

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**SUMMARY FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

**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 Laureen E. Borden, County Auditor-Treasurer 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.CROWWING.US](http://WWW.CROWWING.US), OR UPON REQUEST BY CALLING (218) 824-1045, OR BY WRITING TO:**

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

**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**2013**

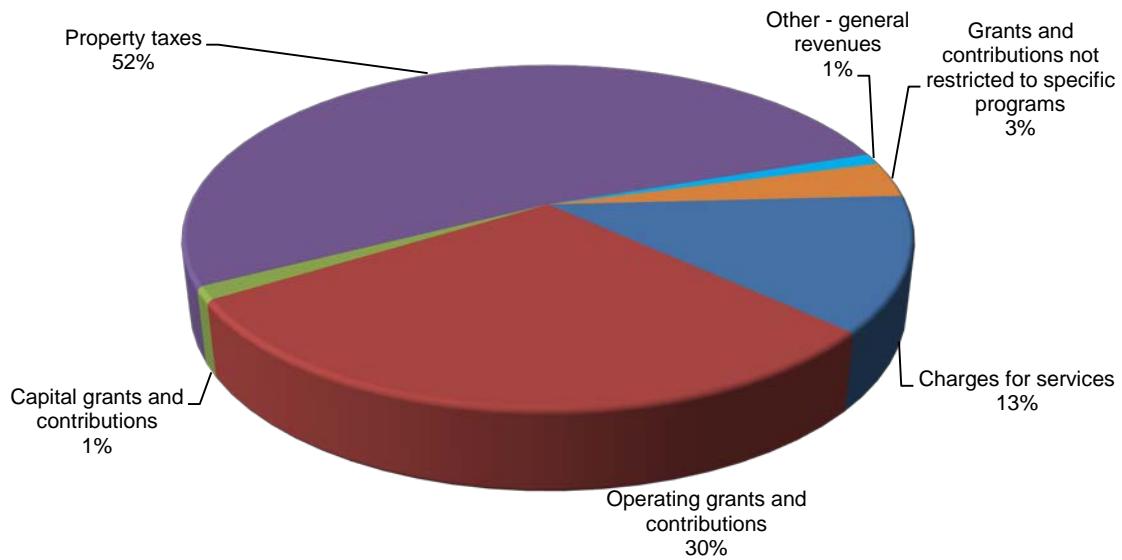
<u>Office</u>	<u>Name</u>	<u>Elected or Statutory Term Expires</u>
County Board of Commissioners		
1st District	Paul Koering	January 2017
2nd District	Paul M. Thiede	January 2015
3rd District	Rachel Reabe Nystrom*	January 2015
4th District	Rosemary Franzen**	January 2015
5th District	Doug Houge	January 2017
*Denotes 2013 Chair		
**Denotes 2014 Chair		
County Offices		
Elected		
Attorney	Donald F. Ryan	January 2015
Auditor-Treasurer	Laureen E. Borden	January 2015
Recorder	Kathy Ludenia	January 2015
Sheriff	Todd O. Dahl	January 2015
Appointed		
Administrator	Timothy J. Houle	Indefinite
Assessor	Gary Griffin	January 2014
Engineer	Timothy V. Bray	May 2015
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Commissioner	Kirk Titus	Indefinite
Veterans Service Officer	Robert M. Nelson	June 2015
Zoning Administrator and County Planner	Christopher Pence	Indefinite

## A PROFILE OF CROW WING COUNTY

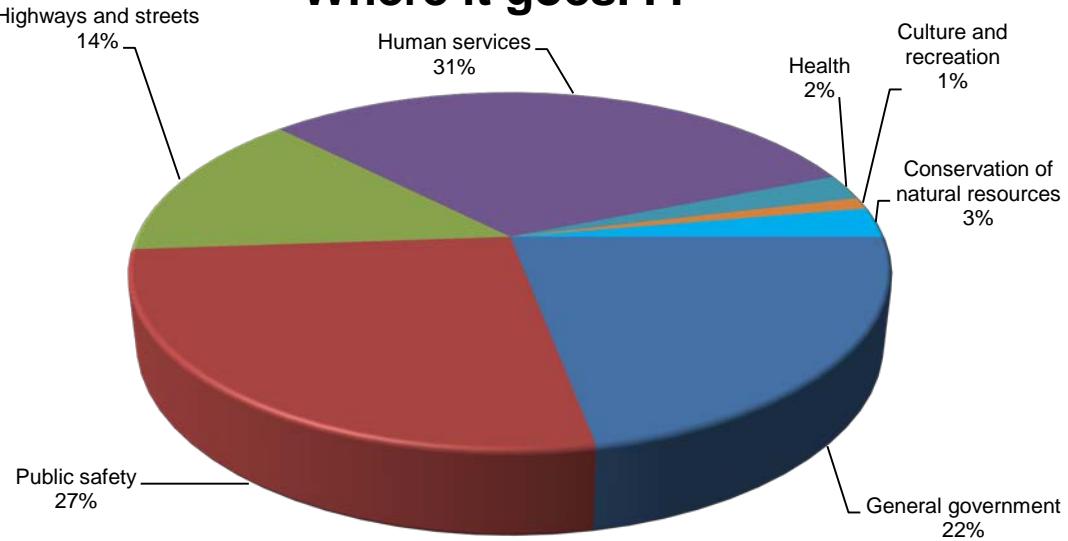
<b>Key Indicator</b>	<b>Total 2013</b>	<b>Total 2012</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	62,876	62,882	0.0%
Total Tax Capacity	101,537,046	108,123,453	(6.1%)
Percent of Property Tax Collected During Collection Year	98.06%	97.77%	.3%
Total General Revenues	38,714,808	38,546,069	0.4%
Total Program Revenues	31,367,770	42,766,153	(26.6%)
Total Expenses			
Governmental activities	64,509,835	59,715,539	8.0%
Business-type activities	1,703,792	2,131,373	(20.1%)
Capital Assets			
Governmental activities	168,209,612	170,497,811	(1.3%)
Business-type activities	4,197,889	4,661,273	(9.9%)
Total Outstanding Net Bonded Debt of County			
General Obligation	33,636,404	38,045,839	(11.6%)
Capital Lease	1,009,650	1,097,100	(8.0)
Most Recent Bond Rating:			
Moody's	Aa3	Aa3	
Standard's & Poor's	AA	AA	
Total Government-Wide Net Position			
Governmental activities	196,963,762	193,686,645	1.7%
Business-type activities	12,320,337	11,728,503	5.0%
Total Number of Full-Time Equivalents	413	409	1.0%

