

CROW WING COUNTY  
BRAINERD, MINNESOTA

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021

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 Annual Comprehensive Financial Report (ACFR) 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, 2021**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and investments	\$ 57,683,469	\$ 6,408,867	\$ 64,092,336
Taxes receivable - delinquent	698,149	-	698,149
Accounts receivable (net)	215,309	139,881	355,190
Accrued interest receivable	145,212	-	145,212
Contracts receivable	1,660,707	-	1,660,707
Due from other governments	6,794,938	-	6,794,938
Loans receivable	75,465	-	75,465
Inventories	718,726	-	718,726
Prepaid items	<u>1,321,226</u>	<u>215</u>	<u>1,321,441</u>
<b>Total current assets</b>	<b>\$ 69,313,201</b>	<b>\$ 6,548,963</b>	<b>\$ 75,862,164</b>
<b>Noncurrent assets</b>			
Restricted assets			
Cash and investments	\$ -	\$ 6,576,320	\$ 6,576,320
Long-term receivable	161,069	-	161,069
Investment in joint venture	14,076,793	-	14,076,793
Net pension asset	258,199	-	258,199
Capital assets			
Non-depreciable	25,276,943	412,334	25,689,277
Depreciable - net of accumulated depreciation	<u>194,182,034</u>	<u>6,938,421</u>	<u>201,120,455</u>
<b>Total noncurrent assets</b>	<b>\$ 233,955,038</b>	<b>\$ 13,927,075</b>	<b>\$ 247,882,113</b>
<b>Total Assets</b>	<b>\$ 303,268,239</b>	<b>\$ 20,476,038</b>	<b>\$ 323,744,277</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow for other post employment benefits liability	\$ 11,103,588	\$ 60,776	\$ 11,164,364
Deferred outflow for pensions	<u>15,802,911</u>	<u>30,222</u>	<u>15,833,133</u>
<b>Total Deferred Outflows of Resources</b>	<b>\$ 26,906,499</b>	<b>\$ 90,998</b>	<b>\$ 26,997,497</b>

(Continued)

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2021  
(Continued)**

	<b>Primary Government</b>			<b>Total</b>	
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b></b>		
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 1,751,855	\$ 71,395	\$	1,823,250	
Salaries payable	616,628	-	\$	616,628	
Accrued payroll taxes payable	42,748	-	\$	42,748	
Contracts payable	37,883	-	\$	37,883	
Due to other governments	448,144	-	\$	448,144	
Accrued interest payable	3,010	-	\$	3,010	
Claims payable	57,277	-	\$	57,277	
Customer deposits	236,796	-	\$	236,796	
Unearned Revenue	6,572,498	-	\$	6,572,498	
Compensated absences payable - current	3,314,565	-	\$	3,314,565	
Capital leases payable - current	108,650	-	\$	108,650	
General obligation bonds payable - current	92,381	-	\$	92,381	
Other post employment benefits liability - current	2,488,239	13,620	\$	2,501,859	
<b>Total current liabilities</b>	<b>\$ 15,770,674</b>	<b>\$ 85,015</b>	<b>\$</b>	<b>15,855,689</b>	
<b>Noncurrent liabilities</b>					
Compensated absences payable	\$ 368,285	\$ -	\$	368,285	
Capital lease payable	111,300	-	\$	111,300	
Other post employment benefits liability	43,875,267	203,339	\$	44,078,606	
Net pension liability	15,143,355	40,317	\$	15,183,672	
Estimated liability for landfill closure/postclosure	-	4,785,633	\$	4,785,633	
<b>Total noncurrent liabilities</b>	<b>\$ 59,498,207</b>	<b>\$ 5,029,289</b>	<b>\$</b>	<b>64,527,496</b>	
<b>Total Liabilities</b>	<b>\$ 75,268,881</b>	<b>\$ 5,114,304</b>	<b>\$</b>	<b>80,383,185</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes collected for subsequent years	\$ 39,299	\$ -	\$	39,299	
Deferred inflow for other post employment benefits liability	3,498,366	19,149	\$	3,517,515	
Deferred inflow for pensions	19,965,254	37,071	\$	20,002,325	
<b>Total Deferred Inflows of Resources</b>	<b>\$ 23,502,919</b>	<b>\$ 56,220</b>	<b>\$</b>	<b>23,559,139</b>	
<b>NET POSITION</b>					
Net investment in capital assets	\$ 219,184,157	\$ 7,350,755	\$	226,534,912	
Restricted for:					
General government	1,386,144	-	\$	1,386,144	
Public safety	293,850	-	\$	293,850	
Highways and streets	13,811,991	-	\$	13,811,991	
Health and human services	248,260	-	\$	248,260	
Culture and recreation	177,995	-	\$	177,995	
Conservation of natural resources	4,847,257	-	\$	4,847,257	
Environmental uses - expendable	221,870	-	\$	221,870	
Environmental uses - nonexpendable	1,846,499	-	\$	1,846,499	
Economic development	83,164	-	\$	83,164	
Debt service	388,924	-	\$	388,924	
Pensions	258,199	-	\$	258,199	
Landfill closure/postclosure	-	1,790,687	\$	1,790,687	
Unrestricted	(11,345,372)	6,255,070	\$	(5,090,302)	
<b>Total Net Position</b>	<b>\$ 231,402,938</b>	<b>\$ 15,396,512</b>	<b>\$</b>	<b>246,799,450</b>	

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, 2021**

<b>Functions/Programs</b>	<b>Program Revenues</b>					<b>Net (Expense) Revenue and Changes in Net Position</b>		
			<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Primary Government</b>			
	<b>Expenses</b>	<b>Charges for Services</b>			<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 16,997,377	\$ 2,910,047	\$ 1,078,805	\$ -	\$ (13,008,525)	\$ -	\$ (13,008,525)	
Public safety	19,372,688	1,970,045	2,260,318	-	(15,142,325)	-	(15,142,325)	
Highways and streets	12,610,573	1,003,330	8,019,511	1,375,822	(2,211,910)	-	(2,211,910)	
Sanitation	5,645	-	-	-	(5,645)	-	(5,645)	
Health and human services	23,490,682	1,908,688	13,499,248	-	(8,082,746)	-	(8,082,746)	
Culture and recreation	729,739	356	-	-	(729,383)	-	(729,383)	
Conservation of natural resources	3,199,213	4,213,578	420,881	-	1,435,246	-	1,435,246	
Economic development	1,286,835	-	-	-	(1,286,835)	-	(1,286,835)	
Interest	10,461	-	-	-	(10,461)	-	(10,461)	
<b>Total governmental activities</b>	<b>\$ 77,703,213</b>	<b>\$ 12,006,044</b>	<b>\$ 25,278,763</b>	<b>\$ 1,375,822</b>	<b>\$ (39,042,584)</b>	<b>\$ -</b>	<b>\$ (39,042,584)</b>	
<b>Business-type activities</b>								
Landfill	\$ 2,666,038	\$ 3,145,104	\$ -	\$ -	\$ -	\$ 479,066	\$ 479,066	
<b>Total primary government</b>	<b>\$ 80,369,251</b>	<b>\$ 15,151,148</b>	<b>\$ 25,278,763</b>	<b>\$ 1,375,822</b>	<b>\$ (39,042,584)</b>	<b>\$ 479,066</b>	<b>\$ (38,563,518)</b>	
<b>General Revenues</b>								
Property taxes					\$ 42,460,710	\$ -	\$ 42,460,710	
Transportation sales and use tax					8,627,535	-	8,627,535	
Mortgage registry and deed tax					182,819	-	182,819	
Payments in lieu of tax					574,414	-	574,414	
Grants and contributions not restricted to specific programs					3,298,719	-	3,298,719	
Investment earnings					(260,361)	134,036	(126,325)	
Miscellaneous					334,875	-	334,875	
<b>Total general revenues</b>					<b>\$ 55,218,711</b>	<b>\$ 134,036</b>	<b>\$ 55,352,747</b>	
<b>Change in net position</b>					<b>\$ 16,176,127</b>	<b>\$ 613,102</b>	<b>\$ 16,789,229</b>	
<b>Net Position - Beginning</b>					<b>215,226,811</b>	<b>14,783,410</b>	<b>230,010,221</b>	
<b>Net Position - Ending</b>					<b>\$ 231,402,938</b>	<b>\$ 15,396,512</b>	<b>\$ 246,799,450</b>	

