

CROW WING COUNTY  
BRainerd, MINNESOTA

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2018

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, Administrative Services Director, and 218-824-1047. 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](http://www.crowwing.us). The County also publishes the Popular Annual Financial Report (PAFR), a copy of which is also located on the County's web site.

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2018**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and investments	\$ 43,879,403	\$ 9,023,095	\$ 52,902,498
Taxes receivable - delinquent	1,228,789	-	1,228,789
Accounts receivable, net	218,961	116,676	335,637
Accrued interest receivable	234,756	-	234,756
Contracts receivable	968,385	-	968,385
Due from other governments	7,449,192	-	7,449,192
Internal balances	(121)	121	-
Loans receivable	200,799	-	200,799
Inventories	826,537	-	826,537
Prepaid items	542,449	-	542,449
<b>Total current assets</b>	<b>\$ 55,549,150</b>	<b>\$ 9,139,892</b>	<b>\$ 64,689,042</b>
<b>Noncurrent assets</b>			
Restricted assets			
Cash and investments	\$ -	\$ 6,135,650	\$ 6,135,650
Long-term receivable	177,836	-	177,836
Investment in joint venture	15,843,000	-	15,843,000
Capital assets			
Non-depreciable	32,494,695	1,493,440	33,988,135
Depreciable - net of accumulated depreciation	165,059,134	2,233,857	167,292,991
<b>Total noncurrent assets</b>	<b>\$ 213,574,665</b>	<b>\$ 9,862,947</b>	<b>\$ 223,437,612</b>
<b>Total Assets</b>	<b>\$ 269,123,815</b>	<b>\$ 19,002,839</b>	<b>\$ 288,126,654</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charge on refunding	\$ 488,464	\$ -	\$ 488,464
Deferred outflow for other post employment benefits obligations	2,053,229	9,284	2,062,513
Deferred outflow for pensions	8,925,636	10,028	8,935,664
<b>Total Deferred Outflows of Resources</b>	<b>\$ 11,467,329</b>	<b>\$ 19,312</b>	<b>\$ 11,486,641</b>

(Continued)

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2018  
(Continued)**

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 1,495,279	\$ 193,282	\$ 1,688,561
Salaries payable	1,178,313	6,843	1,185,156
Accrued payroll taxes payable	162,875	936	163,811
Contracts payable	20,501	-	20,501
Retainage payable	18,257	-	18,257
Due to other governments	1,206,236	-	1,206,236
Accrued interest payable	201,059	-	201,059
Claims payable	54,860	-	54,860
Customer deposits	73,826	-	73,826
Compensated absences payable - current	2,643,212	16,283	2,659,495
Capital leases payable - current	103,350	-	103,350
General obligation bonds payable - current	5,133,405	-	5,133,405
<b>Total current liabilities</b>	<b>\$ 12,291,173</b>	<b>\$ 217,344</b>	<b>\$ 12,508,517</b>
<b>Noncurrent liabilities</b>			
Compensated absences payable	\$ 292,246	\$ 1,810	\$ 294,056
Capital lease payable	426,650	-	426,650
General obligation bonds payable	5,023,470	-	5,023,470
Net other post employment benefits obligations	40,618,078	183,659	40,801,737
Net pension liability	19,013,609	59,335	19,072,944
Estimated liability for landfill closure/postclosure	-	4,960,072	4,960,072
<b>Total noncurrent liabilities</b>	<b>\$ 65,374,053</b>	<b>\$ 5,204,876</b>	<b>\$ 70,578,929</b>
<b>Total Liabilities</b>	<b>\$ 77,665,226</b>	<b>\$ 5,422,220</b>	<b>\$ 83,087,446</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for subsequent years	\$ 45,852	\$ -	\$ 45,852
Deferred inflow for pensions	14,753,959	19,239	14,773,198
<b>Total Deferred Inflows of Resources</b>	<b>\$ 14,799,811</b>	<b>\$ 19,239</b>	<b>\$ 14,819,050</b>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 187,498,002	\$ 3,727,297	\$ 191,225,299
Restricted for:			
General government	1,381,913	-	1,381,913
Public safety	177,181	-	177,181
Highways and streets	12,208,090	-	12,208,090
Health and human services	781,544	-	781,544
Culture and recreation	303,992	-	303,992
Conservation of natural resources	4,727,216	-	4,727,216
Environmental uses - expendable	18,977	-	18,977
Environmental uses - nonexpendable	1,846,499	-	1,846,499
Economic development	205,257	-	205,257
Debt service	4,977,636	-	4,977,636
Landfill closure/postclosure	-	1,175,578	1,175,578
Unrestricted	(26,000,200)	8,677,817	(17,322,383)
<b>Total Net Position</b>	<b>\$ 188,126,107</b>	<b>\$ 13,580,692</b>	<b>\$ 201,706,799</b>

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

CROW WING COUNTY  
BRAINERD, MINNESOTA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
<b>Governmental activities</b>							
General government	\$ 16,819,477	\$ 3,041,026	\$ 1,099,155	\$ -	\$ (12,679,296)	\$ -	\$ (12,679,296)
Public safety	17,875,341	3,065,290	1,977,273	-	(12,832,778)	-	(12,832,778)
Highways and streets	15,980,286	1,469,000	8,301,389	6,942,389	732,492	-	732,492
Sanitation	8,333	-	-	-	(8,333)	-	(8,333)
Health and human services	24,937,883	1,418,144	12,560,890	-	(10,958,849)	-	(10,958,849)
Culture and recreation	720,633	456	221,291	-	(498,886)	-	(498,886)
Conservation of natural resources	2,384,527	2,604,681	251,023	-	471,177	-	471,177
Economic development	56,416	3,743	-	-	(52,673)	-	(52,673)
Interest	398,779	-	-	-	(398,779)	-	(398,779)
<b>Total governmental activities</b>	<b>\$ 79,181,675</b>	<b>\$ 11,602,340</b>	<b>\$ 24,411,021</b>	<b>\$ 6,942,389</b>	<b>\$ (36,225,925)</b>	<b>\$ -</b>	<b>\$ (36,225,925)</b>
<b>Business-type activities</b>							
Landfill	\$ 2,593,282	\$ 2,921,411	\$ -	\$ -	\$ -	\$ 328,129	\$ 328,129
<b>Total primary government</b>	<b>\$ 81,774,957</b>	<b>\$ 14,523,751</b>	<b>\$ 24,411,021</b>	<b>\$ 6,942,389</b>	<b>\$ (36,225,925)</b>	<b>\$ 328,129</b>	<b>\$ (35,897,796)</b>
<b>General Revenues</b>							
Property taxes					\$ 36,269,538	\$ -	\$ 36,269,538
Transportation sales and use tax					6,417,078	-	6,417,078
Mortgage registry and deed tax					105,494	-	105,494
Payments in lieu of tax					562,442	-	562,442
Grants and contributions not restricted to specific programs					2,839,173	595	2,839,768
Investment income					897,569	140,327	1,037,896
Miscellaneous					222,925	-	222,925
<b>Total general revenues</b>					<b>\$ 47,314,219</b>	<b>\$ 140,922</b>	<b>\$ 47,455,141</b>
<b>Change in net position</b>					<b>\$ 11,088,294</b>	<b>\$ 469,051</b>	<b>\$ 11,557,345</b>
<b>Net Position - Beginning</b>					<b>198,130,528</b>	<b>13,104,336</b>	<b>211,234,864</b>
<b>Restatement (See Note V)</b>					<b>(21,092,715)</b>	<b>7,305</b>	<b>(21,085,410)</b>
<b>Net Position - Beginning, as Restated</b>					<b>177,037,813</b>	<b>13,111,641</b>	<b>190,149,454</b>
<b>Net Position - Ending</b>					<b>\$ 188,126,107</b>	<b>\$ 13,580,692</b>	<b>\$ 201,706,799</b>

