

CROW WING COUNTY
BRAINERD, MINNESOTA

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2019

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. 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, 2019**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and investments	\$ 39,479,560	\$ 5,940,456	\$ 45,420,016
Taxes receivable - delinquent	1,604,323	-	1,604,323
Accounts receivable	267,300	127,760	395,060
Accrued interest receivable	364,936	-	364,936
Contracts receivable	1,191,253	-	1,191,253
Due from other governments	7,822,727	-	7,822,727
Internal balances	(90)	90	-
Loans receivable	156,387	-	156,387
Inventories	928,609	-	928,609
Prepaid items	425,378	-	425,378
Total current assets	\$ 52,240,383	\$ 6,068,306	\$ 58,308,689
Noncurrent assets			
Restricted assets			
Cash and investments	\$ -	\$ 6,293,524	\$ 6,293,524
Long-term receivable	172,303	-	172,303
Investment in joint venture	15,335,100	-	15,335,100
Capital assets			
Non-depreciable	31,255,018	4,451,445	35,706,463
Depreciable - net of accumulated depreciation	<u>172,497,365</u>	<u>2,302,428</u>	<u>174,799,793</u>
Total noncurrent assets	\$ 219,259,786	\$ 13,047,397	\$ 232,307,183
Total Assets	\$ 271,500,169	\$ 19,115,703	\$ 290,615,872
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	\$ 37,575	\$ -	\$ 37,575
Deferred outflow for other post employment benefits obligations	5,771,603	32,785	5,804,388
Deferred outflow for pensions	<u>5,084,253</u>	<u>5,098</u>	<u>5,089,351</u>
Total Deferred Outflows of Resources	\$ 10,893,431	\$ 37,883	\$ 10,931,314

(Continued)

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION
DECEMBER 31, 2019
(Continued)**

	Primary Government			Total	
	Governmental Activities	Business-type Activities			
LIABILITIES					
Current liabilities					
Accounts payable	\$ 1,354,477	\$ 176,935	\$ 1,531,412		
Salaries payable	1,311,154	6,744	1,317,898		
Accrued payroll taxes payable	178,217	936	179,153		
Contracts payable	1,215,583	-	1,215,583		
Retainage payable	46,729	386,601	433,330		
Due to other governments	534,692	-	534,692		
Accrued interest payable	105,611	-	105,611		
Claims payable	62,299	-	62,299		
Customer deposits	69,326	-	69,326		
Compensated absences payable - current	2,665,665	15,623	2,681,288		
Capital leases payable - current	103,350	-	103,350		
General obligation bonds payable - current	4,842,517	-	4,842,517		
Other post employment benefits obligations - current	<u>2,113,969</u>	<u>11,951</u>	<u>2,125,920</u>		
Total current liabilities	<u>\$ 14,603,589</u>	<u>\$ 598,790</u>	<u>\$ 15,202,379</u>		
Noncurrent liabilities					
Compensated absences payable	\$ 295,087	\$ 1,736	\$ 296,823		
Capital lease payable	325,950	-	325,950		
General obligation bonds payable	180,953	-	180,953		
Net other post employment benefits obligations	37,824,284	167,846	37,992,130		
Net pension liability	19,015,579	60,416	19,075,995		
Estimated liability for landfill closure/postclosure	<u>-</u>	<u>4,275,545</u>	<u>4,275,545</u>		
Total noncurrent liabilities	<u>\$ 57,641,853</u>	<u>\$ 4,505,543</u>	<u>\$ 62,147,396</u>		
Total Liabilities	<u>\$ 72,245,442</u>	<u>\$ 5,104,333</u>	<u>\$ 77,349,775</u>		
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for subsequent years	\$ 30,280	\$ -	\$ 30,280		
Deferred inflow for other post employment benefits obligations	3,744,756	21,271	3,766,027		
Deferred inflow for pensions	<u>10,308,984</u>	<u>11,566</u>	<u>10,320,550</u>		
Total Deferred Inflows of Resources	<u>\$ 14,084,020</u>	<u>\$ 32,837</u>	<u>\$ 14,116,857</u>		
NET POSITION					
Net investment in capital assets	\$ 197,321,553	\$ 6,367,272	\$ 203,688,825		
Restricted for:					
General government	710,274	-	710,274		
Public safety	130,363	-	130,363		
Highways and streets	11,796,346	-	11,796,346		
Health and human services	248,202	-	248,202		
Culture and recreation	231,708	-	231,708		
Conservation of natural resources	4,573,305	-	4,573,305		
Environmental uses - expendable	116,520	-	116,520		
Environmental uses - nonexpendable	1,846,499	-	1,846,499		
Economic development	160,541	-	160,541		
Debt service	5,024,524	-	5,024,524		
Landfill closure/postclosure	<u>-</u>	<u>2,017,980</u>	<u>2,017,980</u>		
Unrestricted	<u>(26,095,697)</u>	<u>5,631,164</u>	<u>(20,464,533)</u>		
Total Net Position	<u>\$ 196,064,138</u>	<u>\$ 14,016,416</u>	<u>\$ 210,080,554</u>		

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, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
General government	\$ 17,623,743	\$ 3,021,334	\$ 1,035,470	\$ -	\$ (13,566,939)	\$ -	\$ (13,566,939)
Public safety	18,519,174	2,800,353	2,032,775	-	(13,686,046)	-	(13,686,046)
Highways and streets	13,760,044	2,304,444	7,652,494	7,620	(3,795,486)	-	(3,795,486)
Sanitation	5,533	-	-	-	(5,533)	-	(5,533)
Health and human services	25,616,323	1,440,180	12,666,364	-	(11,509,779)	-	(11,509,779)
Culture and recreation	712,275	-	71,315	-	(640,960)	-	(640,960)
Conservation of natural resources	3,055,512	2,933,867	293,350	-	171,705	-	171,705
Economic development	47,689	-	-	-	(47,689)	-	(47,689)
Interest	169,040	-	-	-	(169,040)	-	(169,040)
Total governmental activities	\$ 79,509,333	\$ 12,500,178	\$ 23,751,768	\$ 7,620	\$ (43,249,767)	\$ -	\$ (43,249,767)
Business-type activities							
Landfill	\$ 2,632,683	\$ 2,909,938	\$ -	\$ -	\$ -	\$ 277,255	\$ 277,255
Total primary government	\$ 82,142,016	\$ 15,410,116	\$ 23,751,768	\$ 7,620	\$ (43,249,767)	\$ 277,255	\$ (42,972,512)
General Revenues							
Property taxes					\$ 38,217,125	\$ -	\$ 38,217,125
Transportation sales and use tax					7,003,669	-	7,003,669
Mortgage registry and deed tax					112,094	-	112,094
Payments in lieu of tax					573,695	-	573,695
Grants and contributions not restricted to specific programs					2,933,555	595	2,934,150
Investment income					1,650,168	157,874	1,808,042
Miscellaneous					178,817	-	178,817
Total general revenues					\$ 50,669,123	\$ 158,469	\$ 50,827,592
Change in net position					\$ 7,419,356	\$ 435,724	\$ 7,855,080
Net Position - Beginning					188,126,107	13,580,692	201,706,799
Restatement (See Note V & VI)					518,675	-	518,675
Net Position - Beginning, as Restated					188,644,782	13,580,692	202,225,474
Net Position - Ending					\$ 196,064,138	\$ 14,016,416	\$ 210,080,554

