRY WELLE
R R NO 1
WINONA MN 55987

3301-000
CROW RIVER RECREATION DEPT
DIRECTOR
BOX 99
NEW LONDON MN 56273

3302-000
ESV REG V COMPUTER SERV COOP
DIRECTOR
441 MONROE AVENUE
NORTH MANKATO MN 56001

3303-000
LINCOLN CO HOUSING & REDEV
AUTHORITY--EXEC DIRECTOR
BOX 369--106 BLUFF ST
LAKE BENTON MN 56149

3304-000
YELLOW MEDICINE CO HOUSING
& REDEV AUTH--EXEC DIRECTOR
BOX 675
CLARKFIELD MN 56223

3305-002
INDEPENDENT SCHOOL DIST 330
SUPERINTENDENT OF SCHOOLS
HERON LAKE MN 56137

3306-002
REGION I ESV INFORMATION SERV
EXECUTIVE DIRECTOR
810 FOURTH AVE SO
MOORHEAD MN 56560

3306-003
REGION I ESV INFO SVCS
EXECUTIVE DIRECTOR
810 FOURTH AVE SOUTH
MOORHEAD MN 56560

3308-000
ST CLOUD METRO TRANSIT COMM
EXECUTIVE DIRECTOR
46 - 28TH AVE NORTH
ST CLOUD MN 56301

3309-000
BELLE CREEK WATERSHED DIST
DAVID LANGSJORF, SECRETARY
ROUTE 2
CANNON FALLS MN 55009

3310-000
MIDDLE DES MOINES WTRSHD DIST
ARTHUR R. AHRENS, SECRETARY
HERON LAKE MN 56137

3311-000
TURTLE CREEK WATERSHED DIST
RICHARD KUBLE, SECRETARY
ROUTE 4, BOX 224
AUSTIN MN 55912

3312-002
SPECIAL SCHOOL DISTRICT NO 1
PAYROLL SUPERVISOR
807 N E BROADWAY
MINNEAPOLIS MN 55413

3312-003
SPECIAL SCHOOL DISTRICT NO 1
PAYROLL SUPERVISOR
807 N E BROADWAY
MINNEAPOLIS MN 55413

3336-000
LINCOLN CNTY JOINT CITIES CON
ADMINISTRATOR
BOX 26
IVANHOE MN 56142

3337-000
CITY OF RUTHTON
CITY CLERK
RUTHTON MN 56170

3338-000
SCOTT CO SOIL & WATER CONS DI
SECRETARY
111 SOUTH RICE STREET
JORDAN MN 55352

3339-000
MARSHALL-BELTRAMI SOIL & WATE
CONSERVATION DISTRICT
SECRETARY
GRYGLA MN 56727

3340-000
WALKING-WATR SOIL & WATR CONS
DISTRICT CLERK
RT NO 2 - BOX 123
WINDOM MN 56101

3341-000
MYNCH
CITY ADMINISTRATOR
PO BOX 156
NORWOOD MN 55368

3342-000
GREENWAY JOINT RECREATN ASSOC
DIRECTOR - ROBERT GERNANDER
106 W 3RD ST - BOX 340
GRAND RAPIDS MN 55744

3343-000
TOWN OF LAKIN
CLERK - MARION CHESNEY
ROUTE NO 2 - BOX 125
HILLMAN MN 56338

3344-000
TOWN OF SPRING GROVE
CLERK - HAROLD OMODT
SPRING GROVE MN 55974

TOWN OF VERDON
CLERK - WAYNE BARTON
ROUTE 1, BOX 35
JACOBSON, MN 55752

CITY OF WHALAN
CITY CLERK
WHALAN, MN 55986

LAKE AGASSIZ SPEC ED COOP"
DIRECTOR
BOX 209
AUDUBON, MN 56511

COOK COUNTY SOIL & WATER
CONSERVATION DISTRICT
DISTRICT CLERK BOX 825
GRAND MARAIS, MN 55604

IND SCHOOL DISTRICT NO. 240
SUPERINTENDENT OF SCHOOLS
BLUE EARTH, MN 56013

HARVEY SCHMIDT, EXECUTIVE SECRETARY
TEACHERS RETIREMENT ASSOCIATION
302 CAPITOL SQUARE BUILDING
ST PAUL, MN 55155

PAUL GROSCHEN, EXECUTIVE DIRECTOR
MINNESOTA STATE RETIREMENT SYSTEM
529 JACKSON
ST PAUL, MN 55155

JT LEG. COMM. ON SOLID AND
HAZARDOUS WASTE - EXEC DIRECTOR
ROOM 10, STATE CAPITOL
ST. PAUL, MN 55155

LYLE PARKER, EXECUTIVE SECRETARY
ST PAUL TEACHERS RETIREMENT FUND ASS'N
555 WABASHA, ROOM 303
ST PAUL, MN 55102

NEWELL GAASEDELEN, EXECUTIVE SECRETARY
MPLS TEACHERS RETIREMENT FUND ASS'N
1670 NORTHWESTERN BANK BUILDING
MINNEAPOLIS, MN 55402

JOHN CHENOWETH, EXECUTIVE SECRETARY
MPLS MUNICIPAL EMPLOYEES RETIREMENT FD
332 MIDLAND BANK BUILDING
MINNEAPOLIS, MN 55401

