

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

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

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

LIST OF ELECTED AND APPOINTED OFFICIALS
2008

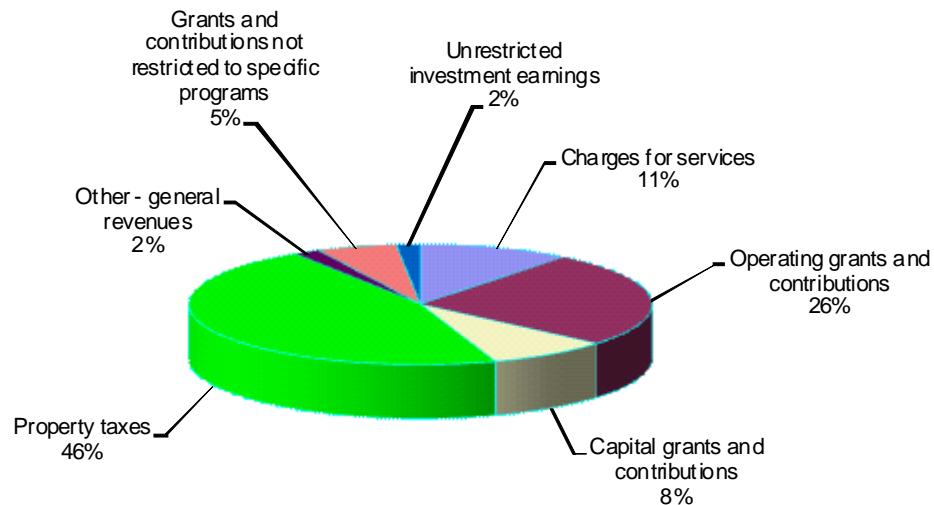
Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Philip Trusty	January 2013
2nd District	Paul Thiede	January 2011
3rd District	Rachel Reabe Nystrom*	January 2011
4th District	Rosemary Franzen**	January 2011
5th District	Doug Hougé	January 2013
*Denotes 2008 Chair **Denotes 2009 Chair		
County Offices		
Elected		
Attorney	Donald F. Ryan	January 2011
Auditor	Deborah A. Erickson	January 2011
Recorder	Kathy Ludenia	January 2011
Sheriff	Todd O. Dahl	January 2011
Treasurer	Laureen E. Borden	January 2011
Appointed		
County Administrator	Timothy J. Houle	Indefinite
County Assessor	Martyn Schmidt	December 2009
Engineer	Lyndon Robjent (Terminated July 2009)***	
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Commissioner	Thomas J. Cowell (Terminated January 2009)****	
Veterans Service Officer	Robert M. Nelson	Indefinite
County Surveyor	Donald Sigety	Indefinite
Solid Waste Coordinator	Douglas R. Morris	Indefinite
Community Services Director	Susan M. Beck	Indefinite
Tim Bray, Engineer was hired October 2009 *Kirk Titus, Natural Resource Manager was hired October 2009		
October 2010 Indefinite		

A PROFILE OF CROW WING COUNTY

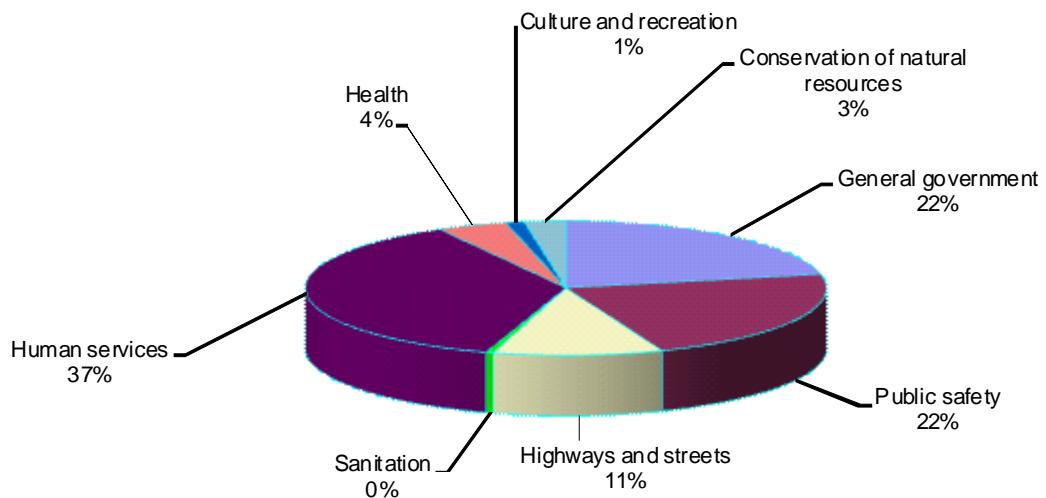
Key Indicator	Total 2008	Total 2007	Percent Increase (Decrease)
Estimated Population	62,172	61,504	1.1%
Total Tax Capacity	112,035,345	97,581,051	14.8%
Percent of Property Tax Collected During Collection Year	97.1%	97.9%	(.8%)
Total General Revenues	39,953,978	39,900,129	0.1%
Total Program Revenues	34,427,059	29,264,872	17.6%
Total Expenses			
Governmental activities	62,801,594	53,013,224	18.5%
Business-type activities	2,832,091	1,441,434	96.5%
Capital Assets			
Governmental activities	144,486,922	140,025,393	3.2%
Business-type activities	5,490,848	4,283,592	28.2%
Total Outstanding Net Bonded Debt of County			
General obligation	49,485,000	52,510,000	(5.8%)
Lease Payable to Component Unit	2,045,000	2,395,000	(14.6%)
Capital Lease	1,415,100	1,473,400	(4.0%)
Bond Rating on Most Recent General Obligation Bond Issue	Aaa	Aaa	-
*Bond rating upgrade to AA with Standard & Poor's as of April 2009			
Total Government-Wide Net Assets			
Governmental activities	145,964,231	136,436,155	7.0%
Business-type activities	11,013,933	11,779,183	(6.7%)
Total Number of Full-Time Equivalents	456	456	-

CROW WING COUNTY'S 2008 GOVERNMENTAL FUNDS' FINANCES

Where it comes from. . .



Where it goes. . .



A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

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

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

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

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

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

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

The government-wide financial statements include not only Crow Wing County itself (known as the primary government), but also a legally separate sewer district and housing and redevelopment authority for which Crow Wing County is financially accountable. Financial information for the component units are reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

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

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

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

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

Crow Wing County adopts an annual appropriated budget for its General Fund, certain special revenue funds, and the Debt Service Fund. A budgetary comparison schedule has been provided for the General Fund, special revenue funds, and the Debt Service Fund to demonstrate compliance with their budgets.

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

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

- Highway
- Human Services
- SCORE
- Land Management
- County Building
- Unorganized Townships
- Sanitary Mgmt. District, and
- Small Cities Development Program

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

The **Capital Projects Fund** is used as needed to track the use of equipment certificates and to track major construction projects.

The **Permanent Fund** is used to report resources that are legally restricted to the extent that only earnings and not principal from the Environmental Trust Permanent Fund may be used for environmental purposes.

Proprietary fund. Crow Wing County maintains one proprietary fund. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Crow Wing County uses an enterprise fund to account for its solid waste landfill operations.

