

**CROW WING COUNTY
BRAINERD, MINNESOTA**

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2014

The purpose of this Report is to provide a summary of financial information concerning Crow Wing County for interested citizens. Questions about this report should be directed to Deborah A. Erickson, County Auditor-Treasurer at (218) 824-1045.

A FULL AND COMPLETE COPY OF THE COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) IS AVAILABLE ON THE COUNTY'S WEB SITE AT WWW.CROWWING.US, OR UPON REQUEST BY CALLING (218) 824-1045, OR BY WRITING TO:

**CROW WING COUNTY AUDITOR-TREASURER'S OFFICE
326 LAUREL STREET, SUITE 22
BRAINERD, MN 56401**

LIST OF ELECTED AND APPOINTED OFFICIALS
2014

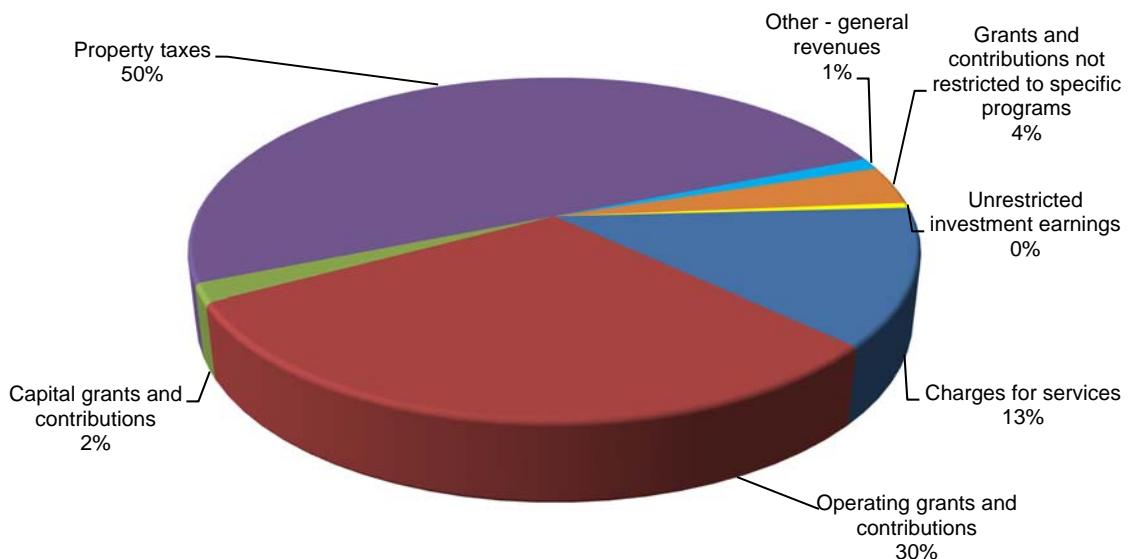
<u>Office</u>	<u>Name</u>	<u>Elected or Statutory Term Expires</u>
County Board of Commissioners		
1 st District	Paul Koering**	January 2017
2 nd District	Paul M. Thiede	January 2019
3 rd District	Rachel Reabe Nystrom	January 2019
4 th District	Rosemary Franzen*	January 2019
5 th District	Doug Houge	January 2017
*Denotes 2014 Chair		
**Denotes 2015 Chair		
County Offices		
Elected		
Attorney	Donald F. Ryan	January 2019
Auditor-Treasurer	Laureen E. Borden	January 2015
Recorder	Kathy Ludenia	January 2015
Sheriff	Todd O. Dahl	January 2019
Appointed		
Administrator	Timothy J. Houle	Indefinite
Assessor	Gary Griffin	January 2017
Engineer	Timothy V. Bray	May 2015
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Commissioner	Kirk Titus	Indefinite
Veterans Service Officer	Robert M. Nelson	June 2015
Zoning Administrator and County Planner	Christopher Pence	Indefinite

A PROFILE OF CROW WING COUNTY

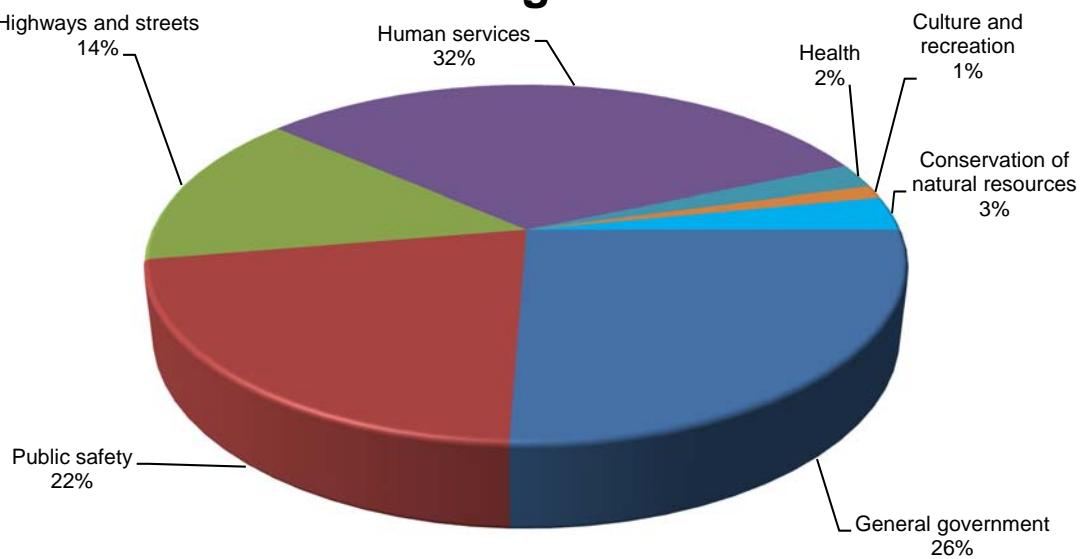
Key Indicator	Total 2014	Total 2013	Percent Increase (Decrease)
Estimated Population	63,208	62,876	0.5%
Total Tax Capacity	98,433,996	101,537,046	(3.1%)
Percent of Property Tax Collected During Collection Year	98.28%	98.15%	0.1%
Total General Revenues	39,324,176	38,714,808	1.6%
Total Program Revenues	33,846,910	30,426,092	11.2%
Total Expenses			
Governmental activities	65,847,554	64,509,835	2.1%
Business-type activities	1,981,974	1,703,792	16.3%
Capital Assets			
Governmental activities	172,975,266	168,209,612	2.8%
Business-type activities	3,714,862	4,197,889	(11.5%)
Total Outstanding Net Bonded Debt of County			
General Obligation	28,740,498	33,636,404	(14.6%)
Capital Lease	916,900	1,009,650	(9.2%)
Most Recent Bond Rating:			
Moody's	Aa3	Aa3	
Standard's & Poor's	AA	AA	
Total Government-Wide Net Position			
Governmental activities	201,151,961	196,022,084	2.6%
Business-type activities	12,532,018	12,320,337	1.7%
Total Number of Full-Time Equivalents	412	413	(0.2%)

CROW WING COUNTY'S 2014 GOVERNMENTAL FUNDS' FINANCES

Where it comes from. . .



Where it goes. . .



A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

The following definitions will help citizens understand the terminology that is used in the County's financial statement.