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
ASSETS								
Cash and investments	\$ 11,659,397	\$ 13,598,649	\$ -	\$ 1,795,624	\$ 5,055,697	\$ 1,591,330	\$ 5,778,863	\$ 39,479,560
Taxes receivable - delinquent	834,076	87,125	438,958	-	202,282	13,726	28,156	1,604,323
Accounts receivable	126,199	-	116,485	-	-	-	24,616	267,300
Accrued interest receivable	361,857	-	-	-	-	-	3,079	364,936
Due from other funds	1,079,368	109,141	-	-	-	410,568	-	1,599,077
Contracts receivable	-	-	-	1,191,253	-	-	-	1,191,253
Due from other governments	138,954	4,777,000	2,850,950	-	-	-	55,823	7,822,727
Loans receivable	-	-	-	-	-	-	156,387	156,387
Inventories	-	928,609	-	-	-	-	-	928,609
Prepaid items	365,596	8,311	48,795	2,050	-	-	626	425,378
Total Assets	\$ 14,565,447	\$ 19,508,835	\$ 3,455,188	\$ 2,988,927	\$ 5,257,979	\$ 2,015,624	\$ 6,047,550	\$ 53,839,550
LIABILITIES								
Accounts payable	\$ 296,277	\$ 201,023	\$ 673,644	\$ 1,291	\$ 500	\$ 170,758	\$ 10,984	\$ 1,354,477
Salaries payable	688,447	85,539	508,481	17,232	-	-	11,455	1,311,154
Accrued payroll taxes payable	96,683	11,835	65,723	2,378	-	-	1,598	178,217
Contracts payable	-	-	-	22,219	-	1,193,364	-	1,215,583
Retainage payable	-	5,836	-	-	-	40,893	-	46,729
Due to other funds	90	-	664,540	823,494	-	-	111,043	1,599,167
Due to other governments	81,372	34,830	57,597	360,893	-	-	-	534,692
Claims payable	62,299	-	-	-	-	-	-	62,299
Customer deposits	69,326	-	-	-	-	-	-	69,326
Total Liabilities	\$ 1,294,494	\$ 339,063	\$ 1,969,985	\$ 1,227,507	\$ 500	\$ 1,405,015	\$ 135,080	\$ 6,371,644
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue (Note III.D.)	\$ 897,107	\$ 2,456,907	\$ 748,668	\$ 1,191,253	\$ 206,508	\$ 13,726	\$ 184,543	\$ 5,698,712

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**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019
(Continued)**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
FUND BALANCES								
Nonspendable:								
Missing heirs	\$ 76,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,449
Inventories	-	928,609	-	-	-	-	-	928,609
Prepays	365,596	8,311	48,795	2,050	-	-	626	425,378
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
Restricted for:								
Enhanced 911	84,181	-	-	-	-	-	-	84,181
Sheriff's drug contingency	2,932	-	-	-	-	-	-	2,932
DUI assessment	8,636	-	-	-	-	-	-	8,636
Lakes area drug investigation forfeiture	34,614	-	-	-	-	-	-	34,614
Water plan	14,033	-	-	-	-	-	-	14,033
Recreation	231,708	-	-	-	-	-	-	231,708
Land based improvements	309,440	-	-	-	-	-	-	309,440
Recorder's technology	260,099	-	-	-	-	-	-	260,099
Law library	76,516	-	-	-	-	-	-	76,516
Attorney's forfeited property	50,186	-	-	-	-	-	-	50,186
Aquatic invasive species	35,483	-	-	-	-	-	-	35,483
Local option sales tax	-	8,672,415	-	-	-	-	-	8,672,415
Resource development	-	-	-	588,668	-	-	-	588,668
Forest access roads	-	-	-	41,833	-	-	-	41,833
Debt service	-	-	-	-	4,923,627	-	-	4,923,627
Solid waste (non-landfill)	-	-	-	-	-	-	2,147,617	2,147,617
Greater Minnesota landfill cleanup fee	-	-	-	-	-	-	568,451	568,451
Economic development revolving loans	-	-	-	-	-	-	4,154	4,154
Environmental uses	-	-	-	-	-	-	116,520	116,520
Unorganized townships	-	-	-	-	-	-	754,149	754,149
Committed for:								
Dive team	15,297	-	-	-	-	-	-	15,297
Facilities	155,891	-	-	-	-	-	-	155,891
Mounted patrol	12,223	-	-	-	-	-	-	12,223
Triad	5,004	-	-	-	-	-	-	5,004
Veterans' service van	2,053	-	-	-	-	-	-	2,053
Thirty Lakes Watershed	128,657	-	-	-	-	-	-	128,657
Information technology	226,752	-	-	-	-	-	-	226,752
Employee recognition program	9,185	-	-	-	-	-	-	9,185
Other post-employment benefits (OPEB)	1,400,000	-	-	-	-	-	-	1,400,000
Highway improvement plan	-	3,796,618	-	-	-	-	-	3,796,618
Breastfeeding peer counseling project	-	-	3,570	-	-	-	-	3,570
Assigned for:								
Highway	-	3,306,912	-	-	-	-	-	3,306,912
Community services	-	-	684,170	-	-	-	-	684,170
Capital projects	-	-	-	-	-	596,883	-	596,883
Solid waste (non-landfill)	-	-	-	-	-	-	291,813	291,813
Debt service	-	-	-	-	127,344	-	-	127,344
Unassigned	8,868,911	-	-	(62,384)	-	-	(1,902)	8,804,625
Total Fund Balances	\$ 12,373,846	\$ 16,712,865	\$ 736,535	\$ 570,167	\$ 5,050,971	\$ 596,883	\$ 5,727,927	\$ 41,769,194
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,565,447	\$ 19,508,835	\$ 3,455,188	\$ 2,988,927	\$ 5,257,979	\$ 2,015,624	\$ 6,047,550	\$ 53,839,550

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
REVENUES								
Taxes	\$ 19,112,952	\$ 8,842,687	\$ 10,658,796	\$ -	\$ 4,971,718	\$ 421,438	\$ 949,736	\$ 44,957,327
Special assessments	-	-	-	1,718	-	-	620,588	622,306
Licenses and permits	554,717	-	-	887,823	-	-	138	1,442,678
Intergovernmental	2,858,295	8,379,234	14,075,302	99,809	90,171	2,277,028	325,383	28,105,222
Charges for services	3,832,728	2,365,561	968,238	70,650	-	-	353,573	7,590,750
Fines and forfeits	68,671	-	-	-	-	-	-	68,671
Gifts and contributions	26,385	-	10,600	-	-	-	-	36,985
Investment earnings	1,643,780	-	-	73,363	-	-	147,131	1,864,274
Sales	-	-	-	1,228,569	-	-	-	1,228,569
Miscellaneous	1,266,813	66,691	444,051	76,382	2	87,946	120,892	2,062,777
Total Revenues	\$ 29,364,341	\$ 19,654,173	\$ 26,156,987	\$ 2,438,314	\$ 5,061,891	\$ 2,786,412	\$ 2,517,441	\$ 87,979,559
EXPENDITURES								
Current								
General government	\$ 14,134,893	\$ -	\$ -	\$ -	\$ -	\$ 571,784	\$ 102,831	\$ 14,809,508
Public safety	15,206,315	-	2,884,212	-	-	263,913	172,086	18,526,526
Highways and streets	2,400	7,027,460	-	-	-	-	1,281,131	8,310,991
Health and human services	-	-	24,788,519	-	-	79,243	-	24,867,762
Culture and recreation	681,744	-	-	-	-	-	-	681,744
Conservation of natural resources	119,478	-	-	2,112,557	-	-	1,177,550	3,409,585
Economic development	-	-	-	-	-	-	47,688	47,688
Capital Outlay								
General government	362,650	-	-	-	-	897,880	-	1,260,530
Public safety	222,708	-	-	-	-	3,034,398	-	3,257,106
Highways and streets	-	9,957,548	-	-	-	607,547	-	10,565,095
Health and human services	-	-	-	-	-	42,887	-	42,887
Culture and recreation	66,905	-	-	-	-	-	-	66,905
Conservation of natural resources	-	-	-	307,005	-	-	524,837	831,842
Intergovernmental	-	420,909	-	-	-	-	-	420,909
Debt Service								
Principal	-	100,700	-	-	4,577,500	-	-	4,678,200
Interest	-	10,416	-	-	357,590	-	-	368,006
Administrative charges	-	134	-	-	1,500	-	-	1,634
Total Expenditures	\$ 30,797,093	\$ 17,517,167	\$ 27,672,731	\$ 2,419,562	\$ 4,936,590	\$ 5,497,652	\$ 3,306,123	\$ 92,146,918
Excess of Revenues Over (Under) Expenditures	\$ (1,432,752)	\$ 2,137,006	\$ (1,515,744)	\$ 18,752	\$ 125,301	\$ (2,711,240)	\$ (788,682)	\$ (4,167,359)
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 1,045,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,874	\$ 1,203,087
Transfers out	-	(1,002,213)	-	-	-	-	-	(200,874)
Proceeds from sale of capital assets	-	-	-	-	-	61,663	-	61,663
Insurance proceeds	33,305	2,758	3,671	-	-	-	-	39,734
Total Other Financing Sources (Uses)	\$ 1,078,518	\$ (999,455)	\$ 3,671	\$ -	\$ -	\$ 61,663	\$ (43,000)	\$ 101,397
Net Change in Fund Balances	\$ (354,234)	\$ 1,137,551	\$ (1,512,073)	\$ 18,752	\$ 125,301	\$ (2,649,577)	\$ (831,682)	\$ (4,065,962)
Fund Balance - January 1	12,724,405	14,958,242	2,248,608	551,415	4,925,670	3,246,460	6,559,609	45,214,409
Restatement (See Note V & VI)	3,675	515,000	-	-	-	-	-	518,675
Fund balance - January 1, as Restated	12,728,080	15,473,242	2,248,608	551,415	4,925,670	3,246,460	6,559,609	45,733,084
Increase (decrease) in inventories	-	102,072	-	-	-	-	-	102,072
Fund balance - December 31	\$ 12,373,846	\$ 16,712,865	\$ 736,535	\$ 570,167	\$ 5,050,971	\$ 596,883	\$ 5,727,927	\$ 41,769,194