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

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

Character Classification of County Expenditures

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

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

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

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

Intergovernmental represent resources transferred by to the county to other governments.

Classification of County Functions

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

The **General Government** function include expenditures for general county activities and includes expenditures for the county commissioners, county administration, county attorney's office, county auditor's office, county treasurer's office, county assessor's office, the planning and zoning office, and other county general service office.

Public Safety relates to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, and emergency services.

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

Sanitation represents the operations of the sanitary management districts.

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

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

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

Conservation involves activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2008**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<u>Assets</u>				
Cash and pooled investments	\$ 40,305,999	\$ 3,907,748	\$ 44,213,747	\$ 633,337
Petty cash and change funds	2,965	-	2,965	-
Investments	17,590	-	17,590	-
Taxes receivable				
Prior - net	1,446,074	-	1,446,074	2,305
Accounts receivable - net	200,891	96,766	297,657	34,086
Accrued interest receivable	275,089	-	275,089	40,330
Loan receivable from primary government	-	-	-	344,315
Contracts receivable	544,179	-	544,179	-
Due from other governments	3,213,049	-	3,213,049	1,835
Lease receivable	-	-	-	2,045,000
Inventories	764,908	-	764,908	-
Prepaid items	2,950	-	2,950	-
Restricted assets				
Cash and pooled investments	-	4,334,417	4,334,417	818,599
Advance to other governments	15,000	-	15,000	-
Deferred charges	108,281	-	108,281	-
Other assets	-	-	-	2,416
Investment in joint venture	17,066,464	-	17,066,464	-
Capital assets				
Non-depreciable	9,181,010	4,367,549	13,548,559	35,000
Depreciable - net of accumulated depreciation	135,305,912	1,123,299	136,429,211	3,006,908
Total Assets	\$ 208,450,361	\$ 13,829,779	\$ 222,280,140	\$ 6,964,131
<u>Liabilities</u>				
Accounts payable	\$ 1,088,262	\$ 69,216	\$ 1,157,478	\$ 6,583
Salaries payable	1,100,730	5,518	1,106,248	-
Accrued payroll taxes	158,540	781	159,321	-
Other accrued liabilities	-	-	-	1,382
Contracts payable	78,222	188,310	266,532	-
Retainage payable	121,776	-	121,776	-
Due to other governments	1,062,451	-	1,062,451	-
Accrued interest payable	940,868	-	940,868	266
Long-term liabilities				
Due within one year	4,921,130	19,185	4,940,315	151,226
Due in more than one year	53,014,151	2,532,836	55,546,987	2,045,000
Total Liabilities	\$ 62,486,130	\$ 2,815,846	\$ 65,301,976	\$ 2,204,457

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2008**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Net Assets				
Invested in capital assets - net of related debt	\$ 91,545,696	\$ 5,302,538	\$ 96,848,234	\$ 2,897,562
Restricted for				
General government	937,661	-	937,661	-
Public safety	2,368,877	-	2,368,877	-
Highways and streets	3,428,312	-	3,428,312	-
Human Services	1,047,518	-	1,047,518	-
Health	2,223	-	2,223	-
Culture and recreation	580,331	-	580,331	-
Conservation of natural resources	1,919,751	-	1,919,751	-
Debt service	6,015,799	-	6,015,799	-
Environmental uses - expendable	94,976	-	94,976	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Unrestricted	<u>36,176,588</u>	<u>5,711,395</u>	<u>41,887,983</u>	<u>1,862,112</u>
Total Net Assets	<u>\$ 145,964,231</u>	<u>\$ 11,013,933</u>	<u>\$ 156,978,164</u>	<u>\$ 4,759,674</u>

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008**

Functions/Programs	Expenses							Net (Expense) Revenue and Changes in Net Assets			Discretely Presented Component Units				
		Program Revenues		Capital Grants and Contributions		Primary Government									
		Fees, Charges, Fines, and Other	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total									
Primary government															
Governmental activities															
General government	\$ 13,134,027	\$ 1,982,857	\$ 564,209	\$ 528,587	\$ (10,058,374)	\$ -	\$ -	\$ (10,058,374)							
Public safety	13,401,676	2,595,331	785,183	-	(10,021,162)	-	-	(10,021,162)							
Highways and streets	6,338,643	388,192	3,401,201	4,995,454	2,446,204	-	-	2,446,204							
Sanitation	257,754	-	232,263	-	(25,491)	-	-	(25,491)							
Human services	22,308,975	1,732,921	12,495,910	-	(8,080,144)	-	-	(8,080,144)							
Health	2,636,852	534,839	850,825	-	(1,251,188)	-	-	(1,251,188)							
Culture and recreation	688,957	-	-	-	(688,957)	-	-	(688,957)							
Conservation of natural resources	1,551,623	445,991	241,704	605,518	(258,410)	-	-	(258,410)							
Interest	2,483,087	-	-	-	(2,483,087)	-	-	(2,483,087)							
Total governmental activities	\$ 62,801,594	\$ 7,680,131	\$ 18,571,295	\$ 6,129,559	\$ (30,420,609)	\$ -	\$ -	\$ (30,420,609)							
Business-type activities															
Solid waste	2,832,091	2,046,074	-	-	-	-	(786,017)	(786,017)							
Total primary government	\$ 65,633,685	\$ 9,726,205	\$ 18,571,295	\$ 6,129,559	\$ (30,420,609)	\$ (786,017)	\$ (31,206,626)								
Component units															
Housing and Redevelopment Authority	\$ 169,362	\$ 9,638	\$ -	\$ -					\$ (159,724)						
Serpent Lake Sanitary Sewer District	384,177	428,329	-	-					44,152						
Total component units	\$ 553,539	\$ 437,967	\$ -	\$ -					\$ (115,572)						
General Revenues															
Property taxes					\$ 33,326,555	\$ -	\$ 33,326,555	\$ 58,850							
Mortgage registry and deed tax					82,488	-	82,488	-							
Payments in lieu of tax					335,672	-	335,672	-							
Grants and contributions not restricted to specific programs					4,051,908	595	4,052,503	120,463							
Unrestricted investment earnings					1,220,736	170,172	1,390,908	91,740							
Miscellaneous					763,319	-	763,319	-							
Gain on sale of capital assets					2,533	-	2,533	-							
Transfers					150,000	(150,000)	-	-							
Total general revenues					\$ 39,933,211	\$ 20,767	\$ 39,953,978	\$ 271,053							
Change in net assets					\$ 9,512,602	\$ (765,250)	\$ 8,747,352	\$ 155,481							
Net Assets - Beginning, as restated					136,451,629	11,779,183	148,230,812	4,557,439							
Prior period adjustment (Note 5.B.)					-	-	-	46,754							
Net Assets - Beginning, as restated					\$ 136,451,629	\$ 11,779,183	\$ 148,230,812	\$ 4,604,193							
Net Assets - Ending					\$ 145,964,231	\$ 11,013,933	\$ 156,978,164	\$ 4,759,674							