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Crow Wing County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of Crow Wing County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Crow Wing County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (such as uncollected taxes and earned but unused vacation and severance leave).

Both government-wide financial statements distinguish functions of Crow Wing County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of Crow Wing County include general government, public safety, highways and streets, human services, health, culture and recreation, conservation of natural resources, and economic development. The business-type activity of Crow Wing County is the County Landfill.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Crow Wing County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Crow Wing County can be divided into three broad categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Within the governmental funds, Crow Wing County maintains five fund types: General, Special Revenue, Debt Service, Capital Project, and Permanent. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund; Highway, Community Services, and Public Land Management Special Revenue Funds; Debt Service Fund; and Capital Projects Fund, all of which are considered to be major funds. Data from the other three special revenue non-major governmental funds and the Permanent Fund are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the County's CAFR.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

The **General Fund** is used to account for all financial resources not required to be accounted for in another fund.

The **Special Revenue Funds** account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The special revenue funds include:

- Highway,
- Community Services,
- Public Land Management,
- Solid Waste (Non-Landfill),
- Unorganized Townships, and
- Small Cities Development Program.

The **Debt Service Fund** accounts for the payment of principal, interest, and fiscal charges on long-term debt obligations of Crow Wing County.

The **Capital Projects Fund** is used as needed to track equipment purchases and major construction projects.

The **Permanent Fund** is used to report resources legally restricted to the extent that only earnings, and not principal from the Environmental Trust Permanent Fund may be used for environmental purposes in accordance with Minn. Stat. § 373.475.

Proprietary fund. Crow Wing County maintains one proprietary fund. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide

financial statements. Crow Wing County uses an enterprise fund to account for its solid waste landfill operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Landfill Enterprise Fund, which is considered to be a major fund of Crow Wing County.

Fiduciary funds. Fiduciary funds (trust and agency funds) are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Crow Wing County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Character Classification of County Expenditures

The County's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The County has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt service is presumed to benefit prior fiscal periods, as well as current and future periods, and includes amount expended for the payment of principal, interest, and other costs associated with debt.

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

Intergovernmental represent resources transferred by the County to other governments.

Classification of County Functions

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the County is responsible. The County has the following function classifications:

The **General government** function include expenditures for general County activities and includes expenditures for the County Commissioners, County administration, County Attorney's office, County Auditor-Treasurer's office, County property valuation & classification office, the environmental services office, and other County general service offices.

Public safety relates to the protection of persons and property and includes expenditures for corrections activities, operations of the Sheriff's department, the County jail, and emergency services.

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

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

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

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

Conservation of natural resources involves activities designed to conserve and develop natural resources such as water, soil, and forests, and includes programs such as soil and water conservation, County extension, and water planning, among others.

Economic development activities are directed toward economically developing the area encompassed by the County and providing assistance to, and opportunity for, economically disadvantaged persons or businesses. These activities include small cities development.

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	Primary Government			Total	
	Governmental Activities	Business-Type Activities			
ASSETS					
Current assets					
Cash and investments	\$ 48,466,634	\$ 7,110,123	\$ 55,576,757		
Taxes receivable - delinquent (net)	1,372,795	-	1,372,795		
Accounts receivable (net)	274,002	106,672	380,674		
Accrued interest receivable	143,817	-	143,817		
Contracts receivable	909,252	-	909,252		
Due from other governments	2,791,746	-	2,791,746		
Internal balances	681	(681)	-		
Loans receivable (net)	431,310	-	431,310		
Inventories	997,626	-	997,626		
Prepaid items	618,840	-	618,840		
Restricted assets					
Cash and investments	-	5,731,015	5,731,015		
Noncurrent assets					
Advance to other governments	15,000	-	15,000		
Investment in joint venture	19,588,658	-	19,588,658		
Capital assets					
Non-depreciable	27,374,658	412,334	27,786,992		
Depreciable - net of accumulated depreciation	<u>145,600,608</u>	<u>3,302,528</u>	<u>148,903,136</u>		
Total Assets	\$ 248,585,627	\$ 16,661,991	\$ 265,247,618		
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	\$ 2,292,020	\$ -	\$ 2,292,020		

(Continued)

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	Primary Government			Total
	Governmental Activities	Business-Type Activities		
LIABILITIES				
Current liabilities				
Accounts payable	\$ 913,782	\$ 44,085	\$ 957,867	
Salaries payable	787,083	4,013	791,096	
Accrued payroll taxes	120,291	598	120,889	
Contracts payable	62,239	-	62,239	
Retainage payable	219,362	-	219,362	
Due to other governments	537,866	-	537,866	
Accrued interest payable	548,314	-	548,314	
Claims payable	47,108	-	47,108	
Unearned revenue	419,507	-	419,507	
Customer deposits	64,789	-	64,789	
Long-term liabilities				
Due within one year	6,995,645	26,135	7,021,780	
Due in more than one year	<u>39,009,700</u>	<u>4,055,142</u>	<u>43,064,842</u>	
Total Liabilities	\$ 49,725,686	\$ 4,129,973	\$ 53,855,659	
NET POSITION				
Net investment in capital assets	\$ 146,262,282	\$ 3,714,862	\$ 149,977,144	
Restricted for				
General government	1,278,330	-	1,278,330	
Public safety	718,237	-	718,237	
Highways and streets	3,131,338	-	3,131,338	
Culture and recreation	469,181	-	469,181	
Conservation of natural resources	2,397,449	-	2,397,449	
Environmental uses - expendable	66,888	-	66,888	
Environmental uses - nonexpendable	1,846,499	-	1,846,499	
Economic development	77,887	-	77,887	
Debt service	4,454,886	-	4,454,886	
Landfill closure/postclosure	-	1,678,777	1,678,777	
Unrestricted	<u>40,448,984</u>	<u>7,138,379</u>	<u>47,587,363</u>	
Total Net Position	\$ 201,151,961	\$ 12,532,018	\$ 213,683,979	
Total Liabilities and Net Position	\$ 250,877,647	\$ 16,661,991	\$ 267,539,638	

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Business-Type Activities	
					Governmental Activities			Total
Primary government								
Governmental activities								
General government	\$ 16,542,474	\$ 1,826,772	\$ 491,656	\$ -	\$ (14,224,046)	\$ -	\$ -	\$ (14,224,046)
Public safety	14,045,336	2,608,265	735,646	-	(10,701,425)	-	-	(10,701,425)
Highways and streets	9,130,552	336,177	7,311,775	1,232,623	(249,977)	-	-	(249,977)
Human services	20,730,571	1,786,393	11,370,590	-	(7,573,588)	-	-	(7,573,588)
Health	1,448,443	157,675	953,881	-	(336,887)	-	-	(336,887)
Culture and recreation	741,199	-	104,506	-	(636,693)	-	-	(636,693)
Conservation of natural resources	1,994,144	2,368,173	416,824	-	790,853	-	-	790,853
Economic development	-	13,656	-	-	13,656	-	-	13,656
Interest	1,214,835	-	-	-	(1,214,835)	-	-	(1,214,835)
Total governmental activities	\$ 65,847,554	\$ 9,097,111	\$ 21,384,878	\$ 1,232,623	\$ (34,132,942)	\$ -	\$ -	\$ (34,132,942)
Business-type activities								
Landfill	\$ 1,981,974	\$ 2,132,298	\$ -	\$ -	\$ -	\$ 150,324	\$ -	\$ 150,324
Total Primary Government	\$ 67,829,528	\$ 11,229,409	\$ 21,384,878	\$ 1,232,623	\$ (34,132,942)	\$ 150,324	\$ -	\$ (33,982,618)
General Revenues								
Property taxes					\$ 35,541,480	\$ -	\$ -	\$ 35,541,480
Mortgage registry and deed tax					72,421	-	-	72,421
Payments in lieu of tax					505,570	-	-	505,570
Grants and contributions not restricted to specific programs					2,570,579	595	595	2,571,174
Investment income					348,758	60,762	60,762	409,520
Miscellaneous					224,011	-	-	224,011
Total general revenues					\$ 39,262,819	\$ 61,357	\$ -	\$ 39,324,176
Change in net position					\$ 5,129,877	\$ 211,681	\$ -	\$ 5,341,558
Net Position - Beginning, as restated (Note II.A.)					\$ 196,022,084	\$ 12,320,337	\$ -	\$ 208,342,421
Net Position - Ending					\$ 201,151,961	\$ 12,532,018	\$ -	\$ 213,683,979