The notes to the financial statements 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, 2021

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>REVENUES</b>								
Taxes	\$ 24,402,274	\$ 10,487,406	\$ 13,503,711	\$ -	\$ 108,169	\$ 2,004,068	\$ 1,124,356	\$ 51,629,984
Special assessments	-	-	-	-	-	-	637,538	637,538
Licenses and permits	926,528	-	-	993,855	-	-	99	1,920,482
Intergovernmental	3,104,372	8,885,131	14,878,620	179,770	1,691	2,648,945	385,688	30,084,217
Charges for services	3,171,979	1,423,374	1,419,762	2,515	-	-	394,613	6,412,243
Fines and forfeits	55,678	-	-	-	-	-	-	55,678
Gifts and contributions	112,046	-	10,000	-	-	-	-	122,046
Investment earnings	(241,891)	-	-	126,940	-	-	(30,476)	(145,427)
Sales	-	-	-	2,297,698	-	-	-	2,297,698
Miscellaneous	1,346,014	18,647	411,042	51,434	-	94,332	202,730	2,124,199
<b>Total Revenues</b>	<b>\$ 32,877,000</b>	<b>\$ 20,814,558</b>	<b>\$ 30,223,135</b>	<b>\$ 3,652,212</b>	<b>\$ 109,860</b>	<b>\$ 4,747,345</b>	<b>\$ 2,714,548</b>	<b>\$ 95,138,658</b>
<b>EXPENDITURES</b>								
<b>Current</b>								
General government	\$ 15,757,222	\$ -	\$ -	\$ -	\$ 440,499	\$ 103,551	\$ 16,301,272	
Public safety	15,975,568	-	2,921,487	-	30,577	201,676	19,129,308	
Highways and streets	200	6,566,859	-	-	-	743,318	7,310,377	
Health and human services	2,985	-	23,476,188	-	27,496	-	23,506,669	
Culture and recreation	621,637	-	-	-	-	-	-	621,637
Conservation of natural resources	188,915	-	-	2,198,020	-	-	1,155,239	3,542,174
Economic development	1,258,217	-	-	-	-	-	28,618	1,286,835
<b>Capital Outlay</b>								
General government	9,835	-	-	-	104,176	-	-	114,011
Public safety	247,973	-	-	-	664,487	-	-	912,460
Highways and streets	-	11,856,674	-	-	484,604	-	-	12,341,278
Conservation of natural resources	760,041	-	-	339,010	-	-	-	1,099,051
<b>Intergovernmental</b>								
<b>Debt Service</b>								
Principal	-	106,000	-	-	90,000	-	-	196,000
Interest	-	6,229	-	-	4,517	-	-	10,746
Administrative charges	-	134	-	-	501	-	-	635
<b>Total Expenditures</b>	<b>\$ 34,822,593</b>	<b>\$ 18,938,917</b>	<b>\$ 26,397,675</b>	<b>\$ 2,537,030</b>	<b>\$ 95,018</b>	<b>\$ 1,751,839</b>	<b>\$ 2,232,402</b>	<b>\$ 86,775,474</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,945,593)</b>	<b>\$ 1,875,641</b>	<b>\$ 3,825,460</b>	<b>\$ 1,115,182</b>	<b>\$ 14,842</b>	<b>\$ 2,995,506</b>	<b>\$ 482,146</b>	<b>\$ 8,363,184</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ 1,242,518	\$ 98,715	\$ -	\$ -	\$ -	\$ 134,036	\$ 1,475,269	
Transfers out	-	-	-	(1,242,518)	-	-	(232,751)	(1,475,269)
Proceeds from sale of capital assets	-	-	-	-	-	57,830	-	57,830
Insurance proceeds	64,983	5,911	-	-	-	-	-	70,894
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,307,501</b>	<b>\$ 104,626</b>	<b>\$ -</b>	<b>\$ (1,242,518)</b>	<b>\$ -</b>	<b>\$ 57,830</b>	<b>\$ (98,715)</b>	<b>\$ 128,724</b>
<b>Net Change in Fund Balances</b>	<b>\$ (638,092)</b>	<b>\$ 1,980,267</b>	<b>\$ 3,825,460</b>	<b>\$ (127,336)</b>	<b>\$ 14,842</b>	<b>\$ 3,053,336</b>	<b>\$ 383,431</b>	<b>\$ 8,491,908</b>
<b>Fund Balance - January 1</b>	<b>16,646,180</b>	<b>15,669,950</b>	<b>3,450,872</b>	<b>537,241</b>	<b>319,917</b>	<b>3,017,395</b>	<b>5,827,377</b>	<b>45,468,932</b>
<b>Prior Period Adjustment (See Note V)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,785</b>	<b>-</b>	<b>266,764</b>	<b>-</b>	<b>411,549</b>
<b>Fund balance - January 1, as Restated</b>	<b>16,646,180</b>	<b>15,669,950</b>	<b>3,450,872</b>	<b>682,026</b>	<b>319,917</b>	<b>3,284,159</b>	<b>5,827,377</b>	<b>45,880,481</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>214,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214,724</b>
<b>Fund balance - December 31</b>	<b>\$ 16,008,088</b>	<b>\$ 17,864,941</b>	<b>\$ 7,276,332</b>	<b>\$ 554,690</b>	<b>\$ 334,759</b>	<b>\$ 6,337,495</b>	<b>\$ 6,210,808</b>	<b>\$ 54,587,113</b>

CROW WING COUNTY  
BRAINERD, MINNESOTA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021  
(Continued)

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>ASSETS</b>								
Cash and investments	\$ 22,142,425	\$ 15,820,865	\$ 5,743,531	\$ 1,641,092	\$ 334,891	\$ 5,699,015	\$ 6,301,650	\$ 57,683,469
Taxes receivable - delinquent	370,231	44,508	182,911	-	62,975	19,945	17,579	698,149
Accounts receivable (net)	71,796	-	117,653	-	-	-	25,860	215,309
Accrued interest receivable	142,497	-	-	-	-	-	2,715	145,212
Due from other funds	334,683	115,058	-	-	-	386,172	-	835,913
Contracts receivable	-	-	-	1,660,707	-	-	-	1,660,707
Due from other governments	172,778	4,035,365	2,508,135	-	-	-	78,660	6,794,938
Loans receivable	-	-	-	-	-	-	75,465	75,465
Inventories	-	718,726	-	-	-	-	-	718,726
Prepaid items	850,315	13,794	103,500	4,479	-	348,146	992	1,321,226
<b>Total Assets</b>	<b>\$ 24,084,725</b>	<b>\$ 20,748,316</b>	<b>\$ 8,655,730</b>	<b>\$ 3,306,278</b>	<b>\$ 397,866</b>	<b>\$ 6,453,278</b>	<b>\$ 6,502,921</b>	<b>\$ 70,149,114</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 607,097	\$ 409,194	\$ 546,108	\$ 15,463	\$ 42	\$ 94,208	\$ 79,743	\$ 1,751,855
Salaries payable	334,942	46,904	227,982	5,094	-	-	1,706	616,628
Accrued payroll taxes payable	21,198	3,588	17,442	390	-	-	130	42,748
Contracts payable	-	-	-	37,883	-	-	-	37,883
Due to other funds	-	-	-	720,855	-	-	115,058	835,913
Due to other governments	82,955	84	51,477	311,196	-	-	2,432	448,144
Claims payable	57,277	-	-	-	-	-	-	57,277
Customer deposits	236,796	-	-	-	-	-	-	236,796
Unearned Revenue	6,315,101	257,397	-	-	-	-	-	6,572,498
<b>Total Liabilities</b>	<b>\$ 7,655,366</b>	<b>\$ 717,167</b>	<b>\$ 843,009</b>	<b>\$ 1,090,881</b>	<b>\$ 42</b>	<b>\$ 94,208</b>	<b>\$ 199,069</b>	<b>\$ 10,599,742</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue (Note III.D.)	\$ 421,271	\$ 2,166,208	\$ 536,389	\$ 1,660,707	\$ 63,065	\$ 21,575	\$ 93,044	\$ 4,962,259