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	General	Highway	Human Services	Land Management	Debt Service	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>							
Cash and pooled investments	\$ 15,094,472	\$ 2,852,734	\$ 7,837,678	\$ 1,363,419	\$ 6,016,230	\$ 7,141,466	\$ 40,305,999
Petty cash and change funds	2,865	-	-	100	-	-	2,965
Investments	17,590	-	-	-	-	-	17,590
Taxes receivable							
Prior	740,905	130,535	299,999	-	250,556	24,079	1,446,074
Accounts receivable	90,347	-	90,754	-	-	19,790	200,891
Accrued interest receivable	260,598	-	-	-	-	14,491	275,089
Contracts receivable	-	-	-	544,179	-	-	544,179
Due from other funds	406,689	40,783	-	-	-	297,744	745,216
Due from other governments	212,087	1,003,201	1,895,498	-	-	102,263	3,213,049
Advance to other governments	15,000	-	-	-	-	-	15,000
Prepaid expense	2,950	-	-	-	-	-	2,950
Inventories	-	764,908	-	-	-	-	764,908
Total Assets	\$ 16,843,503	\$ 4,792,161	\$ 10,123,929	\$ 1,907,698	\$ 6,266,786	\$ 7,599,833	\$ 47,533,910
<u>Liabilities and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 457,841	\$ 144,428	\$ 461,430	\$ 13,329	\$ 431	\$ 10,803	\$ 1,088,262
Salaries payable	649,510	126,190	305,283	14,333	-	5,414	1,100,730
Accrued payroll taxes payable	94,692	17,856	43,198	2,028	-	766	158,540
Contracts payable	-	49,323	-	28,899	-	-	78,222
Retainage payable	-	121,776	-	-	-	-	121,776
Due to other funds	18,549	-	2,577	694,523	-	29,567	745,216
Due to other governments	255,843	40,451	466,163	299,921	-	73	1,062,451
Deferred revenue - unavailable	865,664	846,849	880,358	544,179	250,556	38,570	3,426,176
Total Liabilities	\$ 2,342,099	\$ 1,346,873	\$ 2,159,009	\$ 1,597,212	\$ 250,987	\$ 85,193	\$ 7,781,373
<u>Liabilities and Fund Balances</u>							
(Continued)							

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	General	Highway	Human Services	Land Management	Debt Service	Other Governmental Funds	Total Governmental Funds
Fund Balances							
Reserved for							
Inventories	\$ -	\$ 764,908	\$ -	\$ -	\$ -	\$ -	\$ 764,908
Debt Service	-	-	-	-	6,015,799	-	6,015,799
SCORE	-	-	-	-	-	1,919,751	1,919,751
Advances to other governments	15,000	-	-	-	-	-	15,000
Law library	16,513	-	-	-	-	-	16,513
Recorder's equipment purchases	713,202	-	-	-	-	-	713,202
Recorder's unallocated land based	132,295	-	-	-	-	-	132,295
Enhanced 911	308,766	-	-	-	-	-	308,766
Environmental uses	-	-	-	-	-	1,846,499	1,846,499
Parks	580,331	-	-	-	-	-	580,331
Sheriff's forfeited property	13,441	-	-	-	-	-	13,441
Attorney's forfeited property	55,352	-	-	-	-	-	55,352
Sheriff's contingency	5,000	-	-	-	-	-	5,000
DUI assessment	41,670	-	-	-	-	-	41,670
Children's trust	5,218	-	-	-	-	-	5,218
Tobacco compliance	13,379	-	-	-	-	-	13,379
Extension Grant	1,702	-	-	-	-	-	1,702
Unreserved							
Designated for technology expenditures	534,146	-	609,447	-	-	-	1,143,593
Designated for cash flows	10,691,590	-	4,950,080	-	-	-	15,641,670
Designated for MN estate recoveries	-	-	1,047,518	-	-	-	1,047,518
Designated for Capital Improvements	-	2,663,404	-	-	-	-	2,663,404
Designated for 800 MHZ	1,000,000	-	-	-	-	1,000,000	2,000,000
Designated for K-9 unit	7,814	-	-	-	-	-	7,814
Designated for bomb squad	75,060	-	-	-	-	-	75,060
Designated for veterans service van	6,320	-	-	-	-	-	6,320
Designated for rifle range	3,452	-	-	-	-	-	3,452
Designated for dive team	5,067	-	-	-	-	-	5,067
Designated for County grants	17,265	-	-	-	-	-	17,265
Designated for lake area drug investigation	23,180	-	-	-	-	-	23,180
Designated for mounted patrol	3,544	-	-	-	-	-	3,544
Designated for human rights commission	449	-	-	-	-	-	449
Designated for initiative foundation	1,550	-	-	-	-	-	1,550
Designated for triad	3,409	-	-	-	-	-	3,409
Designated for save a bundle grant	673	-	-	-	-	-	673
Designated for information systems	226,016	-	-	-	-	-	226,016
Undesignated	-	16,976	1,357,875	310,486	-	-	1,685,337

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Land Management</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Unreserved, reported in nonmajor							
Special revenue funds	-	-	-	-	-	2,653,594	2,653,594
Permanent fund	-	-	-	-	-	94,796	94,796
Total Fund Balances	\$ 14,501,404	\$ 3,445,288	\$ 7,964,920	\$ 310,486	\$ 6,015,799	\$ 7,514,640	\$ 39,752,537
Total Liabilities and Fund Balances	\$ 16,843,503	\$ 4,792,161	\$ 10,123,929	\$ 1,907,698	\$ 6,266,786	\$ 7,599,833	\$ 47,533,910

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General	Highway	Human Services	Land Management	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 16,763,389	\$ 3,004,474	\$ 6,703,907	\$ -	\$ 5,605,739	\$ 876,611	\$ 32,954,120
Special assessments	-	-	-	-	-	605,518	605,518
Licenses and permits	479,822	-	-	878,253	-	-	1,358,075
Intergovernmental	3,944,684	9,305,913	12,440,064	73,553	814,408	543,090	27,121,712
Charges for services	3,852,479	1,045,299	199,223	5,243	-	317,442	5,419,686
Fines and forfeits	70,315	-	-	-	-	-	70,315
Gifts and contributions	18,622	-	-	-	-	-	18,622
Investment earnings	1,174,434	-	-	-	-	84,086	1,258,520
Sales	-	-	-	552,183	-	-	552,183
Miscellaneous	1,426,994	30,167	1,533,582	87,181	43,214	969,114	4,090,252
Total Revenues	\$ 27,730,739	\$ 13,385,853	\$ 20,876,776	\$ 1,596,413	\$ 6,463,361	\$ 3,395,861	\$ 73,449,003
Expenditures							
Current							
General government	\$ 12,433,770	\$ -	\$ -	\$ 991,637	\$ -	\$ 230,367	\$ 13,655,774
Public safety	11,896,895	-	-	-	-	227,425	12,124,320
Highways and streets	-	10,697,806	-	-	-	409,574	11,107,380
Sanitation	-	-	-	-	-	257,754	257,754
Human services	-	-	21,276,824	-	-	45,779	21,322,603
Health	2,525,789	-	-	-	-	19,469	2,545,258
Culture and recreation	690,877	-	-	-	-	-	690,877
Conservation of natural resources	323,290	-	-	566,616	-	699,120	1,589,026
Economic Development	-	-	-	-	-	3,800	3,800
Intergovernmental							
Highway and Streets	-	259,407	-	-	-	-	259,407
Capital outlay							
Debt service							
Principal	-	58,300	-	-	3,375,000	-	3,433,300
Interest	-	58,879	-	-	2,468,486	-	2,527,365
Administrative (fiscal) charges	-	-	-	-	2,906	9	2,915
Total Expenditures	\$ 27,870,621	\$ 11,074,392	\$ 21,276,824	\$ 1,558,253	\$ 5,846,392	\$ 3,027,202	\$ 70,653,684
Excess of Revenues Over (Under) Expenditures							
	\$ (139,882)	\$ 2,311,461	\$ (400,048)	\$ 38,160	\$ 616,969	\$ 368,659	\$ 2,795,319