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

CROW WING COUNTY  
BRainerd, MINNESOTA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>ASSETS</b>								
Cash and investments	\$ 12,961,303	\$ 13,243,679	\$ 998,328	\$ 1,973,565	\$ 4,932,484	\$ 3,092,484	\$ 6,677,560	\$ 43,879,403
Taxes receivable - delinquent	628,164	83,675	288,940	-	176,373	24,278	27,359	1,228,789
Accounts receivable, net	76,397	-	117,729	-	-	2,157	22,678	218,961
Accrued interest receivable	232,052	-	-	-	-	-	2,704	234,756
Due from other funds	430,721	154,769	-	-	-	434,295	-	1,019,785
Contracts receivable	-	-	-	968,385	-	-	-	968,385
Due from other governments	197,206	4,302,521	2,896,263	-	-	-	53,202	7,449,192
Loans receivable	-	-	-	-	-	-	200,799	200,799
Inventories	-	826,537	-	-	-	-	-	826,537
Prepaid items	453,293	2,296	82,554	415	-	3,450	441	542,449
<b>Total Assets</b>	<b>\$ 14,979,136</b>	<b>\$ 18,613,477</b>	<b>\$ 4,383,814</b>	<b>\$ 2,942,365</b>	<b>\$ 5,108,857</b>	<b>\$ 3,556,664</b>	<b>\$ 6,984,743</b>	<b>\$ 56,569,056</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 243,569	\$ 217,602	\$ 699,366	\$ 8,792	\$ -	\$ 285,362	\$ 40,588	\$ 1,495,279
Salaries payable	644,566	85,385	418,576	17,879	-	-	11,907	1,178,313
Accrued payroll taxes payable	90,475	11,569	56,767	2,463	-	-	1,601	162,875
Contracts payable	-	-	-	20,501	-	-	-	20,501
Retainage payable	-	18,257	-	-	-	-	-	18,257
Due to other funds	33,338	-	524	878,125	-	-	107,919	1,019,906
Due to other governments	422,582	5,275	248,613	494,805	-	-	34,961	1,206,236
Claims payable	54,860	-	-	-	-	-	-	54,860
Customer deposits	73,826	-	-	-	-	-	-	73,826
<b>Total Liabilities</b>	<b>\$ 1,563,216</b>	<b>\$ 338,088</b>	<b>\$ 1,423,846</b>	<b>\$ 1,422,565</b>	<b>\$ -</b>	<b>\$ 285,362</b>	<b>\$ 196,976</b>	<b>\$ 5,230,053</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue (Note III.D.)	\$ 691,515	\$ 3,317,147	\$ 711,360	\$ 968,385	\$ 183,187	\$ 24,842	\$ 228,158	\$ 6,124,594

(Continued)

CROW WING COUNTY  
BRainerd, MINNESOTA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018  
(Continued)

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Missing heirs	\$ 29,350	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 29,350
Inventories	-	826,537	-	-	-	-	-	826,537
Prepays	453,293	2,296	82,554	415	-	3,450	441	542,449
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
<b>Restricted for:</b>								
Enhanced 911	51,811	-	-	-	-	-	-	51,811
Sheriff's drug contingency	3,506	-	-	-	-	-	-	3,506
Sheriff's forfeited property	139	-	-	-	-	-	-	139
DUI assessment	77,659	-	-	-	-	-	-	77,659
Lakes area drug investigation forfeiture	44,066	-	-	-	-	-	-	44,066
Water plan	8,339	-	-	-	-	-	-	8,339
Recreation	303,992	-	-	-	-	-	-	303,992
Land based improvements	268,758	-	-	-	-	-	-	268,758
Recorder's technology	516,130	-	-	-	-	-	-	516,130
Law library	65,238	-	-	-	-	-	-	65,238
Attorney's forfeited property	39,805	-	-	-	-	-	-	39,805
Aquatic invasive species	24,010	-	-	-	-	-	-	24,010
Local option sales tax	-	6,759,696	-	-	-	-	-	6,759,696
Resource development	-	-	-	651,191	-	-	-	651,191
Forest access roads	-	-	-	48,432	-	-	-	48,432
Debt service	-	-	-	-	4,801,263	-	-	4,801,263
Solid waste (non-landfill)	-	-	-	-	-	-	2,164,720	2,164,720
Greater Minnesota landfill cleanup fee	-	-	-	-	-	-	862,361	862,361
Economic development revolving loans	-	-	-	-	-	-	4,458	4,458
Environmental uses	-	-	-	-	-	-	18,977	18,977
Unorganized townships	-	-	-	-	-	-	1,277,414	1,277,414
Ditch #13	-	-	-	-	-	-	7,261	7,261
<b>Committed for:</b>								
Dive team	11,999	-	-	-	-	-	-	11,999
Facilities	128,028	-	-	-	-	-	-	128,028
Mounted patrol	15,090	-	-	-	-	-	-	15,090
Triad	4,804	-	-	-	-	-	-	4,804
Veterans' service van	2,053	-	-	-	-	-	-	2,053
Thirty Lakes Watershed	130,990	-	-	-	-	-	-	130,990
Information technology	516,130	-	-	-	-	-	-	516,130
Employee recognition program	5,803	-	-	-	-	-	-	5,803
Other post-employment benefits (OPEB)	1,400,000	-	-	-	-	-	-	1,400,000
Highway improvement plan	-	3,796,618	-	-	-	-	-	3,796,618
Breastfeeding peer counseling project	-	-	7,003	-	-	-	-	7,003
<b>Assigned for:</b>								
Highway	-	3,573,095	-	-	-	-	-	3,573,095
Community services	-	-	2,159,051	-	-	-	-	2,159,051
Capital projects	-	-	-	-	-	3,243,010	-	3,243,010
Solid waste (non-landfill)	-	-	-	-	-	-	377,478	377,478
Debt service	-	-	-	-	124,407	-	-	124,407
<b>Unassigned</b>	<b>8,623,412</b>	<b>-</b>	<b>-</b>	<b>(148,623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,474,789</b>
<b>Total Fund Balances</b>	<b>\$ 12,724,405</b>	<b>\$ 14,958,242</b>	<b>\$ 2,248,608</b>	<b>\$ 551,415</b>	<b>4,925,670</b>	<b>\$ 3,246,460</b>	<b>\$ 6,559,609</b>	<b>\$ 45,214,409</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,979,136</b>	<b>\$ 18,613,477</b>	<b>\$ 4,383,814</b>	<b>\$ 2,942,365</b>	<b>5,108,857</b>	<b>\$ 3,556,664</b>	<b>\$ 6,984,743</b>	<b>\$ 56,569,056</b>

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

**CROW WING COUNTY  
BRainerd, Minnesota**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>REVENUES</b>								
Taxes	\$ 18,262,871	\$ 8,425,963	\$ 9,041,364	\$ -	\$ 4,994,417	\$ 859,676	\$ 882,924	\$ 42,467,215
Special assessments	-	-	-	-	-	-	632,609	632,609
Licenses and permits	574,265	-	-	815,218	-	-	175	1,389,658
Intergovernmental	2,888,795	14,610,909	14,046,663	93,394	93,343	2,536,714	284,883	34,554,701
Charges for services	3,913,857	1,882,398	797,899	5,731	-	-	341,610	6,941,495
Fines and forfeits	90,609	-	-	-	-	-	-	90,609
Gifts and contributions	32,060	-	10,000	-	-	-	-	42,060
Investment earnings	880,940	-	-	68,059	-	-	16,655	965,654
Sales	-	-	-	1,248,078	-	-	-	1,248,078
Miscellaneous	1,328,894	109,271	589,137	49,772	-	82,103	121,476	2,280,653
<b>Total Revenues</b>	<b>\$ 27,972,291</b>	<b>\$ 25,028,541</b>	<b>\$ 24,485,063</b>	<b>\$ 2,280,252</b>	<b>\$ 5,087,760</b>	<b>\$ 3,478,493</b>	<b>\$ 2,280,332</b>	<b>\$ 90,612,732</b>
<b>EXPENDITURES</b>								
<b>Current</b>								
General government	\$ 13,618,222	\$ -	\$ -	\$ -	\$ -	\$ 854,431	\$ 102,864	\$ 14,575,517
Public safety	14,803,285	-	2,838,490	-	-	178,922	163,286	17,983,983
Highways and streets	2,400	10,795,511	-	-	-	-	875,908	11,673,819
Health and human services	-	-	23,287,432	-	-	89,824	-	23,377,256
Culture and recreation	676,807	-	-	-	-	-	-	676,807
Conservation of natural resources	106,225	-	-	1,978,933	-	-	962,265	3,047,423
Economic development	-	-	-	-	-	-	56,416	56,416
<b>Capital Outlay</b>								
General government	70,891	-	-	-	-	2,145,622	-	2,216,513
Public safety	266,938	-	-	-	-	263,448	-	530,386
Highways and streets	-	10,261,665	-	-	-	427,555	-	10,689,220
Health and human services	-	-	2,114	-	-	52,623	-	54,737
Conservation of natural resources	-	-	-	234,768	-	-	43,003	277,771
Intergovernmental	-	424,552	-	-	-	-	-	424,552
<b>Debt Service</b>								
Principal	-	100,700	-	-	4,549,365	-	-	4,650,065
Interest	-	12,430	-	-	580,222	-	-	592,652
Administrative charges	-	137	-	-	2,750	-	-	2,887
<b>Total Expenditures</b>	<b>\$ 29,544,768</b>	<b>\$ 21,594,995</b>	<b>\$ 26,128,036</b>	<b>\$ 2,213,701</b>	<b>\$ 5,132,337</b>	<b>\$ 4,012,425</b>	<b>\$ 2,203,742</b>	<b>\$ 90,830,004</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,572,477)</b>	<b>\$ 3,433,546</b>	<b>\$ (1,642,973)</b>	<b>\$ 66,551</b>	<b>\$ (44,577)</b>	<b>\$ (533,932)</b>	<b>\$ 76,590</b>	<b>\$ (217,272)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ 747,787	\$ -	\$ -	\$ -	\$ 177,836	\$ -	\$ 140,327	\$ 1,065,950
Transfers out	(177,836)	(747,787)	-	-	-	-	(140,327)	(1,065,950)
Proceeds from sale of capital assets	3,399	-	-	-	-	32,292	-	35,691
Insurance proceeds	27,457	16,696	1,733	-	-	37,331	-	83,217
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 600,807</b>	<b>\$ (731,091)</b>	<b>\$ 1,733</b>	<b>\$ -</b>	<b>\$ 177,836</b>	<b>\$ 69,623</b>	<b>\$ -</b>	<b>\$ 118,908</b>
<b>Net Change in Fund Balances</b>	<b>\$ (971,670)</b>	<b>\$ 2,702,455</b>	<b>\$ (1,641,240)</b>	<b>\$ 66,551</b>	<b>\$ 133,259</b>	<b>\$ (464,309)</b>	<b>\$ 76,590</b>	<b>\$ (98,364)</b>
<b>Fund Balance - January 1</b>	<b>13,696,075</b>	<b>12,238,668</b>	<b>3,889,848</b>	<b>484,864</b>	<b>4,792,411</b>	<b>3,710,769</b>	<b>6,483,019</b>	<b>45,295,654</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>17,119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,119</b>
<b>Fund balance - December 31</b>	<b>\$ 12,724,405</b>	<b>\$ 14,958,242</b>	<b>\$ 2,248,608</b>	<b>\$ 551,415</b>	<b>\$ 4,925,670</b>	<b>\$ 3,246,460</b>	<b>\$ 6,559,609</b>	<b>\$ 45,214,409</b>