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
ASSETS								
Cash and investments	\$ 16,232,759	\$ 10,234,357	\$ 5,609,095	\$ 980,797	\$ 4,470,305	\$ 4,149,243	\$ 6,790,078	\$ 48,466,634
Taxes receivable - delinquent (net)	701,993	147,338	262,763	-	193,963	36,645	30,093	1,372,795
Accounts receivable (net)	90,325	-	162,599	-	-	-	21,078	274,002
Accrued interest receivable	109,278	-	-	-	-	-	34,539	143,817
Due from other funds	230,707	284,096	-	-	-	67,636	-	582,439
Contracts receivable	-	-	-	909,252	-	-	-	909,252
Due from other governments	220,680	671,936	1,878,402	20,728	-	-	-	2,791,746
Loans receivable (net)	100,000	-	-	-	-	-	331,310	431,310
Inventories	-	997,626	-	-	-	-	-	997,626
Prepaid items	566,853	7,023	44,964	-	-	-	-	618,840
Advances to other governments	15,000	-	-	-	-	-	-	15,000
Total Assets	\$ 18,267,595	\$ 12,342,376	\$ 7,957,823	\$ 1,910,777	\$ 4,664,268	\$ 4,253,524	\$ 7,207,098	\$ 56,603,461
LIABILITIES								
Accounts payable	\$ 176,022	\$ 11,267	\$ 464,596	\$ 9,315	\$ -	\$ 238,362	\$ 14,220	\$ 913,782
Salaries payable	424,193	61,447	291,670	8,913	-	-	860	787,083
Accrued payroll taxes	66,220	9,156	43,459	1,328	-	-	128	120,291
Contracts payable	-	19,007	-	43,232	-	-	-	62,239
Retainage payable	-	219,362	-	-	-	-	-	219,362
Due to other funds	28,536	-	6,479	306,298	-	-	240,445	581,758
Due to other governments	306,287	1,554	99,647	130,378	-	-	-	537,866
Claims payable	47,108	-	-	-	-	-	-	47,108
Unearned revenue	88,197	-	-	-	-	-	331,310	419,507
Customer deposits	64,789	-	-	-	-	-	-	64,789
Total Liabilities	\$ 1,201,352	\$ 321,793	\$ 905,851	\$ 499,464	\$ -	\$ 238,362	\$ 586,963	\$ 3,753,785
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue (Note III.D.)	\$ 785,092	\$ 821,283	\$ 322,876	\$ 917,434	\$ 193,963	\$ 36,645	\$ 62,362	\$ 3,139,655

(Continued)

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

FUND BALANCES	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable:								
Advances and loans to other governments								
\$	115,000	\$	-	\$	-	\$	-	\$ 115,000
Inventories	-		997,626	-	-	-	-	997,626
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
Restricted for:								
Enhanced 911	632,658	-	-	-	-	-	-	632,658
Sheriff's drug contingency	4,830	-	-	-	-	-	-	4,830
Sheriff's forfeited property	10,882	-	-	-	-	-	-	10,882
DUI assessment	18,325	-	-	-	-	-	-	18,325
Lakes area drug investigation forfeiture	20,488	-	-	-	-	-	-	20,488
Tobacco compliance	31,054	-	-	-	-	-	-	31,054
Water plan	14,725	-	-	-	-	-	-	14,725
Recreation	469,181	-	-	-	-	-	-	469,181
Recorder's fee (land based improvement)	217,230	-	-	-	-	-	-	217,230
Recorder's technology equipment	722,290	-	-	-	-	-	-	722,290
Law library	61,013	-	-	-	-	-	-	61,013
Drug court	3,609	-	-	-	-	-	-	3,609
Attorney's forfeited property	27,681	-	-	-	-	-	-	27,681
Missing heirs	49,146	-	-	-	-	-	-	49,146
Aquatic invasive species	33,779	-	-	-	-	-	-	33,779
Resource development	-	-	-	493,879	-	-	-	493,879
Debt service	-	-	-	-	4,454,886	-	-	4,454,886
Building improvements	-	-	-	-	-	67,636	-	67,636
Solid waste (non-landfill)	-	-	-	-	-	-	1,802,271	1,802,271
Greater Minnesota Landfill Cleanup Fee	-	-	-	-	-	-	67,520	67,520
Economic development revolving loans	-	-	-	-	-	-	77,887	77,887
Environmental uses	-	-	-	-	-	-	66,888	66,888
Unorganized townships	-	-	-	-	-	-	2,133,712	2,133,712
Committed for:								
Dive team	10,488	-	-	-	-	-	-	10,488
Mounted patrol	10,396	-	-	-	-	-	-	10,396
Triad	5,605	-	-	-	-	-	-	5,605
Veterans' service van	10,524	-	-	-	-	-	-	10,524
Information technology	366,794	-	-	-	-	-	-	366,794
Employee recognition program	1,446	-	-	-	-	-	-	1,446
Other post-employment benefits (OPEB)	1,000,000	-	-	-	-	-	-	1,000,000
2015-2019 Highway Improvement Plan	-	5,739,423	-	-	-	-	-	5,739,423
SCHA equity utilization	-	-	447,667	-	-	-	-	447,667
MnSure, MnChoices, Child Support, IT	-	-	260,000	-	-	-	-	260,000
Assigned for:								
Highway	-	4,462,251	-	-	-	-	-	4,462,251
Community services	-	-	6,021,429	-	-	-	-	6,021,429
Capital projects	-	-	-	-	-	3,910,881	-	3,910,881
Solid waste (non-landfill)	-	-	-	-	-	-	562,996	562,996
Debt service	-	-	-	-	15,419	-	-	15,419
Unassigned	12,444,007	-	-	-	-	-	-	12,444,007
Total Fund Balances	\$ 16,281,151	\$ 11,199,300	\$ 6,729,096	\$ 493,879	\$ 4,470,305	\$ 3,978,517	\$ 6,557,773	\$ 49,710,021
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,267,595	\$ 12,342,376	\$ 7,957,823	\$ 1,910,777	\$ 4,664,268	\$ 4,253,524	\$ 7,207,098	\$ 56,603,461