These 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 BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General	Highway	Human Services	Land Management	Debt Service	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses)							
Transfers in	\$ 300,463	\$ 500,000	\$ -	\$ -	\$ -	\$ 822,492	\$ 1,622,955
Transfers out	(744,428)	-	-	-	-	(728,527)	(1,472,955)
Proceeds from sale of capital assets	1,800	733	-	-	-	-	2,533
Compensation for loss of general capital assets	<u>50,025</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,025</u>
Total Other Financing Sources (Uses)	\$ (392,140)	\$ 500,733	\$ -	\$ -	\$ -	\$ 93,965	\$ 202,558
Change in Fund Balance	\$ (532,022)	\$ 2,812,194	\$ (400,048)	\$ 38,160	\$ 616,969	\$ 462,624	\$ 2,997,877
Fund Balance - January 1	15,033,426	760,591	8,364,968	272,326	5,398,830	7,052,016	36,882,157
Increase (decrease) in reserved for inventories	-	(127,497)	-	-	-	-	(127,497)
Fund Balance - December 31	\$ 14,501,404	\$ 3,445,288	\$ 7,964,920	\$ 310,486	\$ 6,015,799	\$ 7,514,640	\$ 39,752,537

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2008**

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and pooled investments	<u>\$ 4,986,500</u>
Total Assets	<u>\$ 4,986,500</u>
<u>Liabilities</u>	
Accounts payable	\$ 185,907
Salaries payable	108,976
Due to other governments	<u>4,691,617</u>
Total Liabilities	<u>\$ 4,986,500</u>

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

MAJOR RECIPIENTS OF CROW WING COUNTY EXPENDITURES

The following is a list of the recipients of Crow Wing County expenditures totaling \$2,000 or more during 2008. The list does not include individuals who received federal, state, or county human services aid.

GENERAL FUND

A1 Concrete Leveling	2,275.00
Access Power Inc	31,621.25
Ace Hardware	3,273.79
Action Fleet, Inc	59,530.82
Action Graphics Inc	3,294.30
Administration Resources Corporation	2,134.40
Allen-Vanguard Inc	10,720.00
Alpine Diversified	2,071.43
American Institutional Supply Company	3,984.17
American Messaging	2,767.35
American Solutions for Business	33,480.71
Animal Control Enforcement Services	22,140.00
Anoka County Medical Examiner	144,493.40
ASD Healthcare	3,621.00
Askegaard & Robinson, PA	8,615.86
Askegaard Robinson & Schweich	10,977.63
Association of Minnesota Counties	24,108.00
Association of Training officers of MN	2,800.00
A'Viands	479,274.91
Batteries Plus	2,751.14
Behavioral Forensic Services	27,560.00
BIR Performance Driving School	3,000.00
BL Broadcasting	4,399.00
Blue Cross & Blue Shield of Minnesota	458,325.39
Bob Barker Company	9,770.03
Bowen/John	2,685.40
Brainerd & Crow Wing Public Transit	32,503.98
Brainerd Dispatch	82,013.72
Brainerd Lakes Area Chamber of Commerce	5,895.00
Brainerd Lakes Area Development	55,000.00
Brainerd Lakes Regional Airport	153,000.00
Brainerd Medical Center	5,589.74
Brainerd Postmaster	9,820.75
Brainerd Public Utilities	467,866.95
Brandt Law office	3,555.71
Brenny Funeral Chapel	17,100.00
Brook Mallak Law office, P.A.	3,056.57
Brothers Fire Protection Company	16,216.78
Brown/Gaynard	8,500.00
Brownells Inc	5,267.38
Bymark/Rick	2,786.33
Call One Inc	4,199.63
Candlewood Suites	5,859.20
Career Clothes	4,975.85
Carey/Paul	36,000.00
CDW Inc	4,085.53
Central Applicators	2,499.00
Central Lakes Drug Testing	26,369.00
Champ Software Inc	11,732.23

Charm-Tex	3,968.95
Civic Systems, LLC	59,931.50
Codex Corporation	6,318.00
Computer Information Systems	10,000.00
Consolidated Telecommunications Company	17,456.38
Core Professional Services P.A.	8,360.00
CPS Technology Solutions	8,690.37
Crosby Ironton Courier	4,781.10
Crow Wing County 4-H Federation	12,890.00
Crow Wing County Composite Squadron	2,500.00
Crow Wing County Fair Association	15,450.00
Crow Wing County Highway Department	577,324.75
Crow Wing County Historical Society	35,364.00
Crow Wing County Sheriff	17,749.93
Crow Wing County Treasurer	2,621,342.98
Crow Wing Power	3,847.72
Crow Wing Power Credit Union	2,773.51
Crow Wing Soil and Water Conservation	231,792.19
Cub Foods Baxter	4,423.59
Culligan of Brainerd	2,811.00
Cummins Npower	9,792.65
Cuyuna Range Chamber of Commerce	2,005.00
Cuyuna Range Economic Development Inc	25,000.00
Cuyuna Regional Medical Center	2,596.20
Dahlquist/James S	5,051.41
Dalco	7,614.60
Dash Medical Gloves	5,270.42
Dell Marketing L P	11,334.58
Derby Industries	2,290.00
Design Dentistry	8,419.71
Dorsey & Whitney LLP	20,111.75
Dotty/Melanie	31,458.26
Downtown Art and Frame	4,145.57
DPMS	15,644.03
Echo Publishing and Printing Inc	2,207.40
Election Systems & Software Inc	34,814.53
Elling/Sheila	4,943.17
Erickson/Deborah	3,371.60
ESRI	6,587.60
Fastenal Company	2,130.37
First Impression Printing	16,890.10
Fishnet Security	14,377.50
Ford/Shelley	3,244.50
Frank Madden & Associates	8,812.90
Franzen/Rosemary	3,864.60
Frey Law office Ltd	15,729.83
Galls Inc	4,216.08
General Security Services Corp	5,000.00
Gimbel/Patricia	14,900.28
Godfathers Exterminating Inc	2,535.00
Good Neighbor Home Health Care	128,308.85
Goodin Company	6,903.29
Govconnection	8,530.39
Government Management Group, Inc	7,150.00
Government Training Service	2,665.00