## CROW WING COUNTY'S 2013 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 Position presents information on all of Crow Wing County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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, human services, health, culture and recreation, conservation of natural resources, and economic development. The business-type activity of Crow Wing County is the County Landfill.

#### **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 funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances 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 Project, and Permanent. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund; Highway, Community Services, and Public Land Management Special Revenue Funds; Debt Service Fund; and Capital Projects Fund, all of which are considered to be major funds. Data from the other three special revenue non-major governmental funds 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 the County's CAFR.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

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,
- Community Services,
- Public Land Management,
- Solid Waste (Non-Landfill),
- Unorganized Townships, 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 equipment purchases and major construction projects.

The **Permanent Fund** is used to report resources legally restricted to the extent that only earnings, and not principal from the Environmental Trust Permanent Fund may be used for environmental purposes in accordance with Minn. Stat. § 373.475.

**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 Landfill 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 service** is 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 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-Treasurer's office, County property valuation & classification office, the environmental services office, and other County general service offices.

**Public safety** relates to the 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.

**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, 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 of natural resources** involves activities designed to conserve and develop natural resources such as water, soil, and forests, and includes programs such as soil and water conservation, County extension, and water planning, among others.

**Economic development** activities are directed toward economically developing the area encompassed by the County and providing assistance to, and opportunity for, economically disadvantaged persons or businesses. These activities include small cities development.

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

	<b>Primary Government</b>			<b>Total</b>	
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b></b>		
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and investments	\$ 49,845,109	\$ 6,357,132	\$ 56,202,241		
Taxes receivable - delinquent (net)	1,451,328	-	1,451,328		
Accounts receivable (net)	241,189	93,360	334,549		
Accrued interest receivable	109,277	-	109,277		
Contracts receivable	256,084	-	256,084		
Due from other governments	4,583,023	-	4,583,023		
Internal balances	1,857	(1,857)	-		
Loans receivable (net)	368,324	-	368,324		
Inventories	935,601	-	935,601		
Prepaid items	370,231	-	370,231		
<b>Restricted assets</b>					
Cash and investments	-	5,670,254	5,670,254		
<b>Noncurrent assets</b>					
Advance to other governments	15,000	-	15,000		
Investment in joint venture	20,749,400	-	20,749,400		
<b>Capital assets</b>					
Non-depreciable	22,175,486	1,724,295	23,899,781		
Depreciable - net of accumulated depreciation	146,034,126	2,473,594	148,507,720		
<b>Total Assets</b>	<b>\$ 247,136,035</b>	<b>\$ 16,316,778</b>	<b>\$ 263,452,813</b>		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charge on refunding	<b>\$ 2,742,909</b>	<b>\$ -</b>	<b>\$ 2,742,909</b>		