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
REVENUES								
Taxes	\$ 19,138,368	\$ 3,760,607	\$ 6,124,191	\$ -	\$ 4,993,183	\$ 917,608	\$ 758,477	\$ 35,692,434
Special assessments	-	-	14,183	-	-	-	599,424	613,607
Licenses and permits	502,726	-	-	568,379	-	-	2,431	1,073,536
Intergovernmental	1,967,844	10,299,059	13,200,422	299,411	12,816	2,030,095	233,862	28,043,509
Charges for services	3,463,579	793,780	1,330,008	3,347	-	-	293,186	5,883,900
Fines and forfeits	41,724	-	-	-	-	-	-	41,724
Gifts and contributions	8,700	-	22,981	-	-	-	-	31,681
Investment earnings	320,767	-	-	15,464	-	-	28,552	364,783
Sales	-	-	-	364,344	-	-	-	364,344
Miscellaneous	1,304,573	122,219	612,742	108,214	-	362,772	217,878	2,728,398
Total Revenues	\$ 26,748,281	\$ 14,975,665	\$ 21,304,527	\$ 1,359,159	\$ 5,005,999	\$ 3,310,475	\$ 2,133,810	\$ 74,837,916
EXPENDITURES								
Current								
General government	\$ 12,830,635	\$ -	\$ 305,460	\$ -	\$ -	\$ 588,481	\$ 103,457	\$ 13,828,033
Public safety	12,019,075	-	264,607	-	-	161,086	160,968	12,605,736
Highways and streets	-	6,012,855	-	-	-	-	566,369	6,579,224
Human services	-	-	20,090,447	-	-	671,975	-	20,762,422
Health	-	-	1,410,744	-	-	-	-	1,410,744
Culture and recreation	727,300	-	-	-	-	-	-	727,300
Conservation of natural resources	165,711	-	-	1,321,391	-	-	789,803	2,276,905
Capital outlay								
General government	-	-	-	-	-	443,895	-	443,895
Public safety	158,384	-	-	-	-	846,415	-	1,004,799
Highways and streets	15,000	8,181,415	-	-	-	511,515	-	8,707,930
Human services	-	-	-	-	-	47,000	-	47,000
Culture and recreation	25,211	-	-	-	-	-	-	25,211
Conservation of natural resources	-	-	-	-	-	-	57,229	57,229
Intergovernmental								
Debt service								
Principal	-	92,750	-	-	4,340,000	-	-	4,432,750
Interest	-	20,088	-	-	1,401,508	-	-	1,421,596
Administrative charges	-	-	-	-	850	-	-	850
Total Expenditures	\$ 25,941,316	\$ 14,638,286	\$ 22,071,258	\$ 1,321,391	\$ 5,742,358	\$ 3,270,367	\$ 1,677,826	\$ 74,662,802
Excess of Revenues Over (Under)								
Expenditures	\$ 806,965	\$ 337,379	\$ (766,731)	\$ 37,768	\$ (736,359)	\$ 40,108	\$ 455,984	\$ 175,114
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 28,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,775	\$ 122,772
Transfers out	-	-	-	-	-	-	(122,772)	(122,772)
Total Other Financing Sources (Uses)	\$ 28,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,997)	\$ -
Net Change in Fund Balances	\$ 835,962	\$ 337,379	\$ (766,731)	\$ 37,768	\$ (736,359)	\$ 40,108	\$ 426,987	\$ 175,114
Fund Balance - January 1, as restated (Note II.A.)	15,445,189	10,799,896	7,495,827	456,111	5,206,664	3,938,409	6,130,786	49,472,882
Increase (decrease) in inventories	-	62,025	-	-	-	-	-	62,025
Fund Balance - December 31	\$ 16,281,151	\$ 11,199,300	\$ 6,729,096	\$ 493,879	\$ 4,470,305	\$ 3,978,517	\$ 6,557,773	\$ 49,710,021

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014**

	<u>Agency</u>
ASSETS	
Cash and investments	\$ 5,254,579
Due from other governments	<u>799</u>
Total Assets	<u>\$ 5,255,378</u>
LIABILITIES	
Accounts payable	\$ 393,264
Salaries payable	62,334
Accrued payroll taxes	9,288
Due to other governments	<u>4,790,492</u>
Total Liabilities	<u>\$ 5,255,378</u>

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

MAJOR RECIPIENTS of CROW WING COUNTY EXPENDITURES

The following is a list of the recipients of Crow Wing County expenditures totaling \$2,000 or more during 2014. The list does not include individuals who received Federal, State, or County human services aid.

GENERAL FUND

3E Co. Environmental, Ecological, & Eng.	2,707.00
7Sigma	13,173.00
A & M Forestry Inc	3,698.10
Action Graphics Inc	2,009.00
Aercor Wireless Inc	5,250.00
AGC Networks Inc	4,004.00
Amazon	5,703.66
American Solutions For Business	35,231.10
Apex Software	2,838.43
Association of MN Counties	26,114.00
A'Viands LLC	461,010.80
B & H Photo-Video.Com	2,111.69
Bachman Printing Companies	3,740.42
Baxter Police Department	8,518.16
Bca	16,084.50
Bedard, Sam	2,161.96
Bill Abear Enterprises LLC	2,200.00
Blue Cross & Blue Shield of Minnesota	2,569,402.81
BMC Software Inc	5,391.00
Bob Barker Company	36,082.23
Bodyworks, The	5,671.05
Brainerd & Crow Wing Public Transit	38,698.70
Brainerd Absolute Trailer Sales	3,420.78
Brainerd Dispatch	51,696.96
Brainerd Lakes Area Development Corp	44,750.00
Brainerd Lakes Chamber	3,000.00
Brainerd Lakes Regional Airport	157,000.00
Brainerd License office	2,572.72
Brainerd Police Department	17,822.23
Brainerd Public Utilities	517,255.28
Bullock, Scott	2,246.57
Carquest Auto Parts	2,188.83
CDW Inc	7,710.20
Central Lakes Drug Testing	40,342.00
Central MN Aquatics Inc	5,000.00
CenturyLink-WA	2,596.26
Charm-Tex	7,941.94
Chitwood & Davey PLLC	45,000.00
Christensen, Erik A	2,500.00
Civic Systems LLC	5,712.00
Civicplus	11,175.30
Clarizen Inc	4,613.40
Codex Corporation	11,319.94
Conrad Kragness Law office	5,000.00
Consolidated Telecommunications (Brd)	41,739.49
Core Professional Services PA	8,140.00
CovertTrack Group Inc	4,820.00
Creditron	4,004.00