Grainger	3,457.10
Grazzini Brothers & Company	6,585.00
Greenwalt/Kay	2,764.06
Greenwalt/Richard E	3,600.00
Greg Larson Sports Inc	3,052.06
Grell/Lindy	19,313.54
Gunter/Tami	5,730.73
Gustafson/Jean	31,758.30
Haeska/Barbara	2,822.88
Halverson/Charles D	35,813.50
Hasler Financial Services,LLC	4,262.30
Health Professionals,Ltd	5,000.00
Heartland Animal Rescue Team	51,008.64
Heartland Trust Company	3,000.00
Hemocue Inc	4,652.65
Hewlett Packard Company	6,866.76
Hillyard Hutchinson	67,502.05
Hitesman & Associates	3,168.00
Holden Electric Company Inc	10,578.59
Honeywell Inc	80,719.68
Hunt/Michelle	2,747.17
Hutchinson Concrete	2,806.75
Independent Emergency Services	3,943.57
Information Systems Corporation	31,810.74
Initiative Foundation	14,579.00
Iquinto/Pete & Joann	4,406.90
Johnson Controls, Inc	5,951.48
Jordan/Michelle	2,419.43
Keeprs	17,336.49
Kelly Services Inc	5,618.86
Kitchigami Regional Library	548,044.00
Kohl's Department Stores, Inc	12,226.13
Kriss Premium Products Inc	14,946.25
KRRC Investments, Llc	19,146.05
Kustom Signals Inc	4,196.79
Lakes Area Mailing	97,401.71
Lakes Correctional Nursing	47,399.77
Lamar Companies	2,100.00
Larson/Vicki	5,215.46
Laser Shot	54,906.00
Law Enforcement Technology Group Inc	127,097.09
Lee/James	2,073.65
Less Lethal Solutions, Inc	2,964.42
Lexis Nexis	9,020.00
Liedl/Mark	4,312.62
Loffler Companies, Inc	2,550.02
Lominger Limited, Inc	3,775.09
MACO	4,905.00
Marco Business Products	14,595.88
Marco Financing	41,942.88
Marsden Building Maintenance	214,271.84
Marshall & Swift Publication Company	3,520.05
Martin Communications Inc	68,970.86
Matthew Bender & Co Inc	4,494.07
Mccutcheon/Shawn	3,179.00

MCF-Red Wing	4,140.00
MCF-Togo	3,024.00
Medicare Blue RX	53,304.00
Menards	5,241.36
Merck & Company	8,784.05
Meteorlogix	2,037.24
Meyer/David B	2,775.00
Mid Minnesota Federal Credit Union Visa	18,755.74
Mills Motor Inc	2,971.04
Minnesota Counties Computer Cooperative	15,009.50
Minnesota Counties Information Systems	117,300.21
Minnesota Counties Insurance Trust	940,607.70
Minnesota Department of Corrections STS	44,757.00
Minnesota Department of Finance	305,390.50
Minnesota Department of Health - Cashier	14,272.50
Minnesota Department of Human Services	51,705.22
Minnesota Department of Public Safety	5,753.00
Minnesota Department of Revenue	12,647.85
Minnesota Elevator Inc	39,964.71
Minnesota office of Enterprise	18,210.08
Minnesota Rural Counties Caucus	2,110.00
Minnesota State Auditor	58,645.89
Minnesota T's	3,310.02
Minnesota U C Fund	39,284.80
MN County Attorneys Association	6,885.04
MN Sheriffs Assocation	6,265.00
MN State Bar Association	2,709.78
Moe/Kenneth	3,089.54
Monticello Ford-Mercury	30,853.90
Morrison Swcd	8,855.81
Multiple Concepts Interiors	3,132.00
Murtha Law office	8,973.63
Netmotion Wireless, Inc	5,582.66
Newshopper	2,868.88
Nextel Partners Inc	2,478.33
Nice Systems Inc	4,077.78
Nisswa Marine	36,997.69
Nisswa Sanitation	16,435.00
Norex Inc	2,430.00
North Country Security	87,523.54
North Homes Inc	75,794.40
North Memorial Ambulance	3,926.25
Northern Orthopedics Ltd	3,634.62
Northern Technologies Inc	4,600.00
Northland Business Systems	33,097.95
Northwestern MN Juvenile Center	156,741.53
Norwood/Cheryl	2,623.63
Numara Software Inc	3,586.25
Office Shop	6,119.12
O'Hara Jr/William	58,614.52
Omniscout	2,258.00
Optical Systems Technology, Inc	8,426.28
Oral & Maxillofacial Surgery Associates	3,930.00
Paradigm System Solutions,Inc	3,119.78
Paulson Travel Service Cwt	5,160.50

Peoples Small Loan Co	2,111.30
Pequot Lakes Physical Therapy Services	6,678.49
Peterson Towing	2,886.17
Phelan/Francis	2,450.00
Photo Center	(24.61)
Pike Plumbing & Heating	2,086.00
Pillager Country Dental	13,130.00
Pinehaven Youth and Family Services	2,163.84
Port Group Homes	19,456.80
Power Lodge	8,391.97
Pro Staff	13,012.81
Pro-Scape	2,920.07
PSS - Minneapolis	3,292.66
Public Safety Equipment LLC	3,009.15
Qwest	23,499.61
Qwest Technologies	7,695.99
R S Eden Administration	3,000.33
Range Printing	3,884.00
Redwood Biotech Inc	3,686.34
Regents of the University of Minnesota	71,649.96
Reliance Telephone Inc	47,910.00
Revize Software Systems	4,000.00
Riley Dettmann & Kelsey	3,114.41
Rinke Noonan	37,342.88
Robinson Textiles Inc	2,547.37
Robinson/Kelly	2,488.85
Rohlfing Supply	5,769.82
Roto Rooter	(1,745.00)
RR Brink Locking Systems, Inc	2,673.74
Ryan/Donald F	2,900.22
Rydh/Ron	2,533.82
Sage Software	2,290.50
Sandberg/Donald	61,425.00
Sanofi Pasteur Inc	28,232.35
Scan Air Filter Inc	27,231.28
Schmidt/Martyn	2,019.65
Schultz/Betty	4,597.05
Selectaccount	7,226.67
Siemens Building Technologies, Inc	4,611.44
Simplex Grinnell	3,490.00
Software House International	34,256.44
Soils Consulting	2,550.00
Sovran, Inc.	6,800.00
Springsted	19,022.44
Sprint	26,028.29
St Josephs Medical Center	53,168.39
Stanley Convergent Security Solutions	7,296.00
Staples Business Advantage	87,421.09
Stohr/Beuford	17,000.00
Streichers	44,335.47
Suite Spaces	5,637.21
Synergy Graphics	74,976.21
Taser International	2,332.62
TDS Metrocom	33,554.11
Teamsters Local 346	29,474.65

Thiede/Paul	4,434.61
Thiesse/Herbert or Lois	3,040.00
Thompson,M.S.W.,Psy.D./Michael D.	3,400.00
Thrifty White Pharmacy	54,931.56
Totalfunds By Hasler	5,329.80
Turn Key Corrections	3,954.50
U S Energy Services, Inc.	200,457.15
Ultramax Ammunition	12,245.00
Unicel	53,061.55
United States Department of Agriculture	63,750.00
United States Postal Service	120,000.00
University of Minnesota	2,159.03
University of MN Continuing Education	72,199.96
Versatile Golf Cars, Inc	3,035.25
Viking Electric Supply	9,097.73
Visa	5,665.77
VKR Enterprises, Inc	2,427.00
Walker/Leon	2,775.00
Waller/Marlene	9,000.00
West Payment Center	79,115.20
Westwood Professional Services	2,800.00
Wetzel Law Firm	23,912.38
Wicklund/Heather	5,000.00
Windjue/Nicole	2,851.84
Xerox Corporation	23,923.40
Xybix Systems, Inc	51,063.00