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

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2018**

	<u>NLLSSD Trust</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and investments	<u>\$ 4,882</u>	<u>\$ 4,235,144</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 1,285,805
Due to other governments	<u>-</u>	<u>2,949,339</u>
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ 4,235,144</u>
<b>NET POSITION</b>		
Held in trust for private purposes	<u>\$ 4,882</u>	

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



**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>NLLSSD Trust</u>
<b>ADDITIONS</b>	
Receipts from District	<u>\$ 1,206</u>
<b>Change in net position</b>	<u>\$ 1,206</u>
<b>Net Position - Beginning</b>	<u>3,676</u>
<b>Net Position - Ending</b>	<u><u>\$ 4,882</u></u>

**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 2018. THE LIST DOES NOT INCLUDE INDIVIDUALS WHO  
RECEIVED FEDERAL, STATE, OR COUNTY HUMAN SERVICES AID.

**GENERAL FUND**

3E COMPANY ENVIRONMENTAL ECOLOGICAL & ENGINEERING	2,989.00
424 W WAHSINGTON ST	2,100.00
7SIGMA	12,000.00
ACCELA INC	24,607.80
ACCESSIBLE360, LLC	9,375.00
ACT SPECIAL OPERATIONS	3,530.00
ADA A VITALE	12,600.00
AERIAL HORIZONS UAS LLC	4,478.00
ALL FURNITURE INC	3,065.00
ALL STATE COMMUNICATIONS INC	21,500.00
AMAZON MKTPLACE PMTS	4,906.13
AMAZON MKTPLACE PMTS WWW.	2,044.78
AMERICAN DATABANK LLC	2,237.35
AMERICAN DOOR WORKS	5,672.61
AMERICAN SOLUTIONS FOR BUSINESS	20,579.19
AMERIGAS PROPANE LP	8,125.30
AMERIPRIDE SERVICES INC	2,679.18
AMZN MKTP US M05A15C40	2,334.00
ANDREW WIPPER	48,786.67
API SUPPLY INC	2,273.63
ARCAS TECHNOLOGY INC	19,598.00
ARROWWOOD LODGE	6,683.63
ARROWWOOD RESORT AND CONF	2,674.05
ASSOCIATION OF MN COUNTIES	48,069.00
AUTO VALUE	3,500.00
AXON ENTERPRISE INC	13,478.48
BAY LAKE IMPROVEMENT ASSOCIATION	9,000.00
BAYCOM INC	38,737.65
BCA TRAINING EDUCATION	12,885.00
BDS LAUNDRY SYSTEMS	3,851.29
BIENIEK'S ABATEMENT SERVICES	3,625.00
BLASTERONE	13,614.55
BLUE CROSS BLUE SHIELD OF MN	5,496,470.21
BMC SOFTWARE INC	8,006.50
BOB BARKER COMPANY	49,868.34
BRAINERD & CROW WING PUBLIC TRANSIT	11,175.80
BRAINERD ABSOLUTE TRAILER SALES	2,223.38
BRAINERD LAKES AREA DEVELOPMENT CORPORATION	44,790.00
BRAINERD LAKES CHAMBER	3,995.00

BRAINERD LAKES REGIONAL AIRPORT	157,000.00
BRAINERD POLICE DEPARTMENT	13,289.91
BRAINERD PUBLIC UTILITIES	650,369.98
BUREAU OF CRIMINAL APPREHENSION	13,910.00
CALLYO 2009 CORP	3,360.00
CARVER COUNTY	3,416.00
CASH WELLS FARGO C/A #009	5,200.00
CBRE INC	4,500.00
CDW GOVERNMENT	18,050.33
CELLEBRITE INC	12,485.00
CENTERPOINT ENERGY	2,281.01
CENTRAL LAKES DRUG TESTING	2,161.00
CENTURYLINK	3,576.44
CHARM-TEX	8,351.70
CITIZENOBSERVER	7,500.00
CITY OF BREEZY POINT	31,192.80
CITY OF CROSSLAKE	35,417.60
CITY OF MINNEAPOLIS	3,870.00
CIVICPLUS	15,105.32
CLEARWATER LAKE ASSOCIATION INC	2,000.00
CLIFTONLARSONALLEN	42,500.00
CMRS - POC	100,000.00
CODEX CORPORATION	15,494.77
COLLINS BROTHERS TOWING OF ST CLOUD INC	3,769.00
COMMAND CENTRAL	52,000.01
CONCEPT DEVELOPMENT CORPORATION	6,045.00
CONRAD C KRAGNESS II	30,000.00
CONSOLIDATED TELECOMMUNICATIONS	23,922.52
COOKS CORRECTIONAL	3,167.35
CORE PROFESSIONAL SERVICES PA	3,300.00
CORRECTIONAL DENTISTRY LLC	4,818.55
CPS TECHNOLOGY SOLUTIONS	2,455.75
CRADLEPOINT, INC	2,607.08
CREDITRON	5,456.04
CROW WING COUNTY CIVIL AIR PATROL	2,000.00
CROW WING COUNTY FAIR ASSOC	8,500.00
CROW WING COUNTY HISTORICAL SOCIETY	31,500.00
CROW WING POWER	3,127.24
CROW WING SOIL & WATER CONSERVATION DISTRICT	5,798.65
CROWN POINTE TECHNOLOGIES INC	4,560.00
CURTIS L PETERSON	2,500.00
CUSTOM UPHOLSTERY AND AWN	2,430.00
CUYUNA RANGE ECONOMIC DEVELOPMENT INC	20,300.00
CWC LANDFILL	2,114.00
DALCO	21,819.45
DATABANK IMX LLC	6,952.50
DEBBY ERICKSON	2,746.44