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

	<b>Primary Government</b>			<b>Total</b>	
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>		
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 951,137	\$ 57,133	\$ 1,008,270		
Salaries payable	660,495	3,432	663,927		
Accrued payroll taxes	100,320	511	100,831		
Contracts payable	50,970	60,000	110,970		
Retainage payable	153,552	-	153,552		
Due to other governments	422,063	-	422,063		
Accrued interest payable	650,908	-	650,908		
Claims payable	39,960	-	39,960		
Unearned revenue	368,324	-	368,324		
Customer deposits	63,500	-	63,500		
<b>Long-term liabilities</b>					
Due within one year	7,468,163	26,131	7,494,294		
Due in more than one year	41,985,790	3,849,234	45,835,024		
<b>Total Liabilities</b>	<b>\$ 52,915,182</b>	<b>\$ 3,996,441</b>	<b>\$ 56,911,623</b>		
<b>NET POSITION</b>					
Net investment in capital assets	\$ 137,032,435	\$ 4,137,889	\$ 141,170,324		
Restricted for					
General government	1,584,768	-	1,584,768		
Public safety	627,910	-	627,910		
Highways and streets	2,901,758	-	2,901,758		
Human services	941,678	-	941,678		
Culture and recreation	534,891	-	534,891		
Conservation of natural resources	2,242,614	-	2,242,614		
Environmental uses - expendable	101,257	-	101,257		
Environmental uses - nonexpendable	1,846,499	-	1,846,499		
Economic development	58,539	-	58,539		
Debt service	5,202,606	-	5,202,606		
Landfill closure/postclosure	-	1,823,923	1,823,923		
Unrestricted	43,888,807	6,358,525	50,247,332		
<b>Total Net Position</b>	<b>\$ 196,963,762</b>	<b>\$ 12,320,337</b>	<b>\$ 209,284,099</b>		
<b>Total Liabilities and Net Position</b>	<b>\$ 249,878,944</b>	<b>\$ 16,316,778</b>	<b>\$ 266,195,722</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, 2013**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>			
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government</u>		<u>Total</u>
							<u>Business-Type Activities</u>	
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 13,436,948	\$ 1,851,275	\$ 370,903	\$ -	\$ (11,214,770)	\$ -	\$ -	\$ (11,214,770)
Public safety	17,320,145	2,177,386	703,757	-	(14,439,002)	-	-	(14,439,002)
Highways and streets	8,871,390	429,836	7,272,763	903,557	(265,234)	-	-	(265,234)
Human services	20,173,438	2,169,498	10,558,388	-	(7,445,552)	-	-	(7,445,552)
Health	1,504,136	233,016	794,565	-	(476,555)	-	-	(476,555)
Culture and recreation	683,872	-	4,414	-	(679,458)	-	-	(679,458)
Conservation of natural resources	1,755,941	1,674,068	224,645	-	142,772	-	-	142,772
Economic development	-	13,252	-	-	13,252	-	-	13,252
Interest	763,965	-	-	-	(763,965)	-	-	(763,965)
<b>Total governmental activities</b>	<b>\$ 64,509,835</b>	<b>\$ 8,548,331</b>	<b>\$ 19,929,435</b>	<b>\$ 903,557</b>	<b>\$ (35,128,512)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (35,128,512)</b>
<b>Business-type activities</b>								
Landfill	\$ 1,703,792	\$ 1,986,447	\$ -	\$ -	\$ -	\$ 282,655	\$ -	\$ 282,655
<b>Total Primary Government</b>	<b>\$ 66,213,627</b>	<b>\$ 10,534,778</b>	<b>\$ 19,929,435</b>	<b>\$ 903,557</b>	<b>\$ (35,128,512)</b>	<b>\$ 282,655</b>	<b>\$ -</b>	<b>\$ (34,845,857)</b>
<b>General Revenues</b>								
Property taxes			\$ 35,488,689		\$ -	\$ -	\$ 35,488,689	
Mortgage registry and deed tax			92,199		-	-	-	92,199
Payments in lieu of tax			515,879		-	-	-	515,879
Grants and contributions not restricted to specific programs			2,261,079		595	-	-	2,261,674
Investment income			(33,980)		58,584	-	-	24,604
Miscellaneous			331,763		-	-	-	331,763
Transfers			(250,000)		250,000	-	-	-
<b>Total general revenues and transfers</b>			<b>\$ 38,405,629</b>		<b>\$ 309,179</b>		<b>\$ 38,714,808</b>	
<b>Change in net position</b>					<b>\$ 3,277,117</b>		<b>\$ 591,834</b>	
<b>Net Position - Beginning</b>					<b>\$ 193,686,645</b>		<b>\$ 11,728,503</b>	
<b>Net Position - Ending</b>					<b>\$ 196,963,762</b>		<b>\$ 12,320,337</b>	
								<b>\$ 209,284,099</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

