

CROW WING COUNTY  
BRAINERD, MINNESOTA

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022

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.gov](http://www.crowwing.gov). 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, 2022**

|   | <b>Primary Government</b>          |                                     |                       |
|---|------------------------------------|-------------------------------------|-----------------------|
|   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          |
| <b>ASSETS</b>   |                                    |                                     |                       |
| <b>Current assets</b>   |                                    |                                     |                       |
| Cash and investments  | \$ 66,330,129                      | \$ 6,989,116                        | \$ 73,319,245         |
| Taxes receivable - delinquent                                 | 885,037                            | -                                   | 885,037               |
| Accounts receivable (net)                                     | 2,032,042                          | 131,218                             | 2,163,260             |
| Accrued interest receivable                                   | 239,607                            | -                                   | 239,607               |
| Contracts receivable  | 1,696,312                          | -                                   | 1,696,312             |
| Due from other governments                                    | 8,740,985                          | -                                   | 8,740,985             |
| Loans receivable  | 54,031                             | -                                   | 54,031                |
| Lease receivable  | 749,250                            | -                                   | 749,250               |
| Prepaid items   | 2,084,891                          | 218                                 | 2,085,109             |
| <b>Total current assets</b>                                   | <b>\$ 82,812,284</b>               | <b>\$ 7,120,552</b>                 | <b>\$ 89,932,836</b>  |
| <b>Noncurrent assets</b>                                      |                                    |                                     |                       |
| Restricted assets   |                                    |                                     |                       |
| Cash and investments  | \$ -                               | \$ 6,712,239                        | \$ 6,712,239          |
| Long-term receivable  | 155,368                            | -                                   | 155,368               |
| Investment in joint venture                                   | 15,219,270                         | -                                   | 15,219,270            |
| Capital assets  |                                    |                                     |                       |
| Non-depreciable   | 31,515,685                         | 412,334                             | 31,928,019            |
| Depreciable - net of accumulated depreciation                 | 197,015,330                        | 6,088,846                           | 203,104,176           |
| Right-to-use - net of accumulated amortization                | 146,313                            | -                                   | 146,313               |
| <b>Total noncurrent assets</b>                                | <b>\$ 244,051,966</b>              | <b>\$ 13,213,419</b>                | <b>\$ 257,265,385</b> |
| <b>Total Assets</b>   | <b>\$ 326,864,250</b>              | <b>\$ 20,333,971</b>                | <b>\$ 347,198,221</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                         |                                    |                                     |                       |
| Deferred outflow for other post employment benefits liability | \$ 8,629,866                       | \$ 42,914                           | \$ 8,672,780          |
| Deferred outflow for pensions                                 | 20,159,929                         | 7,868                               | 20,167,797            |
| <b>Total Deferred Outflows of Resources</b>                   | <b>\$ 28,789,795</b>               | <b>\$ 50,782</b>                    | <b>\$ 28,840,577</b>  |

(Continued)

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2022  
(Continued)**

|  | <b>Primary Government</b>          |                                     |                       |
|--|------------------------------------|-------------------------------------|-----------------------|
|  | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          |
| <b>LIABILITIES</b>   |                                    |                                     |                       |
| <b>Current liabilities</b>                                   |                                    |                                     |                       |
| Accounts payable   | \$ 3,763,426                       | \$ 55,272                           | \$ 3,818,698          |
| Salaries payable   | 685,689                            | 1,040                               | 686,729               |
| Accrued payroll taxes payable                                | 46,685                             | 80                                  | 46,765                |
| Contracts payable  | 28,935                             | -                                   | 28,935                |
| Retainage payable  | 50,137                             | -                                   | 50,137                |
| Due to other governments                                     | 565,586                            | -                                   | 565,586               |
| Claims payable   | 81,536                             | -                                   | 81,536                |
| Customer deposits  | 253,476                            | -                                   | 253,476               |
| Unearned revenue   | 9,175,151                          | -                                   | 9,175,151             |
| Compensated absences payable - current                       | 3,424,041                          | 1,446                               | 3,425,487             |
| Other post employment benefits liability - current           | 2,156,259                          | 10,507                              | 2,166,766             |
| Lease liability - current                                    | 46,724                             | -                                   | 46,724                |
| <b>Total current liabilities</b>                             | <b>\$ 20,277,645</b>               | <b>\$ 68,345</b>                    | <b>\$ 20,345,990</b>  |
| <b>Noncurrent liabilities</b>                                |                                    |                                     |                       |
| Compensated absences payable                                 | \$ 380,450                         | \$ 160                              | \$ 380,610            |
| Other post employment benefits liability                     | 43,089,904                         | 200,896                             | 43,290,800            |
| Net pension liability  | 41,920,060                         | 24,402                              | 41,944,462            |
| Estimated liability for landfill closure/postclosure         | -                                  | 5,381,238                           | 5,381,238             |
| Lease liability  | 100,821                            | -                                   | 100,821               |
| <b>Total noncurrent liabilities</b>                          | <b>\$ 85,491,235</b>               | <b>\$ 5,606,696</b>                 | <b>\$ 91,097,931</b>  |
| <b>Total Liabilities</b>                                     | <b>\$ 105,768,880</b>              | <b>\$ 5,675,041</b>                 | <b>\$ 111,443,921</b> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |                                    |                                     |                       |
| Property taxes collected for subsequent years                | \$ 24,049                          | \$ -                                | \$ 24,049             |
| Deferred inflow for other post employment benefits liability | 2,500,295                          | 12,433                              | 2,512,728             |
| Deferred inflow for pensions                                 | 984,561                            | 360                                 | 984,921               |
| Lease related  | 732,702                            | -                                   | 732,702               |
| <b>Total Deferred Inflows of Resources</b>                   | <b>\$ 4,241,607</b>                | <b>\$ 12,793</b>                    | <b>\$ 4,254,400</b>   |
| <b>NET POSITION</b>  |                                    |                                     |                       |
| Net investment in capital assets                             | \$ 228,132,270                     | \$ 6,501,180                        | \$ 234,633,450        |
| Restricted for:  |                                    |                                     |                       |
| General government   | 1,635,266                          | -                                   | 1,635,266             |
| Public safety  | 497,380                            | -                                   | 497,380               |
| Highways and streets   | 13,554,314                         | -                                   | 13,554,314            |
| Health and human services                                    | 124,846                            | -                                   | 124,846               |
| Culture and recreation                                       | 186,132                            | -                                   | 186,132               |
| Conservation of natural resources                            | 4,725,378                          | -                                   | 4,725,378             |
| Environmental uses - expendable                              | 102,680                            | -                                   | 102,680               |
| Environmental uses - nonexpendable                           | 1,846,499                          | -                                   | 1,846,499             |
| Economic development   | 56,211                             | -                                   | 56,211                |
| Debt service   | 289,018                            | -                                   | 289,018               |
| Opioid response  | 2,352,717                          | -                                   | 2,352,717             |
| Landfill closure/postclosure                                 | -                                  | 1,331,001                           | 1,331,001             |
| Unrestricted   | (7,859,153)                        | 6,864,738                           | (994,415)             |
| <b>Total Net Position</b>                                    | <b>\$ 245,643,558</b>              | <b>\$ 14,696,919</b>                | <b>\$ 260,340,477</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, 2022**

| Functions/Programs   |                      |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                          |                        |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|------------------------|
|  | Expenses             | Program Revenues     |                                    |                                  | Primary Government                                |                          |                        |
|  |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities                           | Business-type Activities | Total                  |
| <b>Primary government</b>                                    |                      |                      |                                    |                                  |   |                          |                        |
| <b>Governmental activities</b>                               |                      |                      |                                    |                                  |   |                          |                        |
| General government   | \$ 20,605,635        | \$ 2,973,911         | \$ 4,543,933                       | \$ -                             | \$ (13,087,791)                                   | \$ -                     | \$ (13,087,791)        |
| Public safety  | 21,287,496           | 1,899,752            | 2,355,658                          | -                                | (17,032,086)                                      | -                        | (17,032,086)           |
| Highways and streets   | 15,223,290           | 1,268,753            | 9,501,976                          | 1,785,780                        | (2,666,781)                                       | -                        | (2,666,781)            |
| Sanitation   | 5,701                | -                    | -                                  | -                                | (5,701)   | -                        | (5,701)                |
| Health and human services                                    | 25,344,475           | 2,073,025            | 16,854,803                         | -                                | (6,416,647)                                       | -                        | (6,416,647)            |
| Culture and recreation                                       | 815,011              | 4,100                | 8,750                              | -                                | (802,161)   | -                        | (802,161)              |
| Conservation of natural resources                            | 3,002,939            | 3,453,735            | 726,301                            | -                                | 1,177,097   | -                        | 1,177,097              |
| Economic development   | 3,024,892            | 208                  | -                                  | -                                | (3,024,684)                                       | -                        | (3,024,684)            |
| Interest   | 4,124                | -                    | -                                  | -                                | (4,124)   | -                        | (4,124)                |
| <b>Total governmental activities</b>                         | <b>\$ 89,313,563</b> | <b>\$ 11,673,484</b> | <b>\$ 33,991,421</b>               | <b>\$ 1,785,780</b>              | <b>\$ (41,862,878)</b>                            | <b>\$ -</b>              | <b>\$ (41,862,878)</b> |
| <b>Business-type activities</b>                              |                      |                      |                                    |                                  |   |                          |                        |
| Landfill   | \$ 4,040,743         | \$ 3,205,229         | \$ -                               | \$ -                             | \$ -  | \$ (835,514)             | \$ (835,514)           |
| <b>Total primary government</b>                              | <b>\$ 93,354,306</b> | <b>\$ 14,878,713</b> | <b>\$ 33,991,421</b>               | <b>\$ 1,785,780</b>              | <b>\$ (41,862,878)</b>                            | <b>\$ (835,514)</b>      | <b>\$ (42,698,392)</b> |
| <b>General Revenues</b>                                      |                      |                      |                                    |                                  |   |                          |                        |
| Property taxes   |                      |                      |                                    |                                  | \$ 44,949,872                                     | \$ -                     | \$ 44,949,872          |
| Transportation sales and use tax                             |                      |                      |                                    |                                  | 9,609,335   | -                        | 9,609,335              |
| Mortgage registry and deed tax                               |                      |                      |                                    |                                  | 164,167   | -                        | 164,167                |
| Payments in lieu of tax                                      |                      |                      |                                    |                                  | 580,909   | -                        | 580,909                |
| Grants and contributions not restricted to specific programs |                      |                      |                                    |                                  | 2,972,375   | -                        | 2,972,375              |
| Investment earnings  |                      |                      |                                    |                                  | (2,573,817)                                       | 135,921                  | (2,437,896)            |
| Miscellaneous  |                      |                      |                                    |                                  | 400,657   | -                        | 400,657                |
| <b>Total general revenues</b>                                |                      |                      |                                    |                                  | <b>\$ 56,103,498</b>                              | <b>\$ 135,921</b>        | <b>\$ 56,239,419</b>   |
| <b>Change in net position</b>                                |                      |                      |                                    |                                  | <b>\$ 14,240,620</b>                              | <b>\$ (699,593)</b>      | <b>\$ 13,541,027</b>   |
| <b>Net Position - Beginning</b>                              |                      |                      |                                    |                                  | <b>231,402,938</b>                                | <b>15,396,512</b>        | <b>246,799,450</b>     |
| <b>Net Position - Ending</b>                                 |                      |                      |                                    |                                  | <b>\$ 245,643,558</b>                             | <b>\$ 14,696,919</b>     | <b>\$ 260,340,477</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, 2022**