DECHANTAL EXCAVATION LLC	3,400.00
DELL MARKETING LP	61,669.81
DELTA DENTAL	399,679.00
DELTA VACATIONS	2,533.90
DIAMOND INDUSTRIAL CLEANING EQUIPMENT	3,882.11
DIGITAL HORIZONS	14,105.38
DONDELINGER CHEVROLET CADILLAC TOYOTA	12,972.90
DS SOLUTIONS INC	3,628.40
DYNAMIC OFFICE SERVICES LLC	8,227.29
ECOLAB	9,023.05
ELECTRIC MOTOR REPAIR	2,079.92
ELIOR INC	482,845.90
EMILY LAKES AND RIVERS ASSOCIATION	5,985.23
EPA AUDIO-VISUAL INC	18,219.85
ERIC MICHAEL POPP	3,808.00
ERIK A CHRISTENSEN	2,500.00
ERKENS WATER SOFTENER SERVICE INC	8,107.02
ESRI	60,000.00
ESSENTIA HEALTH MEDICAL CTR	43,458.02
ESSENTIA HEALTH PATIENT ACCT	7,000.00
EVERBRIDGE	25,345.39
FASTENAL COMPANY01	4,692.80
FEDEX	4,518.37
FIRST IMPRESSION PRINTING	14,091.84
FORUM COMMUNICATIONS COMPANY	47,586.91
FREDPRYOR CAREERTRACK	5,009.00
FRSECURE LLC	4,322.50
FURTHER	11,587.60
GAMMELLO - PEARSON PLLC	13,111.12
GARAGE DOOR STORE	4,044.75
GENERAL SECURITY SERVICES CORP	4,027.48
GEOGRAPH TECHNOLOGIES LLC	2,100.00
GERRY GREENWALT	3,225.00
GETTY IMAGES	2,939.00
GLOBAL KNOWLEDGE TRAINING LLC	3,595.50
GOBLES SEWER SERVICE	4,650.00
GOODIN COMPANY	12,076.04
GOPHER SIGN COMPANY	2,810.70
GOVERNMENT MANAGEMENT GROUP INC	7,250.00
GOVERNMENTJOBS.COM INC	16,800.62
GRAINGER	7,037.06
GRANITE CITY ARMORED CAR INC	3,011.56
GRANITE ELECTRONICS INC	19,977.27
GREG KOSSAN	58,350.00
GUARDIAN PEST SOLUTIONS INC	3,068.14
GULL LAKE GLASS INC	2,610.35
HABERKORN LAW OFFICES LTD	2,500.00

HANNAHER'S	27,316.58
HARRIS MECHANICAL SERVICES LLC	25,407.93
HAWK ANALYTICS	2,495.00
HEARTLAND GLASS CO	2,217.00
HENNEPIN COUNTY MEDICAL CENTER	4,671.72
HIGHWAY PRODUCTS, INC	19,347.00
HOLMVIG EXCAVATING	15,826.81
HUMAN RESOURCES INC	9,500.00
HYTEC CONSTRUCTION OF BRAINERD INC	15,002.78
ICOR TECHNOLOGY	3,135.00
IDEAL CONCRETE CONSTRUCTION INC	5,000.00
IN ATLAS OUTFITTERS ATR	2,158.00
INDEPENDENT EMERGENCY SERVICES	122,980.16
INFORMATION SYSTEM	5,635.00
INFORMATION SYSTEMS CORPORATION	21,168.00
INITIATIVE FOUNDATION	14,534.00
INN ROOM SUPPLIES	2,394.65
INNOVATIVE OFFICE SOLUTIONS LLC	48,840.76
INTEGRATED CUSTOM SOFTWARE INC	4,100.00
INTRADYN	2,125.00
IPSWITCH INC	5,495.82
ISPACE FURNITURE INC	23,892.43
I-STATE TRUCK CENTER	92,280.00
IUOE LOCAL 49	74,050.00
JANELLE THESING	2,048.33
JARED J MAGSTADT	7,756.72
JEAN GUSTAFSON	9,252.53
JEANNIE MARIE CROATT	2,500.00
JEFFREY A BIRKS	6,000.00
JEREMY FYLE	2,150.00
JOHN PAUL CHITWOOD	20,000.00
JOHNSON CONTROLS	23,278.88
JON KOLSTAD	2,574.06
KEEPRS	28,815.30
KENNER TECHNOLOGIES, LLC	11,059.40
KEYSTONE COMPENSATION GROUP LLC	7,125.00
KILPATRICK EQUIPMENT COMPANY	3,411.00
KINECT ENERGY INC	190,648.10
KITCHIGAMI REGIONAL LIBRARY	509,127.00
KNOW INK	10,750.00
KRAMER LEAS DELEO PC	29,013.00
LAKES PRINTING	9,029.87
LAMAR TEXAS LIMITED PARTNERSHIP	3,390.00
LAMBERT WATER WELLS INC	6,795.00
LARSON ELEVATOR COMPANY	14,895.80
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	121,912.04
LENCO ARMORED VEHICLES	3,367.57

LUNA WOMENS WELLNESS AND BIRTH CENTER	3,538.16
MACO	2,500.00
MADDEN GALANTER HANSEN LLP	40,331.92
MAILFINANCE	3,160.83
MAINTENANCE CONNECTION INC	13,315.64
MARCO HOLDINGS LLC	18,736.11
MARCO TECHNOLOGIES LLC	78,278.48
MARTIN-MCALLISTER CONSULTING PSYCHOLOGISTS INC	16,050.00
MARY KOEP	5,220.00
MATTHEW BENDER & CO INC	5,932.99
MB MCGEE PA	36,000.00
MCKESSON MEDICAL-SURGICAL INC	16,012.55
MCLEAN & COMPANY	12,500.00
MED-ENG LLC	67,773.00
MEDICARE BLUE RX	138,246.00
MELANIE DOTTY	69,992.96
MENARDS BAXTER MN	6,651.19
MEND CORRECTIONAL CARE LLC	602,134.03
MICRO-TEL INC	2,065.00
MID-MINNESOTA DRUG TESTING	97,268.00
MIDWEST MECHANICAL SUPPLY	2,546.79
MILLS FLEET FARM 2300	4,322.47
MILLS MOTOR INC	3,098.60
MINNESOTA ASSOC OF ASSES	9,065.00
MINNESOTA ENERGY RESOURCES	6,138.66
MINNESOTA SHERIFFS ASSN	5,960.00
MISSION LAKES ASSOCIATION	8,000.00
MISSISSIPPI HEADWATERS BOARD	23,670.40
MITHIX PRO LLC	2,990.00
MN COUNTIES INFORMATION SYSTEMS	140,000.00
MN COUNTIES INTERGOVERNMENTAL TRUST	380,643.30
MN COUNTY ATTORNEY'S ASSOCIATION	7,188.12
MN DEPARTMENT OF REVENUE	3,415,364.03
MN DEPT OF FINANCE	311,185.00
MN DEPT OF HEALTH	27,375.50
MN DEPT OF HUMAN SERVICES	4,576.95
MN DEPT OF TRANSPORTATION	13,809.10
MN DEPT OF VETERAN AFFAIRS	2,464.00
MN INTER-COUNTY ASSOCIATION	16,335.00
MN SCHOOL OF DIVING INC	4,213.66
MN SHERIFF'S ASSOCIATION	15,169.00
MOBILE HEALTH SERVICES LLC	3,251.00
MORA PSYCHOLOGICAL SERVICES PLLC	4,575.00
MOTOROLA SOLUTIONS INC	45,248.57
M-R SIGN COMPANY INC	8,883.85
NATIONAL BUSINESS SYSTEMS	38,000.00
NATIONAL MEDICAL SERVICES	2,907.00