	<b>General</b>	<b>Highway</b>	<b>Community Services</b>	<b>Public Land Management</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Funds</b>	<b>Total</b>
<b>ASSETS</b>								
Cash and investments	\$ 15,836,358	\$ 10,029,085	\$ 7,888,318	\$ 762,039	\$ 5,206,664	\$ 3,943,572	\$ 6,179,073	\$ 49,845,109
Taxes receivable - delinquent (net)	731,866	155,427	289,230	-	195,918	49,104	29,783	1,451,328
Accounts receivable (net)	10,881	-	210,762	-	-	-	19,546	241,189
Accrued interest receivable	82,037	-	-	-	-	-	27,240	109,277
Due from other funds	101,617	90,857	96	-	-	68,783	-	261,353
Contracts receivable	-	-	-	256,084	-	-	-	256,084
Due from other governments	266,192	2,391,419	1,917,298	8,114	-	-	-	4,583,023
Loans receivable (net)	-	-	-	-	-	-	368,324	368,324
Inventories	-	935,601	-	-	-	-	-	935,601
Prepaid items	370,231	-	-	-	-	-	-	370,231
Advances to other governments	15,000	-	-	-	-	-	-	15,000
<b>Total Assets</b>	<b>\$ 17,414,182</b>	<b>\$ 13,602,389</b>	<b>\$ 10,305,704</b>	<b>\$ 1,026,237</b>	<b>\$ 5,402,582</b>	<b>\$ 4,061,459</b>	<b>\$ 6,623,966</b>	<b>\$ 58,436,519</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 409,566	\$ 49,548	\$ 385,411	\$ 930	\$ -	\$ 73,946	\$ 31,736	\$ 951,137
Salaries payable	361,197	57,446	232,365	8,767	-	-	720	660,495
Accrued payroll taxes	55,778	8,560	34,568	1,307	-	-	107	100,320
Claims payable	39,960	-	-	-	-	-	-	39,960
Contracts payable	-	17,349	-	33,621	-	-	-	50,970
Retainage payable	-	153,552	-	-	-	-	-	153,552
Due to other funds	44,861	-	16,855	161,780	-	-	36,000	259,496
Due to other governments	228,925	-	92,202	99,523	-	-	1,413	422,063
Unearned revenue	-	-	-	-	-	-	368,324	368,324
Customer deposits	63,500	-	-	-	-	-	-	63,500
<b>Total Liabilities</b>	<b>\$ 1,203,787</b>	<b>\$ 286,455</b>	<b>\$ 761,401</b>	<b>\$ 305,928</b>	<b>\$ -</b>	<b>\$ 73,946</b>	<b>\$ 438,300</b>	<b>\$ 3,069,817</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue (Note III.D.)	\$ 765,206	\$ 2,516,038	\$ 1,106,798	\$ 264,198	\$ 195,918	\$ 49,104	\$ 54,880	\$ 4,952,142