HIGHWAY FUND

3D Specialties	6,338.19
3M Remittance Processing	3,014.00
A C S Government Information Services	4,293.40
Ace Hardware	3,661.53
Action Fleet, Inc	29,526.11
Action Graphics Inc	5,026.79
Action Radio & Communication	39,791.32
Aitkin County Highway Department	21,198.35
Allen Precision Equipment	2,477.56
Anderson Brothers Construction Company	4,388,238.35
Anderson/Mark or Terry	20,258.00
Anderson/Paul	8,907.89
Applied Concepts Inc	11,830.92
Aspen Construction Company	7,591.70
Audio Communications of Big Lake	7,176.07
Auto Value Brainerd 4th St	3,736.83
Baker/Tom	2,285.00
Berts Truck Equipment	3,946.76
Blue Cross & Blue Shield of Minnesota	121,908.93
Body Works/The	6,464.12
Bowman/Jerry and Mavis	3,292.00
Boyer Truck Parts	9,398.52
Brainerd Dispatch	4,531.61
Brainerd Hydraulics and Air	7,351.76
Brainerd License office	8,325.91
Brainerd Overhead Door	4,645.87
Brainerd Public Utilities	37,446.37

Brainerd Sports & Marine	2,329.74
Brock White Company	2,840.24
Burlington Northern Santa Fe Railway	10,469.00
Car Quest	25,374.38
Cass County Auditor	8,377.39
Citimortgage Inc	5,000.00
City of Crosslake	154,521.18
City of Fifty Lakes	49,982.68
Cloud Cartographers Inc	4,950.00
Contech Construction Products	30,613.76
Crosslake Construction Demo Debris	9,505.13
Crow Wing County Land Department	6,574.18
Crow Wing County Treasurer	13,863.32
Crow Wing Power	6,163.58
Degeest/Pat	2,000.00
Diamond Industrial Cleaning Equipment	2,147.82
Diamond Mowers Inc	7,035.30
Diamond Vogel Paint	2,994.30
Dondelinger Chevrolet Cadillac Toyota	7,152.94
Duffney/Timothy	4,144.22
Eisel/Mervin	4,366.93
Evergreen Equipment Inc	2,528.60
Fastenal Company	4,345.58
Ferrellgas	4,625.85
Fitch/Nannette	2,145.00
Fleet Fueling	29,283.65
Gillund Enterprises	5,201.91
Goodpointe Technology	4,366.50
Greenheck Auto Glass LLC	3,338.42
H & R Construction	12,592.86
Heartland Machine & Tool	2,687.75
Heartland Tire Service	28,759.43
Hirsch/Gary	2,366.30
Hokanson/Warren	5,853.71
Holtz/Clifford	9,558.00
Interstate Battery Systems of Twin Ports	4,956.70
Kris Engineering Inc	26,927.46
Kustom Signals Inc	37,441.14
L & M Steel	2,273.87
Lakes Area Rental	2,095.46
Landecker & Associates	5,636.01
Landwehr Construction Inc	159,008.97
LHB Inc	4,119.04
Little Falls Machine Inc	11,811.87
Locators & Supplies	3,128.06
M R Sign Company Inc	27,348.16
Magnan/Randy	12,549.00
Mahle/Shawn	3,800.00
Medicare Blue RX	7,279.00
Midstates Equipment and Supply	46,829.60
Mills Motor Inc	13,698.26
Minnesota Department of Revenue	4,575.80
Minnesota Department of Transportation	32,621.74
Minnesota Transportation Alliance	5,235.00
Minnesota U C Fund	8,927.00

Moore Consulting	18,091.67
Morrison County Dept of Public Works	2,017.67
Morton Salt	167,929.33
Napa Auto Parts	11,766.26
Nisswa Marine	9,815.18
Nisswa Sanitation	2,338.16
North Central Truck	13,765.84
Northern Safety Technology	2,179.71
Power Plan	5,611.36
Progressive Consulting Engineers Inc	13,345.00
Progressive Contractors Inc	287,276.80
Reed Business Information	5,042.70
Rice Creek Resources	7,800.00
Road Equipment Parts Center	12,147.97
Roscoe/Ronald	35,316.00
Royal Tire	22,426.92
RTvision Inc	3,413.33
Ruffridge Johnson Equipment Company	2,284.38
Schrupp Excavating Inc	92,272.39
Short Elliott Hendrickson Inc	11,007.93
Stans/Richard	5,068.00
Staples Business Advantage	2,881.71
Summit EnviroSolutions, Inc	8,141.91
System G	40,229.64
Tamco Capital Corporation	7,293.00
TDS Metrocom	14,674.91
Thelen Heating & Roofing Inc	2,893.50
Thesing/Leora	3,488.50
Total Computing Solutions	31,433.65
Town of Little Pine	7,872.75
Town of Long Lake	6,000.00
Traffic Marketing Service	117,944.89
Triangle Oil Company	538,681.54
Tri-City Paving Inc	561,314.97
Unicel	3,170.59
United States Department of Agriculture	3,750.00
University of Minnesota	4,529.00
Waffensmith/Greg	2,130.00
Whiteford/Allan	2,170.00
Widseth Smith Nolting & Associates Inc	39,791.63
Winzer Corporation	7,604.34
WSB & Associates	61,847.70
Xcel Energy	5,642.53
Xerox Corporation	4,161.65
Yaunick/Daniel	50,000.00
Ziegler Inc	15,318.28

HUMAN SERVICES FUND

A T & T	3,140.98
Abrahamson/Curtis	17,023.26
Advanced Auto Repair	5,828.03
Aitkin Co. Family Service	48,666.66
American Packaging	8,141.80
Amherst H Wilder Foundation	22,470.87
Anderholm/David	13,837.50

Anderson/Christine	2,819.90
ARC	4,229.40
Associated Financial Group	2,711.91
Auger/George	4,905.00
Barta/Mark	7,155.64
Beal/Robert	4,050.00
Beck/Susan	2,777.94
Bennett/Erica	2,477.57
Bieganek/Joan	2,048.05
Blue Cross & Blue Shield of Minnesota	187,293.32
Brainerd & Crow Wing Public Transit	13,196.00
Brainerd Area Used Cars	2,995.00
Brainerd Postmaster	3,133.00
Brandt/Ellen	3,296.56
Brenny Funeral Chapel	27,672.00
Bridges of Hope	95,408.53
Budget Blinds of Brainerd	4,984.20
Burnsville Toyota	24,158.00
Bush Children's Center	86,011.11
Cass Co Health & Human Services	95,119.86
Catholic Charities	28,398.42
Central Lakes Medical Clinic	6,448.12
Central MN Mental Health Ctr	2,191.00
Childrens Hospitals & Clinics	9,985.14
City of Fifty Lakes	2,442.00
Cobraserv	10,118.16
Comfort Care Cottages	4,768.99
Consumer Survivor Network	59,528.69
Core Professional Services P.A.	20,355.87
Crisis Line and Referral Service	77,701.99
Crow Wing Co Social Svcs - MH Flex	134,083.13
Crow Wing County Foster Parent Assoc	2,900.00
Crow Wing County Health Services	21,253.74
Crow Wing County Highway Department	23,602.82
Crow Wing County Social Services	2,363.56
Crow Wing County Treasurer	23,156.45
Dakota County Receiving Center	391,016.00
Danielson/Connie	3,017.78
Dell Marketing L P	15,489.25
Department of Human Services	207,549.18
Devries/Jeanne	5,245.08
Dibble Funeral Home/The	2,729.00
Doherty Employment Group	5,940.00
Eagle Ridge Boys Ranch	84,370.86
Easy Riders	3,602.66
Elmore Academy	38,802.40
Employee Benefits Corporation	5,544.30
Engstrom/Wayne	3,187.71
Evergreen House	2,030.00
Family Alternatives	100,980.26
First Impression Printing	4,994.69
Funeral Director Services, Inc	2,690.00
Good Neighbor Home Health Care	11,331.60
Good Samaritan Society	5,000.88
Grand Casino Mille Lacs	2,570.25