NATIONAL TACTICAL OFFICE	2,880.00
NEOPOST USA INC	8,588.56
NORMANDEALE COMMUNITY COLLEGE	8,400.00
NORTH CENTRAL MEDICAL SUPPLY	3,386.39
NORTH COUNTRY JANITORIAL & SUPPLY INC	211,080.00
NORTH MEMORIAL AMBULANCE SERVICE	3,490.00
NORTHERN BUSINESS PRODUCTS	21,214.52
NORTHERN PACIFIC CENTER INC	3,000.00
NORTHERN TOOL AND EQUIPMENT CO	2,506.94
NORTHLAND BUSINESS SYSTEMS	4,454.10
OFFICE OF MN IT SERVICES	43,645.40
OMNI LEADERSHIP EXCHANGE LLC	10,268.00
ONE TIME PAY	249,777.29
OPERATING ENGINEERS H&W FUND	12,720.00
OPTUMHEALTH	10,718.70
PACKAGING HORIZONS CORP	2,251.39
PAPER STORM	7,863.20
PATNODE'S CUSTOM CABINETS	6,196.00
PAUL THIEDE	3,860.76
PAYPAL NTOA	6,400.00
PENMAC STAFFING SERVICES, INC	322,775.41
PETE'S CABIN CARE INC	2,250.00
PICTOMETRY INTERNATIONAL CORP	44,088.66
PIKE PLUMBING & HEATING	10,573.97
POWER LODGE-BRAINERD	6,519.27
PRIMARY PRODUCTS COMPANY	12,598.44
PRO PRINT	8,505.64
PRO STAFF	12,598.05
PROFESSIONAL PORTABLE X-RAY INC	5,330.00
PROMANTEK INC	11,277.40
PROWEST & ASSOCIATES INC	4,469.02
PRUDENTIAL INSURANCE CO OF AMERICA	158,583.87
QUINLIVAN & HUGHES PA	2,674.50
RAMSEY COUNTY-MEDICAL EXAMINER	91,060.00
RAMSEY ELECTRONICS LLC	2,189.02
RASINSKI DOOR SERVICE	11,435.90
RAYMOND HORTON	52,060.00
REALTRUCK	2,321.44
REGENTS OF THE UNIVERSITY OF MN	83,566.66
RELIANCE TELEPHONE INC	52,161.30
RHI SUPPLY - FARGO	3,967.50
RICHARD WAYT	5,917.20
RINKE NOONAN	2,200.00
RJ MECHANICAL	22,861.01
RMB ENVIRONMENTAL LABORATORIES INC	3,618.00
RONALD ROBBINS	2,700.00
ROYAL TIRE INC	17,581.43

RS EDEN	5,595.56
RTVISION INC	17,711.76
RUTH LAKE IMPROVEMENT DISTRICT	9,510.00
SCR - NORTHERN	2,198.36
SEACHANGE PRINTING AND MARKETING SERVICES LLC	55,813.34
SELECTACCOUNT	4,222.53
SHANNON'S AUTO BODY INC	22,843.97
SHI INTERNATIONAL CORP	131,764.40
SICORA CONSULTING INC	7,500.00
SMARTPROCURE INC	2,000.00
SMC DIRECT LLC	2,116.51
SMITH-SHARE FIRE BRICK SUPPLY	4,140.00
SOLDO CONSULTING PC	8,792.35
SOURCEWELL	2,364.00
SPIDER STRATEGIES INC	4,845.00
SPRINGSTED INC	6,700.00
SQUAD PRO LLC	11,910.65
STANLEY CONVERGENT SECURITY SOLUTIONS	19,522.20
STATE OF MINNESOTA	11,302.03
STEIN'S INC	23,397.39
STEVERSEN TRANSPORT LLC	55,200.00
STONEBROOKE EQUIPMENT INC	12,107.18
STRATELIGENT	24,635.91
STREICHERS INC	44,843.26
SUMMIT COMPANIES	18,021.70
SUPREME CT LAWYER REGISTR	2,461.00
SYSTEM INNOVATORS	30,791.54
TAB PRODUCTS CO LLC	3,364.50
TACTICAL ELECTRONICS	4,320.50
TEAM WENDY	20,221.34
TEAMSTERS JOINT COUNCIL 32-EMPLOYERS HEALTH	16,822.00
THE HEARTH ROOM	5,472.00
THE HOME DEPOT #2818	5,569.79
THOMSON REUTERS	73,388.97
THRIFTY WHITE PHARMACY	44,512.71
TIBEX TECHNOLOGY INC	30,305.00
TIMOTHY PIPPO	3,600.91
TRIMIN SYSTEMS INC	20,027.20
TURNKEY CORRECTIONS	2,479.52
TWIN CITY HARDWARE INC	21,571.04
TYLER TECHNOLOGIES INC	131,016.45
ULINE	2,437.93
ULTRAMAX AMMUNITION	24,622.00
UNITED STATES POSTAL SERVICE - HASLER	250,000.00
UPLAND ADVERTISING & DESIGN LLC	7,416.00
US WATER SERVICES INC	11,379.54
VADO, INC	19,990.00



VERIZON WIRELESS	52,478.19
VICKIE SULLIVAN	2,024.32
VIKING ELECTRIC SUPPLY	29,130.37
VITALE 2017 MINNESOTA EXEMPT TRUST	9,000.00
WASTE PARTNERS INC	12,873.68
WELLS FARGO BA/BRAINERD	4,540.00
WHITEFISH AREA PROPERTY OWNERS ASSOC	4,008.89
WIDSETH SMITH NOLTING & ASSOC INC	44,440.00
WILLIAM O'HARA JR	31,245.00
WOLTERS KLUWER	2,639.80
WOLTERS KLUWER LAW & BUSINESS	3,102.62
WORKS COMPUTING INC	104,642.87
WW GRAINGER	3,768.71
XCEL ENERGY	3,876.23
ZIEGLER INC	6,073.91

#### **HIGHWAY**

3D SPECIALTIES	8,602.51
AAA STRIPING SERVICE COMPANY	177,387.85
ADVANCE AUTO PARTS	10,400.74
ALVERO LLC	7,950.00
ANDERSON BROTHERS CONSTRUCTION COMPANY	8,829,624.07
ASTECH CORP	849,315.55
AT&T MOBILITY	2,607.40
B-DIRT LLC	8,500.00
BEST OIL COMPANY	43,123.96
BLUE CROSS BLUE SHIELD OF MN	115,379.50
BNSF RAILWAY COMPANY	150,979.06
BRAINERD ABSOLUTE TRAILER SALES	2,365.02
BRAINERD GENERAL RENTAL CENTER INC	2,784.00
BRAINERD HYDRAULICS AIR & INDUSTRIAL SUPPLY INC	5,495.71
BRAINERD LAKES REGIONAL AIRPORT	7,938.28
BRAINERD LICENSE OFFICE	2,924.63
BRAINERD POSTMASTER	2,039.84
BRIAN'S WELDING INC	6,308.40
BROCK WHITE CONSTRUCTION LLC	28,513.72
CARGILL INC	60,292.93
CASS COUNTY AUDITOR-TREASURER	18,543.43
CEMSTONE PRODUCTS COMPANY	3,300.00
CITY OF CROSSLAKE	750,414.97
CITY OF JENKINS	15,000.00
CITY OF PEQUOT LAKES	4,604,000.00
CONDUENT ENTERPRISE SOLUTIONS LLC	5,927.78
CONTECH CONSTRUCTION PRODUCTS	53,489.49
CROW WING POWER	3,715.66
DELL MARKETING LP	17,182.75
DIAMOND INDUSTRIAL CLEANING EQUIPMENT	2,712.23

DIAMOND MOWERS INC	3,190.36
DLL EXCAVATING INC	170,469.47
DLT SOLUTIONS INC	9,203.34
DONDELINGER CHEVROLET CADILLAC TOYOTA	2,548.51
DOUCETTE'S LANDSCAPING & CONTRACTING	10,950.00
DURACO INC	2,042.81
FASTENAL COMPANY	5,592.66
FLEETPRIDE INC	18,764.38
FORCE AMERICA DISTRIBUTING LLC	2,062.90
FORUM COMMUNICATIONS COMPANY	2,502.47
FRANK FLORIN	11,575.25
GRANITE ELECTRONICS INC	2,454.90
H & R CONSTRUCTION	13,411.18
HANCOCK CONCRETE PRODUCTS LLC	5,169.60
HEARTLAND TIRE SERVICE	18,035.08
HENGEL READY MIX AND CONSTRUCTION INC	16,600.00
HOLMVIG EXCAVATING	34,060.50
HYTEC CONSTRUCTION OF BRAINERD INC	6,578.00
JUSTIN S RUDOLPH	10,165.00
KAMCO INC	110,876.00
KEENAN NIEMAND	3,800.00
KNIFE RIVER CORPORATION - NORTH CENTRAL	84,815.87
KRIS ENGINEERING INC	50,685.74
LEICA GEOSYSTEMS INC	6,418.72
LITTLE FALLS MACHINE INC	9,534.89
LOCATORS & SUPPLIES	5,621.35
MANSFIELD OIL CO OF GAINESVILLE INC	383,891.40
MARCO HOLDINGS LLC	2,503.62
MARCO TECHNOLOGIES LLC	4,872.56
MEDICARE BLUE RX	22,542.00
MIDWEST MACHINERY COMPANY	8,372.48
MIKE'S TREE COMPANY LLC	2,700.00
MILLS MOTOR INC	16,525.34
MINNESOTA POWER	2,542.32
MINNESOTA STATE COLLEGES	4,800.00
MN COUNTIES INTERGOVERNMENTAL TRUST	142,531.31
MN DEPARTMENT OF REVENUE	9,632.38
MN DEPT OF TRANSPORTATION	315,769.55
MN INDEPENDENT PETROLEUM SERVICE	18,147.71
MN TRANSPORTATION ALLIANCE INC	3,355.00
MORRISON COUNTY AUDITOR	2,879.78
MORTON SALT	186,632.91
M-R SIGN COMPANY INC	10,912.54
NAPA AUTO PARTS	18,488.94
NELSON SANITATION & RENTAL LLC	8,223.50
NEWMAN SIGNS INC	5,966.46
NORTHLAND FREIGHTLINER	4,128.36