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, 2019**

	Custodial Funds	Private-Purpose Trust Funds
ASSETS		
Cash and investments	\$ 4,873,519	\$ 26,610
Due from other governments	635,582	-
Taxes for other governments	2,413,797	-
Total Assets	7,922,898	26,610
LIABILITIES		
Due to others	322,534	1,800
Due to other governments	2,267,658	-
Total Liabilities	2,590,192	1,800
DEFERRED INFLOWS OF RESOURCES		
Property taxes collected for subsequent period	<u>65,069</u>	<u>-</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>\$ 5,267,637</u>	<u>\$ 24,810</u>

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	Custodial Funds	Private-Purpose Trust Funds
ADDITIONS		
Contributions		
Individuals	\$ 842,425	\$ -
Gifts and contributions	857,396	140,750
Property tax collections for other governments	83,626,799	-
License and fees collected for state	17,011,331	-
Miscellaneous	3,416,603	1,410
Total Additions	105,754,554	142,160
DEDUCTIONS		
Beneficiary payments to individuals	835,060	138,705
Payments of property tax to other governments	83,227,677	-
Administrative expense	90,868	-
Payments to other entities	21,183,191	-
Total Deductions	105,336,796	138,705
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION		
	417,758	3,455
Fiduciary Net Position - January 1	-	4,882
Change in Account Principle	4,849,879	16,473
Fiduciary Net Position - January 1, as Restated	4,849,879	21,355
FIDUCIARY NET POSITION - END OF YEAR	\$ 5,267,637	\$ 24,810

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 2019. THE LIST DOES NOT INCLUDE INDIVIDUALS WHO
RECEIVED FEDERAL, STATE, OR COUNTY HUMAN SERVICES AID.

GENERAL FUND

3E COMPANY ENVIRONMENTAL ECOLOGICAL & ENGINEERING	2,707.00
424 W WAHSINGTON ST	4,420.00
7SIGMA	12,000.00
ACT SOTA	3,271.00
ACTION GRAPHICS INC	2,777.88
AERCOR WIRELESS INC	14,863.91
AK EQUIPMENT	4,890.45
ALL STATE COMMUNICATIONS INC	32,293.43
AMAZON.COM	4,242.78
AMERICAN DOOR WORKS	12,551.08
AMERICAN SOLUTIONS FOR BUSINESS	30,055.35
AMERIGAS PROPANE LP	9,065.99
AMERIPRIDE SERVICES INC	6,465.87
AMZN MKTP US	13,800.95
ANALYTICS8	20,252.50
ANDREW WIPPER	65,587.50
ANNE PASCUCCI PSY D LP	3,806.25
APPRAISAL INSTITUTE	3,850.00
ASCO POWER SERVICES INC	9,554.80
ASSOCIATION OF MN COUNTIES	5,840.00
AT&T MOBILITY	38,407.85
AXON ENTERPRISE INC	12,549.48
BARATTO BROTHERS CONSTRUCTION INC	2,445.30
BAXTER POLICE DEPARTMENT	2,080.00
BAY LAKE IMPROVEMENT ASSOCIATION	4,000.00
BAYCOM INC	64,521.00
BCA TRAINING EDUCATION	20,175.00
BEST WESTERN HOTELS ST	2,260.37
BIENIEK'S ABATEMENT SERVICES	4,094.00
BLUE CROSS BLUE SHIELD OF MN	6,823,707.43
BMC SOFTWARE INC	8,006.50
BOARDMAN TRAINING & CONSULTING	2,922.76
BOB BARKER COMPANY	14,125.38
BRAINERD & CROW WING PUBLIC TRANSIT	14,534.20
BRAINERD ACE HARDWARE	2,707.98
BRAINERD GENERAL RENTAL CENTER INC	12,955.45
BRAINERD LAKES AREA DEVELOPMENT CORPORATION	44,750.00
BRAINERD LAKES CHAMBER	3,315.00
BRAINERD LAKES REGIONAL AIRPORT	157,000.00

BRAINERD LAKES SURGERY CENTER	2,822.58
BRAINERD POLICE DEPARTMENT	3,173.81
BRAINERD PUBLIC UTILITIES	621,140.22
BUREAU OF CRIMINAL APPREHENSION	11,995.00
CALLYO 2009 CORP	3,960.00
CARAHSOFT TECHNOLOGY CORP	22,183.20
CDW GOVERNMENT	49,820.37
CELLEBRITE INC	7,400.00
CENTERPOINT ENERGY	2,136.73
CENTURYLINK	3,434.00
CHARM-TEX	3,396.30
CHINMOY GULRAJANI MBBS	2,600.00
CITY OF BAXTER	9,759.58
CITY OF BREEZY POINT	27,065.00
CITY OF CROSSLAKE	25,242.21
CITY OF MINNEAPOLIS	4,172.40
CIVICPLUS	14,971.64
CLEARWATER LAKE ASSOCIATION INC	4,000.00
CLIFTONLARSONALLEN	61,519.00
CMRS - POC	40,000.00
CODEX CORPORATION	16,699.25
COLLINS BROTHERS TOWING OF ST CLOUD INC	2,206.06
COMMAND CENTRAL	12,300.73
CONRAD C KRAGNESS II	60,000.00
CONSOLIDATED TELECOMMUNICATIONS	24,162.30
COOKS CORRECTIONAL	2,349.95
CORE PROFESSIONAL SERVICES PA	6,860.00
CORRECTIONAL DENTISTRY LLC	21,828.00
COSTCO WHSE #1122	3,492.87
COVERTTRACK GROUP INC	2,026.00
CREDITRON	5,783.41
CROW WING COUNTY CIVIL AIR PATROL	2,000.00
CROW WING COUNTY FAIR ASSOC	9,500.00
CROW WING COUNTY HISTORICAL SOCIETY	31,500.00
CROW WING POWER	2,659.52
CROW WING SOIL & WATER CONSERVATION DISTRICT	9,634.92
CUYUNA RANGE ECONOMIC DEVELOPMENT INC	20,300.00
DALCO	25,621.73
DANA KEIL	2,228.94
DATABANK IMX LLC	11,652.58
DEBBY ERICKSON	3,535.80
DECHANTAL EXCAVATION LLC	17,610.22
DELL MARKETING LP	38,230.12
DELTA DENTAL	403,528.06
DEWAYNE COLLINS	2,414.00
DH WIRELESS SOLUTIONS	7,560.00
DIGITAL HORIZONS	21,720.61