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

<b>FUND BALANCES</b>	<b>General</b>	<b>Highway</b>	<b>Community Services</b>	<b>Public Land Management</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Funds</b>	<b>Total</b>
<b>Nonspendable:</b>								
Advances to other governments	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Inventories	-	935,601	-	-	-	-	-	935,601
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
<b>Restricted for:</b>								
Enhanced 911	537,203	-	-	-	-	-	-	537,203
Sheriff's drug contingency	3,249	-	-	-	-	-	-	3,249
Sheriff's forfeited property	6,748	-	-	-	-	-	-	6,748
DUI assessment	23,678	-	-	-	-	-	-	23,678
Lakes area drug investigation forfeiture	28,928	-	-	-	-	-	-	28,928
Tobacco compliance	28,104	-	-	-	-	-	-	28,104
Water plan	22,380	-	-	-	-	-	-	22,380
Recreation	534,891	-	-	-	-	-	-	534,891
Recorder's fee (land based improvement)	260,868	-	-	-	-	-	-	260,868
Recorder's technology equipment	814,728	-	-	-	-	-	-	814,728
Law library	52,948	-	-	-	-	-	-	52,948
Drug court	2,673	-	-	-	-	-	-	2,673
Attorney's forfeited property	34,228	-	-	-	-	-	-	34,228
Missing heirs	49,146	-	-	-	-	-	-	49,146
MN estate recoveries	-	-	941,678	-	-	-	-	941,678
Timber development	-	-	-	21,280	-	-	-	21,280
Resource development	-	-	-	434,831	-	-	-	434,831
Debt service	-	-	-	-	5,202,606	-	-	5,202,606
Building improvements	-	-	-	-	-	332,797	-	332,797
Solid waste (non-landfill)	-	-	-	-	-	-	1,786,503	1,786,503
Economic development revolving loans	-	-	-	-	-	-	58,539	58,539
Environmental uses	-	-	-	-	-	-	101,257	101,257
Unorganized townships	-	-	-	-	-	-	1,966,157	1,966,157
<b>Committed for:</b>								
Dive team	9,416	-	-	-	-	-	-	9,416
Mounted patrol	9,004	-	-	-	-	-	-	9,004
Triad	6,713	-	-	-	-	-	-	6,713
Veterans' service van	10,524	-	-	-	-	-	-	10,524
Information technology	351,409	-	-	-	-	-	-	351,409
Other post employment benefits (OPEB)	1,000,000	-	-	-	-	-	-	1,000,000
SCHA equity utilization	-	-	895,333	-	-	-	-	895,333
MnSure, MnChoices, Child Support, IT	-	-	175,000	-	-	-	-	175,000
Highway Improvement Plan	-	1,496,575	-	-	-	-	-	1,496,575
2018 Highway Improvement Plan	-	5,000,000	-	-	-	-	-	5,000,000
<b>Assigned for:</b>								
Highway	-	3,367,720	-	-	-	-	-	3,367,720
Community services	-	-	6,425,494	-	-	-	-	6,425,494
Capital projects	-	-	-	-	-	3,605,612	-	3,605,612
Solid waste (non-landfill)	-	-	-	-	-	-	371,831	371,831
Debt service	-	-	-	-	4,058	-	-	4,058
<b>Unassigned</b>	<b>11,643,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,643,351</b>
<b>Total Fund Balances</b>	<b>\$ 15,445,189</b>	<b>\$ 10,799,896</b>	<b>\$ 8,437,505</b>	<b>\$ 456,111</b>	<b>\$ 5,206,664</b>	<b>\$ 3,938,409</b>	<b>\$ 6,130,786</b>	<b>\$ 50,414,560</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 17,414,182</b>	<b>\$ 13,602,389</b>	<b>\$ 10,305,704</b>	<b>\$ 1,026,237</b>	<b>\$ 5,402,582</b>	<b>\$ 4,061,459</b>	<b>\$ 6,623,966</b>	<b>\$ 58,436,519</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<b>General</b>	<b>Highway</b>	<b>Community Services</b>	<b>Public Land Management</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Funds</b>	<b>Total</b>
<b>REVENUES</b>								
Taxes	\$ 18,744,360	\$ 3,818,966	\$ 6,415,709	\$ -	\$ 4,215,041	\$ 1,825,776	\$ 744,467	\$ 35,764,319
Special assessments	-	-	882	-	-	-	608,233	609,115
Licenses and permits	478,866	-	-	570,031	-	-	-	1,048,897
Intergovernmental	1,883,842	6,642,779	10,874,825	119,128	40,399	1,603,126	209,005	21,373,104
Charges for services	3,191,585	678,227	1,487,578	4,084	-	-	279,243	5,640,717
Fines and forfeits	58,800	-	-	-	-	-	-	58,800
Gifts and contributions	38,129	-	10,000	-	-	-	-	48,129
Investment earnings	(41,552)	-	-	15,175	-	-	38,358	11,981
Sales	-	-	-	131,836	-	-	-	131,836
Miscellaneous	1,373,254	135,515	2,273,409	69,171	-	281,743	59,993	4,193,085
<b>Total Revenues</b>	<b>\$ 25,727,284</b>	<b>\$ 11,275,487</b>	<b>\$ 21,062,403</b>	<b>\$ 909,425</b>	<b>\$ 4,255,440</b>	<b>\$ 3,710,645</b>	<b>\$ 1,939,299</b>	<b>\$ 68,879,983</b>
<b>EXPENDITURES</b>								
<b>Current</b>								
General government	\$ 11,791,230	\$ -	\$ 284,069	\$ -	\$ -	\$ 314,191	\$ 103,314	\$ 12,492,804
Public safety	11,975,138	-	346,990	-	-	163,930	150,915	12,636,973
Highways and streets	-	5,901,358	-	-	-	-	288,315	6,189,673
Human services	-	-	19,129,327	-	-	192,460	-	19,321,787
Health	-	-	1,429,224	-	-	-	-	1,429,224
Culture and recreation	667,685	-	-	-	-	-	-	667,685
Conservation of natural resources	177,605	-	-	866,069	-	-	853,468	1,897,142
<b>Capital outlay</b>								
General government	163,835	-	-	-	-	218,490	-	382,325
Public safety	595,119	-	-	-	-	362,321	-	957,440
Highways and streets	14,582	4,603,130	-	-	-	410,413	-	5,028,125
Human services	-	-	-	-	-	31,068	-	31,068
Conservation of natural resources	-	-	-	27,121	-	-	64,417	91,538
<b>Intergovernmental</b>								
<b>Debt service</b>								
Principal	-	87,450	-	-	2,285,000	-	-	2,372,450
Interest	-	21,890	-	-	901,343	-	-	923,233
Bond issuance costs	-	-	-	-	124,981	-	-	124,981
Payment to refunded bond escrow agent	-	-	-	-	4,943,110	-	-	4,943,110
Administrative charges	-	-	-	-	2,538	-	-	2,538
<b>Total Expenditures</b>	<b>\$ 25,385,194</b>	<b>\$ 10,974,459</b>	<b>\$ 21,189,610</b>	<b>\$ 893,190</b>	<b>\$ 8,256,972</b>	<b>\$ 1,692,873</b>	<b>\$ 1,460,429</b>	<b>\$ 69,852,727</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 342,090</b>	<b>\$ 301,028</b>	<b>\$ (127,207)</b>	<b>\$ 16,235</b>	<b>\$ (4,001,532)</b>	<b>\$ 2,017,772</b>	<b>\$ 478,870</b>	<b>\$ (972,744)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ 28,997	\$ 5,014,279	\$ -	\$ -	\$ 4,300,000	\$ 12,452	\$ 25,812	\$ 9,381,540
Transfers out	(5,014,279)	-	-	-	(12,452)	(4,300,000)	(304,809)	(9,631,540)
Refunding bonds issued	-	-	-	-	29,520,000	-	-	29,520,000
Payment to refunded bond escrow agent	-	-	-	-	(33,061,540)	-	-	(33,061,540)
Premium on bonds issued	-	-	-	-	3,669,102	-	-	3,669,102
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (4,985,282)</b>	<b>\$ 5,014,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,415,110</b>	<b>\$ (4,287,548)</b>	<b>\$ (278,997)</b>	<b>\$ (122,438)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (4,643,192)</b>	<b>\$ 5,315,307</b>	<b>\$ (127,207)</b>	<b>\$ 16,235</b>	<b>\$ 413,578</b>	<b>\$ (2,269,776)</b>	<b>\$ 199,873</b>	<b>\$ (1,095,182)</b>
<b>Fund Balance - January 1</b>	<b>20,088,381</b>	<b>5,342,525</b>	<b>8,564,712</b>	<b>439,876</b>	<b>4,793,086</b>	<b>6,208,185</b>	<b>5,930,913</b>	<b>51,367,678</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>142,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142,064</b>
<b>Fund Balance - December 31</b>	<b>\$ 15,445,189</b>	<b>\$ 10,799,896</b>	<b>\$ 8,437,505</b>	<b>\$ 456,111</b>	<b>\$ 5,206,664</b>	<b>\$ 3,938,409</b>	<b>\$ 6,130,786</b>	<b>\$ 50,414,560</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2013**