(Continued)

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021  
(Continued)**

	<b>General</b>	<b>Highway</b>	<b>Community Services</b>	<b>Public Land Management</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Funds</b>	<b>Total</b>
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Missing heirs	\$ 76,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,449
Inventories	-	718,726	-	-	-	-	-	718,726
Prepays	850,315	13,794	103,500	4,479	-	348,146	992	1,321,226
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
<b>Restricted for:</b>								
Enhanced 911	190,183	-	-	-	-	-	-	190,183
Sheriff's drug contingency	7,871	-	-	-	-	-	-	7,871
Sheriff's forfeited property	10,667	-	-	-	-	-	-	10,667
DUI assessment	17,127	-	-	-	-	-	-	17,127
Lakes area drug investigation forfeiture	68,002	-	-	-	-	-	-	68,002
Water plan	7,577	-	-	-	-	-	-	7,577
Recreation	177,995	-	-	-	-	-	-	177,995
Land based improvements	364,343	-	-	-	-	-	-	364,343
Recorder's technology	482,330	-	-	-	-	-	-	482,330
Law library	50,773	-	-	-	-	-	-	50,773
Attorney's forfeited property	28,620	-	-	-	-	-	-	28,620
Aquatic invasive species	22,638	-	-	-	-	-	-	22,638
Local option sales tax	-	10,718,614	-	-	-	-	-	10,718,614
Resource development	-	-	-	496,958	-	-	-	496,958
Forest access roads	-	-	-	46,087	-	-	-	46,087
Debt service	-	-	-	-	328,869	-	-	328,869
Solid waste (non-landfill)	-	-	-	-	-	-	2,190,801	2,190,801
Greater Minnesota landfill cleanup fee	-	-	-	-	-	-	430,066	430,066
Economic development revolving loans	-	-	-	-	-	-	7,699	7,699
Environmental uses	-	-	-	-	-	-	221,870	221,870
Unorganized townships	-	-	-	-	-	-	960,517	960,517
Ditch #13	-	-	-	-	-	-	11,160	11,160
Tax forfeited capital projects	452,501	-	-	-	-	-	-	452,501
<b>Committed for:</b>								
Dive team	20,002	-	-	-	-	-	-	20,002
Explorer's Program	748	-	-	-	-	-	-	748
BLADE	10,163	-	-	-	-	-	-	10,163
Facilities	330,328	-	-	-	-	-	-	330,328
Mounted patrol	9,504	-	-	-	-	-	-	9,504
Triad	5,139	-	-	-	-	-	-	5,139
Veterans' service van	2,053	-	-	-	-	-	-	2,053
Thirty Lakes Watershed	124,059	-	-	-	-	-	-	124,059
Information technology	168,166	-	-	-	-	-	-	168,166
Employee recognition program	9,099	-	-	-	-	-	-	9,099
Other post employment benefits (OPEB)	1,400,000	-	-	-	-	-	-	1,400,000
Highway improvement plan	-	4,738,149	-	-	-	-	-	4,738,149
<b>Assigned for:</b>								
Highway	-	1,675,658	-	-	-	-	-	1,675,658
Community services	-	-	7,172,832	-	-	-	-	7,172,832
Capital projects	-	-	-	-	-	5,989,349	-	5,989,349
Solid waste (non-landfill)	-	-	-	-	-	-	541,204	541,204
Public land management	-	-	-	7,166	-	-	-	7,166
Debt service	-	-	-	-	5,890	-	-	5,890
<b>Unassigned</b>	<b>11,121,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,121,436</b>
<b>Total Fund Balances</b>	<b>\$ 16,008,088</b>	<b>\$ 17,864,941</b>	<b>\$ 7,276,332</b>	<b>\$ 554,690</b>	<b>\$ 334,759</b>	<b>\$ 6,337,495</b>	<b>\$ 6,210,808</b>	<b>\$ 54,587,113</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 24,084,725</b>	<b>\$ 20,748,316</b>	<b>\$ 8,655,730</b>	<b>\$ 3,306,278</b>	<b>\$ 397,866</b>	<b>\$ 6,453,278</b>	<b>\$ 6,502,921</b>	<b>\$ 70,149,114</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	<b>Custodial Funds</b>	<b>Private-Purpose Trust Funds</b>
<b>ASSETS</b>		
Cash and investments	\$ 5,403,393	\$ 21,214
Due from other governments	497,601	-
Taxes for other governments	1,574,397	-
<b>Total Assets</b>	<b>7,475,391</b>	<b>21,214</b>
<b>LIABILITIES</b>		
Due to others	314,675	250
Due to other governments	4,196,396	-
<b>Total Liabilities</b>	<b>4,511,071</b>	<b>250</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes collected for subsequent period	<u>78,614</u>	-
<b>NET POSITION</b>		
Restricted for:		
Individuals, organizations, and other governments	<u>\$ 2,885,706</u>	<u>\$ 20,964</u>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	<b>Custodial Funds</b>	<b>Private-Purpose Trust Funds</b>
<b>ADDITIONS</b>		
Contributions		
Individuals	\$ 732,058	\$ 140,464
Gifts and contributions	948,719	-
Property tax collections for other governments	88,376,015	-
License and fees collected for state	18,883,420	-
Miscellaneous	3,174,378	1,343
<b>Total Additions</b>	<b>112,114,590</b>	<b>141,807</b>
<b>DEDUCTIONS</b>		
Beneficiary payments to individuals	722,972	163,370
Payments of property tax to other governments	88,867,461	-
Administrative expense	71,163	-
Payments to other entities	23,953,260	-
<b>Total Deductions</b>	<b>113,614,856</b>	<b>163,370</b>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>		
	(1,500,266)	(21,563)
Fiduciary Net Position - Beginning of Year	<u>4,385,972</u>	<u>42,527</u>
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<b>\$ 2,885,706</b>	<b>\$ 20,964</b>

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 2020. THE LIST DOES NOT INCLUDE INDIVIDUALS WHO RECEIVED FEDERAL, STATE, OR COUNTY HUMAN SERVICES AID.

**GENERAL FUND**

3E COMPANY ENVIRONMENTAL ECOLOGICAL & ENGINEERING	4,242.70
4ALLPROMOS	3,092.99
7SIGMA	12,000.00
ACE TRAILER SALES	7,140.00
AEROVIRONMENT INC	33,917.00
ALL FURNITURE INC	7,747.50
ALL STATE COMMUNICATIONS INC	4,357.50
AMANDA JOHNSTON	3,141.56
AMAZON.COM	5,913.42
AMERICAN DOOR WORKS	9,786.67
AMERIGAS PROPANE LP	10,130.59
AMZN MKTP US*8L6EI4RR3	2,168.95
ANDERSON BROTHERS CONSTRUCTION COMPANY	22,282.10
ANDREW WIPPER	75,000.00
APPRAISAL INSTITUTE	2,850.00
ARAMARK UNIFORM & CAREER APPAREL	7,929.82
ARCAS TECHNOLOGY INC	2,154.00
ASSOCIATION OF MN COUNTIES	2,325.00
AT&T MOBILITY	81,024.71
AUTOMATION COMPONENTS IN	2,289.76
AXON	8,762.32
AXON ENTERPRISE INC	8,259.26
BAKER TILLY MUNICIPAL ADVISORS	4,100.00
BAY LAKE IMPROVEMENT ASSOCIATION	3,250.00
BAYCOM INC	2,472.00
BCA TRAINING EDUCATION	6,575.00
BDS LAUNDRY SYSTEMS	3,507.00
BEYONDTRUST CORPORATION	20,873.53
BLUE CROSS BLUE SHIELD OF MN	7,666,111.38
BLUE PEAK LOGIC INC	3,893.33
BOB BARKER COMPANY	40,575.10
BOBBY HALL	3,040.14
BRAINERD ACE HARDWARE	3,419.13
BRAINERD LAKES AREA DEVELOPMENT CORPORATION	31,387.50
BRAINERD LAKES CHAMBER	6,057.50
BRAINERD LAKES REGIONAL AIRPORT	157,000.00
BRAINERD LICENSE OFFICE	2,882.83
BRAINERD PUBLIC UTILITIES	571,038.20
BRASCH ENVIRONMENTAL TEC	2,726.00
BRIMEYER FURSMAN, LLC	7,363.70
BROWN AUDIO SERVICE LLC	14,730.00