DLT SOLUTIONS INC	3,816.54
DOMINION VOTING SYSTEMS INC	15,521.00
DONDELINGER CHEVROLET CADILLAC TOYOTA	3,599.90
ECOLAB	6,853.74
ELIOR INC	524,279.60
EMILY LAKES AND RIVERS ASSOCIATION	4,000.00
EMPLOYMENT SCREENING RESOURCES	7,799.70
EPA AUDIO-VISUAL INC	4,603.28
EPROMOS PROMOTIONAL PRODU	3,283.93
ERIC MICHAEL POPP	3,090.85
ERIK A CHRISTENSEN	10,000.00
ERKENS WATER SOFTENER SERVICE INC	15,552.48
ERLANDSON DRYWALL LLC	7,350.00
ESRI	63,390.41
ESSENTIA HEALTH MEDICAL CTR	56,441.02
ESSENTIA HEALTH PATIENT ACCT	6,000.00
EVERBRIDGE	17,345.39
FAMILY ADVOCACY CENTER	3,137.28
FEDEX	3,550.67
FIELD TRAINING SOLUTIONS	4,025.00
FIRST IMPRESSION PRINTING	13,939.75
FITNESS DISTRIBUTING INC	4,180.00
FORUM COMMUNICATIONS COMPANY	39,770.34
FRONTIER PRECISION INC	8,089.60
FRSECURE LLC	2,817.24
FURTHER	11,956.35
GALLS LLC	16,077.61
GAMMELLO - PEARSON PLLC	15,437.50
GENERAL SECURITY SERVICES CORP	2,656.67
GEOGRAPH TECHNOLOGIES LLC	6,900.00
GERRY GREENWALT	3,323.97
GLOBAL KNOWLEDGE TRAINING LLC	2,550.00
GOODIN COMPANY	8,244.37
GOODWAY TECHNOLOGIES	5,024.63
GOVERNMENT FINANCE OFFIC	4,230.00
GOVERNMENT MANAGEMENT GROUP INC	7,250.00
GOVERNMENTJOBS.COM INC	19,886.51
GRAINGER	9,654.96
GRANICUS	24,607.80
GRANITE ELECTRONICS INC	9,097.83
GREENHECK AUTO GLASS INC	2,290.33
GREG KOSSAN	85,980.00
GREYSTONE CONSTRUCTION	4,500.00
GROUPE SHAREGATE INC	3,995.00
GUARDIAN PEST SOLUTIONS INC	4,023.82
GULL LAKE GLASS INC	11,653.03
HANNAHER'S	18,250.04

HARRIS MECHANICAL SERVICES LLC	36,526.63
HEGELE INC	15,000.00
HENNEPIN COUNTY MEDICAL CENTER	2,809.41
HILLYARD HUTCHINSON	2,168.69
HOLDEN ELECTRIC COMPANY INC	5,253.86
HOLIDAY INN ST PAUL DOWN	2,679.86
HOLMVIG EXCAVATING	20,374.90
HYTEC CONSTRUCTION OF BRAINERD INC	49,977.32
INDEPENDENT EMERGENCY SERVICES	32,886.68
INFORMATION SYSTEMS CORPORATION	28,381.97
INITIATIVE FOUNDATION	14,534.00
INN ROOM SUPPLIES	4,164.90
INNOVATIVE OFFICE SOLUTIONS LLC	42,713.33
INTRADYN	2,125.00
IPSWITCH INC	9,019.82
ISPACE FURNITURE INC	29,126.72
IUOE LOCAL 49	95,480.00
IVERSON REUVERS CONDON	5,346.26
JARED J MAGSTADT	5,651.36
JEAN GUSTAFSON	4,030.00
JOBS HQ	2,915.53
JOHANNECK APPRAISALS LLC	3,000.00
JOHNSON CONTROLS	18,738.32
JUSTIN'S WELL SERVICE INC	2,550.00
KEYSTONE COMPENSATION GROUP LLC	5,300.00
KINECT ENERGY INC	180,638.43
KITCHIGAMI REGIONAL LIBRARY	509,127.00
KNOW INK	12,250.00
KNOWBE4 INC	10,008.42
KURITA AMERICA INC	18,769.11
LAKES AREA SURVEYING LLC	18,000.00
LAKES PRINTING	2,420.35
LAMBERT WATER WELLS INC	4,437.50
LARSON ELEVATOR COMPANY	25,550.64
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	121,214.28
LEDGEVIEW PARTNERS, LLC	28,100.00
MACO	2,500.00
MADDEN GALANTER HANSEN LLP	26,062.73
MAGNET FORENSICS USA INC	4,599.00
MAILFINANCE	4,597.34
MAINTENANCE CONNECTION INC	8,904.12
MARCO TECHNOLOGIES LLC	84,360.35
MARK HAGLIN	2,161.91
MARK L HAUGEN PHD LP	3,138.75
MARTIN-MCALLISTER CONSULTING PSYCHOLOGISTS INC	7,350.00
MARY KOEP	5,366.40
MATTHEW BENDER & CO INC	3,357.05

MB MCGEE PA	32,250.00
MCKESSON MEDICAL-SURGICAL INC	12,129.10
MCLEAN & COMPANY	13,320.00
MEDICARE BLUE RX	210,637.65
MELANIE DOTTY	65,923.58
MENARDS BAXTER MN	8,096.63
MEND CORRECTIONAL CARE LLC	616,131.53
METRASENS INC	19,990.00
MICRO-TEL INC	2,106.00
MID AMERICA BUSINESS SYSTEMS	7,210.00
MID-MINNESOTA DRUG TESTING	99,548.50
MIDWEST MACHINERY COMPANY	12,265.49
MILLS FLEET FARM 2300	4,781.54
MILLS MOTOR INC	14,331.84
MINNESOTA ASSOC OF ASSES	2,485.00
MINNESOTA CHIEFS OF POLIC	3,957.00
MINNESOTA ENERGY RESOURCES	2,141.83
MINNESOTA SCHOOL OF DIVIN	3,239.80
MINNESOTA SHERIFFS ASSOC	3,140.00
MINNESOTA TS	3,129.49
MINNESOTA T'S INC	5,060.92
MINVALCO	2,750.21
MISSION LAKES ASSOCIATION	8,500.00
MISSISSIPPI HEADWATERS BOARD	8,572.00
MN ASSOCIATION OF COUNTY OFFICERS	2,180.00
MN COUNTIES COMPUTER COOPERATIVE	7,381.00
MN COUNTIES INTERGOVERNMENTAL TRUST	408,114.60
MN COUNTY ATTORNEY'S ASSOCIATION	6,953.95
MN COUNTY IT LEADERSHIP ASSOC	3,116.00
MN DEPARTMENT OF REVENUE	3,637,290.49
MN DEPT OF FINANCE	308,806.00
MN DEPT OF HEALTH	30,522.57
MN DEPT OF HUMAN SERVICES	3,174.07
MN DEPT OF TRANSPORTATION	14,567.21
MN DEPT OF VETERAN AFFAIRS	8,425.55
MN INTER-COUNTY ASSOCIATION	17,542.51
MN SHERIFF'S ASSOCIATION	12,326.36
MN UNEMPLOYMENT INSURANCE FUND	2,625.00
MOBILE HEALTH SERVICES LLC	3,614.50
MOTOROLA SOLUTIONS INC	68,307.13
M-R SIGN CO INC	6,836.45
NATIONAL BUSINESS SYSTEMS	21,000.00
NBF NATL BIZ FURNITURE	3,792.63
NEOPOST USA INC	2,165.57
NEWSHOPPER	2,486.25
NORMANDALE COMMUNITY COLLEGE	4,200.00
NORTH COUNTRY JANITORIAL & SUPPLY INC	211,455.00