	<u>Agency</u>
<b>ASSETS</b>	
Cash and investments	<u><b>\$ 4,775,471</b></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 337,045
Salaries payable	50,926
Due to other governments	<u>4,387,500</u>
<b>Total Liabilities</b>	<u><b>\$ 4,775,471</b></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 2013. The list does not include individuals who received Federal, State, or County human services aid.

### GENERAL FUND

3E Co. Environmental, Ecological, & Eng.	3,562.00
7Sigma	17,083.75
A & M Forestry Inc.	3,797.30
Achieveglobal	3,201.08
Action Graphics Inc.	3,154.17
Advance Auto Parts	5,531.62
Aercor Wireless Inc.	6,292.27
Air Science USA	19,933.74
Airsplat.com	2,494.58
Alluviam LLC	7,481.39
Amazon Mktplace Pmts	3,365.72
American Solutions For Business	47,193.69
Anderholm M.D.,P.A/David	2,193.75
Andrew & Bransky, PA	2,097.65
Apex Software	6,715.08
Applied Concepts Inc.	8,307.73
Appraisers Laser	4,911.80
Association of MN Counties	25,107.00
A'Viands LLC	420,844.41
Bachman Printing Companies	2,747.22
Baxter Police Department	4,787.89
BCA	13,955.00
BDS Laundry Systems	3,812.95
Benchmark Learning	2,546.50
Best Buy	5,991.97
BL Broadcasting	2,400.00
Blue Cross & Blue Shield of Minnesota	2,516,508.08
Blue Lakes Disposal	3,521.40
Bmc Software Inc.	3,638.90
Bob Barker Company	8,391.44
Bodyworks/The	11,115.12
Bothum/Judith & Larry	2,525.40
Brainerd & Crow Wing Public Transit	28,709.30
Brainerd Dispatch	6,855.84
Brainerd Lakes Area Development Corp	44,750.00
Brainerd Lakes Chamber	3,000.00
Brainerd Lakes Regional Airport	157,000.08
Brainerd Police Department	17,033.85
Brainerd Public Utilities	502,705.33
Brooks/Pamela	2,005.63
Bullock/Scott	2,106.35
C & C Boat Works	24,143.25
Camp Ripley Mess Fund	2,220.00
Carquest Auto Parts	3,266.77
Cash Wells Fargo C/A #009	4,990.00
CDW Inc.	43,569.71
Cellebrite USA Corp	7,083.99
Centracare Kidney Program	10,094.01
Central Lakes Drug Testing	19,412.00

Central MN Community Corrections	18,034.67
Centurylink-WA	4,728.47
Charm-Tex	9,075.72
Charpentier & Lange	3,258.18
Chitwood & Davey, PLLC	17,500.00
Civic Systems, LLC	5,600.00
Civicplus	4,866.00
Clarizen Inc.	4,194.00
Codex Corporation	17,032.57
Conrad Kragness Law Office	2,500.00
Consolidated Telecommunications (Brd)	43,340.38
Core Professional Services P.A.	10,610.00
CPS Technology Solutions	51,076.95
Creditron	4,004.00
Crescent Electric Supply Co	31,256.11
Crosby-Ironton Courier	5,379.18
Crow Wing County Composite Squadron	2,000.00
Crow Wing County Extension	3,360.00
Crow Wing County Fair Association	8,000.00
Crow Wing County Highway Department	314,359.76
Crow Wing County Historical Society	31,500.00
Crow Wing Power	2,680.38
Crow Wing SWCD	12,006.07
Cushman Motor Company Inc.	3,073.01
Cuyuna Range Economic Development Inc.	20,300.00
Dakota County Auditor-Treasurer's Office	8,471.00
Dalco	12,444.44
Deerwood Technologies, Inc.	3,500.00
Dell Marketing LP	62,695.55
Delta Dental	376,483.50
Design Dentistry	3,863.38
Dondelinger Chevrolet Cadillac Toyota	2,651.28
Dotty/Melanie	57,500.00
Easy To Get Wireless	2,692.00
EB Mobility Administr	3,990.00
Ehrich/Sandra	3,049.91
Election Systems & Software Inc.	26,627.26
Employment Resource Center, Inc.	2,329.83
Epa Audio-Visual, Inc.	7,000.00
Erickson/Deborah	7,031.20
Erkens Water Softener Service, Inc.	5,062.45
Esri	18,929.73
Essentia Health	41,558.91
Essentia Health Lab	2,636.47
Everett & Vanderwiel, P.L.L.P	12,653.50
Fastenal Company	7,658.24
First Impression Printing	5,959.39
Fishnet Security	7,063.14
Frontier Precision Inc.	48,151.61
Gander Mountain	2,009.03
Gartner, Inc.	29,050.00
General Security Services Corp	7,009.43
Geocomm Corporation	16,196.50
Gimbel/Patricia	6,647.60
GKN	2,800.75