BUREAU OF CRIMINAL APPREHENSION	22,035.00
CALLYO 2009 CORP	2,630.00
CARAHSOFT TECHNOLOGY CORP	4,329.60
CC INC	6,691.23
CDW GOVERNMENT	28,417.19
CELLEBRITE INC	7,400.00
CENTERPOINT ENERGY	3,574.34
CENTERPOINT ENERGY MINNEGASCO	5,189.86
CENTURYLINK	2,416.17
CHARM-TEX	7,688.69
CITY OF BAXTER	2,295.09
CITY OF CROSSLAKE	28,358.06
CIVICPLUS	16,612.01
CKO*WWW.ISTOCKPHOTO.COM	2,388.00
CLEARSTAR	12,375.47
CLIFTONLARSONALLEN	55,400.10
CMRS - POC	60,000.00
CODEX CORPORATION	9,001.34
COMMAND CENTRAL	21,761.15
CONNECT INTERIORS LLC	21,724.12
CONRAD C KRAGNESS II	75,000.00
CONSOLIDATED TELECOMMUNICATIONS	24,302.99
CORE PROFESSIONAL SERVICES PA	4,120.00
CORRECTIONAL DENTISTRY LLC	6,852.00
CREDITRON	6,436.94
CRESCENT TRAINING INC	5,821.25
CROW WING COUNTY CIVIL AIR PATROL	2,000.00
CROW WING COUNTY FAIR ASSOC	7,500.00
CROW WING COUNTY HISTORICAL SOCIETY	31,500.00
CROW WING POWER	2,586.86
CROW WING SOIL & WATER CONSERVATION DISTRICT	10,251.20
DALCO	33,820.22
DELL MARKETING LP	86,251.01
DELTA DENTAL	437,488.40
DIGITAL HORIZONS	42,507.59
DOMINION VOTING SYSTEMS INC	15,521.00
DON HALES	3,039.12
DONDELINGER CHEVROLET CADILLAC TOYOTA	5,823.78
DRM INDUSTRIES CORP	2,364.17
ECOLAB	6,983.92
ELECTRIC MOTOR REPAIR	3,177.60
ELIOR INC	363,642.08
ENVIROTECH BUILDING SERVICES	295,259.41
EPROMOS PROMOTIONAL PRODU	2,857.76
ERGOTECH CONTROLS, INC	8,100.00
ERKENS WATER SOFTENER SERVICE INC	4,344.43
ESRI	55,000.00
ESSENTIA HEALTH MEDICAL CTR	28,942.55
ESSENTIA HEALTH PATIENT ACCT	8,500.00

EVERBRIDGE	17,345.39
EVOLVING SOLUTIONS INC	9,377.77
FAMILY ADVOCACY CENTER	10,312.50
FEDEX	3,282.53
FIRST IMPRESSION PRINTING	9,498.45
FLEET FARM 2300	2,905.58
FORUM COMMUNICATIONS COMPANY	41,854.29
FRONTIER PRECISION INC	122,595.97
FURTHER	14,201.00
GALLS	3,678.65
GALLS LLC	20,007.25
GAMMELLO - PEARSON PLLC	77,552.67
GARAGE DOOR STORE	5,151.73
GENERAL SECURITY SERVICES CORP	2,434.00
GEOGRAPH TECHNOLOGIES LLC	3,500.00
GEOS PAINT & FINISH, LLC	6,065.96
GLS PROMOTIONS	4,351.00
GOLDEN ENGINEERING INC	4,770.00
GOODIN COMPANY	12,387.83
GOVERNMENT MANAGEMENT GROUP INC	7,250.00
GOVERNMENTJOBS.COM INC	22,526.47
GRAINGER	22,654.43
GRANICUS	23,970.00
GRANITE CITY PEST CONTROL LLC	3,799.00
GRANITE ELECTRONICS INC	11,636.42
GREG KOSSAN	105,580.00
GUARDIAN PEST SOLUTIONS INC	3,791.76
GUIDEPOINT PHARMACY	7,050.00
GULL LAKE GLASS INC	8,857.47
HABERKORN LAW OFFICES LTD	5,325.00
HARRIS MECHANICAL SERVICES LLC	48,914.44
HAWK ANALYTICS	2,495.00
HEARTLAND GLASS CO	2,467.00
HEGELE INC	12,801.00
HERZOG ROOFING	3,550.00
HILDI INC	14,425.00
HILLYARD HUTCHINSON	5,158.79
HOLDEN ELECTRIC COMPANY INC	11,538.35
HOLMVIG EXCAVATING	102,131.75
HOMETOWN PLANNING LLC	9,450.00
HSI WORKPLACE COMPLIANCE SOLUTIONS INC	17,708.95
HUBBARD BROADCASTING, INC.	3,190.00
HUDRLIK DESIGN STUDIO	2,267.12
HYTEC CONSTRUCTION OF BRAINERD INC	42,033.26
ICOR TECHNOLOGY	64,277.43
INDEED	2,790.54
INDEPENDENT EMERGENCY SERVICES	24,780.34
INDIANHEAD FOODSERVICE DISTRIBUTOR INC	14,157.98
INFORMATION SYSTEMS CORPORATION	22,288.90

INITIATIVE FOUNDATION	14,850.00
INNOVATIVE OFFICE SOLUTIONS LLC	30,385.78
INTEGRITY SURVEILLANCE GROUP	4,327.00
INTOXIMETERS INC	2,145.00
INTRADYN	2,125.00
ISPACE FURNITURE INC	32,477.51
IUOE LOCAL 49	121,420.00
J C PENNEY STORE	2,287.68
JARED J MAGSTADT	6,311.00
JEAN GUSTAFSON	5,370.50
JOHNSON CONTROLS	14,215.29
JOSHUA NUCKOLS	8,252.00
KELLY MILLS	26,000.00
KEYSTONE COMPENSATION GROUP LLC	8,700.00
KIMBLE LAKE IMPROVEMENT DISTRICT	2,980.00
KINECT ENERGY INC	157,210.88
KITCHIGAMI REGIONAL LIBRARY	509,127.00
KNOW INK	37,700.00
KNOWBE4 INC	6,822.39
KRAMER LEAS DELEO PC	66,896.00
KULLY SUPPLY INC	3,366.68
KURITA AMERICA INC	7,365.31
LAKES PRINTING	3,106.70
LARSON ELEVATOR COMPANY	24,129.04
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	138,123.85
LAWTON PRINTERS, INC.	9,296.36
LEDGEVIEW PARTNERS, LLC	4,514.56
M & M EXPRESS SALES & SERVICE	18,399.00
MACO	2,500.00
MACTEK SYSTEMS INC	10,895.00
MADDEN GALANTER HANSEN LLP	100,610.30
MAINTENANCE CONNECTION INC	10,416.56
MALLORY EVENSON	3,200.00
MARCO TECHNOLOGIES LLC	84,810.26
MARIE RIDGEWAY LICSW LLC	16,816.40
MARTIN-MCALLISTER CONSULTING PSYCHOLOGISTS INC	17,600.00
MARY KOEP	2,851.20
MATTHEW BENDER & CO INC	4,418.89
MCI CARPET ONE	10,008.37
MCKESSON MEDICAL SURGICAL GOVERNMENT SOLUTIONS INC	7,459.49
MCLEAN & COMPANY	14,390.00
MEDICARE BLUE RX	180,929.42
MELANIE DOTTY	84,193.80
MENARDS BAXTER MN	3,916.69
MEND CORRECTIONAL CARE LLC	674,261.25
METROPOLITAN MECHANICAL CONTRACTORS INC	3,573.97
MICRO-TEL INC	2,234.00
MID AMERICA BUSINESS SYSTEMS	10,345.00
MID-MINNESOTA DRUG TESTING	91,217.00