Crescent Electric Supply Co	15,189.40
Crosby-Ironton Courier	3,184.65
Crossfire Paintball	5,304.00
Crow Wing County Composite Squadron	2,000.00
Crow Wing County Fair Association	7,700.00
Crow Wing County Highway Department	285,974.18
Crow Wing County Historical Society	31,500.00
Crow Wing Power	3,914.64
Crow Wing SWCD	5,713.00
Custom Cage Inc	4,320.00
Cuyuna Range Economic Development Inc	20,300.00
Cuyuna Regional Medical Center	3,095.00
Dakota County Auditor-Treasurer's office	16,021.00
Dalco	22,056.95
Dell Marketing L P	76,989.90
Delta Dental	379,298.20
Digital Horizons	7,816.37
Dlt Solutions Inc	5,685.98
Dotty, Melanie	65,000.00
DS Solutions Inc	3,844.54
Ehrich, Sandra	2,952.50
Election Systems & Software Inc	51,423.47
Employment Resource Center Inc	113,079.82
EPA Audio-Visual Inc	15,463.55
Erickson, Debby	4,333.01
ESRI	80,250.59
Essentia Health	23,048.39
Eventcore	2,320.00
Everett & Vanderwiel PLLP	4,621.50
Fastenal Company	2,744.87
First Impression Printing	9,753.72
Fishing The Wildside LLC	20,000.00
Frontier Precision Inc	6,469.08
Gallup Inc	12,900.00
Gartner Inc	26,145.00
Gary L. Fischler & Associates, PA	8,800.00
Gary's Painting	2,875.00
General Security Services Corp	4,834.32
Geocomm Corporation	6,850.00
Gimbel, Patricia	2,277.00
Goodin Company	11,724.14
Gopher Sign Company	2,217.25
Govconnection Inc	3,466.77
Government Finance office	3,422.50
Government Management Group Inc	7,200.00
Governmentjobs.Com Inc	7,705.00
Grainger	4,481.48
Granite City Armored Car Inc	3,086.40
Granite Electronics Inc	10,828.63
Group Business Software Corp	2,200.00
Guardian Pest Solutions Inc	2,556.95
Gull Lake Glass	4,404.12
Gustafson, Jean	16,288.25
Halverson, Charles D	12,500.00
Harris Services LLC	65,785.30

Hennepin County Medical Center	2,475.00
Hitesman & Wold PA	3,661.00
Holden Electric Company Inc	3,352.60
Holmvig Excavating	10,138.15
Honeywell Inc	2,706.00
Horton, Raymond	56,333.29
IABTI - Region 3	2,273.00
Icor Technology Inc	2,430.65
Ideal Concrete Construction Inc	6,180.00
IFP Test Services	3,960.00
Impact Proven Solutions	40,113.15
Independent Emergency Services	20,941.49
Information Systems Corporation	26,824.86
Initiative Foundation	14,534.00
Innovative office Solutions	53,143.67
Integrated Fire & Security	3,566.27
Ipswitch Inc	2,783.95
Ironfire Inc	3,927.00
Johnson Controls	2,672.36
K&N Electric LLC	6,498.00
Keeprs	11,568.39
Kelly Inn	2,725.80
Kennedy & Graven Chartered	3,326.75
Kilpatrick Equipment Co	7,654.00
Kitchigami Regional Library	509,127.00
Know Ink	12,155.00
Koep, Walter	2,076.60
Koering Livery Service LLC	21,330.00
Korn Ferry Leadershp Consulting	7,096.00
Lakes Printing	7,452.00
Lambert Water Wells Inc	12,985.00
Landsburg Nursery	3,470.19
Law Enforcement Technology Group Inc	101,623.45
Lenco Industries	4,975.74
Lepage, Janine	2,367.68
Madden Galanter Hansen LLP	8,028.33
Maintenance Connection Inc	15,000.00
Marco	144,525.65
Marco Financing	46,259.71
Matthew Bender & Co Inc	5,778.27
Mcfarlane Consulting LLC	3,662.75
Mcgee PA MB	24,000.00
Mcmahon Counseling & Consultation Svcs	2,572.50
Medicare Blue Rx	62,554.00
MEI Total Elevator Solutions	9,729.41
Mend Correctional Care LLC	321,788.62
Mid Minnesota Federal Credit Union	18,961.52
Mid-Minnesota Drug Testing	13,155.00
Midwest Machinery Co	3,456.00
Mills Fleet Farm #2,300	3,502.72
Mills Motor Inc	4,176.56
Minneapolis Finance Department	4,288.50
Minnesota Assoc of Assessors	12,216.00
Minnesota Sheriffs Assn	3,039.00
Minvalco Inc	2,631.23

MN Association of County officers	4,510.00
MN Counties Computer Cooperative	6,970.00
MN Counties Information Systems	134,225.71
MN Counties Intergovernmental Trust	794,993.00
MN County Attorneys Association	6,278.00
MN Dept of Commerce	2,735.28
MN Dept of Corrections Sts	58,155.76
MN Dept of Finance	284,814.00
MN Dept of Health	25,650.00
MN Dept of Human Services	4,086.59
MN Dept of Transportation	14,861.75
MN Sheriffs' Association	14,411.00
MN State Auditor	53,734.82
MN Supreme Court	2,286.00
Mohawk LTD	100,000.00
MOMS	5,000.00
Mora Psychological Services PLLC	2,800.00
Motorola Solutions Inc	50,179.60
M-R Sign Company Inc	7,824.15
Nelson Companies, The	2,396.50
Neopost Great Plains	2,064.62
Neopost Usa	4,911.39
Nisswa Marine	10,025.59
Norex Inc	2,610.00
North Country Janitorial & Supply Inc	150,930.00
North Memorial Ambulance Service	6,980.00
Northern Business Products	17,489.68
Northern Pacific Center Inc	4,800.00
Northland Business Systems	5,271.00
Northland Fire Protection	16,498.98
Northway, Kerry	4,615.00
office of MN IT Services	20,501.25
office Shop	2,996.49
O'Hara Jr, William	65,000.00
Ohio Calibration Laboratories	3,790.50
Operating Engineers H&W Fund	12,720.00
Operating Engineers IUOE Local 49	60,470.00
OptumHealth	8,153.20
PDI Ninth House	3,833.49
Pence, Chris	2,157.12
Peterson Towing	5,172.69
Pictometry International Corp	27,596.41
Pike Plumbing & Heating	5,952.05
Power Lodge - Brainerd	2,419.37
PreferredPartner	5,491.00
Primary Products Company	7,296.00
Pro Print	2,890.18
Pro Staff	83,167.86
Prodocon Inc	4,156.55
Professional Portable X-Ray Inc	5,700.00
Pro-Tech Security Sales	2,525.00
Prowest & Associates Inc	4,471.25
Prudential Insurance Co of America	151,532.99
Quinlivan & Hughes PA	10,987.38
Qwickrate	7,840.00