NUSS TRUCK & EQUIPMENT	6,970.22
ONE TIME PAY	180,444.26
PENMAC STAFFING SERVICES, INC	9,658.18
POWER PLAN	23,491.68
PRECISE MRM	5,656.31
RCM EQUIPMENT COMPANY LLC	31,340.17
REICHERT ENTERPRISES	17,229.36
RL LARSON EXCAVATING INC	90,364.74
ROAD EQUIPMENT PARTS CENTER	2,264.68
ROYAL TIRE INC	14,324.32
RTVISION INC	10,378.02
RUFFRIDGE JOHNSON EQUIPMENT COMPANY	2,424.79
SHANNON'S AUTO BODY INC	12,082.30
SOUTHERN MINNESOTA INSPECTION COMPANY LLC	4,185.40
SUBSURFACE INC	29,620.00
SUPER GRIP CORPORATION	2,526.67
SWANSTON EQUIPMENT COMPANIES	2,550.00
TOWMASTER INC	3,130.42
TOWN OF DAGGETT BROOK	32,327.60
TOWN OF JENKINS	15,000.00
TRAFFIC MARKING SERVICE	170,809.59
TRI-CITY PAVING INC	103,340.52
TRUEMAN WELTERS	10,917.73
TYLER TECHNOLOGIES INC	27,582.49
U OF M CONTLEARNING	2,620.00
VARITECH INDUSTRIES INC	12,017.82
VOYAGER FLEET SYSTEMS INC	24,414.25
W W THOMPSON CONCRETE PRODUCTS	3,352.00
WIDSETH SMITH NOLTING & ASSOC INC	15,369.39
WINZER CORPORATION	10,090.57
WSB & ASSOCIATES	320,233.32
YOUNG EXCAVATING	65,067.15
ZIEGLER INC	34,209.08

#### **COMMUNITY SERVICES FUND**

AIMEE GILDART	2,194.05
AITKIN COUNTY HEATH AND HUMAN SERVICES	47,325.00
AL SHAMP CONSTRUCTION	3,200.00
ALEX AND BRANDON CHILD SAFETY CENTER	16,287.50
ALLEGRA	2,216.24
AME COMMUNITY SERVICES	24,550.89
ANALYTICS8	28,890.50
ANOKA COUNTY HUMAN SERVICES	82,758.00
ANYPROMO INC	2,507.87
ARNS CUSTOM BUILDERS	18,250.00
ARROWHEAD JUVENILE CENTER	33,575.00
ASSOCIATION OF MN COUNTIES	16,696.00

BAR NONE	73,860.00
BLUE CROSS BLUE SHIELD OF MN	644,266.29
BRAINERD & CROW WING PUBLIC TRANSIT	2,769.00
BRAINERD AREA TAXI	4,870.00
BRENNY FUNERAL CHAPEL	24,317.51
BRIDGES OF HOPE	140,500.00
BRYN YAHN	15,942.79
CARLYN BECKER	34,650.00
CASS COUNTY HEALTH & HUMAN SERVICES	45,460.00
CASSIE CAREY	4,696.12
CDW GOVERNMENT	6,160.40
CENTER FOR ALCOHOL & DRUG TREATMENT	8,038.00
CENTRAL LAKES COLLEGE	3,080.00
CENTRAL MN MENTAL HEALTH CTR	75,254.00
CHAMP SOFTWARE INC	8,928.00
CHILDREN'S HOME & LSS	19,480.26
CHRISTINE WINCH	3,009.88
CLAY COUNTY HEALTH DEPARTMENT	3,840.00
CLIFTONLARSONALLEN	6,000.00
COCHRAN RECOVERY SERVICES INC	14,245.00
COMMUNITY AND FAMILY SERVICES LLC	10,229.66
CONSOLIDATED TELECOMMUNICATIONS	11,475.35
CORE PROFESSIONAL SERVICES PA	8,620.00
CREMATION SOCIETY OF MN	3,703.00
CRISIS LINE AND REFERRAL SERVICE	81,686.95
CROW WING COUNTY SHERIFF	27,900.00
CROW WING ENERGIZED FOUNDATION	10,500.00
CURTIS ABRAHAMSON	10,399.66
CUYUNA RANGE YOUTH CENTER	3,094.73
DATABANK IMX LLC	64,879.70
DAVID C ANDERHOLM MD PA	19,537.24
DEERWOOD LUMBER	2,356.60
DELL MARKETING LP	37,151.54
DENE` JUSTEN	3,320.72
DERUYCK CONSTRUCTION LLC	28,263.00
DIANE VIEHAUSER	11,860.08
DISCOUNTMUGS.COM	3,020.35
DISCOVERY WOODS MONTESSORI SCHOOL	2,590.00
EAGLE RIDGE BOYS RANCH	23,400.00
EAGLE VIEW ELEMENTARY SCHOOL	3,000.00
EMBASSY SUITES ST PAUL	8,650.51
EMPLOYMENT ENTERPRISES	8,205.80
EMPLOYMENT RESOURCE CENTER INC	3,528.18
EPA AUDIO-VISUAL INC	3,309.14
ESSENTIA HEALTH MEDICAL CTR	2,150.00
ESSENTIA INSTITUTE OF RURAL HEALTH	88,531.67
FAIRVIEW HEALTH SERVICES	11,892.44

FAMILIES IN TRANSITION SERVICES INC	7,658.33
FASTER SOLUTIONS	3,405.00
FIRST IMPRESSION PRINTING	8,783.65
FOREST RIDGE YOUTH SERVICES	22,061.46
FREEDOM CONCEPTS, INC.	4,664.00
GEORGE SCOTT	4,752.98
GILBERT MEDIATION CENTER, LTD	2,767.50
GOODWILL INDUSTRIES	2,250.00
GRAB -A- CAB	7,930.00
HALLETT COMMUNITY CENTER	2,298.46
HALVORSON-JOHNSON FUNERAL HOME	14,218.20
HEARTLAND GIRLS RANCH	83,448.81
HENNEPIN COUNTY ACCOUNTS RECEIVABLE	3,600.00
HENRY EMMONS, MD	3,500.00
HOLIDAY	4,980.00
HOLIDAY STATION STORE	10,670.00
HOME DEPOT	17,114.00
HONORS HOUSE GROUP HOME	21,990.99
HOPE HOUSING	37,500.00
INNOVATIVE OFFICE SOLUTIONS LLC	19,550.10
ISD 181	3,636.00
ITASKIN JUVENILE CENTER	213,952.54
KAYLO BROOKS	2,592.92
KELLY PEDERSON	2,482.58
KENNETH VOPATEK	10,285.86
KINDRED FAMILY FOCUS	8,455.98
KLINE FUNERAL HOME	8,551.09
KOOP FUNERAL HOME	20,933.78
LABORATORY CORPORATION OF AMERICA	6,283.90
LAKE COUNTRY ASSOCIATES INC	13,150.00
LAKES AREA INTERFAITH CAREGIVERS	4,200.00
LAKES MEDI-VAN INC	70,852.29
LAKES PRINTING	2,005.55
LEANORA ANITA GRETEMAN	2,052.60
LEECH LAKE BEHAVIORAL HEALTH	4,500.00
LEIGHA JANEY	3,764.71
LEO A HOFFMANN CENTER-MAIN	35,523.55
LEXISNEXIS RISK SOLUTIONS	5,684.25
LITTLE SAND GROUP HOMES	114,808.01
LORI THOMPSON	2,078.71
LUTHERAN SOCIAL SERVICES MN	34,204.28
LUTHERAN SOCIAL SERVICES OF MN	131,604.34
MAILFINANCE	8,164.20
MARCO HOLDINGS LLC	11,956.57
MARCO TECHNOLOGIES LLC	29,422.40
MARK BARTA	3,590.54
MARY ARSENAULT	3,617.36