MIDWEST MACHINERY COMPANY	8,948.85
MIDWEST MECHANICAL SUPPLY	4,352.94
MIDWEST SECURITY AND FIRE	12,940.88
MINNESOTA ASSOC OF ASSES	6,827.50
MINNESOTA CHIEFS OF POLICE ASSOCIATION	2,310.00
MINNESOTA SHERIFFS ASSOC	5,575.00
MINNESOTA STATE BAR	2,116.00
MINNESOTA T'S INC	16,235.61
MINVALCO INC - MNPLS	7,545.34
MISSION CRITICAL	2,145.00
MISSION LAKES ASSOCIATION	3,500.00
MISSISSIPPI HEADWATERS BOARD	10,100.00
MN ASSOCIATION OF COUNTY OFFICERS	4,310.00
MN BOARD OF WATER AND SOIL RESOURCES	11,530.00
MN COUNTIES COMPUTER COOPERATIVE	13,888.32
MN COUNTIES INTERGOVERNMENTAL TRUST	525,492.02
MN COUNTY ATTORNEY'S ASSOCIATION	7,308.00
MN COUNTY IT LEADERSHIP ASSOC	3,116.00
MN DEPARTMENT OF REVENUE	6,120,930.85
MN DEPT OF COMMERCE	3,267.24
MN DEPT OF FINANCE	398,041.50
MN DEPT OF HEALTH	31,826.23
MN DEPT OF HUMAN SERVICES	4,005.08
MN DEPT OF TRANSPORTATION	19,197.05
MN SHERIFF'S ASSOCIATION	13,187.05
MN STATE LAW LIBRARY	2,000.00
MORRIS AUTO PLAZA	43,705.00
MOTOROLA SOLUTIONS INC	84,128.85
M-R SIGN CO INC	8,904.75
MULCAHY	7,364.30
MUNIREVS INC	10,205.87
NEWSHOPPER	2,241.00
NORTH MEMORIAL AMBULANCE SERVICE	10,033.75
NORTHERN BUSINESS PRODUCTS	9,516.07
NOW MICRO INC	10,180.39
OFFICE OF MN IT SERVICES	52,485.55
OPERATING ENGINEERS H&W FUND	13,920.00
OPTIV SECURITY INC	9,934.34
OPTUMHEALTH	11,074.90
PAPER STORM	8,780.00
PARAGON DEVELOPMENT SYSTEMS INC	108,440.04
PAYPAL *GETAC USA	15,027.25
PERSONNEL EVALUATION INC	2,163.00
PETE'S CABIN CARE INC	21,456.00
PICTOMETRY INTERNATIONAL CORP	303,195.41
PIKE PLUMBING & HEATING	24,552.52
POWER LODGE-BRAINERD	41,159.00
PREMIER REAL ESTATE MGMT LLC	2,985.00
PRIMARY PRODUCTS COMPANY	20,301.00

PRIME MECHANICAL INSULATION INC	3,280.00
PROFESSIONAL DEVELOPMENT ACADEMY	3,090.00
PROFESSIONAL PORTABLE X-RAY INC	5,190.00
PROWEST & ASSOCIATES INC	3,369.92
PRUDENTIAL INSURANCE CO OF AMERICA	214,670.15
QUADIENT FINANCE USA INC	11,500.00
QUADIENT LEASING USA INC	6,979.71
QUICKBOOKSTIME	2,116.00
QUINLIVAN & HUGHES PA	38,101.88
RAMSEY COUNTY-MEDICAL EXAMINER	89,364.84
RANGE PRINTING	3,877.70
RASINSKI DOOR SERVICE	6,424.58
RAYMOND HORTON	67,000.00
RCP SHELTERS INC	23,945.00
REBECCA ANN BEST	3,306.08
REGENTS OF THE UNIVERSITY OF MN	113,700.00
RELIANCE TELEPHONE INC	34,500.00
RICHARD SKOGEN	3,879.00
RJ MECHANICAL	6,484.20
RMB ENVIRONMENTAL LABORATORIES INC	3,145.00
ROYAL TIRE INC	4,561.12
RS EDEN	5,440.88
RTVISION INC	14,511.76
RUPP ANDERSON SQUIRES & WALDSPURGER PA	47,543.44
RUTH LAKE AIS	8,260.00
RYDELL AUTO CENTER, INC	44,970.00
SAM WERTHEIMER II	15,800.00
SCR - NORTHERN	14,486.34
SHARI S LARSON	2,500.00
SHARPLOGIXX LLC	49,950.00
SHI INTERNATIONAL CORP	201,724.06
SICORA CONSULTING INC	20,744.72
SIGN SPOT	5,654.89
SKIPPED PARTS LLC	2,100.00
SKYNORTH SOFTWARE LLC	6,084.00
SOTA	3,550.00
SPIDER STRATEGIES INC	4,441.25
SPRINKLER WAREHOUSE	2,679.28
SQUAD PRO LLC	7,196.50
STATE OF MINNESOTA	6,840.75
STEIN'S INC	15,326.62
STEVERSEN TRANSPORT LLC	48,800.00
STRATELIGENT	18,091.25
STREICHERS INC	72,441.25
SUMMIT COMPANIES	23,548.67
SUPREME CT LAWYER REGISTR	2,946.00
SUSAN MASKE	3,703.64
SYMBOLARTS, LLC	4,197.50
SYSTEM INNOVATORS	28,724.53

TAB PRODUCTS CO LLC	3,848.16
TCBX	2,015.00
TEAMVIEWER.COM	3,541.54
THE HOME DEPOT #2818	3,026.31
THE HOME DEPOT 2818	2,838.57
THE MASTERS TOUCH LLC	74,909.33
THE NELSON COMPANIES	6,302.50
THE WEBSTaurant STORE INC	2,703.30
THE WILEY LAW OFFICE PC	22,864.76
THOMAS ESPERSEN	2,100.00
THOMSON REUTERS	97,630.26
THRIFTY WHITE PHARMACY	26,768.46
TIBEX TECHNOLOGY INC	45,185.00
TIERNEY	25,797.88
TOWN OF IDEAL	2,000.00
TWIN CITY HARDWARE INC	9,579.19
TYLER TECHNOLOGIES INC	355,661.60
U OF M CONTLEARNING	4,559.00
ULINE	3,836.31
UPLAND ADVERTISING & DESIGN LLC	17,010.00
UPPER SOUTH LONG LAKE	3,187.50
US INTERNET	5,100.00
USPS PO 2611000401	2,512.95
VERIZON WIRELESS	16,300.06
VIKING ELECTRIC SUPPLY	36,902.46
VITALE 2017 MINNESOTA EXEMPT TRUST	19,800.00
WAL-MART #1654	2,108.29
WASTE PARTNERS INC	17,588.15
WE SHIP 4 U	12,021.67
WHITEFISH AREA PROPERTY OWNERS ASSOC	3,400.00
WIDSETH SMITH NOLTING & ASSOC INC	9,764.50
WJS PAINTING LLC	5,402.50
WOLD ARCHITECTS AND ENGINEERS	11,200.00
XCEL ENERGY	6,840.76
ZIEGLER INC	19,986.00

#### **HIGHWAY FUND**

ADVANCE AUTO PARTS	9,198.50
ALPHA APPRAISAL LLC	3,000.00
ALVERO LLC	11,250.00
AMERICAN ENGINEERING TESTING INC	10,475.00
ANDERSON BROTHERS CONSTRUCTION COMPANY	6,811,486.40
ANDERSON SITWORK LLC	29,061.13
ASTECH CORP	1,301,154.19
AT&T MOBILITY	4,162.32
AUTO VALUE	2,898.56
AVENU HOLDINGS LLC	6,477.44
BEST OIL COMPANY	251,686.65
BLAKES EXCAVATING AND GRADING	9,951.00