Glove Planet	5,139.00
Goodin Company	6,264.58
Gopher Sign Company	4,843.67
Government Management Group, Inc.	8,075.00
Governmentjobs.com, Inc.	10,205.00
Granite City Armored Car Inc.	3,063.50
Granite Electronics, Inc.	156,928.69
Gravelle Plumbing And Heating	3,028.80
GTS Educational Eve	2,630.00
Guardian Pest Solutions Inc.	2,343.20
Gust/Brian	2,002.08
Gustafson/Jean	20,143.25
Halverson/Charles D	5,000.00
Heartland Tire Service	5,458.16
Hewlett Packard Company	7,197.34
Hildi, Inc.	10,615.00
Hillyard Hutchinson	18,593.00
Hirshfields/Baxter CSC	2,512.54
Holden Electric Company Inc.	2,171.36
Holiday Inn St Paul E	2,508.87
Holmvig Excavating	8,165.27
Honeywell Inc.	253,925.79
Horton/Raymond	47,666.63
Hotelplanner.com	2,464.00
Icor Technology Inc.	7,260.00
Ideal Supply Inc.	5,074.38
IFP, Test Services	5,700.00
Impact Proven Solutions	32,054.18
Independent Emergency Services	156,748.57
Independent Petroleum Service Inc.	3,274.13
Information Systems Corporation	88,972.91
Initiative Foundation	14,534.00
Innovative Office Solutions	52,853.24
Ipswich, Inc.	2,783.95
J&N Tactical	2,700.00
Jardine Attorneys At Law	10,890.55
Kavanaugh Ph.D./Antoinette	8,583.71
Keeprs	17,251.66
Kitchigami Regional Library	529,002.00
Koering Livery Service LLC	21,645.00
Krause Lock & Key	7,269.22
Land Recyclers Inc.	15,000.00
Law Enforcement Technology Group Inc.	100,598.16
Law Office 9th District Public Defenders	2,260.57
Law Office of John Chitwood	15,014.56
Lepage/Janine	2,310.50
Linderman PSYD/Rosemary S.	2,500.00
Loberg/Adam	2,810.51
Locators & Supplies	5,754.69
Ltech Consulting LLC	29,541.60
Maco	2,130.00
Madden Galanter Hansen LLP	17,887.21
Marco	175,563.70
Marco Financing	56,438.58
Marine Sonic Technology LTD	38,496.18

Matthew Bender & Co Inc.	6,517.92
Mcfarlane Consulting LLC	2,500.00
Mcgee,PA/M.B.	24,250.00
MCIT	705,408.00
Medicare Blue Rx	61,956.50
Mend Correctional Care, LLC	315,053.88
Micro-Tel Inc.	6,085.00
Mid-Minnesota Drug Testing	2,434.00
Mills Fleet Farm	5,611.52
Mills Motor Inc.	7,217.75
Mills Properties Inc.	2,147.95
Minneapolis Finance Department	4,495.50
Minnesota Association Of Assessors	7,790.00
Minnesota Department of Commerce	3,747.73
Minnesota Department of Finance	24,420.00
Minnesota Department of Health	2,252.50
Minnesota Department of Revenue	17,561.92
Minnesota Elevator Inc.	9,447.60
Minnesota Human Services	4,946.93
Minnesota Sheriffs' Association	14,725.19
Minnesota State Auditor	51,015.37
Minnesota Supreme Court	2,361.00
MN Counties Computer Cooperative	12,710.00
MN Counties Information Systems	145,053.08
MN County Attorneys Association	5,679.08
MN Department of Finance	5,722.00
MN Dept of Corrections STS	57,994.88
MN Dept of Finance	298,462.00
MN Dept of Health	26,002.25
MN State Treasury Mgmt and Budget	3,382.60
MOMS	2,500.00
Morris Electronics Inc.	11,283.34
Motorola Solutions Inc.	438,856.01
Mounting Solutions +	10,933.30
M-R Sign Company Inc.	5,361.17
Mueller/Gerald L.	2,542.43
National Tactical Office	2,283.00
Natural Resources Conservation Service	10,000.00
Neopost Great Plains	3,902.61
Newshopper	52,235.58
Norex Inc.	2,610.00
North Country Janitorial & Supply Inc.	153,734.33
North Memorial Ambulance Service	10,770.15
North Star Mutual Insurance Co.	2,114.16
Northern Business Products	4,584.98
Northern Door and Hardware Inc.	2,142.14
Northern Pacific Center, Inc.	4,806.78
Northland Business Systems	4,981.00
Northway/Kerry	5,400.00
Northwood Turf & Power	9,160.88
Office of Enterprise Technology	20,700.00
O'Hara Jr/William	55,000.00
Operating Engineers H&W Fund	11,660.00
Operating Engineers I.U.O.E. Local 49	46,096.00
Optics Planet Inc.	6,407.13