|   | General               | Highway               | Community Services   | Public Land Management | Debt Service       | Capital Projects    | Nonmajor Funds      | Total                 |
|---|-----------------------|-----------------------|----------------------|------------------------|--------------------|---------------------|---------------------|-----------------------|
| <b>REVENUES</b>                                     |                       |                       |                      |                        |                    |                     |                     |                       |
| Taxes   | \$ 26,372,356         | \$ 11,482,467         | \$ 13,665,331        | \$ -                   | \$ 23,844          | \$ 1,797,814        | \$ 1,194,674        | \$ 54,536,486         |
| Special assessments                                 | -                     | -                     | 250                  | -                      | -                  | -                   | 1,056,990           | 1,057,240             |
| Licenses and permits                                | 902,877               | -                     | -                    | 964,587                | -                  | -                   | 50                  | 1,867,514             |
| Intergovernmental                                   | 6,513,735             | 8,850,596             | 16,021,492           | 497,425                | 157                | 2,555,871           | 354,085             | 34,793,361            |
| Charges for services                                | 2,922,291             | 1,799,857             | 1,442,866            | 1,100                  | -                  | -                   | 395,765             | 6,561,879             |
| Fines and forfeits                                  | 50,212                | -                     | -                    | -                      | -                  | -                   | -                   | 50,212                |
| Gifts and contributions                             | 49,077                | -                     | 2,000                | -                      | -                  | -                   | -                   | 51,077                |
| Investment earnings                                 | (2,494,626)           | -                     | -                    | 157,762                | -                  | 18,486              | (115,270)           | (2,433,648)           |
| Sales   | -                     | -                     | -                    | 1,563,959              | -                  | -                   | -                   | 1,563,959             |
| Miscellaneous                                       | 1,530,395             | 18,310                | 1,118,963            | 21,546                 | -                  | 137,900             | 108,402             | 2,935,516             |
| <b>Total Revenues</b>                               | <b>\$ 35,846,317</b>  | <b>\$ 22,151,230</b>  | <b>\$ 32,250,902</b> | <b>\$ 3,206,379</b>    | <b>\$ 24,001</b>   | <b>\$ 4,510,071</b> | <b>\$ 2,994,696</b> | <b>\$ 100,983,596</b> |
| <b>EXPENDITURES</b>                                 |                       |                       |                      |                        |                    |                     |                     |                       |
| <b>Current</b>                                      |                       |                       |                      |                        |                    |                     |                     |                       |
| General government                                  | \$ 19,190,527         | \$ -                  | \$ -                 | \$ -                   | \$ -               | \$ 445,835          | \$ 124,133          | \$ 19,760,495         |
| Public safety                                       | 16,452,100            | -                     | 2,990,495            | -                      | -                  | 90,410              | 205,175             | 19,738,180            |
| Highways and streets                                | 30,260                | 8,332,779             | -                    | -                      | -                  | -                   | 1,085,276           | 9,448,315             |
| Health and human services                           | 19,321                | -                     | 24,069,023           | -                      | -                  | 9,035               | -                   | 24,097,379            |
| Culture and recreation                              | 680,830               | -                     | -                    | -                      | -                  | -                   | -                   | 680,830               |
| Conservation of natural resources                   | 382,828               | -                     | -                    | 2,177,362              | -                  | -                   | 1,066,109           | 3,626,299             |
| Economic development                                | -                     | -                     | -                    | -                      | -                  | -                   | 28,160              | 28,160                |
| <b>Capital Outlay</b>                               |                       |                       |                      |                        |                    |                     |                     |                       |
| General government                                  | 416,575               | -                     | -                    | -                      | -                  | 748,873             | -                   | 1,165,448             |
| Public safety                                       | 173,127               | -                     | -                    | -                      | -                  | 360,610             | -                   | 533,737               |
| Highways and streets                                | -                     | 14,861,681            | -                    | -                      | -                  | 483,185             | -                   | 15,344,866            |
| Health and human services                           | -                     | -                     | 26,028               | -                      | -                  | -                   | -                   | 26,028                |
| Conservation of natural resources                   | 504,656               | -                     | -                    | 735,053                | -                  | -                   | 506,707             | 1,746,416             |
| <b>Intergovernmental</b>                            | -                     | 601,264               | -                    | -                      | -                  | -                   | -                   | 601,264               |
| <b>Debt Service</b>                                 |                       |                       |                      |                        |                    |                     |                     |                       |
| Principal   | -                     | 108,650               | -                    | -                      | 92,500             | -                   | -                   | 201,150               |
| Interest  | -                     | 3,894                 | -                    | -                      | 1,550              | -                   | -                   | 5,444                 |
| Administrative charges                              | -                     | 134                   | -                    | -                      | 459                | -                   | -                   | 593                   |
| <b>Total Expenditures</b>                           | <b>\$ 37,850,224</b>  | <b>\$ 23,908,402</b>  | <b>\$ 27,085,546</b> | <b>\$ 2,912,415</b>    | <b>\$ 94,509</b>   | <b>\$ 2,137,948</b> | <b>\$ 3,015,560</b> | <b>\$ 97,004,604</b>  |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>\$ (2,003,907)</b> | <b>\$ (1,757,172)</b> | <b>\$ 5,165,356</b>  | <b>\$ 293,964</b>      | <b>\$ (70,508)</b> | <b>\$ 2,372,123</b> | <b>\$ (20,864)</b>  | <b>\$ 3,978,992</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                       |                       |                      |                        |                    |                     |                     |                       |
| Transfers in  | \$ 748,986            | \$ -                  | \$ -                 | \$ -                   | \$ -               | \$ -                | \$ 135,921          | \$ 884,907            |
| Transfers out                                       | -                     | -                     | -                    | (748,986)              | -                  | -                   | (135,921)           | (884,907)             |
| Proceeds from sale of capital assets                | 17,035                | -                     | -                    | -                      | -                  | 113,613             | -                   | 130,648               |
| Insurance proceeds                                  | 28,570                | 4,395                 | 700                  | -                      | -                  | 37,905              | -                   | 71,570                |
| Issuance of leases                                  | 4,467                 | -                     | 26,028               | -                      | -                  | -                   | -                   | 30,495                |
| <b>Total Other Financing Sources (Uses)</b>         | <b>\$ 799,058</b>     | <b>\$ 4,395</b>       | <b>\$ 26,728</b>     | <b>\$ (748,986)</b>    | <b>\$ -</b>        | <b>\$ 151,518</b>   | <b>\$ -</b>         | <b>\$ 232,713</b>     |
| <b>Net Change in Fund Balances</b>                  | <b>\$ (1,204,849)</b> | <b>\$ (1,752,777)</b> | <b>\$ 5,192,084</b>  | <b>\$ (455,022)</b>    | <b>\$ (70,508)</b> | <b>\$ 2,523,641</b> | <b>\$ (20,864)</b>  | <b>\$ 4,211,705</b>   |
| <b>Fund Balance - January 1</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>Fund balance - December 31</b>                   | <b>\$ 14,803,239</b>  | <b>\$ 16,112,164</b>  | <b>\$ 12,468,416</b> | <b>\$ 99,668</b>       | <b>\$ 264,251</b>  | <b>\$ 8,861,136</b> | <b>\$ 6,189,944</b> | <b>\$ 58,798,818</b>  |

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

**CROW WING COUNTY  
BRainerd, Minnesota**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022**

|  | <u>General</u>       | <u>Highway</u>       | <u>Community<br/>Services</u> | <u>Public Land<br/>Management</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Nonmajor Funds</u> | <u>Total</u>         |
|--|----------------------|----------------------|-------------------------------|-----------------------------------|---------------------|-------------------------|-----------------------|----------------------|
| <b>ASSETS</b>                              |                      |                      |                               |                                   |                     |                         |                       |                      |
| Cash and investments                       | \$ 25,161,805        | \$ 13,884,413        | \$ 10,648,106                 | \$ 1,192,179                      | \$ 264,251          | \$ 8,542,318            | \$ 6,637,057          | \$ 66,330,129        |
| Taxes receivable - delinquent              | 495,596              | 53,457               | 258,059                       | -                                 | 26,157              | 28,271                  | 23,497                | 885,037              |
| Accounts receivable (net)                  | 34,862               | -                    | 1,972,598                     | -                                 | -                   | -                       | 24,582                | 2,032,042            |
| Accrued interest receivable                | 239,572              | -                    | -                             | -                                 | -                   | -                       | 35                    | 239,607              |
| Due from other funds                       | 368,423              | 104,791              | -                             | -                                 | -                   | 368,423                 | -                     | 841,637              |
| Contracts receivable                       | -                    | -                    | -                             | 1,696,312                         | -                   | -                       | -                     | 1,696,312            |
| Due from other governments                 | 385,092              | 5,822,212            | 2,475,911                     | -                                 | -                   | -                       | 57,770                | 8,740,985            |
| Loans receivable                           | -                    | -                    | -                             | -                                 | -                   | -                       | 54,031                | 54,031               |
| Lease receivable                           | 374,625              | -                    | -                             | -                                 | -                   | 374,625                 | -                     | 749,250              |
| Prepaid items                              | 940,414              | 849,170              | 210,547                       | 4,590                             | -                   | 79,343                  | 827                   | 2,084,891            |
| <b>Total Assets</b>                        | <b>\$ 28,000,389</b> | <b>\$ 20,714,043</b> | <b>\$ 15,565,221</b>          | <b>\$ 2,893,081</b>               | <b>\$ 290,408</b>   | <b>\$ 9,392,980</b>     | <b>\$ 6,797,799</b>   | <b>\$ 83,653,921</b> |
| <b>LIABILITIES</b>                         |                      |                      |                               |                                   |                     |                         |                       |                      |
| Accounts payable                           | \$ 2,271,519         | \$ 464,971           | \$ 560,823                    | \$ 10,814                         | \$ -                | \$ 136,375              | \$ 318,924            | \$ 3,763,426         |
| Salaries payable                           | 393,477              | 48,540               | 238,744                       | 2,909                             | -                   | -                       | 2,019                 | 685,689              |
| Accrued payroll taxes payable              | 24,332               | 3,714                | 18,262                        | 223                               | -                   | -                       | 154                   | 46,685               |
| Contracts payable                          | -                    | -                    | -                             | 28,935                            | -                   | -                       | -                     | 28,935               |
| Retainage payable                          | -                    | 50,137               | -                             | -                                 | -                   | -                       | -                     | 50,137               |
| Due to other funds                         | -                    | -                    | -                             | 736,846                           | -                   | -                       | 104,791               | 841,637              |
| Due to other governments                   | 94,639               | 18,774               | 30,360                        | 317,374                           | -                   | -                       | 104,439               | 565,586              |
| Claims payable                             | 81,536               | -                    | -                             | -                                 | -                   | -                       | -                     | 81,536               |
| Customer deposits                          | 253,476              | -                    | -                             | -                                 | -                   | -                       | -                     | 253,476              |
| Unearned Revenue                           | 9,175,151            | -                    | -                             | -                                 | -                   | -                       | -                     | 9,175,151            |
| <b>Total Liabilities</b>                   | <b>\$ 12,294,130</b> | <b>\$ 586,136</b>    | <b>\$ 848,189</b>             | <b>\$ 1,097,101</b>               | <b>\$ -</b>         | <b>\$ 136,375</b>       | <b>\$ 530,327</b>     | <b>\$ 15,492,258</b> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                      |                      |                               |                                   |                     |                         |                       |                      |
| Unavailable revenue (Note III.D.)          | \$ 536,669           | \$ 4,015,743         | \$ 2,248,616                  | \$ 1,696,312                      | \$ 26,157           | \$ 29,118               | \$ 77,528             | \$ 8,630,143         |
| Lease related                              | 366,351              | -                    | -                             | -                                 | -                   | 366,351                 | -                     | 732,702              |
| <b>Total Deferred Inflows of Resources</b> | <b>\$ 903,020</b>    | <b>\$ 4,015,743</b>  | <b>\$ 2,248,616</b>           | <b>\$ 1,696,312</b>               | <b>\$ 26,157</b>    | <b>\$ 395,469</b>       | <b>\$ 77,528</b>      | <b>\$ 9,362,845</b>  |