Gray Wolf Transmission	2,062.00
Greater MN Family Services	10,755.26
Halvorson-Johnson Funeral Home	26,227.17
Hennepin County Home School	155,454.00
Hewitt Phd Lp/Sandra K	5,651.46
Hoisington Koegler Group Inc	5,825.48
Holiday Station Store	7,450.00
Hope Housing	76,888.81
Hoskins Enterprises LLC	6,815.60
Information Systems Corporation	4,725.63
Insurance Office	2,115.00
ISD #181	3,701.72
ISD #182	115,308.80
Itaskin Juvenile Center	240,430.32
Joey Halvorson Dba Jaws	16,353.71
Johnson/Dennis	31,379.43
Justen/Dene'	3,161.66
Kampa/Sheila	8,085.80
Kline Funeral Home	3,875.78
Koop Funeral Home	28,177.00
Laboratory Corporation of America	8,096.00
Lakes Area Interfaith Caregivers	3,524.00
Lakes Printing	6,617.36
Leech Lake Reservation	10,000.00
Life Support Services	18,576.25
Lifeworks Services	19,285.87
Linda Kay Properties	2,536.26
Little Sand Group Home	33,519.56
Loch/Amy	3,648.94
LSS of Minnesota	4,339.20
LSS MN - Spring Hill	8,446.95
Lutheran Social Services	63,511.30
Mapletree Group Home	9,025.00
Marco Business Products	2,522.90
Marco Financing	42,708.36
Mayo Clinic	3,226.07
McMahon Counseling and Consulting, LLC	3,883.77
Medica Individual - Conversion	4,938.15
Medicare Blue RX	51,556.40
Meritain Health	9,090.71
Mezzenga/Susan	2,062.83
MFW CAA	3,435.00
Mid Minnesota Federal Credit Union Visa	2,211.72
Minnesota Department of Human Services	1,148,347.59
Minnesota DHS Maxis Cashier	56,511.59
Minnesota State Auditor	2,523.50
Mirada Research & Manufacturing	2,600.67
MN Social Service Association	2,970.00
Morrison Co Social Svcs - MH Flex	58,666.67
Muehlhausen/Gary	4,450.03
Nelson/Mark	2,540.70
New Alternatives	9,501.00
New Pathways Inc	9,225.00
Nexus - Mille Lacs Academy	52,245.00
Nortech Systems Inc	5,632.00

North Homes Inc	3,030.25
North Homes Inc. -Trtmt Foster	7,435.35
North Homes, Inc.- Standard	278,464.15
Northern Pines Mental Health Center	1,329,810.71
Nystrom & Associates Ltd	4,875.96
Oakridge Support Services	242,728.41
Office Shop	12,969.66
Path - Standard	13,446.51
Paulson Travel Service Cwt	2,608.50
Paycer/Laura	2,117.22
Pine Manors Inc	5,980.00
Pinehaven Youth and Family Services	251,099.25
Port	2,144.20
Port Girl's Group Home	37,757.36
Port of Crow Wing Co./Boys	54,701.04
Prairie to Pine	2,120.00
Productive Alternatives, Inc.	229,830.65
Quality Auto Repair	3,006.96
Qwest Technologies	6,511.31
Residential Living Solutions	4,420.00
Riddle's Group Inc	5,045.00
Ronco Lifts Inc	8,400.00
Rrhs Umcm Mesaba Clinics	3,455.32
Rural Minnesota Cep, Inc.	547,525.38
Sawvel/Jeanne	4,462.51
Schulte/Randal	6,825.46
Scott/George	3,776.43
Serum/Edwin	4,919.12
Seven County Process Servers	4,280.00
Simar/Candace	7,072.56
Social Security Administration	7,345.00
Software House International	3,175.84
Soine-Tusler/Kimberley	2,456.38
Sorensen-Root-Thompson Funeral Home	2,190.00
South Country Health Alliance	1,562,069.00
St Cloud Children's Home	3,692.46
St Cloud Group Home	2,929.86
St Josephs Foundation	2,760.00
St Josephs Medical Center	8,762.86
Staples Business Advantage	36,358.59
Sugar Lake SLS	19,454.61
Suite Spaces	2,657.84
Teens In Transition	159,210.90
Terhune & Associates, Ltd	7,713.92
Tetreault Psychological Svcs	2,521.00
The Handy Guys	7,702.69
Therapeutic Services Agency	9,600.00
Thistledew Camp/Wilderness Endeavors	101,394.00
Thompson/Lori	2,486.60
Todd County Social Services	56,706.66
Trimin Systems Inc	11,004.22
Unicel	4,076.21
Verkennes MA LP/Mary Kay	26,007.92
Village Ranch, Inc.	54,030.60
Volunteers of America	2,625.00

Wadena County Social Services	96,746.66
Walkerbrook Properties LLC	15,635.02
Wal-Mart	5,095.00
West Brainerd Auto Service	2,092.72
Woodland Hills	4,643.52
Wussow/Karen	2,040.41
Youth Services Int'l	11,250.40

SCORE FUND

Aqua-Plus Inc	3,799.50
Asset Recovery Corporation	9,260.92
Berts Truck Equipment	9,519.48
Blue Cross & Blue Shield of Minnesota	5,373.00
Brainerd Dispatch	8,649.41
City of Baxter	32,300.00
City of Brainerd	84,390.00
City of Breezy Point	12,000.00
City of Crosslake	25,000.00
City of Emily	12,000.00
City of Garrison	3,900.00
City of Nisswa	16,000.00
City of Pequot Lakes	10,000.00
Crosby Ironton Courier	3,116.02
Crosby Ironton Deerwood Recycling	17,710.00
Crow Wing County Highway Department	14,878.25
Echo Publishing and Printing Inc	2,234.40
Elk River Ford	36,866.99
First Impression Printing	4,397.39
Fun Spot Promotions	3,475.00
Goodwill Industries	15,511.00
Lamar Companies	3,870.00
Merrifield Lions	4,000.00
Minnesota Power	(508.94)
Minnesota T's	2,041.45
Monitor Tire Disposal, Inc	5,476.18
Morrison County Solid Waste	4,676.34
Nisswa Sanitation	2,100.00
Northland Arboretum	13,785.00
R W Beck & Associates	46,037.54
Sign Spot	4,147.46
TCBX	5,300.00
Todd County Solid Waste	4,683.59
Town of Crow Wing	8,800.00
Town of Ideal	8,000.00
Town of Maple Grove	5,000.00
Town of Mission	3,500.00
Town of Roosevelt	6,500.00
Veit & Company Inc	33,000.00
Veolia Environmental Services	12,946.00
Waste Management of Northern Minnesota	9,557.60
Widseth Smith Nolting	16,894.92