BECKER CTY HOUSING & REDEVEL.AUTH
DIRECTOR - RHONDA LOBERG
P.O. BOX 1345, 205 E. FRAZEE ST
DETROIT LAKES, MN 56501

JOINT ADMINISTRATIVE COUNCIL
CLERK - MARTHA ROKEH
P.O. BOX 57
RUSSELL, MN 56169

CLEARWATER RIVER WATERSHED DIST.
DIRECTOR
BOX 481
ANNANNDALE, MN 55302

DEAN LEMKE, DISTRICT MANAGER
ST PAUL SOCIAL SECURITY DISTRICT OFFICE
316 ROBERT ST., NEW FEDERAL COURTS BLDG
ST PAUL, MN 55101

Dept. Exhibit No. 5
File No. PERSL-80-002-CC
AU Date 12-7-79

STATE OF MINNESOTA

DEPARTMENT OF PERSONNEL

RECEIVED
DEC 7 1979
OFFICE OF HEARING EXAMINERS

In the Matter of the Proposed Amendment of Rules of the Department of Personnel, Social Security Retirement Division, Regarding the More Frequent Depositing of Social Security Contributions and Providing for Annual Reporting of Wages by Covered Public Employers

ORDER FOR HEARING

IT IS HEREBY ORDERED that a public hearing on the above-captioned rules be held in the Large Conference Room, Department of Personnel, 3rd Floor Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101, on Tuesday, February 5, 1980 commencing at 9:30 a.m. and continuing until all persons have had an opportunity to be heard.

IT IS FURTHER ORDERED that the Notice of Hearing be mailed to all persons or representatives of associations or other interested groups who have registered their names with the Secretary of State for that purpose.

IT IS FURTHER ORDERED that the Notice of Hearing be published in the State Register.

Barbara L. Sundquist

BARBARA L. SUNDQUIST, Commissioner
Department of Personnel

NOTICE OF HEARING ON PROPOSED RULES

Department of Personnel

Social Security Retirement Division

Proposed Amendments to Rules Relating to Depositing of Social Security Contributions

Notice of Hearing

Notice is hereby given that a public hearing in the above-entitled matter will be held pursuant to Minn. Stat. § 15.0412, subd. 4 (1978), in the Large Conference Room, Department of Personnel, 3rd Floor Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101, on Tuesday, February 5, 1980 commencing at 9:30 a.m.

All interested or affected persons will have an opportunity to participate concerning the amendments to the rules captioned above. Statements may be made orally and written material may be submitted. In addition, whether or not an appearance is made at the hearing, written statements or material may be submitted to George Beck, Hearing Examiners Office, Room 300, 1745 University Avenue, St. Paul, Minnesota 55104, either before the hearing or within five (5) working days after the close of the hearing. The hearing examiner may keep the record open for a longer period not to exceed 20 calendar days. All such statements will be entered into and become part of the record. Testimony or other evidence to be submitted for consideration should be pertinent to the matter at hand. For those wishing to submit written statements or exhibits, it is requested that at least three (3) copies be furnished. In addition, it is suggested, to save time and avoid duplication, that those persons, organizations or associations having

a common viewpoint or interest in these proceedings join together where possible and present a single statement in behalf of such interests. The conduct of the hearing shall be governed by the rules of the Office of Hearing Examiners (9 MCAR §§ 2.101-2.112).

If adopted, the amendments proposed by the Commissioner of Personnel would result in the more frequent depositing of social security contributions with the State Agency by political subdivisions and state agencies effective July 1980 and the change from quarterly reporting of social security wages to annual reporting effective for calendar year 1981 and thereafter. The authority of the commissioner to make such is contained in Minn. Stat. § 355.05 (1978).

Copies of the proposed amendments are now available and at least one free copy may be obtained by writing to the Minnesota Department of Personnel, Social Security Retirement Division, Room 656, Space Center Building, 444 Lafayette Road, St. Paul, Minnesota 55101. Additional copies will be available at the door on the date of the hearing.

Notice is hereby given that 25 days prior to the hearing, a statement of need and reasonableness will be available for review at the Department of Personnel and at the Office of Hearing Examiners. This statement of need and reasonableness will include a summary of all of the evidence which will be presented by the Department of Personnel at the hearing justifying both the need for and the reasonableness of the proposed rules. Copies of the statement of need and reasonableness may be obtained from the Office of Hearing Examiners at a minimal charge.

Any person may request notification of the date on which the hearing examiner's report will be available, after which date the commissioner may not take any final action on the rules for a period of five (5) working days. Any person may request notification of the date on which the hearing record has been submitted to the Attorney General by the agency. If you desire to be so notified, you may so indicate at the hearing. After the hearing, you may request notification by sending a written request to the hearing examiner, in the case of the hearing examiner's report, or to the agency, in the case of the agency's submission or resubmission to the Attorney General.

In addition, please be advised that Minn. Stat. ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five (5) days after he commences lobbying. A lobbyist is defined in Minn. Stat. § 10A.01, subd. 11 (1979 supplement) as an individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including his own travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including his own traveling expenses and membership dues, in any year for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, Minnesota 55155, telephone (612) 296-5615.

December 7, 1979

Barbara L. Sundquist

Commissioner of Personnel