BLUE CROSS BLUE SHIELD OF MN	91,188.00
BOLTON & MENK, INC.	21,695.00
BRAINERD HYDRAULICS AIR & INDUSTRIAL SUPPLY INC	9,825.10
BRAINERD LAKES REGIONAL AIRPORT	8,440.53
BRAINERD LICENSE OFFICE	2,965.05
BRAINERD PIPE SUPPLY	3,419.00
BROCK WHITE CONSTRUCTION LLC	28,051.69
BURNSVILLE AUTOMOTIVE INC	2,084.66
CARGILL INC	179,011.46
CASS COUNTY AUDITOR-TREASURER	3,600.00
CASS COUNTY HIGHWAY DEPARTMENT	140,261.14
CDW GOVERNMENT	4,356.10
CITY OF BAXTER	260,787.00
CITY OF BRAINERD	4,537.47
CITY OF CROSSLAKE	125,006.64
CITY OF NISSWA	75,564.66
CONTECH CONSTRUCTION PRODUCTS	59,533.26
CROW WING POWER	8,163.70
DIAMOND INDUSTRIAL CLEANING EQUIPMENT	2,435.38
DIAMOND MOWERS INC	4,905.24
DLL EXCAVATING INC	196,940.87
DLT SOLUTIONS INC	20,569.82
DMC WEAR PARTS LLC	11,941.90
DONDELINGER CHEVROLET CADILLAC TOYOTA	6,632.88
DOT SWIFT INVOICES	6,846.00
ENVIROTECH SERVICES INC	113,276.31
ESRI	5,500.00
ETTERMAN SALES LLC	8,012.33
EVERBLADES INC	2,186.25
FLEETPRIDE INC	5,937.40
FORCE AMERICA DISTRIBUTING LLC	9,629.73
FORUM COMMUNICATIONS COMPANY	3,217.50
GULL LAKE GLASS INC	2,860.90
H & R CONSTRUCTION	3,453.61
HEARTLAND TIRE SERVICE	15,447.97
HILLGOSS CHEVROLET INC	5,636.42
HILLMAN WELDING LLC	2,940.00
HOLDEN ELECTRIC COMPANY INC	5,711.56
HOLMVIG EXCAVATING	24,960.06
HOULE EXCAVATING	457,545.00
HULS BROS TRUCKING	19,261.59
INNOVATIVE OFFICE SOLUTIONS LLC	2,286.09
JD PETERICK INC	126,885.00
JOHANNECK APPRAISALS LLC	2,800.00
KEITH TUMA	4,000.00
KIMLEY-HORN AND ASSOCIATES INC	10,737.79
KRAEMER TRUCKING & EXCAVATING INC	2,710,911.66
LEICA GEOSYSTEMS INC	13,003.77
LITTLE FALLS MACHINE INC	6,740.49

LOCATORS & SUPPLIES	2,289.86
LOT PROS LLC	98,112.20
MANSFIELD OIL CO OF GAINESVILLE INC	206,335.24
MARCO TECHNOLOGIES LLC	5,947.22
MATTHEW LANDRUS	3,150.00
MCCOY CONSTRUCTION AND FORESTRY INC	16,000.00
MEDICARE BLUE RX	27,428.70
MIDWEST MACHINERY COMPANY	4,413.32
MILLS MOTOR INC	23,056.74
MINNESOTA NATIVE LANDSCAPES	16,075.00
MINNESOTA POWER	2,635.84
MINNESOTA STATE COLLEGES	4,300.00
MN COUNTIES INTERGOVERNMENTAL TRUST	163,791.18
MN DEPARTMENT OF REVENUE	10,475.41
MN DEPT OF TRANSPORTATION	80,821.14
MN PETROLEUM SERVICE INC	2,067.92
MN POLLUTION CONTROL AGENCY	2,253.89
MN TRANSPORTATION ALLIANCE INC	3,494.00
MORRISON COUNTY AUDITOR	7,401.43
MORTON SALT	93,672.50
M-R SIGN COMPANY INC	18,632.52
NAPA AUTO PARTS	28,162.33
NEWMAN SIGNS INC	4,565.28
NORTHSTAR METALWORKS INC	7,296.00
NUSS TRUCK & EQUIPMENT	3,906.52
PENMAC STAFFING SERVICES, INC	19,814.88
POLK COUNTY HIGHWAY DEPARTMENT	3,000.00
POWER PLAN	7,660.96
PRECISE MRM	8,930.88
RADARSIGN LLC	6,670.00
REICHERT ENTERPRISES	2,325.22
RINKE NOONAN	2,080.50
RONALD ROSCOE	3,284.80
ROYAL TIRE INC	16,774.88
RTVISION INC	11,709.56
SANDERS CONSTRUCTION INC	35,700.00
SHANNON'S AUTO BODY INC	11,312.98
SOUTHERN MINNESOTA INSPECTION COMPANY LLC	4,362.10
SWANSTON EQUIPMENT COMPANIES	2,950.64
TOWMASTER INC	7,010.04
TOWN OF LAKE EDWARD	40,000.00
TOWN OF PELICAN	12,000.00
TRAFFIC MARKING SERVICE	350,832.74
TRUEMAN WELTERS	23,126.76
TYLER TECHNOLOGIES INC	10,733.86
U OF M CONTLEARNING	2,710.00
VARITECH INDUSTRIES INC	3,654.60
VOYAGER FLEET SYSTEMS INC	20,194.99
WIDSETH SMITH NOLTING & ASSOC INC	12,059.50

WINZER CORPORATION	17,270.93
WSB & ASSOCIATES	159,965.46
WW THOMPSON - BRAINERD	3,198.10
YOUNG EXCAVATING	303,024.77
ZIEGLER INC	48,035.57

**COMMUNITY SERVICES FUND**

2ND FLOOR AND MORE	6,600.00
4IMPRINT	7,860.94
ACC MIDWEST TRANSPORTATION	13,098.80
AITKIN COUNTY HEATH AND HUMAN SERVICES	42,055.00
ALEX AND BRANDON CHILD SAFETY CENTER	29,747.50
AME COMMUNITY SERVICES	6,399.90
AMERICINN OF BAXTER/BRAINERD	65,961.31
ANALYTICS8	28,238.49
ARROWHEAD JUVENILE CENTER	11,000.00
ASSOCIATION OF MN COUNTIES	9,573.00
AUTISM MATTERS BAXTER	3,750.00
BARBARA CARLSON	9,700.00
BECKY ASCHEMAN	2,500.00
BLUE CROSS BLUE SHIELD OF MN	863,177.35
BRADLEY BURNS	3,236.82
BRAINERD TAXI, LLC	10,936.25
BRANDL CHEVROLET BUICK GMC	3,800.00
BRENNY FUNERAL CHAPEL	30,842.24
BRIMEYER FURSMAN, LLC	4,295.41
BROOKE BLOCK	2,000.00
CARLYN BECKER	8,700.00
CASS COUNTY HEALTH & HUMAN SERVICES	67,241.00
CDW GOVERNMENT	23,688.17
CENTRAL MN COUNCIL ON AGING	6,080.00
CENTRAL MN MENTAL HEALTH CTR	90,728.99
CHAMP SOFTWARE INC	11,563.00
CHILDREN'S HOME & LSS	7,023.10
CLAY COUNTY HEALTH DEPARTMENT	15,030.00
CLC FUONDATION HOUSING	5,100.00
COMMUNITY AND FAMILY SERVICES LLC	2,411.43
CONSOLIDATED TELECOMMUNICATIONS	11,770.34
CORE PROFESSIONAL SERVICES PA	8,710.00
CREMATION SOCIETY OF MN	4,840.00
CRISIS LINE AND REFERRAL SERVICE	95,333.00
CROSBY-IRONTON TRANSPORTATION, INC	3,726.41
CROW WING COUNTY SHERIFF	9,525.00
DATABANK IMX LLC	40,684.46
DAWN SHEQUEN	3,737.44
DEBRA SWASER	2,249.27
DIANE VIEHAUSER	6,695.24
DIGITAL HORIZONS	24,887.30
DIVERSION SOLUTIONS	5,190.00