BUILDING FUND

Brothers Fire Protection Company	5,203.21
ISD #181	25,000.00

MG Carlson Construction Company	13,067.25
Tierney Brothers Inc	15,831.60
Wold Architects And Engineers	7,364.45
ELECTIONS GRANT FUND	
Election Systems & Software Inc	13,255.00
RECORDER'S TECHNOLOGY FUND	
Civic Systems, LLC	15,000.00
Compass Tools	13,151.69
Dell Marketing L P	2,740.46
ESRI	22,411.55
Hewlett Packard Company	5,955.94
Information Systems Corporation	28,683.18
Laser Control	46,854.68
Merrick & Company	4,860.05
Trimin Systems Inc	13,470.87
RECORDER FEE (IMP. LAND BASED RECORDS) FUND	
Dell Marketing L P	12,408.77
St Cloud State University	495,355.00
FIRST ASSESSMENT DISTRICT FUND	
City of Brainerd	147,544.75
SECOND ASSESSMENT DISTRICT FUND	
City of Aitkin	2,621.00
SANITARY MANAGEMENT DISTRICT FUND	
Ayres Associates Inc	208,079.24
SENIOR CITIZEN'S VOLUNTEER FUND	
Blue Cross & Blue Shield of Minnesota	2,320.00
Cima Companies	4,315.23
ISD 181 Food Service	3,904.50
Koecheler/Michael	3,462.59
Staples Business Advantage	2,099.73
LAND GRANTS FUND	
Holmvig Excavating	13,906.08
Jake Houle Excavating	2,882.52
Paul's Services	2,948.04
EXTENSION GRANTS FUND	
Craig/Cheryl	6,298.12
CROW WING HRA FUND	
Brainerd Lakes Area Development	27,950.00
Minnesota Housing Finance Agency	9,837.77
Springsted	2,452.50
HRA FELIX TIF DISTRICT FUND	
Felix/James and Carol Ann	5,388.99
DEBT SERVICE FUND - COUNTY JAIL BONDS	

U S Bank	1,409,787.51
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DEBT SERVICE FUND - CAPITAL IMPROVEMENT PLAN BONDS

U S Bank	2,659,243.75
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DEBT SERVICE FUND - DETENTION LEASE REVENUE BONDS

U S Bank	467,760.00
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DEBT SERVICE FUND - AIRPORT BONDS

U S Bank	203,826.25
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CAPITAL PROJECTS FUND - COUNTY JAIL BONDS

Construction Supply Inc	4,996.64
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CAPITAL PROJECTS FUND - CAPITAL IMPROVEMENT PLAN BONDS

Bal Tech Inc	7,225.00
Honeywell Inc	68,740.25
U S Bank	151,090.00

CAPITAL PROJECTS FUND - CAPITAL NOTES

Berbee	4,747.29
Boyer Truck Parts	169,036.00
Brainerd License Office	11,067.34
Brock White Company	52,165.83
Bytware Inc	4,446.00
CDW Inc	9,989.60
Codex Corporation	20,581.98
Dell Marketing L P	100,914.65
Diamond Mowers Inc	32,663.55
Elk River Ford	23,423.00
Govconnection	5,347.29
Hewlett Packard Company	28,773.99
Law Enforcement Technology Group Inc	197,617.45
Minnesota Department of Revenue	2,111.33
Monticello Ford-Mercury	144,890.10
Paradigm System Solutions, Inc	28,357.68
Pine City Auto Mall	25,266.55
Polar Chevrolet Mazda	58,030.80
Qwest Technologies	6,090.89
Scharber & Sons Inc	5,257.42
SHI International Corp	21,941.16
Sovran, Inc.	14,129.00
Truck Bodies & Equipment Intl, Inc	192,997.18
Truman Welters	88,480.63
Varitech Industries Inc	31,977.10
Ziegler Inc	89,223.57

DEBT SERVICE FUND - CAPITAL NOTES

U S Bank	1,105,343.75
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SELF FUNDED HEALTH FUND

Blue Cross & Blue Shield of Minnesota	3,571,545.00
Delta Dental	288,183.10
Medicare Blue RX	2,852.00
Minnesota Life Insurance Company	12,358.59

SOLID WASTE FUND

Alloy Welding & Manufacturing Inc	9,414.50
American Peat Technology LLC	10,510.41
Aqua-Plus Inc	17,272.50
Blue Cross & Blue Shield of Minnesota	5,373.00
Bogart, Pederson & Associates, Inc	8,705.00
Canamer Services, Inc	2,565.95
Electric Pump	3,312.22
EPG Companies Inc	7,044.11
First Impression Printing	5,763.21
Holden Electric Company Inc	19,823.14
Kennedy Scales, Inc	52,336.01
McCombs Frank Roos Associates, Inc	12,804.93
Minnesota Energy Resources Corporation	7,031.54
Minnesota Power	31,084.82
New Waste Concepts Inc	38,229.31
Northern Water Works Supply Inc	10,539.13
Pratt's Affordable Excavating, Inc	580,720.50
R W Beck & Associates	603,013.49
Rain for Rent	5,806.91
Sign Spot	9,263.42
Stroschein/Marvin	54,026.18
Superior Jetting	18,382.50
Triangle Oil Company	22,991.15
Veit & Company Inc	1,148,315.94
Widseth Smith Nolting	70,283.83

FORFEITED TAX SALE FUND

A & M Forestry Inc	6,705.00
Bartel/Jim	3,311.96
Bill Ludenia Appraisals Inc	10,050.00
Blue Cross & Blue Shield of Minnesota	2,765.00
Brainerd Dispatch	2,194.77
Cook Logging	2,961.00
Crow Wing County Auditor	2,954.80
Crow Wing County Highway Department	18,634.91
Dell Marketing L P	4,110.68
Fletcher Trucking	8,204.58
Future Forests Inc	7,236.07
Gregory Company Real Estate Appraisal	4,440.00
Hettver/Bill	4,222.70
Independent Labor Services	4,474.39
Kowalzek/Bryce	14,640.68
Mccallister/Evan	7,139.64
Mclaughlin Trust/Janet	14,266.38
Minnesota Department of Finance	21,487.92
Minnesota Dept of Natural Resources	2,724.46
Northern Loggers	3,213.78
Pro-West & Associates Inc	4,118.50
PRT	11,926.50
Rahto/Thomas	6,632.73
Sappi	12,944.80
Snowy Pines Reforestation	2,833.25
United States Department of Agriculture	7,500.00

University of Minnesota	3,690.00
Xerox Corporation	2,624.52

ENVIRONMENTAL TRUST FUND

University of MN Real Estate office	57,229.02
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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	\$110,920
County Attorney	\$104,643
Human Services Director	\$104,021