NORTH MEMORIAL AMBULANCE SERVICE	8,288.75
NORTHERN BUSINESS PRODUCTS	21,720.43
NORTHLAND BUSINESS SYSTEMS	10,576.80
NOW MICRO INC	2,900.00
OFFICE OF MN IT SERVICES	54,182.80
OFFICE SHOP	2,336.28
OPERATING ENGINEERS H&W FUND	13,920.00
OPTUMHEALTH	12,582.60
PACIFIC DUNES FORENSIC PSYCHOLOGICAL SERVICES INC	8,000.00
PAPER STORM	11,865.00
PENMAC STAFFING SERVICES, INC	7,955.91
PICTOMETRY INTERNATIONAL CORP	44,588.67
PIKE PLUMBING & HEATING	8,048.08
POWER LODGE-BRAINERD	33,353.00
PRIMARY PRODUCTS COMPANY	13,509.00
PRIME MECHANICAL INSULATION INC	6,920.00
PRO PRINT	3,261.29
PROFESSIONAL PORTABLE X-RAY INC	8,560.00
PROMANTEK INC	13,802.00
PROWEST & ASSOCIATES INC	7,013.91
PRUDENTIAL INSURANCE CO OF AMERICA	176,390.09
QUINLIVAN & HUGHES PA	4,850.60
R.M. COTTON COMPANY	7,543.08
RAMSEY COUNTY-MEDICAL EXAMINER	89,964.82
RANGE PRINTING	9,010.35
RAYMOND HORTON	52,000.00
REBECCA ANN BEST	2,740.58
REGENTS OF THE UNIVERSITY OF MN	85,842.46
REGION 5 REGIONAL DEVELOPMENT COMMISSION	32,746.00
RELIANCE TELEPHONE INC	51,742.55
RHI SUPPLY - FARGO	4,907.11
RICHARD SKOGEN	3,015.00
RICHARD WAYT	5,917.20
RINKE NOONAN	2,600.00
RIVERSIDE PSYCHOLOGICAL SERVICES, LLC	5,800.00
RJ MECHANICAL	9,678.53
RMB ENVIRONMENTAL LABORATORIES INC	4,350.00
ROYAL TIRE INC	13,418.32
RR BRINK LOCKING SYSTEMS INC	3,932.97
RS EDEN	8,348.66
RTVISION INC	12,711.76
RUPP ANDERSON SQUIRES & WALDSPURGER PA	17,016.54
RUTH LAKE IMPROVEMENT DISTRICT	9,510.00
SCR - NORTHERN	8,029.39
SHANNON'S AUTO BODY INC	19,500.43
SHARI S LARSON	2,500.00
SHI INTERNATIONAL CORP	176,969.52

SICORA CONSULTING INC	44,530.10
SMITH-SHARPE FIRE BRICK SUPPLY	2,861.20
SOLDO CONSULTING PC	10,774.87
SPIDER STRATEGIES INC	4,441.25
SQUAD PRO LLC	8,691.67
STANLEY CONVERGENT SECURITY SOLUTIONS	15,791.64
STATE OF MINNESOTA	3,302.30
STEIN'S INC	29,827.89
STEVERSEN TRANSPORT LLC	49,600.00
STRATELIGENT	14,303.75
STREICHERS INC	34,125.81
SUMMIT COMPANIES	17,660.95
SUPREME CT LAWYER REGISTR	2,520.00
SYSTEM INNOVATORS	42,681.00
TAB PRODUCTS CO LLC	2,060.20
TACTICAL ADVANTAGE LLC	9,858.50
TANNER MOTORS	2,106.53
TEAMSTERS JOINT COUNCIL 32-EMPLOYERS HEALTH	9,058.00
TELEROB USA INC	185,918.25
THE FAIRMONT HOTEL DALLA	2,289.96
THE HEARTH ROOM	21,865.00
THE HOME DEPOT #2818	8,967.24
THE HOME DEPOT 2818	4,698.50
THE MASTERS TOUCH LLC	23,364.07
THELEN HEATING & ROOFING INC	3,400.00
THOMSON REUTERS	84,031.49
THRIFTY WHITE PHARMACY	43,164.89
TIBEX TECHNOLOGY INC	30,734.00
TRIMIN SYSTEMS INC	18,181.00
TWIN CITY HARDWARE INC	6,440.19
TYLER TECHNOLOGIES INC	598,156.59
U OF M CONTLEARNING	9,712.00
UPLAND ADVERTISING & DESIGN LLC	2,065.00
US INTERNET	5,100.00
VADO, INC	16,170.00
VERIZON WIRELESS	39,250.88
VICTORIA DUDECK	2,065.00
VIKING ELECTRIC SUPPLY	17,786.91
VITALE 2017 MINNESOTA EXEMPT TRUST	21,600.00
WASTE PARTNERS INC	14,430.60
WHITEFISH AREA PROPERTY OWNERS ASSOC	2,839.80
WIDSETH SMITH NOLTING & ASSOC INC	4,676.50
WORKS COMPUTING INC	110,569.01
XCEL ENERGY	11,013.62
ZIEGLER INC	5,581.43

HIGHWAY

3D SPECIALTIES	2,542.75
ADVANCE AUTO PARTS	16,123.25
ALVERO LLC	16,100.00
AMERICAN NATIONAL BANK (BAXTER)	6,800.00
AMERICAN STEEL INC	2,285.13
AMZN MKTP US	2,018.24
ANDERSON BROTHERS CONSTRUCTION COMPANY	8,427,159.38
ASTECH CORP	1,059,771.33
AT&T MOBILITY	3,003.74
AUTO VALUE	3,011.58
AVENU HOLDINGS LLC	6,105.62
BEST OIL COMPANY	68,887.70
BLUE CROSS BLUE SHIELD OF MN	118,858.00
BNSF RAILWAY COMPANY	21,853.02
BORDEN EXCAVATING INC	110,884.00
BOYER FORD	8,157.63
BRAINERD GENERAL RENTAL CENTER INC	3,737.75
BRAINERD HYDRAULICS AIR & INDUSTRIAL SUPPLY INC	10,042.66
BRAINERD LAKES REGIONAL AIRPORT	8,104.98
BRAINERD POSTMASTER	2,555.00
BRAINERD PUBLIC UTILITIES	3,308.69
BROCK WHITE CONSTRUCTION LLC	32,350.68
CARGILL INC	226,730.41
CARRIE GUIDA	21,400.00
CASS COUNTY AUDITOR-TREASURER	20,976.97
CITY OF BRAINERD	6,233.09
CITY OF CROSBY	6,207.54
CITY OF CROSSLAKE	111,249.91
CITY OF JENKINS	30,869.31
COLLINS BROTHERS TOWING OF ST CLOUD INC	2,065.00
COMPASS MINERALS AMERICAN INC	28,446.14
CONTECH CONSTRUCTION PRODUCTS	48,445.30
CROW WING COUNTY COURT ADMIN	2,700.00
CROW WING COUNTY LAND SERVICES	2,465.53
CROW WING POWER	3,931.61
DELL MARKETING LP	7,794.33
DESIGN ELECTRIC INC	3,635.20
DLL EXCAVATING INC	130,768.72
DLT SOLUTIONS INC	3,816.54
DMC WEAR PARTS LLC	13,922.34
DONDELINGER CHEVROLET CADILLAC TOYOTA	5,519.07
DULUTH ARCHAEOLOGY CENTER LLC	7,294.70
ENVIROTECH SERVICES INC	105,438.96
FASTENAL COMPANY	4,376.44
FLEETPRIDE INC	14,750.12
FRANK FLORIN	3,466.02
GRANITE ELECTRONICS INC	2,828.04