DOCUSIGN INC LOCKBOX	19,407.40
EAGLE RIDGE BOYS RANCH	18,900.00
EAST CENTRAL REGIONAL JUVENILE CENTER	67,123.30
ECONO LODGE	105,635.45
EMBLOM BRENNY FUNERAL SERVICE	2,900.00
ESSENTIA HEALTH	172,563.67
FAMILIES IN TRANSITION SERVICES INC	3,626.25
FAMILY PATHWAYS, INC	2,495.00
FAMILY RESOURCE CENTER, INC	8,012.99
FAMILY WISE SERVICES	5,907.10
FASTER SOLUTIONS	2,335.00
FIRST CALL	14,127.35
FIRST IMPRESSION PRINTING	6,923.01
GREATER MN FAMILY SERVICES	2,754.71
HALVORSON TAYLOR FUNERAL HOME	24,036.66
HEARTLAND GIRLS RANCH	71,756.00
HEMOCUE AMERICA	2,356.00
HOLIDAY COMPANIES	10,525.00
HOLIDAY STATIONS 0030	2,000.00
HOLIDAY STATIONS 3557	8,000.03
HUNTER'S PLACE, LLC	13,800.00
INNOVATIVE OFFICE SOLUTIONS LLC	6,301.97
ITASKIN JUVENILE CENTER	13,958.24
J CHAD PROFESSIONAL TRAINING LLC	17,100.00
JL MINNEAPOLIS	2,576.50
KATHY HALLBECK	3,264.40
KAYLO BROOKS	2,035.04
KEVIN KOOP	3,380.51
KEYL KXDL	4,375.00
KEYSTONE COMPENSATION GROUP LLC	2,225.00
KLINE FUNERAL HOME	7,569.39
KOOP FUNERAL HOME	27,173.04
LABORATORY CORPORATION OF AMERICA	4,386.00
LAKE COUNTRY ASSOCIATES INC	4,240.27
LAKES MEDI-VAN INC	33,034.02
LEANORA ANITA GRETEMAN	3,385.83
LEECH LAKE BAND OF OJIBWE	4,500.00
LEXISNEXIS RISK SOLUTIONS	7,076.00
LITTLE SAND GROUP HOMES	45,365.76
LUKE B MAGNESS	13,594.86
LUTHERAN SOCIAL SERVICES MN	65,531.07
LUTHERAN SOCIAL SERVICES OF MN	107,122.73
LUTHERAN SOCIAL SERVICES OF MN	47,741.32
MARCO TECHNOLOGIES LLC	38,724.61
MAYO CLINIC	11,534.12
MCMAHON COUNSELING & CONSULTATION SVCS	10,237.50
MEDICARE BLUE RX	173,588.38
MILLE LACS ACADEMY-NEXUS	233,456.90
MILLE LACS BAND FAMILY SERVICES	39,141.24

MN CHILD SUPPORT PAYMENT CTR	114,136.15
MN COUNTIES COMPUTER COOPERATIVE	10,486.18
MN COUNTIES INTERGOVERNMENTAL TRUST	137,773.16
MN DEPT OF HUMAN SERVICES	963,932.96
MN MONITORING INC	5,095.00
MORRISON COUNTY SOCIAL SERVICES-MH FLEX	34,895.00
NELSON-DORAN FUNERAL HOME	32,415.81
NEW TRAILS	157,238.70
NEXUS - KINDRED FAMILY HEALING	34,955.00
NEXUS GERARD FAMILY HEALING	75,806.14
NOODLE SOUP	4,462.50
NORTH CROW GROUP HOME	24,120.00
NORTH HOMES CHILDREN AND FAMILY SERVICES	79,054.13
NORTH HOMES COTTAGES	47,421.28
NORTHERN BUSINESS PRODUCTS	14,652.23
NORTHERN PINES	1,101,844.73
NORTHERN PINES MENTAL HEALTH CENTER	2,915.52
NORTHLAND COUNSELING CENTER , INC.	29,812.00
NORTHWESTERN MN JUVENILE CENTER	168,893.65
NORTHWOOD CHILDREN'S SERVICES	44,382.08
NORTHWOODS	115,531.00
NORTHWOODS LANDSCAPING	30,952.78
NOW MICRO INC	19,458.00
NYSTROM AND ASSOCIATES LTD	180,691.86
OFFICE SHOP	5,264.27
ONE TIME PAY	32,604.30
PENMAC STAFFING SERVICES, INC	64,926.36
PHILIP B TANGE, MSW	5,130.00
PINE MANORS INC	62,894.60
PINEHAVEN YOUTH AND FAMILY SERVICES	188,740.03
PORT GROUP HOMES	182,353.92
PORT OF CROW WING COUNTY, INC.	4,791.00
PRAIRIE ST JOHN'S HOSPITAL	14,458.29
PRAIRIECARE	30,600.00
PRECISION TUNE AUTO CARE	3,341.48
PRESBYTERIAN FAMILY FOUNDATION	20,845.38
PRODUCTIVE ALTERNATIVES INC	13,140.00
PROGRESSIVE PROPERTY MGMT	12,176.00
QUADIENT LEASING USA INC	7,808.64
QUALITY INN AND SUITES	4,902.00
R & J BROADCASTING INC	3,500.00
RECON CONSTRUCTION LLC	4,850.00
RESOURCE TRAINING & SOLUTIONS	4,628.14
RONALD MCDONALD HOUSE CHARITIES	12,650.00
RRHS UCMC MESABA CLINICS	15,985.40
RSI GROUP HOME	16,333.75
RURAL MINNESOTA CEP INC	591,897.25
SICORA CONSULTING INC	2,628.34
SILENT SHOUT PRODUCTIONS	2,500.00

SOURCEWELL	219,389.68
ST CLOUD HOSPITAL	5,784.80
TECH KNOW SYSTEMS INC	3,825.00
THE HILLS YOUTH AND FAMILY SERVICES	78,535.92
THERAPEUTIC SERVICES AGENCY, INC	61,172.80
TODD COUNTY SOCIAL SERVICES	37,327.00
TRISH DOLLINGER	3,014.46
UMMC-FAIRVIEW	7,000.00
US YOUTH TRANSPORT AGENCY LLC	3,476.00
VALLEY LAKE BOY'S HOME, INC	14,385.00
VERIZON WIRELESS	49,561.97
VILLAGE RANCH INC	372,475.08
VOLUNTEERS OF AMERICA	5,173.76
WADENA COUNTY SOCIAL SERVICES	38,850.00
WASTE MGMT WM EZPAY	2,100.04
WELLNESS IN THE WOODS INC	26,447.17
WEST CENTRAL REGIONAL JUVENILE CENTER	89,670.03

#### **SOLID WASTE (NON-LANDFILL) FUND**

ALBANY RECYCLING CENTER, INC	34,939.60
BLUE CROSS BLUE SHIELD OF MN	2,988.25
BOGART PEDERSON & ASSOCIATES INC	2,100.00
BURNS & MCDONNELL	113,688.26
CROSBY-IRONTON COURIER	2,332.39
DELL MARKETING LP	5,913.90
DYNAMIC LIFECYCLE INNOVATIONS INC	31,735.61
FIRST IMPRESSION PRINTING	20,371.50
FIRST STATE TIRE RECYCLING	28,401.75
FORUM COMMUNICATIONS COMPANY	2,380.00
GOODWILL INDUSTRIES	45,150.00
HUBBARD BROADCASTING, INC.	5,130.00
MN COUNTIES INTERGOVERNMENTAL TRUST	5,688.78
MORRISON COUNTY SOLID WASTE	15,875.98
NEWSHOPPER	5,460.00
PRATT'S AFFORDABLE EXCAVATING INC	14,791.60
SCR - NORTHERN	3,079.34
SHAWN FLETCHER TRUCKING INC	8,580.00
TCBX	11,750.00
TODD COUNTY SOLID WASTE	22,739.24
VEOLIA ES TECHNICAL SOLUTIONS	35,575.11
WASTE MANAGEMENT OF WI-MN	4,192.69
WASTE PARTNERS INC	137,281.44
ZIEGLER INC	2,387.91