(Continued)

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022  
(Continued)**

|  | <u>General</u> | <u>Highway</u> | <u>Community<br/>Services</u> | <u>Public Land<br/>Management</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Nonmajor Funds</u> | <u>Total</u> |
|--|----------------|----------------|-------------------------------|-----------------------------------|---------------------|-------------------------|-----------------------|--------------|
| <b>FUND BALANCES</b>                     |                |                |                               |                                   |                     |                         |                       |              |
| <b>Nonspendable:</b>                     |                |                |                               |                                   |                     |                         |                       |              |
| Missing heirs                            | \$ 76,449      | \$ -           | \$ -                          | \$ -                              | \$ -                | \$ -                    | \$ -                  | \$ 76,449    |
| Prepays                                  | 940,414        | 849,170        | 210,547                       | 4,590                             | -                   | 79,343                  | 827                   | 2,084,891    |
| Environmental trust corpus               | -              | -              | -                             | -                                 | -                   | -                       | 1,846,499             | 1,846,499    |
| <b>Restricted for:</b>                   |                |                |                               |                                   |                     |                         |                       |              |
| Enhanced 911                             | 376,028        | -              | -                             | -                                 | -                   | -                       | -                     | 376,028      |
| Sheriff's drug contingency               | 5,131          | -              | -                             | -                                 | -                   | -                       | -                     | 5,131        |
| Sheriff's forfeited property             | 33,236         | -              | -                             | -                                 | -                   | -                       | -                     | 33,236       |
| DUI assessment                           | 22,368         | -              | -                             | -                                 | -                   | -                       | -                     | 22,368       |
| Lakes area drug investigation forfeiture | 60,617         | -              | -                             | -                                 | -                   | -                       | -                     | 60,617       |
| Water plan                               | 15,595         | -              | -                             | -                                 | -                   | -                       | -                     | 15,595       |
| Recreation                               | 186,132        | -              | -                             | -                                 | -                   | -                       | -                     | 186,132      |
| Land based improvements                  | 425,172        | -              | -                             | -                                 | -                   | -                       | -                     | 425,172      |
| Recorder's technology                    | 573,603        | -              | -                             | -                                 | -                   | -                       | -                     | 573,603      |
| Law library                              | 48,302         | -              | -                             | -                                 | -                   | -                       | -                     | 48,302       |
| Attorney's forfeited property            | 16,154         | -              | -                             | -                                 | -                   | -                       | -                     | 16,154       |
| Aquatic invasive species                 | 129,203        | -              | -                             | -                                 | -                   | -                       | -                     | 129,203      |
| Local option sales tax                   | -              | 8,761,812      | -                             | -                                 | -                   | -                       | -                     | 8,761,812    |
| Resource development                     | -              | -              | -                             | 36,572                            | -                   | -                       | -                     | 36,572       |
| Forest access roads                      | -              | -              | -                             | 34,785                            | -                   | -                       | -                     | 34,785       |
| Debt service                             | -              | -              | -                             | -                                 | 262,861             | -                       | -                     | 262,861      |
| Solid waste (non-landfill)               | -              | -              | -                             | -                                 | -                   | -                       | 2,148,643             | 2,148,643    |
| Greater Minnesota landfill cleanup fee   | -              | -              | -                             | -                                 | -                   | -                       | 679,863               | 679,863      |
| Economic development revolving loans     | -              | -              | -                             | -                                 | -                   | -                       | 2,180                 | 2,180        |
| Environmental uses                       | -              | -              | -                             | -                                 | -                   | -                       | 102,680               | 102,680      |
| Unorganized townships                    | -              | -              | -                             | -                                 | -                   | -                       | 814,117               | 814,117      |
| Ditch #13                                | -              | -              | -                             | -                                 | -                   | -                       | 17,160                | 17,160       |
| Tax forfeited capital projects           | 481,447        | -              | -                             | -                                 | -                   | -                       | -                     | 481,447      |
| Opioid response                          | -              | -              | 494,780                       | -                                 | -                   | -                       | -                     | 494,780      |
| Wellness                                 | 74,993         | -              | -                             | -                                 | -                   | -                       | -                     | 74,993       |
| <b>Committed for:</b>                    |                |                |                               |                                   |                     |                         |                       |              |
| Dive team                                | 22,502         | -              | -                             | -                                 | -                   | -                       | -                     | 22,502       |
| Explorer's Program                       | 748            | -              | -                             | -                                 | -                   | -                       | -                     | 748          |
| BLADE                                    | 2,487          | -              | -                             | -                                 | -                   | -                       | -                     | 2,487        |
| Facilities                               | 404,860        | -              | -                             | -                                 | -                   | -                       | -                     | 404,860      |
| Mounted patrol                           | 11,923         | -              | -                             | -                                 | -                   | -                       | -                     | 11,923       |
| Triad                                    | 5,139          | -              | -                             | -                                 | -                   | -                       | -                     | 5,139        |
| Veterans' service van                    | 32,053         | -              | -                             | -                                 | -                   | -                       | -                     | 32,053       |
| Thirty Lakes Watershed                   | 120,446        | -              | -                             | -                                 | -                   | -                       | -                     | 120,446      |
| Information technology                   | 211,555        | -              | -                             | -                                 | -                   | -                       | -                     | 211,555      |
| Employee recognition program             | 11,642         | -              | -                             | -                                 | -                   | -                       | -                     | 11,642       |
| Other post employment benefits (OPEB)    | 1,400,000      | -              | -                             | -                                 | -                   | -                       | -                     | 1,400,000    |
| Highway improvement plan                 | -              | 4,365,813      | -                             | -                                 | -                   | -                       | -                     | 4,365,813    |
| <b>Assigned for:</b>                     |                |                |                               |                                   |                     |                         |                       |              |
| Highway                                  | -              | 2,135,369      | -                             | -                                 | -                   | -                       | -                     | 2,135,369    |
| Community services                       | -              | -              | 11,763,089                    | -                                 | -                   | -                       | -                     | 11,763,089   |

**CROW WING COUNTY  
BRainerd, Minnesota**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022  
(Continued)**

|  | <u>General</u>              | <u>Highway</u>              | <u>Community<br/>Services</u> | <u>Public Land<br/>Management</u> | <u>Debt Service</u>      | <u>Capital Projects</u>    | <u>Nonmajor Funds</u>      | <u>Total</u>                |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------------|--------------------------|----------------------------|----------------------------|-----------------------------|
| Capital projects   | -                           | -                           | -                             | -                                 | -                        | 8,781,793                  | -                          | 8,781,793                   |
| Solid waste (non-landfill)   | -                           | -                           | -                             | -                                 | -                        | -                          | 577,975                    | 577,975                     |
| Public land management   | -                           | -                           | -                             | 23,721                            | -                        | -                          | -                          | 23,721                      |
| Debt service   | -                           | -                           | -                             | -                                 | 1,390                    | -                          | -                          | 1,390                       |
| <b>Unassigned</b>  | <u>9,115,040</u>            | <u>-</u>                    | <u>-</u>                      | <u>-</u>                          | <u>-</u>                 | <u>-</u>                   | <u>-</u>                   | <u>9,115,040</u>            |
| <b>Total Fund Balances</b>   | <u><b>\$ 14,803,239</b></u> | <u><b>\$ 16,112,164</b></u> | <u><b>\$ 12,468,416</b></u>   | <u><b>\$ 99,668</b></u>           | <u><b>\$ 264,251</b></u> | <u><b>\$ 8,861,136</b></u> | <u><b>\$ 6,189,944</b></u> | <u><b>\$ 58,798,818</b></u> |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <u><b>\$ 28,000,389</b></u> | <u><b>\$ 20,714,043</b></u> | <u><b>\$ 15,565,221</b></u>   | <u><b>\$ 2,893,081</b></u>        | <u><b>\$ 290,408</b></u> | <u><b>\$ 9,392,980</b></u> | <u><b>\$ 6,797,799</b></u> | <u><b>\$ 83,653,921</b></u> |



**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2022**

|   | <b>Custodial<br/>Funds</b> | <b>Private-Purpose<br/>Trust Funds</b> |
|---|----------------------------|--|
| <b>ASSETS</b>                                     |                            |  |
| Cash and investments                              | \$ 4,273,197               | \$ 21,843                              |
| Due from other governments                        | 818,366                    | -                                      |
| Taxes for other governments                       | 1,213,525                  | -                                      |
| <b>Total Assets</b>                               | <b>\$ 6,305,088</b>        | <b>\$ 21,843</b>                       |
| <b>LIABILITIES</b>                                |                            |  |
| Due to others                                     | \$ 438,746                 | \$ 648                                 |
| Due to other governments                          | 3,214,079                  | -                                      |
| <b>Total Liabilities</b>                          | <b>\$ 3,652,825</b>        | <b>\$ 648</b>                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                            |  |
| Property taxes collected for subsequent period    | \$ 47,547                  | -                                      |
| <b>NET POSITION</b>                               |                            |  |
| Restricted for:                                   |                            |  |
| Individuals, organizations, and other governments | <u>\$ 2,604,716</u>        | <u>\$ 21,195</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  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | <b>Custodial<br/>Funds</b> | <b>Private-Purpose<br/>Trust Funds</b> |
|--|----------------------------|--|
| <b>ADDITIONS</b>   |                            |  |
| Contributions  |                            |  |
| Individuals  | \$ 676,413                 | \$ 96,472                              |
| Gifts and contributions                                      | 933,580                    | -                                      |
| Property tax collections for other governments               | 88,920,175                 | -                                      |
| License and fees collected for state                         | 17,878,024                 | -                                      |
| Miscellaneous  | 4,429,173                  | 1,007                                  |
| <b>Total Additions</b>                                       | <b>\$ 112,837,365</b>      | <b>\$ 97,479</b>                       |
| <b>DEDUCTIONS</b>  |                            |  |
| Beneficiary payments to individuals                          | \$ 666,602                 | \$ 97,248                              |
| Payments of property tax to other governments                | 89,281,047                 | -                                      |
| Administrative expense                                       | 9,286                      | -                                      |
| Payments to other entities                                   | 23,161,420                 | -                                      |
| <b>Total Deductions</b>                                      | <b>\$ 113,118,355</b>      | <b>\$ 97,248</b>                       |
| <b>NET INCREASE (DECREASE)<br/>IN FIDUCIARY NET POSITION</b> | <b>\$ (280,990)</b>        | <b>\$ 231</b>                          |
| Fiduciary Net Position - Beginning of Year                   | 2,885,706                  | 20,964                                 |
| <b>FIDUCIARY NET POSITION - END OF YEAR</b>                  | <b>\$ 2,604,716</b>        | <b>\$ 21,195</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 2022. THE LIST DOES NOT INCLUDE INDIVIDUALS WHO  
RECEIVED FEDERAL, STATE, OR COUNTY HUMAN SERVICES AID.