R.M. Cotton Company	5,295.95
Ramsey County-Medical Examiner	75,799.00
Rapid Marine Group	41,141.50
Rasinski Total Door Service	6,937.50
RedHouseMedia	38,030.50
Regents of the University of MN	130,619.46
Region 5 Development Commission	37,900.00
Regions Hospital	9,997.00
Reliance Telephone Inc	94,489.00
RHI Supply - Fargo	6,875.05
Robinson, Kelly	2,328.50
Royal Tire Inc	14,481.39
RS Eden	5,546.72
RTVision Inc	9,315.50
Scan Air Filter Inc	9,891.92
SCR Inc	26,400.41
SeaChange Printing & Mrktg Serv LLC	67,164.92
SelectAccount	9,904.21
Shannon's Auto Body Inc	45,745.16
SHI International Corp	184,133.10
Sicora Consulting Inc	13,130.17
Soldo Consulting PC	4,959.64
Spaulding, Dave	4,800.00
Spider Strategies Inc	9,238.17
Springhill Suites Deadwd	3,349.83
Squad Pro LLC	20,234.14
St Cloud Fire Equipment Co	4,185.00
Stanley Security Solutions	16,829.00
Stein's Inc	31,374.84
Streicher's Mo	5,538.69
System Innovators	26,896.02
Tab Products Co LLC	3,810.66
Tactical Products & Services Inc	3,925.15
Taser International	8,155.30
Teamsters Local 346	37,208.82
The Home Depot 2818	4,437.57
The Valuation Group Inc	4,500.00
Thiede, Paul	4,802.00
Thiesse, Herbert	3,200.00
Thrifty White Pharmacy	33,470.90
Tibex Technology Inc	18,775.00
TKK Electronics LLC	4,500.00
Triangle Oil Company	9,247.50
Trimin Systems Inc	10,864.92
Turning Technologies	4,934.00
Two Pines Resource Group LLC	20,952.54
Ultramax Ammunition	31,619.00
Uniforms Unlimited Inc	3,469.34
United States Postal Service	200,000.00
US Energy Services Inc	270,873.37
US Imaging	116,591.37
US Water Services	10,891.46
Verizon Wireless	28,297.02
Viking Electric Supply	11,714.60
Waste Partners Inc	11,061.27

Wayt, Richard	2,958.60
West Payment Center	57,098.15
Widseth Smith Nolting & Assoc Inc	7,108.50
Willmar Water & Spas	2,186.84
Wolters Kluwer Law & Business	3,496.00
Works Computing Inc	23,921.22
World Medical Gov't Solutions	16,668.11
Xerox Corporation	2,435.30
Ziegler Inc	3,450.00

HIGHWAY FUND

3D Specialties	3,308.96
ACS Enterprise Solutions Inc	5,339.17
Advance Auto Parts	4,510.19
AI's Welding & Sandblasting	18,087.18
American Steel Inc	3,730.97
Amerigas	5,331.09
Anderson Brothers Construction Company	7,258,386.26
Anderson, Marilyn	35,000.00
Anttila, Ed	2,900.00
Astech Corp	641,511.07
Auto Value	6,912.53
Beach Construction LLC	3,614.00
Beyer, Todd	3,450.00
Bieniek Abatement Services	5,370.00
Blosberg, Dale	10,225.00
Blue Cross & Blue Shield of Minnesota	491,596.64
Borden Excavating Inc	235,926.50
Boyer Truck Parts	15,148.17
Brainerd Dispatch	2,220.40
Brainerd Hydraulics and Air	11,477.52
Brainerd Public Utilities	47,268.21
Brock White Construction LLC	12,165.18
Carquest Auto Parts	6,198.88
Cass County Auditor-Treasurer	22,351.44
Cemstone	2,008.88
Central Lakes College	3,766.40
City of Crosby	5,471.01
City of Crosslake	161,632.35
Compass Minerals American Inc	226,445.31
Construction Services Diversified Inc	2,162.00
Contech Construction Products	40,906.28
Crosslake Communications	28,233.01
Crosslake Demolition	4,617.00
Crow Wing County Auditor-Treasurer	5,964.49
Crow Wing County Court Administration	83,897.11
Crow Wing Power	5,235.82
Crysteel Truck Equipment	2,517.45
Dell Marketing L P	8,957.73
Devaney, Patricia	7,150.00
Diamond Industrial Cleaning Equipment	2,380.36
Doerfler, Debra	7,000.00
Doucette's Landscaping & Contracting	2,500.00
Duininck Bros Inc	36,796.75

Durheim, Donald	6,500.00
Earl, Patricia	14,000.00
Edin Logging Inc	2,055.00
Fastenal Company	2,795.92
Fleetpride	9,468.75
Frank McLean Appraisals	5,898.75
Gale-Tec Engineering Inc	14,957.10
Gillund Enterprises	2,659.64
Greenheck Auto Glass Inc	2,050.20
Hardrives Inc	15,132.59
Harris Services LLC	3,521.25
Heartland Tire Service	24,882.15
Herness Construction LLC	6,190.00
Holden Electric Company Inc	5,699.20
Honey Wagon LLC	2,275.00
Huff, Bernard & Karon	3,000.00
Hwy 18 Collision Center Inc	5,385.00
Hytec Construction of Brainerd Inc	4,340.00
Independent Testing Technologies Inc	7,005.00
Innovative office Solutions	2,135.03
Interstate Battery Systems of Twin Ports	8,523.61
Johanneck Appraisals LLC	7,500.00
Just, Rosalee	4,150.00
Kettleson, David	7,900.00
Kris Engineering Inc	59,222.27
Laborde, Agnes	10,700.00
Little Falls Machine Inc	19,193.67
Maney International Inc	7,208.21
Mansfield Oil Co of Gainesville Inc	294,570.01
Marco	2,790.22
Marco Financing	4,146.24
Medicare Blue Rx	11,130.50
Menards	2,058.97
Mesenbrink, Bradley	3,562.14
Midwest Machinery Co	4,551.89
Mills Motor Inc	23,230.69
Minnesota Power	3,253.11
MN Dept of Natural Resources	3,757.50
MN Dept of Transportation	49,779.61
MN Energy Resources Corporation	2,411.51
MN Independent Petroleum Service	6,152.67
MN Transportation Alliance Inc	6,380.00
Modern Farm Equipment	6,080.49
Morrison County Dept of Public Works	6,015.20
M-R Sign Company Inc	25,660.65
Myogeto, Cynthia	2,000.00
Napa Auto Parts	4,077.18
Newman Traffic Signs	3,106.69
Nickelson, Scott	7,250.00
Northern Escrow Inc	175,854.00
Northern Safety Technology	5,193.27
Nuss Truck & Equipment	4,986.10
Oxygen Service Company	2,449.22
Power Plan	11,347.26
Ramsland & Vigen Inc	3,688.92

Rasinski Total Door Service	3,137.90
Road Equipment Parts Center	34,820.38
Royal Tire Inc	5,886.31
RTVision Inc	5,966.75
Schmid, Russell	23,200.00
Schrupp Excavating Inc	10,000.00
SCR Inc	12,455.00
Short Elliott Hendrickson Inc	17,088.69
Shoutz, Nikki	4,100.00
Soldo Consulting PC	14,763.16
Southern Minnesota Inspection	3,344.60
Stark, Susan	3,700.00
Timmer Implement	3,297.97
Town of Lake Edward	2,909.31
Traffic Marking Service	148,094.06
Triangle Oil Company	93,800.98
Tri-City Paving Inc	57,285.88
Truman Welters	4,067.99
University of MN College of Cont. Ed	2,500.00
Varitech Industries Inc	2,604.61
Voyager Fleet Systems Inc	13,358.50
Ward, Daren	2,400.00
Widseth Smith Nolting & Assoc Inc	30,296.58
Wilson Oil Company	70,277.81
Wiltsey, Pamela	10,225.00
Winzer Corporation	13,661.33
Xcel Energy	4,615.60
Yocum Oil Company Inc	159,167.25
Young Excavating	135,986.99
Zarnoth Brush Works Inc	4,906.75
Ziegler Inc	60,368.50