HANCOCK CONCRETE PRODUCTS LLC	30,177.58
HEARTLAND TIRE SERVICE	28,307.11
HOLDEN ELECTRIC COMPANY INC	2,267.53
HOLMVIG EXCAVATING	181,770.89
HULS BROS TRUCKING	7,795.69
JUSTIN S RUDOLPH	12,500.00
KNIFE RIVER CORPORATION - NORTH CENTRAL	108,898.34
KRIS ENGINEERING INC	38,556.71
LISA & JASON ALEXANDER	9,500.00
LITTLE FALLS MACHINE INC	11,508.46
LOCATORS & SUPPLIES	4,578.11
LOT PROS LLC	87,246.72
MANEY INTERNATIONAL INC	2,237.23
MANSFIELD OIL CO OF GAINESVILLE INC	404,891.27
MARCO TECHNOLOGIES LLC	5,058.18
MATTHEW LANDRUS	2,325.00
MEDICARE BLUE RX	37,029.00
MIDWEST MACHINERY COMPANY	7,585.60
MILLS MOTOR INC	13,743.34
MINNESOTA POWER	2,479.33
MN COUNTIES INTERGOVERNMENTAL TRUST	138,114.70
MN DEPARTMENT OF REVENUE	10,174.73
MN DEPT OF NATURAL RESOURCES	22,794.49
MN DEPT OF TRANSPORTATION	59,359.09
MN DVS BRAINERD 007 618	4,881.23
MN PETROLEUM SERVICE INC	5,562.32
MN TRANSPORTATION ALLIANCE INC	3,425.00
MORITZ EXCAVATING AND SEPTIC	7,776.00
MORRISON COUNTY AUDITOR	18,176.75
MORTON SALT	80,216.33
M-R SIGN COMPANY INC	11,040.88
NAPA AUTO PARTS	9,892.14
NEWMAN SIGNS INC	4,374.26
NORTHERN BUSINESS PRODUCTS	8,036.40
NORTHERN SALT INC	44,913.70
NORTHSTAR METALWORKS INC	10,819.75
NUSS TRUCK & EQUIPMENT	4,746.38
PAYPAL MICRODYNAMI	3,654.50
PENMAC STAFFING SERVICES, INC	14,791.14
POWER PLAN	10,113.88
PRECISE MRM	6,105.32
QUALITY EQUIPMENT SALES AND SERVICE INC	4,014.29
RCM EQUIPMENT COMPANY LLC	19,750.00
REGENTS OF THE UNIVERSITY OF MN	2,100.00
REICHERT ENTERPRISES	14,235.33
ROYAL TIRE INC	17,368.27
RTVISION INC	10,286.00

SAFETY AND CONSTRUCTION	2,423.45
SHANNON'S AUTO BODY INC	18,019.91
SICORA CONSULTING INC	7,541.81
SILVER STAR INDUSTRIES INC	5,155.65
SNAP-ON TOOLS	2,540.36
SOUTHERN MINNESOTA INSPECTION COMPANY LLC	5,078.70
SUBSURFACE INC	447,075.93
SWANSTON EQUIPMENT COMPANIES	4,808.04
TOWMASTER INC	4,253.29
TOWN OF GARRISON	9,369.00
TRAFFIC MARKING SERVICE	232,791.25
TRUCK UTILITIES	2,019.45
TRUEMAN WELTERS	8,338.00
TYLER TECHNOLOGIES INC	14,757.43
VOYAGER FLEET SYSTEMS INC	27,537.47
W W THOMPSON CONCRETE PRODUCTS	4,680.50
WIDSETH SMITH NOLTING & ASSOC INC	118,827.86
WILLIAM DAVID SMUDE	10,774.32
WINZER CORPORATION	10,554.24
WSB & ASSOCIATES	287,258.41
ZIEGLER INC	86,806.72

COMMUNITY SERVICES FUND

4IMPRINT	3,488.08
AITKIN COUNTY HEATH AND HUMAN SERVICES	46,354.41
ALEX AND BRANDON CHILD SAFETY CENTER	27,345.00
AME COMMUNITY SERVICES	24,990.99
AMZN MKTP US	6,374.52
ANALYTICS8	51,488.12
ANOKA COUNTY HUMAN SERVICES	40,985.00
ARROWHEAD JUVENILE CENTER	34,560.00
ASSOCIATION OF MN COUNTIES	5,884.00
BAR NONE	138,645.00
BELTRAMI COUNTY HUMAN SERVICES	2,607.00
BERTELSON LAW OFFICES PA	3,000.00
BLUE CROSS BLUE SHIELD OF MN	822,597.69
BRAINERD & CROW WING PUBLIC TRANSIT	4,742.75
BRAINERD BAXTER YOUTH CENTER	2,100.00
BRAINERD FAMILY YMCA	10,089.00
BRAINERD PARKS AND RECREATION	3,000.00
BRAINERD TAXI, LLC	13,475.50
BRENNY FUNERAL CHAPEL	39,288.75
BRIDGES OF HOPE	78,191.62
BRIGHT HORIZONS OF GRAND RAPIDS, INC	35,465.99
BRYN YAHN	17,091.68
BURLINGTON HOUSE	2,500.00
CARLYN BECKER	27,450.00

CASS COUNTY HEALTH & HUMAN SERVICES	93,179.36
CDW GOVERNMENT	17,814.61
CENTER FOR ALCOHOL & DRUG TREATMENT	5,100.00
CENTRACARE HEALTH FOUNDATION	3,440.38
CENTRAL LAKES COLLEGE	4,708.47
CENTRAL MINNESOTA HOUSING PARTNERSHIP, INC.	50,000.00
CENTRAL MN ADULT TEEN CHALLENGE	2,500.00
CENTRAL MN COUNCIL ON AGING	12,160.00
CENTRAL MN MENTAL HEALTH CTR	94,570.00
CHAMP SOFTWARE INC	9,732.00
CHEF MIKE'S CATERING	3,349.00
CHILDREN'S HOME & LSS	71,166.14
CHRISTINE CHASTAIN	3,657.33
CHRISTINE SELL	2,270.70
CITY OF BRAINERD	2,327.52
CLAY COUNTY HEALTH DEPARTMENT	34,525.75
COMMUNITY AND FAMILY SERVICES LLC	5,970.89
CONSOLIDATED TELECOMMUNICATIONS	12,277.38
CORE PROFESSIONAL SERVICES PA	17,140.00
CRISIS LINE AND REFERRAL SERVICE	95,333.00
CROW WING COUNTY SHERIFF	22,200.00
CURTIS ABRAHAMSON	10,375.06
DATABANK IMX LLC	65,127.59
DAVID C ANDERHOLM MD PA	24,834.40
DAWN SHEQUEN	3,608.45
DELL MARKETING LP	50,627.55
DENE` JUSTEN	2,003.90
DERUYCK CONSTRUCTION LLC	37,700.00
DIANE VIEHAUSER	10,984.80
DOUBLETREE ST PAUL DOWNT	5,012.87
EAGLE RIDGE BOYS RANCH	32,905.42
EAST CENTRAL REGIONAL JUVENILE CENTER	4,859.28
EMBLOM BRENNY FUNERAL SERVICE	4,920.04
EMPLOYMENT ENTERPRISES	3,964.60
ESSENTIA HEALTH MEDICAL CTR	3,200.00
ESSENTIA INSTITUTE OF RURAL HEALTH	129,109.89
FAMILY ADVOCACY CENTER	3,799.71
FIRST CALL	12,753.30
FIRST IMPRESSION PRINTING	4,178.45
FORESTVIEW MIDDLE SCHOOL	2,000.00
GEORGE SCOTT	10,847.33
GERARD ACADEMY	73,206.56
GOODWILL INDUSTRIES	2,370.00
GRAINGER	3,036.40
GREAT CIRCLE	96,210.00
HALVORSON TAYLOR FUNERAL HOME	5,809.67
HEARTLAND GIRLS RANCH	61,124.25