**GENERAL FUND**

|   |              |
|---|--------------|
| 3E COMPANY ENVIRONMENTAL ECOLOGICAL & ENGINEERING | 4,726.85     |
| 7SIGMA  | 12,000.00    |
| ACCURATE CONTROL INC                              | 13,334.47    |
| ADMFG INC   | 3,036.93     |
| ADVANCED SYSTEMS INTEGRATION LLC                  | 94,012.32    |
| AERCOR WIRELESS INC                               | 23,876.45    |
| AEROVIRONMENT INC                                 | 60,021.00    |
| ALL FURNITURE INC                                 | 7,080.00     |
| ALL STATE COMMUNICATIONS INC                      | 4,664.10     |
| ALLEGRA   | 2,210.25     |
| AMANDA POWERS PSY D LP PLLC                       | 7,800.00     |
| AMAZON.COM  | 6,788.27     |
| AMBER ROSIER                                      | 2,810.00     |
| AMERICAN DOOR WORKS                               | 10,106.18    |
| AMERIGAS PROPANE LP                               | 14,423.24    |
| ANDERSON BROTHERS CONSTRUCTION COMPANY            | 176,443.00   |
| ANDREA LOVETT                                     | 3,000.00     |
| ANDREW WIPPER                                     | 60,000.00    |
| APEX SOFTWARE                                     | 2,170.00     |
| APOLLO WATER SERVICES LLC                         | 5,250.00     |
| ARAMARK UNIFORM & CAREER APPAREL                  | 13,879.21    |
| ASCO POWER SERVICES INC                           | 17,663.52    |
| ASSOCIATION OF MN COUNTIES                        | 57,400.00    |
| AT&T MOBILITY                                     | 89,371.67    |
| AXON ENTERPRISE INC                               | 105,487.24   |
| B AND J CLEANING OF MN LLC                        | 2,375.00     |
| BAY LAKE IMPROVEMENT ASSOCIATION                  | 2,500.00     |
| BAYCOM INC  | 3,810.00     |
| BCA TRAINING EDUCATION                            | 5,000.00     |
| BENJAMIN BUTCHER                                  | 2,060.11     |
| BEYONDTRUST CORPORATION                           | 3,066.14     |
| BKGBOOKING.COM HOTEL                              | 2,016.80     |
| BLUE CROSS BLUE SHIELD OF MN                      | 6,470,365.90 |
| BLUE WATER WELLS                                  | 4,737.50     |
| BOB BARKER COMPANY                                | 6,670.20     |
| BRAINERD GENERAL RENTAL CENTER INC                | 2,048.97     |
| BRAINERD LAKES CHAMBER                            | 3,985.00     |
| BRAINERD LAKES REGIONAL AIRPORT                   | 157,000.00   |
| BRAINERD POLICE DEPARTMENT                        | 7,440.00     |
| BRAINERD POSTMASTER                               | 2,632.00     |
| BRAINERD PUBLIC UTILITIES                         | 652,800.64   |

|  |            |
|--|------------|
| BRANDON HAGLIN                               | 3,293.69   |
| BRENT ZINDA                                  | 2,646.84   |
| BUREAU OF CRIMINAL APPREHENSION              | 17,555.00  |
| CALLYO 2009 CORP                             | 2,870.00   |
| CAT'S MINNESOTA T'S INC                      | 9,467.70   |
| CC INC                                       | 2,116.00   |
| CDW GOVERNMENT                               | 13,520.13  |
| CELLEBRITE INC.                              | 11,613.56  |
| CENTERPOINT ENERGY                           | 5,227.24   |
| CENTURYLINK                                  | 2,432.80   |
| CHARM-TEX                                    | 7,111.59   |
| CHOSEN VALLEY TESTING                        | 4,429.00   |
| CITIZENOBSERVER                              | 7,315.00   |
| CITY OF BAXTER                               | 2,002.28   |
| CITY OF CROSSLAKE                            | 31,503.27  |
| CITY OF FIFTY LAKES                          | 4,856.88   |
| CIVICPLUS                                    | 19,416.46  |
| CKO*WWW.ISTOCKPHOTO.COM                      | 2,388.00   |
| CLEARSTAR                                    | 9,825.75   |
| CLEARWATER LAKE ASSOCIATION INC              | 2,500.00   |
| CLIFTONLARSONALLEN                           | 55,125.00  |
| CMRS - POC                                   | 40,000.00  |
| CODEX CORPORATION                            | 14,553.57  |
| COLLINS BROTHERS TOWING OF ST CLOUD INC      | 2,833.80   |
| COMMAND CENTRAL                              | 59,532.52  |
| COMMISSIONER OF TRANSPORTATION               | 13,598.00  |
| CONNECT INTERIORS LLC                        | 6,222.69   |
| CONRAD C KRAGNESS II                         | 60,000.00  |
| CONSOLIDATED TELECOMMUNICATIONS              | 28,245.21  |
| CONTECH CONSTRUCTION PRODUCTS                | 20,073.79  |
| CORRECTIONAL DENTISTRY LLC                   | 5,796.00   |
| COUNTRYSIDE CABINETS AND TOPS                | 2,550.00   |
| CREDITRON                                    | 6,758.78   |
| CROW WING COUNTY CIVIL AIR PATROL            | 2,000.00   |
| CROW WING COUNTY FAIR ASSOC                  | 9,135.00   |
| CROW WING COUNTY HISTORICAL SOCIETY          | 31,500.00  |
| CROW WING POWER                              | 2,642.44   |
| CROW WING SOIL & WATER CONSERVATION DISTRICT | 16,901.20  |
| CYNTHIA SCHROEPFER                           | 2,000.00   |
| DALCO  | 39,083.85  |
| DANIELS SHARPSMART INC                       | 2,479.73   |
| DATABANK IMX LLC                             | 412,047.45 |
| DELL MARKETING LP                            | 100,238.91 |
| DELTA DENTAL                                 | 445,668.86 |
| DIGITAL HORIZONS                             | 94,945.04  |
| DOCUSIGN INC LOCKBOX                         | 3,637.50   |
| DOMINION VOTING SYSTEMS INC                  | 22,221.00  |
| DON HALES                                    | 3,227.79   |
| DONDELINGER CHEVROLET CADILLAC TOYOTA        | 10,784.89  |

|                                   |            |
|-----------------------------------|------------|
| DOVETAIL PARTNERS INC             | 26,900.00  |
| DRONESENSE INC                    | 9,990.00   |
| DW JONES MANAGEMENT               | 9,475.64   |
| ECOLAB                            | 5,047.10   |
| ELIOR INC                         | 350,965.33 |
| ELITE FENCE AND DECK              | 70,125.00  |
| ENVIROTECH BUILDING SERVICES      | 312,297.21 |
| EPA AUDIO-VISUAL INC              | 4,204.00   |
| ERGOTECH CONTROLS, INC            | 11,249.38  |
| ERKENS WATER SOFTENER SERVICE INC | 5,195.43   |
| ESRI                              | 67,761.00  |
| ESSENTIA HEALTH MEDICAL CTR       | 46,060.15  |
| ESSENTIA HEALTH PATIENT ACCT      | 3,384.00   |
| EVERBRIDGE                        | 17,345.39  |
| EVOLVING SOLUTIONS INC            | 39,981.71  |
| FAMILY ADVOCACY CENTER            | 7,865.42   |
| FEDEX                             | 3,863.20   |
| FIRST IMPRESSION PRINTING         | 11,710.14  |
| FORMS & SYSTEMS OF MN             | 14,388.39  |
| FORUM COMMUNICATIONS COMPANY      | 44,305.79  |
| FRONTIER PRECISION INC            | 29,527.72  |
| FURTHER                           | 13,100.00  |
| GALLS LLC                         | 38,615.75  |
| GAMMELLO - PEARSON PLLC           | 74,390.00  |
| GARAGE DOOR STORE                 | 2,070.00   |
| GARY'S PAINTING                   | 6,170.00   |
| GEOGRAPH TECHNOLOGIES LLC         | 4,200.00   |
| GERALD HENKEL-JOHNSON PSY D LP    | 5,125.00   |
| GERRY GREENWALT                   | 2,025.00   |
| GKWMILL SEWER DISTRICT            | 67,233.00  |
| GLOBAL KNOWLEDGE TRAINING LLC     | 4,250.00   |
| GOODIN COMPANY                    | 2,624.38   |
| GOVERNMENTJOBS.COM INC            | 24,328.58  |
| GOVOS INC                         | 22,140.00  |
| GRAINGER                          | 4,589.38   |
| GRAMMARLY CO9JKM94Z               | 2,030.00   |
| GRANICUS                          | 19,845.00  |
| GRANITE ELECTRONICS INC           | 8,179.35   |
| GREG KOSSAN                       | 78,305.00  |
| GUARD GUYS, LLC                   | 2,375.00   |
| GUARDIAN PEST SOLUTIONS INC       | 10,108.50  |
| GULL LAKE GLASS INC               | 46,457.80  |
| HARRIS MECHANICAL SERVICES LLC    | 24,345.11  |
| HAWK ANALYTICS                    | 2,495.00   |
| HEGELE INC                        | 36,534.00  |
| HERZOG ROOFING                    | 3,520.00   |
| HILLYARD HUTCHINSON               | 4,294.81   |
| HOLDEN ELECTRIC COMPANY INC       | 15,379.88  |
| HOLMVIG EXCAVATING                | 137,660.44 |