COMMUNITY SERVICES FUND

Abrahamson, Curtis	5,386.24
Accurate Drywall LLC	10,500.00
Advantage Tape Advertising	2,880.00
Alex and Brandon Child Safety Center	11,735.00
Anderholm M.D.,P.A, David	20,736.34
Anthem Blue Cross and Blue Shield	8,560.37
Association Of MN Counties	5,880.80
Avalon Brainerd	2,400.00
Bar None	7,087.86
Barbee, Suzanne	7,639.03
Barta, Mark	4,302.48
Benchmark Behavioral Health Systems	161,160.00
Bethany Christian Services	17,456.97
Blahut, Patty	5,376.88
Blue Cross & Blue Shield of Minnesota	1,688,465.84
Brainerd & Crow Wing Public Transit	3,170.00
Brainerd Area Taxi	12,695.60
Brenny Funeral Chapel	17,605.41
Bridges of Hope	168,023.16
Brooks, Kaylo	3,212.72
Carey, Cassie	4,922.63

Cass County Health & Human Services	49,173.43
Catholic Charities	44,190.31
CDW Inc	19,363.46
Center For Alcohol & Drug Treatment	78,771.00
Centracare Health Foundation	6,602.33
Central MN Council on Aging	6,371.20
Central MN Mental Health Ctr	80,579.00
Champ Software Inc	8,109.00
Cochran Recovery Services Inc	13,590.00
Community and Family Services LLC	2,825.21
Consumer Directions	4,844.12
Consumer Survivor Network	46,932.66
Crisis Line and Referral Service	69,297.06
Crow Wing Construction & Management	5,685.00
Crow Wing County Highway Department	30,293.45
Crow Wing County Sheriff	20,025.00
Crow Wing County Social Services-Mh Flex	43,705.00
Databank Imx LLC	81,208.61
Dell Marketing L P	125,198.34
Destiny By Choice LLC	2,905.00
Discovery Benefits Inc	6,756.38
Eagle Ridge Boys Ranch	12,948.00
Ekelund, Wayne	2,161.04
Elite Fence & Deck LLC	6,500.00
Employment Resource Center Inc	114,407.87
Engstrom, Wayne	3,665.51
EPA Audio-Visual Inc	4,676.57
Essentia Health	4,774.07
Essentia Health St Joseph's Medical Ctr	139,331.30
Faster Solutions	2,530.00
First Impression Printing	7,460.38
General Security Services Corp	20,558.60
Goodwill Industries	2,356.00
Granite City Armored Car Inc	2,083.90
Greater MN Family Services	12,363.15
Greenwalt, Richard E	2,100.00
Groupcast LLC	8,412.00
Halvorson-Johnson Funeral Home	23,323.11
Heartland Girls Ranch	13,475.00
Hennepin County Home School	92,610.00
Holiday Station Store	9,510.00
Hope Housing	112,426.00
Hurd, David R	3,006.00
Indian Oaks Academy	115,200.00
Information Systems Corporation	2,779.44
Innovative Office Solutions	25,139.47
Insty-Prints	2,136.00
ISD 181	5,225.00
Itaskin Juvenile Center	40,802.42
J And J Holmes Inc	12,483.00
Joey Halvorson Dba Jaws	12,477.31
Johnson, Tina	2,334.08
Johnson, Dennis	39,665.28
Justen, Dene	3,385.20
Kindred Family Focus	53,577.93

Kline Funeral Home	7,300.00
Koehler, Michael	3,931.03
Koop Funeral Home	26,523.16
Korn Ferry Leadershp Consulting	5,322.21
Laboratory Corporation of America	4,550.00
Lakes Printing	8,558.33
Leech Lake Band of Ojibwe	14,500.00
Leo A Hoffmann Center-Main	99,550.75
Lexisnexis Risk Data Mgmt	4,176.00
Lino Lakes, Anoka County Corrections	24,465.97
Little Sand Group Home	24,249.72
Lutheran Social Services	35,951.34
Lutheran Social Services of MN	3,000.00
Mailfinance	5,973.57
Marco	46,497.02
Mayo Clinic	5,957.41
Mcmahon Counseling & Consultation Svcs	2,572.50
Medicare Blue Rx	65,404.00
Metro Legal Services Inc	2,240.00
Minnesota Human Services	1,007,711.32
Minnesota Management & Budget	21,647.99
Minnesota T'S	10,931.46
MN Dept Of Human Services	740,965.14
MN Financial Worker & Case Aid Assoc	2,100.00
MN State Auditor	8,013.00
Morrison County Social Services-Mh Flex	45,259.00
Nami North Central Region	2,000.00
Narveson Management	2,990.46
Nelson-Doran Funeral Home	13,885.39
Neopost Great Plains	2,967.57
Next Step	97,904.00
North Homes Inc - Standard	92,488.11
Northern Business Products	4,722.34
Northern Pines	1,298,238.07
Northland Smile	4,903.40
Northwestern MN Juvenile Center	363,177.63
Northwood Children's Services	45,566.20
Oakridge Support Services	155,672.48
Office Shop	13,080.80
Olsen, Glen	2,010.62
Optumhealth Financial Services	4,361.00
Path, Prof. Assoc. of Treatment Homes	16,207.10
Payflex Systems USA Inc	9,021.60
Peter C. Wagner, D.M.D., P.S.	4,607.50
Pine Manors Inc	59,967.50
Pinehaven Youth and Family Services	310,034.14
Port Boys Group Home	34,811.00
Port Girls Group Home	27,507.00
Prairie Lakes Youth Programs	2,050.00
Pro Staff	86,133.48
Productive Alternatives Inc	237,445.25
Redhousemedia	4,825.00
Rem Central Lakes Inc	9,114.05
Rocky Mountain Reserve Llc	4,816.44
Rrhs Umcm Mesaba Clinics	8,764.00

Rudnick, Stacy	5,500.00
Rural Minnesota Cep Inc	407,045.66
Safe Step Walk-In Tub Co	14,100.00
Schug, James R.	5,000.00
Schulte, Randal	10,939.99
Scott, George	8,897.43
Screen Vision	2,499.00
Settergren, Gregg	4,690.00
Shiprock Management	2,833.30
Simar, Candace	2,175.59
Social Security Administration	5,274.40
St Cloud Children's Home	22,730.04
Sullivan, Trish	2,172.22
Survey Systems	9,596.43
Tad Hoskins Construction Inc	5,450.00
Tagtmeier, David	3,316.50
Teens In Transition	46,842.00
Thistledew Camp, Wilderness Endeavors	78,270.00
Thull, Jeanne	2,046.42
TMS Healthy Children P	2,580.00
Todd County Social Services	72,156.56
Trimin Systems Inc	7,250.67
Vagle, Justine	2,024.96
Verizon Wireless	9,446.05
Village Ranch Child & Family Services	70,977.04
Village Ranch Inc	105,904.17
Volunteers of America	50,587.35
Vopatek, Kenneth	9,912.71
Wadena County Social Services	45,259.00
Walker, Leon	4,200.00
Wellness In The Woods Inc	13,943.36
Wes Hanson Builders	8,280.70
Woodland Hills	58,414.88
Yahn, Bryn	15,638.03