#### **PUBLIC LAND MANAGEMENT FUND**

ANDERSON BROTHERS CONSTRUCTION COMPANY	33,470.37
ANTONSEN EXCAVATING INC	6,815.00
BERNHART AND BERNHART INC	2,200.00
BLUE CROSS BLUE SHIELD OF MN	39,740.49

CHAMPION FORESTRY SERVICES LLC	18,183.65
CTC	2,459.51
DELL MARKETING LP	9,229.87
DIGITAL HORIZONS	9,058.77
DONDELINGER CHEVROLET CADILLAC TOYOTA	51,076.24
ELITE TITLE	44,200.00
ERIKS LAWN SERVICE INC	8,985.00
FIRST IMPRESSION PRINTING	3,252.50
FORUM COMMUNICATIONS COMPANY	3,856.10
FUTURE FOREST INC	13,360.00
HILLGOSS CHEVROLET INC	111,918.54
HOLMVIG EXCAVATING	61,255.50
HUBBARD BROADCASTING, INC.	2,268.00
HUFFCUTT CONCRETE INC	28,520.00
ITASCA GREENHOUSE	4,104.00
JAMES CUMMINGS	8,354.84
JOHANNECK APPRAISALS LLC	8,500.00
LEDGEVIEW PARTNERS, LLC	39,235.19
MARCO TECHNOLOGIES LLC	2,769.49
MEDICARE BLUE RX	9,182.50
MENARDS BAXTER MN	3,904.21
MN COUNTIES INTERGOVERNMENTAL TRUST	31,366.83
MN DEPARTMENT OF REVENUE	2,600.00
MN DEPT OF FINANCE	91,593.11
MONAKEE COMPANY	12,300.00
NCP COATING INC.	2,094.15
NORTH POINT GEOGRAPHIC SOLUTIONS	6,907.98
NORTHWOODS FORESTRY INC.	6,120.00
PETE'S CABIN CARE INC	13,119.60
POWER LODGE-BRAINERD	32,866.50
PRICEWATERHOUSECOOPERS LLP	3,450.00
PRT USA INC	22,552.40
REGENTS OF THE UNIVERSITY OF MN	3,049.00
SATHER CONCRETE PRODUCTS INC	3,300.00
SHAWN FLETCHER TRUCKING INC	58,767.89
SUPERIOR FORESTRY SERVICE INC	16,200.56
SUPERIOR RECREATIONAL PRODUCTS	7,526.84
UPLAND ADVERTISING & DESIGN LLC	5,857.00
WIDSETH SMITH NOLTING & ASSOC INC	57,917.50

#### **UNORGANIZED TERRITORIES**

CROW WING COUNTY HRA	15,602.94
ANDERSON BROTHERS CONSTRUCTION COMPANY	272,514.66
ASTECH CORP	72,811.71
CITY OF AITKIN	2,635.74
CITY OF BRAINERD	199,041.64
DLL EXCAVATING INC	60,667.00
ENVIROTECH SERVICES INC	14,362.32
HEARTLAND ANIMAL RESCUE TEAM	8,206.56

HOLMVIG EXCAVATING	266,809.25
LOT PROS LLC	22,420.02
TOWN OF LAKE EDWARD	2,303.66
TRAFFIC MARKING SERVICE	6,812.95

**DITCH FUND**

HOLMVIG EXCAVATING	3,403.00
SUBSURFACE INC	34,340.00

**DEBT SERVICE FUND**

US BANK	189,532.50
---------	------------

**CAPITAL PROJECTS FUND**

ACCURATE CONTROL INC	52,672.00
ALL STATE COMMUNICATIONS INC	40,926.40
AMERICAN DOOR WORKS	3,311.44
ANDERSON BROTHERS CONSTRUCTION COMPANY	33,095.98
ASG EXTERIORS LLC	9,000.00
BDS LAUNDRY SYSTEMS	13,000.00
BURNSVILLE AUTOMOTIVE INC	79,343.40
CDW GOVERNMENT	2,197.50
COMPORT CONSULTING CORP	2,775.00
CULINEX	22,000.92
DELL MARKETING LP	44,303.22
DODGE OF BURNSVILLE INC	36,451.00
EVOLVING SOLUTIONS INC	56,895.47
GEOS PAINT & FINISH, LLC	14,199.24
GRAINGER	3,862.85
HARRIS MECHANICAL SERVICES LLC	109,963.91
HEARTLAND GLASS CO	6,782.00
HOLDEN ELECTRIC COMPANY INC	20,127.92
HYDRONIC DISTRIBUTION CENTER INC	4,125.00
HYTEC CONSTRUCTION OF BRAINERD INC	75,870.86
INTRADYN	7,650.00
JILL DALLMAN	4,595.00
LEDGEVIEW PARTNERS, LLC	28,439.27
LEICA GEOSYSTEMS INC	63,110.00
LINESCAPE LINESTРИPING LLC	2,887.00
MARCO TECHNOLOGIES LLC	12,217.00
METROPOLITAN MECHANICAL CONTRACTORS INC	5,595.47
MIDWEST SECURITY AND FIRE	20,000.00
MINNESOTA POWER	5,148.01
MN COUNTIES COMPUTER COOPERATIVE	4,200.00
MN PETROLEUM SERVICE INC	70,290.43
MOBILE MARINE AND CAR AUDIO, LLC	2,548.00
MOHAWK LIFTS LLC	35,866.14
MULCAHY	174,597.65
MUNIREVS INC	18,634.13
NOW MICRO INC	3,900.00

NUSS TRUCK & EQUIPMENT	135,704.32
PARAGON DEVELOPMENT SYSTEMS INC	11,543.00
PRIME MECHANICAL INSULATION INC	2,465.00
RASINSKI DOOR SERVICE	4,488.50
RJ MECHANICAL	44,541.80
RR BRINK LOCKING SYSTEMS INC	11,469.00
SILVER STAR INDUSTRIES INC	2,065.08
SQUAD PRO LLC	34,393.14
TENVOORDE FORD	197,856.44
THELEN HEATING & ROOFING INC	3,112.00
TOWMASTER INC	132,995.50
TWIN CITY HARDWARE INC	10,833.33
TYLER TECHNOLOGIES INC	40,000.00
VARITECH INDUSTRIES INC	31,370.00
VERTIV CORPORATION	42,650.00
VIKING ELECTRIC SUPPLY	2,569.69
WOLD ARCHITECTS AND ENGINEERS	4,825.00

#### **LANDFILL ENTERPRISE FUND**

APTIM GOVERNMENT SOLUTION	7,973.57
BLUE CROSS BLUE SHIELD OF MN	3,035.25
BOGART PEDERSON & ASSOCIATES INC	7,555.00
BURNS & MCDONNELL	388,065.54
DC BRAUN CO	12,550.00
FERGUSON WATERWORKS INC	19,994.89
FIRST IMPRESSION PRINTING	11,163.40
GARAGE DOOR STORE	5,499.37
GEOTECH ENVIRONMENTAL EQUIPMENT INC	5,098.62
HAWKINS INC	99,507.53
INDUSTRIAL AND ENVIRONMENTAL CONCEPTS INC	3,670.00
JOSHUA JAMES MOSER	5,305.00
MARVIN STROSCHEIN	111,331.79
MINNESOTA ENERGY RESOURCES	3,937.74
MINNESOTA POWER	52,275.53
MN COUNTIES INTERGOVERNMENTAL TRUST	7,334.86
MN VALLEY TESTING LABS	3,432.50
OBERG FENCE CO	26,950.00
PRATT'S AFFORDABLE EXCAVATING INC	539,637.83
RESOURCE WEST INC	2,445.00
SCR - NORTHERN	3,470.00
SGS AXYS ANALYTICAL SERVICES LTD	2,875.00
SWANSON FLO CO	4,125.48
VEIT & COMPANY INC	71,045.20
WIDSETH SMITH NOLTING & ASSOC INC	103,563.22

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	164,016.00
County Attorney	159,887.00
County Engineer	147,134.00