|  |            |
|--|------------|
| HOMETOWN PLANNING LLC                              | 4,555.00   |
| HSI WORKPLACE COMPLIANCE SOLUTIONS INC             | 14,920.00  |
| HUELIFE LLC  | 6,000.00   |
| HYTEC CONSTRUCTION OF BRAINERD INC                 | 126,642.20 |
| ICOR TECHNOLOGY                                    | 113,106.00 |
| IDEAL BLASTING SUPPLY                              | 5,117.05   |
| INDEED   | 3,765.26   |
| INDIANHEAD FOODSERVICE DISTRIBUTOR INC             | 9,785.85   |
| INFORMATION SYSTEMS CORPORATION                    | 22,636.00  |
| INITIATIVE FOUNDATION                              | 14,850.00  |
| INNOVATIVE OFFICE SOLUTIONS LLC                    | 45,498.57  |
| INTEGRITY SURVEILLANCE GROUP                       | 3,564.00   |
| INTRADYN   | 2,125.00   |
| ISPACE FURNITURE INC                               | 31,510.00  |
| ISPRING SOLUTIONS INC                              | 2,092.78   |
| IUOE LOCAL 49                                      | 130,285.00 |
| J A MAC INC  | 7,558.43   |
| JARED J MAGSTADT                                   | 7,207.09   |
| JASON BUDNICK                                      | 2,097.47   |
| JEAN GUSTAFSON                                     | 9,718.18   |
| JOHN PAUL CHITWOOD                                 | 27,500.00  |
| JOHNSON CONTROLS                                   | 9,186.00   |
| KELLY MILLS  | 49,825.00  |
| KEYSTONE COMPENSATION GROUP LLC                    | 8,286.38   |
| KIMBLE LAKE IMPROVEMENT DISTRICT                   | 2,500.00   |
| KINECT ENERGY INC                                  | 280,549.80 |
| KITCHIGAMI REGIONAL LIBRARY                        | 509,127.00 |
| KNOW INK   | 12,250.00  |
| KNOWBE4 INC  | 9,206.00   |
| KRAMER LEAS DELEO PC                               | 25,830.00  |
| KURITA AMERICA INC                                 | 3,254.41   |
| LAACKE & JOYS COMPANY LLC                          | 3,970.00   |
| LAKES AREA SURVEYING LLC                           | 4,600.00   |
| LAKES PRINTING                                     | 11,364.70  |
| LAMBERT WATER WELLS INC                            | 12,331.50  |
| LARSON ELEVATOR COMPANY                            | 18,240.89  |
| LAW ENFORCEMENT TECHNOLOGY GROUP LLC               | 140,504.49 |
| LEARNING TREE INTERNATIONAL                        | 3,499.00   |
| M & M EXPRESS SALES & SERVICE                      | 10,603.48  |
| MACO   | 2,500.00   |
| MACTEK SYSTEMS INC                                 | 4,188.00   |
| MADISON NATIONAL LIFE INSURANCE CO                 | 9,201.09   |
| MARCO TECHNOLOGIES LLC                             | 91,823.62  |
| MARIE RIDGEWAY LICSW LLC                           | 28,026.90  |
| MARTIN-MCALLISTER CONSULTING PSYCHOLOGISTS INC     | 22,550.00  |
| MARY KOEP  | 3,266.40   |
| MAX A KELLER                                       | 4,147.00   |
| MCI CARPET ONE                                     | 20,161.03  |
| MCKESSON MEDICAL SURGICAL GOVERNMENT SOLUTIONS INC | 14,582.31  |

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|---|--------------|
| MCLEAN & COMPANY                                | 15,692.00    |
| MCMAHON COUNSELING & CONSULTATION SVCS          | 5,000.00     |
| MEDICARE BLUE RX                                | 190,959.10   |
| MELANIE DOTTY                                   | 65,766.20    |
| MEND CORRECTIONAL CARE LLC                      | 681,080.52   |
| METROPOLITAN MECHANICAL CONTRACTORS INC         | 2,678.01     |
| MICHAEL KLARENBECK                              | 4,855.00     |
| MICRO-TEL INC                                   | 2,278.00     |
| MID-MINNESOTA DRUG TESTING                      | 121,240.00   |
| MIDWEST MACHINERY COMPANY                       | 3,521.09     |
| MIDWEST MECHANICAL SUPPLY                       | 4,186.68     |
| MIES OUTLAND OF ST CLOUD                        | 23,742.09    |
| MIKE'S TREE COMPANY LLC                         | 2,018.00     |
| MINNEAPOLIS FORENSIC PSYCHOLOGICAL SERVICES LLC | 2,362.50     |
| MINNESOTA ASSOC OF ASSES                        | 2,220.00     |
| MINNESOTA ENERGY RESOURCES                      | 2,728.12     |
| MINNESOTA POWER                                 | 2,317.92     |
| MINNESOTA STATE                                 | 3,031.01     |
| MINNESOTA STATE BAR                             | 2,447.00     |
| MINNTEX INVESTMENT COMPANY INC                  | 2,424.08     |
| MINVALCO  | 2,446.26     |
| MISSION LAKES ASSOCIATION                       | 5,000.00     |
| MISSISSIPPI HEADWATERS BOARD                    | 10,100.00    |
| MN COUNTIES COMPUTER COOPERATIVE                | 21,050.20    |
| MN COUNTIES INTERGOVERNMENTAL TRUST             | 604,359.54   |
| MN COUNTY ATTORNEY'S ASSOCIATION                | 8,222.00     |
| MN DEPARTMENT OF REVENUE                        | 5,311,872.66 |
| MN DEPT OF COMMERCE                             | 6,375.78     |
| MN DEPT OF FINANCE                              | 344,288.50   |
| MN DEPT OF HEALTH                               | 26,265.00    |
| MN DEPT OF HUMAN SERVICES                       | 4,130.64     |
| MN DEPT OF TRANSPORTATION                       | 18,299.37    |
| MN INTER-COUNTY ASSOCIATION                     | 18,533.00    |
| MN SHERIFF'S ASSOCIATION                        | 14,051.20    |
| MN STATE LAW LIBRARY                            | 2,000.00     |
| MOBILE HEALTH SERVICES LLC                      | 2,558.00     |
| MOTOROLA SOLUTIONS INC                          | 564,521.54   |
| M-R SIGN COMPANY INC                            | 21,770.63    |
| MULCAHY   | 35,644.16    |
| NATHAN D ENGEN                                  | 6,245.75     |
| NEWSHOPPER                                      | 2,533.00     |
| NORTH MEMORIAL AMBULANCE SERVICE                | 9,597.50     |
| NORTHLAND ARBORETUM                             | 2,500.00     |
| NORTHSTAR COMPUTER FORMS INC                    | 2,525.10     |
| NOWMICRO INC                                    | 28,955.87    |
| OFFICE OF MN IT SERVICES                        | 48,453.50    |
| OPERATING ENGINEERS H&W FUND                    | 10,440.00    |
| OPTUMHEALTH                                     | 10,800.40    |
| PAPER STORM                                     | 13,000.00    |

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|---|------------|
| PARAGON DEVELOPMENT SYSTEMS INC               | 74,514.68  |
| PETE'S CABIN CARE INC                         | 58,252.80  |
| PH ROLYAN BUOY                                | 3,610.76   |
| PICTOMETRY INTERNATIONAL CORP                 | 35,516.25  |
| PIER B RESORT                                 | 2,143.45   |
| PIKE PLUMBING & HEATING                       | 24,962.46  |
| POWER LODGE-BRAINERD                          | 14,195.16  |
| PRATT'S AFFORDABLE EXCAVATING INC             | 153,921.00 |
| PREFERRED HEARING AID CENTER                  | 3,000.00   |
| PRIMARY PRODUCTS COMPANY                      | 17,543.00  |
| PROFESSIONAL PORTABLE X-RAY INC               | 3,390.00   |
| PROGRESS SOFTWARE CORPORATION                 | 4,585.00   |
| PROMANTEK INC                                 | 17,362.00  |
| PROWEST & ASSOCIATES INC                      | 3,223.03   |
| PRUDENTIAL INSURANCE CO OF AMERICA            | 187,253.87 |
| QUADIENT FINANCE USA INC                      | 11,500.00  |
| QUADIENT LEASING USA INC                      | 7,670.99   |
| QUALITY EQUIPMENT SALES AND SERVICE INC       | 45,082.00  |
| QUESTICA LTD                                  | 166,980.00 |
| QUINLIVAN & HUGHES PA                         | 48,256.70  |
| RAMSEY COUNTY-MEDICAL EXAMINER                | 103,479.56 |
| RANGE PRINTING                                | 2,404.34   |
| RAYMOND HORTON                                | 52,000.00  |
| REBECCA ANN BEST                              | 4,516.64   |
| REGENTS OF THE UNIVERSITY OF MN               | 121,172.27 |
| REGION 5 REGIONAL DEVELOPMENT COMMISSION      | 65,331.00  |
| RELIANCE TELEPHONE INC                        | 15,000.00  |
| RHI SUPPLY - FARGO                            | 3,582.83   |
| RICHARD SKOGEN                                | 4,568.69   |
| RJ MECHANICAL                                 | 4,484.00   |
| RMB ENVIRONMENTAL LABORATORIES INC            | 2,846.00   |
| ROBERT NACEY                                  | 3,200.00   |
| ROCK YLINIEMI                                 | 2,105.30   |
| ROYAL TIRE INC                                | 14,737.72  |
| RTVISION INC                                  | 7,288.16   |
| RUPP ANDERSON SQUIRES & WALDSPURGER PA        | 35,039.42  |
| RUTH LAKE AIS                                 | 6,608.00   |
| SAM WERTHEIMER II                             | 69,425.00  |
| SCR - NORTHERN                                | 6,441.57   |
| SEACHANGE PRINTING AND MARKETING SERVICES LLC | 58,346.90  |
| SHANNON'S AUTO BODY INC                       | 5,029.78   |
| SHARI S LARSON                                | 7,000.00   |
| SHI INTERNATIONAL CORP                        | 191,008.20 |
| SICORA CONSULTING INC                         | 19,633.52  |
| SIGN SPOT                                     | 5,102.00   |
| SOTA  | 2,900.00   |
| SP MODERN METAL DETE                          | 4,152.00   |
| SPIDER STRATEGIES INC                         | 4,441.25   |
| STEIN'S INC                                   | 15,989.27  |



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|---|------------|
| STEVEN L MARQUARDT                          | 9,455.00   |
| STEVERSEN TRANSPORT LLC                     | 65,600.00  |
| STREICHERS INC                              | 39,821.83  |
| SUMMIT COMPANIES                            | 17,140.50  |
| SUPERIOR RECREATIONAL PRODUCTS              | 36,549.52  |
| SUPREME CT LAWYER REGISTR                   | 3,633.00   |
| SUSAN MASKE                                 | 3,599.44   |
| SYSTEM INNOVATORS                           | 27,050.00  |
| TAB PRODUCTS CO LLC                         | 2,110.67   |
| TACTICAL SOLUTIONS                          | 2,461.00   |
| TAMMY WISNIEWSKI                            | 2,844.79   |
| TEAMSTERS JOINT COUNCIL 32-EMPLOYERS HEALTH | 7,210.00   |
| THE MASTERS TOUCH LLC                       | 76,705.95  |
| THE PITNEY BOWES BANK INC                   | 2,295.67   |
| THOMAS ESPERSEN                             | 3,250.00   |
| THOMSON REUTERS                             | 85,442.76  |
| THRIFTY WHITE PHARMACY                      | 37,929.06  |
| TIBEX TECHNOLOGY INC                        | 42,626.00  |
| TIMOTHY A TUMBERG                           | 7,850.00   |
| TOWN OF IDEAL                               | 2,000.00   |
| TREVOR COURNEYA                             | 2,943.81   |
| TURNKEY CORRECTIONS                         | 2,261.31   |
| TWIN CITIES FLAG SOURCE                     | 4,576.20   |
| TYLER TECHNOLOGIES INC                      | 362,163.63 |
| U OF M CONTLEARNING                         | 2,500.00   |
| ULINE                                       | 7,227.71   |
| UPPER SOUTH LONG LAKE                       | 2,700.00   |
| US INTERNET                                 | 5,525.00   |
| VERIZON WIRELESS                            | 16,906.21  |
| VIKING ELECTRIC SUPPLY                      | 24,021.44  |
| VITALE 2017 MINNESOTA EXEMPT TRUST          | 23,400.00  |
| VOYAGER FLEET SYSTEMS INC                   | 11,201.73  |
| WASTE PARTNERS INC                          | 18,223.13  |
| WEX   | 4,092.00   |
| WHITE SAND LAKE ASSOCIATION                 | 2,500.00   |
| WIDSETH SMITH NOLTING & ASSOC INC           | 47,205.55  |
| WOLD ARCHITECTS AND ENGINEERS               | 50,041.18  |
| WOLTERS KLUWER                              | 2,102.80   |
| XCEL ENERGY                                 | 20,446.37  |
| ZACK HOULE                                  | 3,443.61   |
| ZIEGLER INC                                 | 20,685.45  |