MAYO CLINIC	14,952.82
MCF RED WING - STILLWATER	34,480.00
MICHAHON COUNSELING & CONSULTATION SVCS	2,145.00
MEDICARE BLUE RX	135,361.00
META13	5,420.00
METRO LEGAL SERVICES INC	2,141.82
MID-MINNESOTA DRUG TESTING	10,773.00
MILLE LACS ACADEMY-NEXUS	256,684.51
MILLE LACS BAND BEHAVIORAL HEALTH D2	9,000.00
MILLE LACS BAND FAMILY SERVICES	27,832.71
MILLE LACS BAND OF OJIBWE	2,463.12
MILLE LACS DRIVING INSTRUCTION	2,350.00
MINNESOTA MANAGEMENT & BUDGET	4,070.82
MINNESOTA MOBILITY SYSTEMS INC	3,745.00
MINNESOTA RECOVERY CONNECTION	11,250.00
MN CHILD SUPPORT PAYMENT CTR	209,837.65
MN COUNTIES COMPUTER COOPERATIVE	9,436.60
MN COUNTIES INTERGOVERNMENTAL TRUST	93,772.24
MN DEPT OF HUMAN SERVICES	1,560,422.85
MN FINANCIAL WORKER & CASE AID ASSOC	2,100.00
MN GIRLS ACADEMY	67,443.71
MN MONITORING INC	14,338.50
MN SOCIAL SERVICE ASSOCIATION	2,155.00
MN TEEN CHALLENGE	5,556.39
MN UNEMPLOYMENT INSURANCE FUND	2,640.00
MORRISON COUNTY SOCIAL SERVICES-MH FLEX	53,262.68
NELSON-DORAN FUNERAL HOME	8,370.00
NORTH HOMES CHILDREN AND FAMILY SERVICES	86,694.14
NORTH HOMES COTTAGES	224,126.84
NORTHERN BUSINESS PRODUCTS	4,663.09
NORTHERN PINES	1,589,749.60
NORTHERN PINES MENTAL HEALTH CENTER	3,300.00
NORTHLAND ARBORETUM	3,200.00
NORTHLAND SMILES	2,269.84
NORTHWESTERN MN JUVENILE CENTER	227,816.81
NORTHWOOD CHILDREN'S SERVICES	216,277.24
NORTHWOODS	104,203.00
NYSTROM AND ASSOCIATES LTD	24,653.03
OAKRIDGE SUPPORT SERVICES	12,529.02
OFFICE SHOP	7,485.43
ONE TIME PAY	56,452.15
OPTUMHEALTH FINANCIAL SERVICES	14,349.85
PATHFINDERS CHILDREN'S TREATMENT CENTER	9,340.00
PATRICIA BLAHUT	7,709.88
PENMAC STAFFING SERVICES, INC	122,667.78
PENNY QUAUST	2,441.66
PETRANGEIO, GEORGE MS	6,306.25

PHILIP B TANGE, MSW	3,825.00
PINE MANORS INC	43,883.82
PINEHAVEN YOUTH AND FAMILY SERVICES	328,163.57
PORT GROUP HOMES	74,911.96
PORT OF CROW WING COUNTY, INC.	15,335.76
PRAIRIE LAKES YOUTH PROGRAMS	31,449.87
PRAIRIE ST JOHN'S HOSPITAL	18,721.17
PRO STAFF	5,449.36
PRODUCTIVE ALTERNATIVES INC	70,056.50
PROGRESSIVE PROPERTY	2,200.00
RACHEL VON BANK	4,350.00
RANDAL SCHULTE	15,027.52
RANGE MENTAL HEALTH CENTER	4,788.00
REM CENTRAL LAKES, INC - AUTUMN (ALEXANDRIA)	22,032.21
REVERENCE FOR LIFE & CONCERN FOR PEOPLE	3,768.00
RIPPLEY RICHARD REAL ESTATE DEVELOPMENT SERVICES	27,313.87
RIVERSIDE ELEMENTARY SCHOOL	2,000.00
RON SHAW	9,099.07
RRHS UCMC MESABA CLINICS	10,853.00
RURAL MINNESOTA CEP INC	525,512.33
SARA SHERMAN	11,850.50
SICORA CONSULTING INC	9,000.00
SOCIAL SECURITY ADMINISTRATION	2,443.55
SOURCEWELL	137,581.54
ST CLOUD AREA YMCA	8,142.42
ST CLOUD HOSPITAL	4,587.13
STEVE JELLINGER	2,161.10
STRATELIGENT	12,421.25
SURVEY SYSTEMS	2,408.36
TAMALA LUECK	2,253.72
TASC CONTINUATION SERVICES	6,124.60
TEENS IN TRANSITION	6,174.74
THE HILLS YOUTH AND FAMILY SERVICES	104,895.51
TODD COUNTY SOCIAL SERVICES	29,674.67
TRISH DOLLINGER	6,058.21
TRISH EXSTED	2,546.04
UNITED PROCESS SERVERS OF MN	4,530.00
US BATH SYSTEMS	20,167.00
VALERI ANN'S FAMILY FOODS	3,139.00
VERIZON WIRELESS	33,323.85
VILLAGE RANCH INC	275,152.78
VITALS AWARE SERVICE INC	31,830.30
VOLUNTEERS OF AMERICA	166,551.00
WADENA COUNTY SOCIAL SERVICES	53,810.00
WELLNESS IN THE WOODS INC	35,667.44
WELLS FARGO BUSINESS CREDIT	9,225.78
WEST INTERACTIVE SERVICES CORPORATION	6,300.00

WHITE OAKS ESTATES OF BAXTER LIMITED PARTNERSHIP	50,000.00
WOODLAND HILLS	46,067.14
WOODRIDGE OF MISSOURI, LLC	510,720.00

**PUBLIC MANAGEMENT FUND**

BERTS TRUCK EQUIPMENT INC	9,068.00
BLUE CROSS BLUE SHIELD OF MN	2,823.30
BURNS & MCDONNELL	40,183.22
CITY OF BAXTER	14,000.00
CITY OF BRAINERD	44,150.00
CITY OF BREEZY POINT	3,200.00
CITY OF CROSSLAKE	29,200.00
CITY OF EMILY	18,000.00
CITY OF GARRISON	6,000.00
CITY OF IRONTON	44,400.00
CITY OF NISSWA	45,000.00
CITY OF PEQUOT LAKES	6,500.00
DYNAMIC LIFECYCLE INNOVATIONS INC	27,799.94
FIRST IMPRESSION PRINTING	11,843.05
FIRST STATE TIRE RECYCLING	12,834.34
FORUM COMMUNICATIONS COMPANY	10,421.40
GOODWILL INDUSTRIES	31,084.00
GREENFOREST RECYCLING RESOURCES LLC	12,130.00
HENGEL READY MIX AND CONSTRUCTION INC	5,200.00
JEFF GRUNENWALD	4,910.00
LINCOLN MKTG	2,146.00
MARVIN STROSCHIN	41,622.80
MERRIFIELD LIONS	5,750.00
MIKE MOTORS OF MINNESOTA	33,935.35
MINNESOTA T'S INC	3,561.25
MN COUNTIES INTERGOVERNMENTAL TRUST	3,205.64
MORRISON COUNTY SOLID WASTE	16,265.67
NEWSHOPPER	4,765.75
TCBX	20,807.05
TEEMARK MANUFACTURING	3,324.71
TODD COUNTY SOLID WASTE	15,504.12
TOWN OF BAY LAKE	10,000.00
TOWN OF CENTER	3,000.00
TOWN OF CROW WING	10,000.00
TOWN OF IDEAL	30,000.00
TOWN OF MISSION	18,000.00
UNIVERSAL RECYCLING TECHNOLOGIES LLC	15,051.28
VEOLIA ES TECHNICAL SOLUTIONS	40,957.57
WASTE MANAGEMENT OF WI-MN	27,334.26