HOLIDAY STATION STORE	7,920.00
HUDRLIK CARPET & TILE	4,210.18
INNOVATIVE OFFICE SOLUTIONS LLC	16,045.85
INTERFAITH VOLUNTEERS	2,800.00
ISD 182	2,000.00
ITASKIN JUVENILE CENTER	155,747.99
JIM STEWART TRANSPORT, LLC	3,250.00
KAYLO BROOKS	2,223.72
KENNETH VOPATEK	10,825.50
KLINE FUNERAL HOME	11,082.97
KOOP FUNERAL HOME	14,895.69
LABORATORY CORPORATION OF AMERICA	3,224.30
LAKELAND BEHAVIORAL HEALTH SYSTEM	12,095.00
LAKES MEDI-VAN INC	55,496.49
LEANORA ANITA GRETEMAN	3,548.87
LEECH LAKE BEHAVIORAL HEALTH	4,500.00
LEIGHA JANEY	2,181.38
LEXISNEXIS RISK SOLUTIONS	5,220.00
LIFE HOUSE DULUTH	7,488.00
LITTLE SAND GROUP HOMES	205,525.84
LUTHERAN SOCIAL SERVICES MN	18,920.50
LUTHERAN SOCIAL SERVICES OF MN	203,883.64
MAILFINANCE	9,760.80
MARCO TECHNOLOGIES LLC	43,085.67
MAYO CLINIC	24,649.16
MCF RED WING - STILLWATER	69,100.00
MCMAHON COUNSELING & CONSULTATION SVCS	2,450.00
MEDICARE BLUE RX	205,686.25
MERCY CLINIC SPRINGFIELD COMM	2,282.00
MID MN FEDERAL CREDIT UNION	2,000.00
MID-MINNESOTA DRUG TESTING	2,122.00
MILLE LACS ACADEMY-NEXUS	299,248.90
MILLE LACS BAND FAMILY SERVICES	49,757.60
MINNESOTA MANAGEMENT & BUDGET	6,773.90
MN CHILD SUPPORT PAYMENT CTR	212,810.68
MN COUNTIES COMPUTER COOPERATIVE	9,964.50
MN COUNTIES INTERGOVERNMENTAL TRUST	107,414.33
MN DEPT OF HUMAN SERVICES	2,045,079.72
MN FINANCIAL WORKER & CASE AID ASSOC	2,100.00
MN GIRLS ACADEMY	107,435.75
MN MONITORING INC	8,266.76
MN TEEN CHALLENGE	4,350.00
MORRISON COUNTY SOCIAL SERVICES-MH FLEX	108,235.66
NELSON-DORAN FUNERAL HOME	16,000.28
NEW LEAF HEALING CENTER	6,223.15
NEXUS - KINDRED FAMILY HEALING	37,833.01
NISSWA ELEMENTARY SCHOOL	2,500.00

NORTH HOMES - TEENS IN TRANSITION	34,000.79
NORTH HOMES CHILDREN AND FAMILY SERVICES	208,379.51
NORTH HOMES COTTAGES	241,654.18
NORTH STAR GROUP HOME - SHERRI OR DAVE TROMBLEY	38,337.22
NORTHERN BUSINESS PRODUCTS	4,427.40
NORTHERN PINES	1,231,366.60
NORTHWESTERN MN JUVENILE CENTER	426,133.15
NORTHWOOD CHILDRENS HOME - HONORS HOUSE GROUP HOME	21,630.87
NORTHWOOD CHILDREN'S SERVICES	339,406.69
NORTHWOODS	107,850.00
NYSTROM AND ASSOCIATES LTD	68,745.60
OFFICE SHOP	7,542.98
OTTER TAIL COUNTY SOC SERV	3,064.71
PATRICIA BLAHUT	5,756.52
PENMAC STAFFING SERVICES, INC	72,732.71
PENNY QUAST	2,093.27
PETRANGEIO, GEORGE MS	7,211.25
PHILIP B TANGE, MSW	4,207.50
PINE MANORS INC	63,002.04
PINEHAVEN YOUTH AND FAMILY SERVICES	285,097.79
PLEASANT RIDGE APARTMENTS	6,503.00
PORT GROUP HOMES	63,071.52
PORT OF CROW WING COUNTY, INC.	4,883.97
PRAIRIE ST JOHN'S HOSPITAL	27,812.02
PRESBYTERIAN FAMILY FOUNDATION	3,646.37
PRO STAFF	15,129.30
PRODUCTIVE ALTERNATIVES INC	51,262.50
PROGRESSIVE PROPERTY MGMT	3,900.00
RANDAL SCHULTE	13,544.63
RANGE MENTAL HEALTH CENTER	5,472.00
RIPPLEY RICHARD REAL ESTATE DEVELOPMENT SERVICES	2,472.00
RON SHAW	14,966.14
ROSS RESOURCES LTD	6,685.66
ROYAL OAKS HOSPITAL	17,094.20
RURAL MINNESOTA CEP INC	639,461.33
SANFORD MEDICAL CENTER TRF	2,598.40
SARA SHERMAN	13,110.00
SHI INTERNATIONAL CORP	2,411.15
SICORA CONSULTING INC	17,729.25
SILENT SHOUT PRODUCTIONS	2,250.00
SOCIAL SECURITY ADMINISTRATION	9,163.46
SOURCEWELL	193,716.18
ST CLOUD AREA YMCA	6,896.79
ST CLOUD HOSPITAL	4,279.06
ST MATHIAS PARK AND RECREATION INC	2,500.00
STRATELIGENT	6,775.00
TAMALA LUECK	2,633.85

TAMMY DARSOW	3,040.09
TECH KNOW SYSTEMS INC	3,571.00
TMS CENTER FOR BREAST	2,250.00
TODD COUNTY SOCIAL SERVICES	67,035.52
TRISH DOLLINGER	5,713.34
TRISH EXSTED	2,378.93
UMMC-FAIRVIEW	4,157.60
UNITED PROCESS SERVERS OF MN	2,175.00
UNIVERSITY OF MO HEALTH SYSTEMS	8,012.66
VERIZON WIRELESS	42,026.28
VILLAGE RANCH INC	183,280.76
VOLUNTEERS OF AMERICA	18,492.27
WADENA COUNTY SOCIAL SERVICES	59,058.85
WAYNE ENGSTROM	2,171.06
WELLNESS IN THE WOODS INC	18,406.00
WELLS FARGO BUSINESS CREDIT	6,273.00
WEST CENTRAL MN COMMUNITIES ACTION, INC	3,020.00
WOGEN WOODWORKING L.L.C.	4,388.80
WOODLAND HILLS	31,937.55
WOODRIDGE OF MISSOURI, LLC	476,900.00

SOLID WASTE (NON-LANDFILL) FUND

BLUE CROSS BLUE SHIELD OF MN	3,157.50
BURNS & MCDONNELL	69,977.53
CITY OF BAXTER	14,000.00
CITY OF BRAINERD	16,000.00
CITY OF BREEZY POINT	12,500.00
CITY OF CROSBY	57,000.00
CITY OF CROSSLAKE	29,200.00
CITY OF EMILY	8,000.00
CITY OF GARRISON	6,000.00
CITY OF IRONTON	3,000.00
CITY OF NISSWA	68,000.00
CITY OF PEQUOT LAKES	10,000.00
DYNAMIC LIFECYCLE INNOVATIONS INC	48,254.42
FIRST IMPRESSION PRINTING	13,122.97
FIRST STATE TIRE RECYCLING	15,564.09
FORUM COMMUNICATIONS COMPANY	8,028.90
GOODWILL INDUSTRIES	47,125.00
HOLDEN ELECTRIC COMPANY INC	2,245.03
LINCOLN MKTG	2,196.00
MARVIN STROSCHEN	4,037.37
MEDICARE BLUE RX	2,565.00
MERRIFIELD LIONS	5,750.00
MN COUNTIES INTERGOVERNMENTAL TRUST	5,893.04
MORRISON COUNTY SOLID WASTE	13,301.62
NEWSHOPPER	4,700.00

PRATT'S AFFORDABLE EXCAVATING INC	556,705.70
SCR - NORTHERN	3,797.41
TCBX	13,750.00
TODD COUNTY SOLID WASTE	11,821.12
TOWN OF BAY LAKE	28,000.00
TOWN OF CENTER	3,000.00
TOWN OF CROW WING	15,000.00
TOWN OF IDEAL	35,000.00
TOWN OF MISSION	20,000.00
ULINE SHIP SUPPLIES	2,084.55
VEOLIA ES TECHNICAL SOLUTIONS	34,172.24
WASTE MANAGEMENT OF WI-MN	45,431.16
WIDSETH SMITH NOLTING & ASSOC INC	6,893.08