#### **HIGHWAY FUND**

|  |               |
|--|---------------|
| 3D SPECIALTIES                         | 4,522.13      |
| AITKIN MOTOR CO FORD DEALERSHIP        | 3,929.56      |
| ANDERSON BROTHERS CONSTRUCTION COMPANY | 10,109,672.87 |
| ASTECH CORP                            | 2,053,798.25  |
| AT&T MOBILITY                          | 4,382.90      |
| AUTO VALUE                             | 2,505.43      |

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|---|--------------|
| AVENU HOLDINGS LLC                              | 6,671.76     |
| BEST OIL COMPANY                                | 688,267.85   |
| BLUE CROSS BLUE SHIELD OF MN                    | 67,264.00    |
| BOLTON & MENK, INC.                             | 55,920.50    |
| BORDEN EXCAVATING INC                           | 465,325.20   |
| BOYER FORD                                      | 3,277.42     |
| BRAINERD HYDRAULICS AIR & INDUSTRIAL SUPPLY INC | 13,977.47    |
| BRAINERD LAKES REGIONAL AIRPORT                 | 8,558.70     |
| BROCK WHITE CONSTRUCTION LLC                    | 16,951.37    |
| CARGILL INC                                     | 335,207.04   |
| CASS COUNTY HIGHWAY DEPARTMENT                  | 11,931.32    |
| CITY OF CROSSLAKE                               | 112,743.05   |
| CONTECH CONSTRUCTION PRODUCTS                   | 90,543.90    |
| COUNTRYSIDE CABINETS AND TOPS                   | 8,650.00     |
| CROW WING COUNTY COURT ADMIN                    | 24,600.00    |
| CROW WING POWER                                 | 5,976.61     |
| CROW WING SOIL & WATER CONSERVATION DISTRICT    | 3,540.60     |
| CUYUNA REGIONAL MED CTR                         | 95,000.00    |
| DECHANTAL EXCAVATION LLC                        | 1,100,071.10 |
| DELL MARKETING LP                               | 30,306.09    |
| DIAMOND MOWERS INC                              | 2,240.16     |
| DMC WEAR PARTS LLC                              | 17,019.77    |
| DONDELINGER CHEVROLET CADILLAC TOYOTA           | 18,859.97    |
| ENVIROTECH SERVICES INC                         | 65,960.96    |
| ESS BROTHERS AND SONS INC                       | 2,338.60     |
| ETTERMAN SALES LLC                              | 11,897.03    |
| EVERBLADES INC                                  | 3,041.00     |
| FLEETPRIDE INC                                  | 5,089.35     |
| FORUM COMMUNICATIONS COMPANY                    | 2,051.77     |
| GRAYBAR ELECTRIC CO INC                         | 11,793.09    |
| GREYSTONE CONSTRUCTION                          | 7,200.00     |
| GULL LAKE GLASS INC                             | 2,955.17     |
| H & R CONSTRUCTION                              | 4,733.76     |
| HANCOCK CONCRETE PRODUCTS LLC                   | 4,341.30     |
| HEARTLAND TIRE SERVICE                          | 33,246.89    |
| HOLMVIG EXCAVATING                              | 17,562.00    |
| HULS BROS TRUCKING                              | 16,630.76    |
| INGERSOLL-RAND INDUSTRIAL US INC                | 2,549.30     |
| JD PETERICK INC                                 | 159,549.00   |
| KEYSTONE COMPENSATION GROUP LLC                 | 2,363.62     |
| KIMLEY-HORN AND ASSOCIATES INC                  | 3,199.60     |
| KNIFE RIVER CORPORATION - NORTH CENTRAL         | 19,296.00    |
| KRIS ENGINEERING INC                            | 9,622.08     |
| LAKES AREA SURVEYING LLC                        | 7,500.00     |
| LEICA GEOSYSTEMS INC                            | 3,331.70     |
| LHB INC   | 29,401.13    |
| LITTLE FALLS MACHINE INC                        | 19,145.81    |
| LOCATORS & SUPPLIES                             | 2,006.33     |
| LOT PROS LLC                                    | 105,502.24   |

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|---|--------------|
| MARCO TECHNOLOGIES LLC                  | 6,669.92     |
| MATTHEW LANDRUS                         | 3,700.00     |
| MEDICARE BLUE RX                        | 24,307.50    |
| MIDWEST MACHINERY COMPANY               | 5,991.48     |
| MILLERBERND MANUFACTURING COMPANY       | 29,340.00    |
| MILLS MOTOR INC                         | 3,879.64     |
| MINNESOTA POWER                         | 2,508.84     |
| MINNESOTA STATE COLLEGES                | 2,500.00     |
| MN COUNTIES INTERGOVERNMENTAL TRUST     | 163,735.98   |
| MN DEPARTMENT OF REVENUE                | 9,960.13     |
| MN DEPT OF TRANSPORTATION               | 418,960.60   |
| MN PETROLEUM SERVICE INC                | 8,904.65     |
| MN TRANSPORTATION ALLIANCE INC          | 3,565.00     |
| MORRISON COUNTY AUDITOR                 | 3,642.36     |
| MORTON SALT                             | 111,659.17   |
| M-R SIGN COMPANY INC                    | 23,597.59    |
| NAPA AUTO PARTS                         | 36,971.15    |
| NIC'S WORKS LLC TREE SERVICE            | 3,150.00     |
| NORTHSTAR METALWORKS INC                | 5,229.50     |
| NOWMICRO INC                            | 3,900.00     |
| NUSS TRUCK & EQUIPMENT                  | 21,353.80    |
| ONE TIME PAY                            | 1,212,498.90 |
| PENMAC STAFFING SERVICES, INC           | 10,569.43    |
| POLK COUNTY HIGHWAY DEPARTMENT          | 3,000.00     |
| POWER PLAN                              | 22,995.39    |
| PRECISE MRM                             | 10,017.99    |
| QUALITY EQUIPMENT SALES AND SERVICE INC | 3,780.99     |
| RCM EQUIPMENT COMPANY LLC               | 2,093.00     |
| REDSTONE CONSTRUCTION LLC               | 955,258.74   |
| REICHERT ENTERPRISES                    | 12,819.84    |
| RINKE NOONAN                            | 14,345.00    |
| RONALD ROSCOE                           | 10,337.00    |
| ROYAL TIRE INC                          | 37,402.26    |
| RTVISION INC                            | 12,188.90    |
| SCHOOL DISTRICT #182                    | 33,600.00    |
| SHANNON'S AUTO BODY INC                 | 141,969.82   |
| SHI INTERNATIONAL CORP                  | 3,207.60     |
| SHORT ELLIOTT HENDRICKSON INC           | 21,450.00    |
| SILVER STAR INDUSTRIES INC              | 6,050.78     |
| SNAP-ON TOOLS                           | 4,226.90     |
| ST CLOUD TRUCK SALES INC                | 2,838.82     |
| SURFACE PREPARATION TECHNOLOGIES LLC    | 77,947.36    |
| SWANSTON EQUIPMENT COMPANIES            | 5,467.99     |
| TOWMASTER INC                           | 3,005.08     |
| TRAFFIC MARKING SERVICE                 | 290,511.75   |
| TRUEMAN WELTERS                         | 19,428.62    |
| TYLER TECHNOLOGIES INC                  | 10,601.18    |
| UPWARD HOIST INSTALLERS LLC             | 11,516.86    |
| VARITECH INDUSTRIES INC                 | 6,934.73     |

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|-----------------------------------|------------|
| VOYAGER FLEET SYSTEMS INC         | 26,757.99  |
| W W THOMPSON CONCRETE PRODUCTS    | 3,134.89   |
| WIDSETH SMITH NOLTING & ASSOC INC | 4,933.00   |
| WILLIAM DAVID SMUDE               | 2,028.54   |
| WINZER CORPORATION                | 18,175.69  |
| WORK ZONE CAM LLC                 | 4,282.39   |
| WSB & ASSOCIATES                  | 83,017.33  |
| ZIEGLER INC                       | 120,974.35 |

#### **COMMUNITY SERVICES FUND**

|  |            |
|--|------------|
| 4IMPRINT, INC                                | 4,523.63   |
| ACC MIDWEST TRANSPORTATION                   | 39,985.10  |
| ACR CONSULTING LLC                           | 72,000.00  |
| AITKIN COUNTY HEATH AND HUMAN SERVICES       | 44,685.00  |
| ALEX AND BRANDON CHILD SAFETY CENTER         | 7,320.00   |
| ALLEGRA                                      | 2,062.19   |
| AMERICAN INDIAN FAMILY & CHILDREN'S SERVICES | 34,392.69  |
| AMY BUKKILA                                  | 2,865.43   |
| ANA ANDERSON                                 | 6,243.26   |
| ANALYTICS8                                   | 29,650.42  |
| ARTESIAN HOMES                               | 9,242.35   |
| ASSOCIATION OF MN COUNTIES                   | 12,880.00  |
| BARBARA CARLSON                              | 43,100.00  |
| BLUE CROSS BLUE SHIELD OF MN                 | 668,122.09 |
| BRADLEY BURNS                                | 16,411.43  |
| BRAINERD & CROW WING PUBLIC TRANSIT          | 2,932.00   |
| BRAINERD LICENSE OFFICE                      | 2,360.00   |
| BRAINERD PUBLIC UTILITIES                    | 2,684.44   |
| BRAINERD TAXI, LLC                           | 26,881.00  |
| BRENNY FUNERAL CHAPEL                        | 40,020.81  |
| BRIDGES OF HOPE                              | 12,835.00  |
| CARLYN BECKER                                | 3,450.00   |
| CASS COUNTY HEALTH & HUMAN SERVICES          | 61,436.17  |
| CDW GOVERNMENT                               | 10,166.74  |
| CENTER FOR ALCOHOL & DRUG TREATMENT          | 18,700.00  |
| CENTRAL MN COUNCIL ON AGING                  | 6,080.00   |
| CENTRAL MN MENTAL HEALTH CTR                 | 61,750.01  |
| CHAMP SOFTWARE INC                           | 12,604.00  |
| CHEF MIKE'S CATERING                         | 3,132.75   |
| CIRCLE OF HEALTH                             | 3,284.16   |
| CITY OF BRAINERD                             | 5,200.00   |
| CLAY COUNTY HEALTH DEPARTMENT                | 39,746.00  |
| CLC PARKWAY APARTMENTS                       | 3,770.00   |
| COMMUNITY AND FAMILY SERVICES LLC            | 3,062.19   |
| CONNECT INTERIORS LLC                        | 52,527.43  |
| CONSOLIDATED TELECOMMUNICATIONS              | 13,368.94  |
| CORE PROFESSIONAL SERVICES PA                | 8,400.00   |
| CORRECTIONAL COUNSELIN                       | 2,340.42   |
| CREMATION SOCIETY OF MN                      | 3,860.38   |