SOLID WASTE - NON-LANDFILL FUND

Blue Cross & Blue Shield of Minnesota	35,120.54
Brainerd Dispatch	8,464.79
Brainerd Postmaster	4,562.17
Burns & McDonnell	80,800.36
City of Baxter	21,700.00
City of Brainerd	64,493.00
City of Breezy Point	14,000.00
City of Crosslake	30,000.00
City of Emily	16,000.00
City of Garrison	5,800.00
City of Ironton	58,000.00
City of Nisswa	30,000.00
Crow Wing County Highway Department	13,124.36
Dell Marketing L P	2,256.44
First Impression Printing	4,215.33
Goodwill Industries	25,319.00
Lamar Companies	3,330.00
Leidos Engineering LLC	16,270.20

Liberty Tire Recycling	16,600.00
Merrifield Lions	5,750.00
Morrison County Solid Waste	5,095.41
Newshopper	3,430.00
Nisswa Sanitation	15,067.50
Stroschein, Marvin	37,663.50
TCBX	9,111.00
Todd County Solid Waste	4,444.62
Town of Bay Lake	8,000.00
Town of Crow Wing	10,000.00
Town of Ideal	9,500.00
Town of Mission	6,000.00
Town of Roosevelt	8,500.00
Universal Recycling Technologies LLC	8,825.52
Veolia ES Technical Solutions	17,829.58

PUBLIC LAND MANAGEMENT FUND

Badoura State Forest Nursery	18,790.00
Berres, Barbara	8,720.00
Blue Cross & Blue Shield of Minnesota	78,042.82
Brainerd Dispatch	4,794.29
Callahan, Theodore F.	4,132.50
Crow Wing County Highway Department	10,414.97
Dell Marketing L P	4,470.65
Express Forestry Service LLC	4,126.30
Fastenal Company	11,978.80
Fletcher Trucking Inc	9,297.40
Harrison, Eileen	15,586.00
Holmvig Excavating	24,555.06
JBR, Inc	8,720.00
Kuschel Inc L.D.	2,920.55
Kutz, M. Patricia	8,720.00
Manitou Fund	9,011.00
Medicare Blue Rx	2,167.00
MN Dept of Finance	26,888.86
Northwoods Forestry Inc	6,790.50
Obay Services	3,522.00
Onondaga Iron Co	30,600.00
Prowest & Associates Inc	30,916.00
Rainforest Alliance	6,639.50
Regents of the University of MN	2,922.00
Rono, LLC, Gregory S.	54,007.00
Ryan Trust, Caroline C.	8,720.00
Sappi	15,321.93
Schoepf, Mary	8,720.00
Schrupp Excavating Inc	13,500.00
Snowy Pines Reforestation	2,399.80
Standke, Susan	25,997.00

UNORGANIZED TOWNSHIPS

Anderson Brothers Construction Company	79,069.79
City of Aitkin	2,307.00
City of Brainerd	158,764.14

Compass Minerals American Inc	3,173.24
Heartland Animal Rescue Team	9,361.14
Traffic Marking Service	5,271.59

CAPITAL PROJECTS FUND

City of Brainerd	77,309.57
Access Power Inc	6,770.00
Action Graphics	3,060.00
Ashland Conveyor Prods.	2,521.30
Autoclear	24,520.24
Brainerd License Office	19,232.88
Brock White Construction LLC	53,592.80
CDW Inc	23,719.90
Civicplus	7,131.84
Crescent Electric Supply Co	27,060.69
Custom Cage Inc	8,640.00
Dan's Sod Service	7,150.00
Databank IMX LLC	501,440.70
Dell Marketing L P	18,508.24
Digital Horizons	24,689.66
Dodge of Burnsville Inc	27,757.00
Electrical Systems Inc	7,779.00
Getty Images	2,839.20
Govconnection Inc	7,133.72
Governmentjobs.Com Inc	5,000.00
Great River Excavating LLC	9,384.67
Gull Lake Glass	2,257.00
Harris Services LLC	95,466.71
Hengel Ready Mix and Construction Inc	8,000.00
Holden Electric Company Inc	44,900.00
Hytec Construction of Brainerd Inc	247,121.62
In Range Systems Inc	3,479.83
Insight Public Sector Inc	10,361.23
Intintisity	2,383.50
ISD 181	25,000.00
John Deere Gov't & National Sales	21,581.67
Kilpatrick Equipment Co	9,080.00
Lakes Area Lock & Door Hardware, Inc	3,160.00
LRAD	35,056.00
Maintenance Connection Inc	37,299.89
Marco	15,407.17
Meritide Inc	32,175.45
Microwave Utilities Inc	2,000.00
Midway Ford	29,185.19
Nelson Auto Center	214,936.74
North Country Janitorial & Supply Inc	16,088.00
Northern Business Products	90,367.48
Nuss Truck & Equipment	236,398.00
Office Shop	5,000.00
Patnode's Custom Cabinets	8,835.00
Pike Plumbing & Heating	3,696.65
Polar Chevrolet	34,593.26
Radco	7,362.71
RedHouseMedia	2,080.00

RHI Supply - Fargo	3,822.49
RTVision Inc	9,105.00
SCR, Inc	21,775.07
Security Detection	3,640.00
SHI International Corp	40,690.00
Solbrekk Inc	38,354.57
Squad Pro LLC	93,213.42
The Home Depot	4,275.70
Thelen Heating & Roofing Inc	112,832.00
Tibex Technology Inc	24,480.00
Titan Machinery-Duluth	29,641.00
TKK Electronics, LLC	4,670.00
Towmaster Inc	109,645.00
Truman Welters	15,335.90
Tyler Technologies Inc	303,602.50
Widseth Smith Nolting & Assoc Inc	27,307.00
Wold Architects And Engineers	5,098.91
Works Computing Inc	137,841.23
Ziegler Inc	66,093.00

ENVIRONMENTAL TRUST FUND

University of MN Real Estate Office	57,229.02
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LANDFILL ENTERPRISE FUND

Aeration Industries Intern'l Inc	13,809.87
APX Inc	5,884.50
Blue Cross & Blue Shield of Minnesota	11,606.92
Bogart, Pederson & Associates Inc	13,609.50
Brainerd Postmaster	4,562.17
Burns & McDonnell	209,724.08
Canamer Services Inc	2,174.60
CB&I Environmental & Infrastructure Inc	5,501.00
Crow Wing County Landfill	4,448.44
DC Braun Co	6,701.00
EPG Companies Inc	2,340.00
Ferguson Waterworks Inc	19,937.43
First Impression Printing	3,393.95
Fyles Drain Cleaning	4,316.50
Hawkins Inc	14,446.90
Holden Electric Company Inc	30,285.25
Hydro Klean Inc	16,298.44
Landtec North America Inc	14,416.59
Leidos Engineering LLC	28,742.91
Millborne Seeds	5,698.00
Minnesota Power	62,799.89
MN Energy Resources Corporation	4,881.92
MN Pollution Control Agency	12,800.00
New Waste Concepts	33,748.00
SampleTech	44,276.25
Specialty Turf & Ag	7,481.25
Stroschein, Marvin	103,941.93
Superior Jetting	24,671.88
Thelen Heating & Roofing Inc	2,710.00

Triangle Oil Company	30,205.97
Veit & Company Inc	19,912.00

Chapter 156 of the Session Laws of 2005 [471.701] [SALARY DATA]
A city or county with a population of more than 15,000 must annually notify
its residents of the positions and base salaries of its three highest-paid
employees.

County Administrator	\$138,026
County Attorney	\$116,005
Land Services Director	\$111,130