PUBLIC LAND MANAGEMENT FUND

BLUE CROSS BLUE SHIELD OF MN	39,047.38
BROTHERS MOTOSPORTS	8,680.00
DELL MARKETING LP	17,244.67
DONDELINGER CHEVROLET CADILLAC TOYOTA	127,197.08
ELITE TITLE	46,946.00
ERIKS LAWN SERVICE INC	6,110.00
FIRST IMPRESSION PRINTING	2,017.75
FORUM COMMUNICATIONS COMPANY	2,448.70
FUTURE FOREST INC	10,157.50
GERRY RASMUSSEN	2,600.00
GILMER LOGGING	3,696.84
HANNAHER'S	41,534.22
HOLDEN ELECTRIC COMPANY INC	4,300.00
HOLMVIG EXCAVATING	86,743.18
MARCO TECHNOLOGIES LLC	2,902.67
MEDICARE BLUE RX	11,792.50
MIES OUTLAND OF ST CLOUD	10,449.00
MN COUNTIES INTERGOVERNMENTAL TRUST	23,975.02
MN DEPARTMENT OF REVENUE	2,825.00
MN DEPT OF FINANCE	43,566.35
NCP COATINGS INC	2,300.01
NORTH CENTRAL REFORESTATION INC	4,760.00
NORTH POINT GEOGRAPHIC SOLUTIONS	2,453.85
PAMELA LAMBRECHT	5,398.00
PRICEWATERHOUSECOOPERS LLP	3,125.00
REGENTS OF THE UNIVERSITY OF MN	3,049.00
SHAWN FLETCHER TRUCKING INC	18,658.51
UNIVERSITY OF MN REAL ESTATE OFFICE	106,282.05
WORKS COMPUTING INC	3,500.00

SMALL CITIES DEVELOPMENT PROGRAM

CROW WING COUNTY HRA	23,512.01
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UNORGANIZED TERRITORIES

ANDERSON BROTHERS CONSTRUCTION COMPANY	673,704.65
CITY OF BRAINERD	170,111.34
CITY OF NISSWA	34,961.45
DLL EXCAVATING INC	200,428.01
ENVIROTECH SERVICES INC	13,644.18
HEARTLAND ANIMAL RESCUE TEAM	8,430.56
HOLMVIG EXCAVATING	389,262.43
LOT PROS LLC	20,183.13
TRAFFIC MARKING SERVICE	3,623.40

DITCH FUND

HOLMVIG EXCAVATING	22,652.50
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DEBT SERVICE FUND

US BANK	5,028,302.50
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CAPITAL PROJECTS FUND

ACCESS POWER INC	6,750.00
ACCURATE CONTROL INC	259,189.95
ACTION GRAPHICS INC	2,550.00
ALL FURNITURE INC	9,960.00
ALL STATE COMMUNICATIONS INC	153,880.00
AMZN MKTP US	2,825.44
ANDERSON BROTHERS CONSTRUCTION COMPANY	53,352.31
APPLIED CONCEPTS INC	2,257.00
BARATTO BROTHERS CONSTRUCTION INC	333,742.19
BAYCOM INC	55,570.00
BDS LAUNDRY SYSTEMS	22,508.00
BERTS TRUCK EQUIPMENT INC	23,755.00
BEST BUY 00005223	2,062.00
BRAINERD LICENSE OFFICE	4,092.00
COMPORT CONSULTING CORP	3,200.00
CUSTOM CAGE INC	6,445.00
DATABANK IMX LLC	55,413.91
DELL MARKETING LP	41,815.11
DIAMOND MOWERS INC	53,888.00
DIGITAL HORIZONS	37,499.85
DODGE OF BURNSVILLE INC	72,827.11
DVS RENEWAL	2,225.36
ELITE TITLE	70,114.92
FITNESS DISTRIBUTING INC	7,140.00
GRAINGER	3,484.60
GRANITE ELECTRONICS INC	8,777.94
GULL LAKE GLASS INC	4,013.00
HANNAHER'S	37,506.87

HARRIS MECHANICAL SERVICES LLC	23,443.62
HILLIGOSS CHEVROLET INC	32,222.00
HILLYARD HUTCHINSON	4,485.00
HIRSHFIELDS INC	3,567.50
HOLDEN ELECTRIC COMPANY INC	29,073.93
HYLAND SOFTWARE INC	5,747.00
HYTEC CONSTRUCTION OF BRAINERD INC	1,499,394.21
INFORMATION SYSTEMS CORPORATION	4,350.00
INNOVATIVE OFFICE SOLUTIONS LLC	2,412.56
JOHNSON CONTROLS	79,227.44
JP ENTERPRISES	23,765.00
MCI CARPET ONE	20,569.15
MID AMERICA BUSINESS SYSTEMS	75,643.37
MIDWEST MECHANICAL SUPPLY	18,646.92
MINVALCO	18,697.17
MN COUNTIES COMPUTER COOPERATIVE	16,020.00
MN INDEPENDENT PETROLEUM SERVICE	6,309.00
MOBILE MARINE AND CAR AUDIO, LLC	2,472.00
MULCAHY	21,313.00
NORTHERN BUSINESS PRODUCTS	13,256.65
NORTHWOODS FORD	184,833.30
NUSS TRUCK & EQUIPMENT	127,328.00
PERSONABLE INC	7,935.00
PRIME MECHANICAL INSULATION INC	6,460.00
RJ MECHANICAL	40,649.36
RR BRINK LOCKING SYSTEMS INC	3,974.00
SCR - NORTHERN	5,977.05
SCR INC	4,241.00
SERVICEMASTER	3,885.00
SIGN SPOT	4,611.49
SQUAD PRO LLC	31,046.87
STREICHERS INC	42,223.99
SUMMIT COMPANIES	54,225.00
SYSTEM INNOVATORS	42,580.00
TAPCO	18,554.64
THE HEARTH ROOM	8,328.00
THE HOME DEPOT #2818	3,167.92
TIERNEY	16,062.31
TOM'S BACKHOE SERVICE INC	2,000.00
TOWMASTER INC	128,580.00
TRUEMAN WELTERS	64,245.89
TWIN CITY HARDWARE INC	6,739.02
VERTIV CORPORATION	35,550.00
VIKING ELECTRIC SUPPLY	4,243.60
WEBSTAURANT STORE	7,391.50
WIDSETH SMITH NOLTING & ASSOC INC	59,128.00
WORKS COMPUTING INC	141,154.47

ZIEGLER INC	46,990.43
LANDFILL ENTERPRISE FUND	
AERATION INDUSTRIES INTERN'L INC.	67,970.00
ALLOY WELDING AND MFG INC	10,750.00
ANDERSON INDUSTRIAL SCALES	2,540.00
BILL HETTVER	4,108.80
BLUE CROSS BLUE SHIELD OF MN	3,157.50
BOGART PEDERSON & ASSOCIATES INC	28,393.75
BURNS & MCDONNELL	854,007.06
CABLE SYSTEM SERVICES VI LLC	4,150.00
CRAIG STEVEN REIKOFSKI	99,909.00
CWC LANDFILL	11,297.47
DC BRAUN CO	21,930.00
DECHANTAL EXCAVATION LLC	53,748.92
FERGUSON WATERWRKS #2516	18,419.93
FERGUSON WTRWRKS #2518	4,493.77
FIRST IMPRESSION PRINTING	13,182.97
GIH GLOBALINDUSTRIALEQ	2,643.34
HAWKINS INC	106,331.42
HOLDEN ELECTRIC COMPANY INC	63,836.62
HOLMVIG EXCAVATING	6,475.00
JOSHUA JAMES MOSER	2,125.00
MEDICARE BLUE RX	2,565.00
MICRO MOTION INC	6,029.45
MINNESOTA ENERGY RESOURCES	7,572.76
MINNESOTA POWER	68,088.41
MN COUNTIES INTERGOVERNMENTAL TRUST	8,857.02
MN VALLEY TESTING LABS	10,062.00
NEIL DORNBUSCH & ASSOCIATES INC	45,298.88
NEW WASTE CONCEPTS INC	19,744.70
NORTHERN TECHNOLOGIES LLC	26,645.00
OBERG FENCE CO	4,850.00
PLAISTED COMPANIES INC	11,502.00
PRATT'S AFFORDABLE EXCAVATING INC	2,922,704.98
SP SARAGLOVE.COM	5,760.00
VEIT & COMPANY INC	72,500.00
WIDSETH SMITH NOLTING & ASSOC INC	79,674.92

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	\$126,826