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|---------------------------------------|------------|
| CRISIS LINE AND REFERRAL SERVICE      | 101,147.95 |
| CROSSLAKE EVANGELICAL FREE CHURCH     | 2,000.00   |
| CROW WING COUNTY SHERIFF              | 10,200.00  |
| CURTIS ABRAHAMSON                     | 7,414.95   |
| CUYUNA RANGE YOUTH CENTER             | 2,753.00   |
| DATABANK IMX LLC                      | 263,091.35 |
| DAWN SHEQUEN                          | 3,583.68   |
| DELL MARKETING LP                     | 97,853.26  |
| DEPT OF HUMAN SERVICES                | 5,502.00   |
| DEPARTMENT OF HUMAN SERVICES          | 5,000.00   |
| DESNOL HEALTHCARE LLC                 | 25,464.15  |
| DIANE VIEHAUSER                       | 6,741.52   |
| DISCOVERY WOODS SCHOOL #4198          | 2,092.25   |
| DOCUSIGN INC LOCKBOX                  | 20,286.00  |
| DOMESTIC ABUSE INTERVE                | 2,309.28   |
| EAGLE RIDGE BOYS RANCH                | 10,800.00  |
| EAST CENTRAL REGIONAL JUVENILE CENTER | 135,209.77 |
| ECONO LODGE                           | 2,843.88   |
| ESSENTIA HEALTH                       | 38,663.17  |
| ESSENTIA HEALTH BRAINERD CLINIC       | 4,999.00   |
| FAMILY ADVOCACY CENTER                | 2,026.16   |
| FAMILY WISE SERVICES                  | 10,121.50  |
| FIRST CALL                            | 7,131.36   |
| FIRST IMPRESSION PRINTING             | 7,954.55   |
| GENERAL SECURITY SERVICES CORPORATION | 2,178.90   |
| GO FORWARD RESIDENTIAL GROUP HOME     | 5,145.00   |
| GRAB A CAB TAXI SERVICE               | 2,312.00   |
| GREATER MN FAMILY SERVICES            | 4,668.42   |
| HALVORSON TAYLOR FUNERAL HOME         | 11,750.38  |
| HEARTLAND GIRLS RANCH                 | 32,415.54  |
| HOLIDAY COMPANIES                     | 23,005.50  |
| HOLIDAY STATIONS 3557                 | 2,500.01   |
| HORIZON HEALTH                        | 5,571.72   |
| HUBBARD BROADCASTING, INC.            | 4,320.00   |
| HUELIFE LLC                           | 24,000.00  |
| HUNTER'S PLACE, LLC                   | 65,400.00  |
| IMAGINE MENTAL HEALTH COUNSELING      | 10,000.00  |
| INNOVATIVE OFFICE SOLUTIONS LLC       | 21,347.79  |
| INTERFAITH VOLUNTEERS                 | 6,998.00   |
| INTERTECH INC                         | 3,600.00   |
| ISD 186                               | 6,600.00   |
| J CHAD PROFESSIONAL TRAINING LLC      | 9,300.00   |
| KATHY HALLBECK                        | 3,095.63   |
| KELLY PEDERSON                        | 2,386.91   |
| KEVIN KOOP                            | 4,648.65   |
| KEY OF LIGHT TRANSPORT SE             | 10,400.00  |
| KLINE FUNERAL HOME                    | 5,582.66   |
| KOOP FUNERAL HOME                     | 26,441.42  |
| LABORATORY CORPORATION OF AMERICA     | 2,958.00   |

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|--|--------------|
| LAKE COUNTRY ASSOCIATES INC              | 14,566.49    |
| LAKES MEDI-VAN INC                       | 18,199.70    |
| LEANORA ANITA GRETEMAN                   | 3,552.60     |
| LEECH LAKE BEHAVIORAL HEALTH             | 4,500.00     |
| LEXISNEXIS RISK SOLUTIONS                | 6,844.00     |
| LIFELONG RECOVERY CENTER LLC             | 10,000.00    |
| LITTLE SAND GROUP HOMES                  | 164,244.25   |
| LUKE B MAGNESS                           | 18,514.14    |
| LUTHERAN SOCIAL SERVICES OF MN           | 155,850.43   |
| MARCO TECHNOLOGIES LLC                   | 45,477.97    |
| MARIE RIDGEWAY LICSW LLC                 | 6,000.00     |
| MARK BARTA                               | 3,225.96     |
| MARY BETH WHITE                          | 28,454.71    |
| MAYO CLINIC                              | 6,523.79     |
| MCCMAHON COUNSELING & CONSULTATION SVCS  | 11,087.50    |
| MEADOWVIEW MANOR MHC                     | 3,545.00     |
| MEDICARE BLUE RX                         | 194,574.70   |
| METROPOLITAN MECHANICAL CONTRACTORS INC  | 13,752.00    |
| MID MN FEDERAL CREDIT UNION              | 6,195.94     |
| MID-MINNESOTA DRUG TESTING               | 15,631.00    |
| MILLE LACS ACADEMY-NEXUS                 | 147,319.72   |
| MILLE LACS BAND FAMILY SERVICES          | 15,860.54    |
| MN CHILD SUPPORT PAYMENT CTR             | 201,864.74   |
| MN COUNTIES COMPUTER COOPERATIVE         | 10,786.71    |
| MN COUNTIES INTERGOVERNMENTAL TRUST      | 156,884.25   |
| MN DEPT OF CORRECTIONS STS               | 4,890.00     |
| MN DEPT OF HUMAN SERVICES                | 822,575.00   |
| MN FINANCIAL WORKER & CASE AID ASSOC     | 3,320.00     |
| MN MONITORING INC                        | 7,934.00     |
| MORRISON COUNTY SOCIAL SERVICES          | 10,000.00    |
| MORRISON COUNTY SOCIAL SERVICES-MH FLEX  | 81,483.00    |
| NELSON-DORAN FUNERAL HOME                | 27,432.91    |
| NEW TRAILS                               | 80,012.07    |
| NEXUS - KINDRED FAMILY HEALING           | 63,732.00    |
| NORTH CROW GROUP HOME                    | 77,390.00    |
| NORTH HOMES CHILDREN AND FAMILY SERVICES | 231,250.37   |
| NORTHERN PINES                           | 1,113,077.80 |
| NORTHLAND ARBORETUM                      | 2,000.00     |
| NORTHWESTERN MN JUVENILE CENTER          | 246,272.50   |
| NORTHWOOD CHILDREN'S SERVICES            | 19,513.13    |
| NORTHWOODS                               | 40,443.00    |
| NORTHWOODS LANDSCAPING                   | 38,187.08    |
| NOWMICRO INC                             | 39,209.00    |
| NYSTROM AND ASSOCIATES LTD               | 187,769.66   |
| OFFICE SHOP                              | 6,889.53     |
| OUTREACH SMARTPHONE MONITORING, LLC      | 2,122.22     |
| PENMAC STAFFING SERVICES, INC            | 59,592.10    |
| PETRANGEIO, GEORGE MS                    | 2,938.75     |
| PHILIP B TANGE, MSW                      | 5,467.50     |

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|--|------------|
| PINE MANORS INC                        | 78,418.60  |
| PINEHAVEN YOUTH AND FAMILY SERVICES    | 216,640.33 |
| PLATINUM AUTO SERVICE                  | 2,002.00   |
| PORT GROUP HOMES                       | 48,504.94  |
| PORT OF CROW WING COUNTY, INC.         | 124,603.70 |
| POSITIVE PROMOTIONS                    | 3,422.70   |
| PRAIRIE LAKES YOUTH PROGRAMS           | 62,543.95  |
| PRAIRIECARE                            | 94,800.00  |
| PRESBYTERIAN FAMILY FOUNDATION         | 28,953.96  |
| PRODUCTIVE ALTERNATIVES INC            | 3,795.00   |
| PROGRESSIVE PROPERTY MGMT              | 3,495.00   |
| QUADIENT LEASING USA INC               | 7,808.64   |
| RANDAL SCHULTE                         | 5,495.95   |
| REFRACTIONS                            | 8,213.36   |
| REFRACTIONS LITTLE FALLS               | 30,980.94  |
| RESOURCE TRAINING & SOLUTIONS          | 7,094.46   |
| RJ MECHANICAL                          | 4,300.00   |
| RSI GROUP HOME                         | 4,922.50   |
| RUBEL REALTY INC                       | 5,100.00   |
| RURAL MINNESOTA CEP INC                | 542,923.82 |
| SANDRA ROTHLEUTNER                     | 3,199.76   |
| SELANDER COACHING & CONSULTING         | 4,495.00   |
| SICORA CONSULTING INC                  | 6,762.88   |
| SOLDO CONSULTING PC                    | 4,301.25   |
| SOURCEWELL                             | 222,227.47 |
| ST CLOUD HOSPITAL                      | 8,320.58   |
| TECH KNOW SYSTEMS INC                  | 3,959.00   |
| THERAPEUTIC SERVICES AGENCY, INC       | 25,298.63  |
| TODD COUNTY SOCIAL SERVICES            | 59,587.00  |
| TRISH DOLLINGER                        | 5,364.49   |
| VERIZON WIRELESS                       | 54,462.76  |
| VILLAGE RANCH INC                      | 139,626.36 |
| VREEMAN CONSULTING, LLC                | 12,500.00  |
| WADENA COUNTY SOCIAL SERVICES          | 45,111.00  |
| WALMART.COM AA                         | 2,017.92   |
| WELLNESS IN THE WOODS INC              | 58,622.62  |
| <b>SOLID WASTE (NON-LANDFILL) FUND</b> |            |
| ALBANY RECYCLING CENTER, INC           | 54,955.50  |
| AMERIGAS PROPANE LP                    | 8,221.83   |
| BLUE CROSS BLUE SHIELD OF MN           | 9,059.25   |
| BURNS & MCDONNELL                      | 69,370.35  |
| CENTRA SOTA COOPERATIVE                | 2,450.81   |
| CONNECT INTERIORS LLC                  | 4,179.11   |
| CWC LANDFILL                           | 2,450.00   |
| DYNAMIC LIFECYCLE INNOVATIONS INC      | 6,804.63   |
| FIRST IMPRESSION PRINTING              | 18,040.50  |
| FORUM COMMUNICATIONS COMPANY           | 3,457.00   |
| GOODWILL INDUSTRIES                    | 19,398.00  |

|                                     |            |
|-------------------------------------|------------|
| HYTEC CONSTRUCTION OF BRAINERD INC  | 373,252.24 |
| LIBERTY TIRE RECYCLING              | 26,458.80  |
| MARVIN STROSCHEIN                   | 53,768.66  |
| MATTHEW BENSON                      | 81,500.00  |
| MN COUNTIES INTERGOVERNMENTAL TRUST | 6,590.67   |
| MORRISON COUNTY SOLID WASTE         | 12,571.46  |
| NEWSHOPPER                          | 8,500.00   |
| TCBX                                | 3,900.00   |
| TODD COUNTY SOLID WASTE             | 14,334.24  |
| ULINE                               | 3,968.88   |
| VEOLIA ES TECHNICAL SOLUTIONS       | 66,775.37  |
| WASTE PARTNERS INC                  | 116,619.73 |
| WIDSETH SMITH NOLTING & ASSOC INC   | 133,454.38 |