**LAND MANAGEMENT**

BILL HETTVER	6,472.50
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BLUE CROSS BLUE SHIELD OF MN	14,032.50
CHAMPION FORESTRY SERVICES LLC	5,464.00
DARRELL KOEHLINGER MAI CCIM	7,000.00
DECHANTAL EXCAVATION LLC	20,212.00
FORUM COMMUNICATIONS COMPANY	3,213.42
GREAT NORTHERN LOGGING INC	2,173.66
HANNAHER'S	87,696.80
HOLMVIG EXCAVATING	38,097.26
HYTEC CONSTRUCTION OF BRAINERD INC	66,797.44
INNOVATIVE OFFICE SOLUTIONS LLC	2,672.53
KEVIN AND WANDA HENNEN	2,607.50
LAKES PRINTING INC	2,889.75
MEDICARE BLUE RX	7,947.50
MENARDS BAXTER MN	2,830.94
MN COUNTIES INTERGOVERNMENTAL TRUST	18,068.26
MN DEPT OF FINANCE	42,816.41
NORTH CENTRAL REFORESTATION INC	2,280.00
NORTH POINT GEOGRAPHIC SOLUTIONS	14,270.00
NORTHERN BUSINESS PRODUCTS	2,422.33
ONE TIME PAY	54,208.07
PATRICK BROWN	7,200.00
PRICEWATERHOUSECOOPERS LLP	2,579.75
PROWEST & ASSOCIATES INC	3,415.00
PRT GROWING SERVICES LTD	3,967.38
REGENTS OF THE UNIVERSITY OF MN	2,922.00
SAPPI	17,730.22
SAWYER TIMBER COMPANY	2,433.80
SCHRUPP EXCAVATING INC	6,825.00
SEVERSON PORTER LAW	3,825.25
SHAWN FLETCHER TRUCKING INC	51,319.47
STRATELIGENT	3,802.50
TYLER CROW	2,458.50
UNIVERSITY OF MN REAL ESTATE OFFICE	57,229.02
UPLAND ADVERTISING & DESIGN LLC	7,325.00
WILLIAM DAVID SMUDE	2,705.00

#### **SMALL CITIES DEVELOPMENT PROGRAM**

CROW WING COUNTY HRA	27,476.65
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#### **UNORGANIZED TERRITORIES**

ANDERSON BROTHERS CONSTRUCTION COMPANY	289,077.76
ASTECH CORP	14,122.75
CITY OF BRAINERD	161,340.04
CITY OF NISSWA	129,402.45
DLL EXCAVATING INC	16,337.77
HEARTLAND ANIMAL RESCUE TEAM	9,458.70
HOLMVIG EXCAVATING	347,603.75

TRAFFIC MARKING SERVICE	3,473.84
TRI-CITY PAVING INC	12,463.58

**DITCH FUND**

HOLMVIG EXCAVATING	11,712.50
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**DEBT SERVICE FUND**

TRUENORTH STEEL INC	4,264.00
US BANK	5,042,107.50

**CAPITAL PROJECTS FUND**

ALL STATE COMMUNICATIONS INC	113,136.40
ANALYTICS8	33,581.25
ANDERSON BROTHERS CONSTRUCTION COMPANY	7,967.48
BARATTO BROTHERS CONSTRUCTION INC	311,456.94
BAYCOM INC	77,532.85
BDS LAUNDRY SYSTEMS	8,503.70
BERTS TRUCK EQUIPMENT INC	48,376.00
BIENIEK'S ABATEMENT SERVICES	25,381.00
BRAINERD LICENSE OFFICE	4,462.00
BRETT OLSEN	14,650.00
CDW GOVERNMENT	3,336.03
COMMAND CENTRAL	44,445.00
DALE'S EXCAVATING & SLURRY SEAL LLC	8,600.00
DATABANK IMX LLC	30,919.13
DELL MARKETING LP	24,473.73
DIAMOND INDUSTRIAL CLEANING EQUIPMENT	8,799.95
DIAMOND MOWERS INC	4,251.00
DIGITAL HORIZONS	16,849.75
DOCUSIGN INC	14,600.00
DVS RENEWAL	4,051.86
DYNAMIC OFFICE SERVICES LLC	6,959.34
ELECTRIC MOTOR REPAIR	7,358.73
ELITE UNDERGROUND, INC	7,440.00
ERIC MICHAEL POPP	19,401.50
ESRI	9,342.00
GREYSTONE CONSTRUCTION	36,577.00
GULL LAKE GLASS INC	11,706.75
HANNAHER'S	8,332.40
HARRIS MECHANICAL SERVICES LLC	16,660.00
HENGEL READY MIX AND CONSTRUCTION INC	8,600.00
HILLIGOSS CHEVROLET INC	38,191.33
HIRSHFIELDS - 9 - BAXTER	2,472.56
HOLDEN ELECTRIC COMPANY INC	11,000.00
HYLAND SOFTWARE INC	5,579.00
HYTEC CONSTRUCTION OF BRAINERD INC	202,811.87
INTERTECH INC	3,712.50

KNOW INK	25,600.00
LARSON ELEVATOR COMPANY	16,967.46
MARCO TECHNOLOGIES LLC	4,763.78
MIKE MOTORS OF MINNESOTA	84,993.00
MINVALCO	7,246.17
MINVALCO INC - MNPLS	3,714.80
MN COUNTIES COMPUTER COOPERATIVE	15,000.00
MN INDEPENDENT PETROLEUM SERVICE	26,441.00
MOTOROLA SOLUTIONS INC	43,800.00
MULCAHY	19,193.00
NELSON AUTO CENTER	27,601.11
NORTHERN BUSINESS PRODUCTS	4,804.82
NORTHWOODS	30,100.00
NORTHWOODS FORD	55,834.90
NOW MICRO INC	2,800.00
NUSS TRUCK & EQUIPMENT	123,894.00
ONE TIME PAY	386,128.91
PATNODE'S CUSTOM CABINETS	5,850.00
PIKE PLUMBING & HEATING	5,406.00
PROJECT ONE CONSTRUCTION INC	453,645.05
PROWEST & ASSOCIATES INC	33,316.62
R.M. COTTON COMPANY	2,186.05
RECON ROBOTICS	15,938.00
RJ MECHANICAL	58,243.64
SERVICEMASTER	2,665.57
SILVER STAR INDUSTRIES INC	6,267.35
SKYNORTH SOFTWARE LLC	9,321.00
SQUAD PRO LLC	32,349.32
SUMMIT COMPANIES	14,250.00
SUNDBY'S FEATHERLITE TRAILER SALES	12,665.00
SYSTEM INNOVATORS	37,860.00
TECH KNOW SYSTEMS INC	3,450.00
THE HEARTH ROOM	2,978.30
TOWMASTER INC	121,644.00
TRANE	3,069.10
TRUEMAN WELTERS	23,000.00
TWIN CITY HARDWARE INC	4,610.38
TYLER TECHNOLOGIES INC	699,395.00
ULINE	2,470.44
VERTIV SERVICES INC	5,720.73
VIKING ELECTRIC SUPPLY	22,829.94
WIDSETH SMITH NOLTING & ASSOC INC	209,250.00
WORKS COMPUTING INC	195,619.88
WW GRAINGER	2,776.90
ZIEGLER INC	71,954.59

**LANDFILL ENTERPRISE FUND**

AERATION INDUSTRIES INTERN'L INC.	25,098.00
APX INC	2,051.92
BLUE CROSS BLUE SHIELD OF MN	2,823.30
BOGART PEDERSON & ASSOCIATES INC	42,323.75
BURNS & MCDONNELL	626,977.12
CWC LANDFILL	11,909.04
DECHANTAL EXCAVATION LLC	911,840.56
EPG COMPANIES INC	5,277.92
FERGUSON WATERWORKS INC	25,200.23
FERGUSON WATERWRKS #2516	6,777.62
FERGUSON WTRWRKS #2518	15,262.84
FIRST ENVIRONMENT	5,535.53
FIRST IMPRESSION PRINTING	11,719.93
FPZ, INC	3,033.76
HAWKINS INC	38,481.61
HOLDEN ELECTRIC COMPANY INC	7,266.29
HOLMVIG EXCAVATING	2,000.00
HTX SOLUTIONS, LLC	20,000.00
JOSHUA JAMES MOSER	8,295.84
L & M STEEL	2,700.00
LAMAR TEXAS LIMITED PARTNERSHIP	3,180.00
MARVIN STROSCHIN	187,666.90
MILWAUKEE RUBBER PRODU	5,359.73
MINNESOTA ENERGY RESOURCES	5,123.06
MINNESOTA POWER	93,494.27
MN COUNTIES INTERGOVERNMENTAL TRUST	7,815.90
MN VALLEY TESTING LABS	4,798.00
NEIL DORNBUSCH & ASSOCIATES INC	4,160.43
NEW WASTE CONCEPTS	33,845.50
NORTHERN TECHNOLOGIES LLC	4,423.00
QED ENVIROMENTAL SYSTEMS	2,801.29
QED ENVIRONMENTAL SYSTEMS	2,404.83
SAMPLETECH	14,155.00
SOIL ENGINEERING TESTING INC	9,060.00
SUPERIOR JETTING INC	33,250.00
TESTAMERICA LABORATORIES INC	2,943.00
WIDSETH SMITH NOLTING & ASSOC INC	48,007.22

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	\$148,655
County Attorney	\$129,265
County Engineer	\$120,827