**PUBLIC LAND MANAGEMENT FUND**

|                                     |            |
|-------------------------------------|------------|
| ADVANTAGE SEAMLESS INC              | 2,160.00   |
| BERNHART AND BERNHART INC           | 2,298.00   |
| BILL HETTVER                        | 3,584.47   |
| BLUE CROSS BLUE SHIELD OF MN        | 35,127.50  |
| BRAINERD NORDIC SKI CLUB            | 5,900.00   |
| CONNECT INTERIORS LLC               | 7,131.61   |
| CTC                                 | 4,186.31   |
| DECHANTAL EXCAVATION LLC            | 8,430.00   |
| DELL MARKETING LP                   | 7,748.10   |
| EDIN LOGGING INC                    | 4,060.20   |
| ELITE TITLE                         | 44,200.00  |
| ERIKS LAWN SERVICE INC              | 6,888.00   |
| FLEET FARM ECOM 4000                | 2,776.47   |
| FORUM COMMUNICATIONS COMPANY        | 7,952.61   |
| FUTURE FOREST INC                   | 20,109.60  |
| GULL LAKE GLASS INC                 | 33,040.00  |
| HEARTLAND TREE SALES INC            | 6,525.00   |
| HOLDEN ELECTRIC COMPANY INC         | 5,444.63   |
| HOLMVIG EXCAVATING                  | 163,312.26 |
| HUBBARD RADIO                       | 2,268.00   |
| INNOVATIVE OFFICE SOLUTIONS LLC     | 2,395.71   |
| JAMES CUMMINGS                      | 12,882.92  |
| LAKE STATES EVERGREEN LLC           | 4,446.00   |
| MARCO TECHNOLOGIES LLC              | 4,144.22   |
| MEDICARE BLUE RX                    | 9,532.50   |
| MENARDS BAXTER MN                   | 2,735.53   |
| MN COUNTIES INTERGOVERNMENTAL TRUST | 46,534.00  |
| MN DEPARTMENT OF REVENUE            | 4,875.00   |
| MN DEPT OF FINANCE                  | 50,986.48  |
| NCP COATING INC.                    | 2,359.35   |
| NEW ECO LLC                         | 23,114.00  |
| NOBLE ESCROW & TITLE                | 5,000.00   |
| OFFICE OF MN IT SERVICES            | 10,000.00  |
| ONE TIME PAY                        | 10,189.25  |



|                                |           |
|--------------------------------|-----------|
| PRICewaterhouseCOOPERS LLP     | 6,417.50  |
| REAL SOLAR SBC                 | 5,271.05  |
| SAPPI                          | 27,825.37 |
| SHAWN FLETCHER TRUCKING INC    | 32,486.69 |
| SUPERIOR FORESTRY SERVICE INC  | 4,317.30  |
| SUPERIOR RECREATIONAL PRODUCTS | 10,213.57 |
| THE HEARTH ROOM                | 12,056.00 |
| THE HOME DEPOT #2818           | 4,313.03  |
| ULINE                          | 8,779.40  |

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

|                      |           |
|----------------------|-----------|
| CROW WING COUNTY HRA | 23,447.21 |
|----------------------|-----------|

#### **UNORGANIZED TERRITORIES**

|  |            |
|--|------------|
| ANDERSON BROTHERS CONSTRUCTION COMPANY | 323,121.05 |
| ASTECH CORP                            | 118,097.78 |
| CITY OF AITKIN                         | 2,736.90   |
| CITY OF BRAINERD                       | 101,219.34 |
| ENVIROTECH SERVICES INC                | 14,553.76  |
| EVERGREEN CEMETARY ASSOCIATION         | 20,000.00  |
| HEARTLAND ANIMAL RESCUE TEAM           | 8,206.56   |
| HOLMVIG EXCAVATING                     | 362,727.38 |
| LOT PROS LLC                           | 26,880.02  |
| MN DEPT OF TRANSPORTATION              | 5,319.79   |
| ONE TIME PAY                           | 3,500.00   |
| PRATT'S AFFORDABLE EXCAVATING INC      | 8,600.00   |
| TOWN OF LAKE EDWARD                    | 86,724.96  |

#### **DITCH FUND**

|                    |           |
|--------------------|-----------|
| HOLMVIG EXCAVATING | 5,097.50  |
| JD PETERICK INC    | 14,500.00 |

#### **DEBT SERVICE FUND**

|         |            |
|---------|------------|
| US BANK | 376,697.50 |
|---------|------------|

#### **CAPITAL PROJECTS FUND**

|  |           |
|--|-----------|
| ADVANTAGE SEAMLESS INC                 | 11,442.00 |
| ALL STATE COMMUNICATIONS INC           | 76,893.65 |
| AMERICAN DOOR WORKS                    | 18,499.41 |
| ANDERSON BROTHERS CONSTRUCTION COMPANY | 55,273.76 |
| BAYCOM INC                             | 39,377.00 |
| BDS LAUNDRY SYSTEMS                    | 9,387.00  |
| BERTS TRUCK EQUIPMENT INC              | 7,612.00  |
| BRAINERD GENERAL RENTAL CENTER INC     | 10,523.64 |
| COUNTRYSIDE CABINETS AND TOPS          | 4,735.00  |
| DATABANK IMX LLC                       | 21,862.64 |
| ERLANDSON DRYWALL LLC                  | 33,109.00 |
| EVOLVING SOLUTIONS INC                 | 80,663.31 |
| FORVIS LLP                             | 53,987.50 |

|                                    |            |
|------------------------------------|------------|
| GEOS PAINT & FINISH, LLC           | 15,450.00  |
| GOODIN COMPANY                     | 3,669.24   |
| GUARDIAN FLEET SAFETY LLC          | 42,892.54  |
| GULL LAKE GLASS INC                | 47,582.00  |
| HARRIS MECHANICAL SERVICES LLC     | 41,804.07  |
| HERZOG ROOFING                     | 31,748.45  |
| HOLDEN ELECTRIC COMPANY INC        | 128,821.87 |
| HYTEC CONSTRUCTION OF BRAINERD INC | 20,718.00  |
| KATOM RESTA                        | 11,547.61  |
| LARSON ELEVATOR COMPANY            | 162,970.51 |
| LEDGEVIEW PARTNERS, LLC            | 31,676.25  |
| LINESCAPE LINESTRIPING LLC         | 4,379.00   |
| MARCO TECHNOLOGIES LLC             | 6,140.00   |
| MIDWEST MACHINERY COMPANY          | 38,851.15  |
| MINVALCO                           | 13,304.86  |
| MN PETROLEUM SERVICE INC           | 31,368.00  |
| MULCAHY                            | 90,759.85  |
| NOWMICRO INC                       | 6,566.34   |
| ONE TIME PAY                       | 2,198.00   |
| PIKE PLUMBING & HEATING            | 24,192.64  |
| PRIME MECHANICAL INSULATION INC    | 6,460.00   |
| PROWEST & ASSOCIATES INC           | 3,811.00   |
| QUALITY POWER SOLUTIONS LLC        | 7,778.45   |
| RJ MECHANICAL                      | 24,950.00  |
| RR BRINK LOCKING SYSTEMS INC       | 8,392.12   |
| SCR - NORTHERN                     | 4,422.00   |
| SCR INC                            | 27,938.00  |
| SILVER STAR INDUSTRIES INC         | 2,353.50   |
| SKYNORTH SOFTWARE LLC              | 9,450.00   |
| SQUAD PRO LLC                      | 17,910.98  |
| SUMMIT COMPANIES                   | 9,174.14   |
| TENVOORDE FORD                     | 170,212.28 |
| TOWMASTER INC                      | 24,695.00  |
| TWIN CITY HARDWARE INC             | 15,546.00  |
| TYLER TECHNOLOGIES INC             | 100,000.00 |
| VCN*BRAINERDLICENSEOFFICE          | 4,463.35   |
| VERIZON WIRELESS                   | 8,929.38   |
| VIKING ELECTRIC SUPPLY             | 5,008.46   |
| YARDCREATIONS LLC                  | 11,769.73  |
| ZIEGLER INC                        | 182,075.00 |

**LANDFILL ENTERPRISE FUND**

|                                   |            |
|-----------------------------------|------------|
| 95WEST AERIAL MAPPING LLC         | 11,300.00  |
| AERATION INDUSTRIES INTERN'L INC. | 8,385.00   |
| AMERICAN PEAT TECHNOLOGY LLC      | 20,000.00  |
| ANDERSON INDUSTRIAL SCALES        | 2,278.34   |
| APTIM LFG SPECIALTIES LLC         | 9,011.00   |
| BOGART PEDERSON & ASSOCIATES INC  | 17,460.00  |
| BURNS & MCDONNELL                 | 706,936.75 |

|   |            |
|---|------------|
| CASCADE DRILLING LP                       | 13,350.00  |
| CWC LANDFILL                              | 21,141.79  |
| DC BRAUN CO                               | 23,950.00  |
| FIRST IMPRESSION PRINTING                 | 12,033.34  |
| FPZ, INC                                  | 4,674.17   |
| HAWKINS INC                               | 159,667.65 |
| HYTEC CONSTRUCTION OF BRAINERD INC        | 4,850.00   |
| INDUSTRIAL AND ENVIRONMENTAL CONCEPTS INC | 3,000.00   |
| JOSHUA JAMES MOSER                        | 2,891.25   |
| MARVIN STROSCHEIN                         | 65,948.51  |
| MINNESOTA ENERGY RESOURCES                | 6,338.66   |
| MINNESOTA POWER                           | 68,009.85  |
| MN COUNTIES INTERGOVERNMENTAL TRUST       | 8,175.56   |
| NEIL DORNBUSCH & ASSOCIATES INC           | 20,321.00  |
| NEWSHOPPER                                | 3,726.00   |
| PRATT'S AFFORDABLE EXCAVATING INC         | 8,580.00   |
| VALSOFT CORPORATION INC                   | 4,500.00   |
| VEIT & COMPANY INC                        | 90,792.00  |
| WIDSETH SMITH NOLTING & ASSOC INC         | 135,142.65 |

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 |