Optumhealth	7,524.15
Patchin Messner Dodd & Brumm	8,000.00
Pauly Jail Building Company Inc.	4,250.00
Peaceful Harbor Resort	4,375.00
Peterson Towing	4,065.30
Phoenix Supply	2,863.10
Pictometry International Corp.	27,596.42
Pike Plumbing & Heating	2,438.67
Power Lodge	32,178.97
Pro Staff	3,554.00
Professional Portable X-Ray, Inc.	6,450.00
Promantek, Inc.	7,702.00
Pro-West & Associates Inc.	5,390.00
Prudential Insurance Co. of America	116,684.51
Quality Blending	6,197.96
Quinlivan & Hughes, PA	4,301.30
Ramsey County-Medical Examiner	63,518.00
Rasinski Door Service	8,647.00
RDO Trust	14,581.53
Redhousemedia	16,375.15
Regents of the University of MN	134,923.25
Region 5 Development Commission	20,902.00
Regions Hospital	6,387.00
Reliance Telephone Inc.	89,661.35
RMB Environmental Laboratories, Inc.	15,000.00
Rod Kelsey Consulting	2,400.00
Royal Tire Inc.	6,942.97
RS Eden	3,688.03
Rtvision, Inc.	5,527.48
Ryan/Don	2,287.78
SBA Communications	2,500.00
Scan Air Filter Inc.	10,329.99
Schrupp Excavating Inc.	4,034.00
Secure Digital Solutions	7,650.00
Seeger/Sara	2,114.16
Selectaccount	8,159.97
Shannon's Auto Body, Inc.	6,518.25
Shi International Corp.	13,887.29
Sicora Consulting Inc.	11,069.63
Siemens Industry, Inc.	2,705.85
Simonson Lumber	3,204.43
Soldo Consulting, P.C.	21,435.58
Spider Strategies, Inc.	9,467.50
Springhill Suites	3,972.40
Squad Pro LLC	16,077.39
St. Cloud Hospital	19,970.75
St. Croix Solutions LLC	21,303.22
Stanley Security Solutions	13,894.07
Stein's Inc.	31,602.48
Streichers Inc.	19,510.13
Summit Fire Protection	10,668.99
Synergy Graphics Inc.	2,560.67
System Innovators	22,354.14
Tanner Motors	8,355.63
Teamsters Local 346	36,084.00

The Center	20,150.00
The Home Depot	4,156.27
Thiede/Paul	3,197.68
Thiesse/Herbert	3,200.00
Thrifty White Pharmacy	22,424.31
TKK Electronics	4,608.00
Trimin Systems Inc.	14,669.17
Turner Towing	3,207.79
Ultramax Ammunition	6,677.00
Uniforms Unlimited	7,966.45
United States Postal Service	70,000.00
US Energy Services, Inc.	191,948.06
Usset, Weingarden & Liebo	13,381.00
Valuation Group, Inc./The	26,500.00
Verizon Wireless	23,066.72
Viking Electric Supply	20,345.96
Walmart.com	2,048.73
Waste Partners, Inc.	5,551.61
West Payment Center	59,831.81
Willmar Water & Spas	2,008.82
WMDTech LLC	5,154.60
Wolters Kluwer Law & Business	4,180.48
Works Computing, Inc.	10,211.92
World Medical Gov't Solutions	18,632.08
WW Grainger	5,703.41
Xerox Corporation	4,168.15
Xybix Systems, Inc.	2,580.36
Ziegler Inc.	3,450.00

#### **HIGHWAY FUND**

3D Specialties	12,507.02
A & H Company Inc.	77,663.00
Ace Hardware	5,943.57
ACS Enterprise Solutions, Inc.	5,189.74
Advance Auto Parts	6,345.62
Aitkin Implement	3,245.16
Al's Welding & Sandblasting	3,275.00
American Steel Supply	2,532.73
Amerigas	4,127.97
Anderson Brothers Construction Company	2,517,846.95
Anderson/Darlene	19,900.00
Anderson/Patty	6,900.00
ARM of Minnesota	3,055.00
Astech Corp	125,643.94
Balza/Leah Marie	3,000.00
Beach Construction LLC	7,189.50
Berger/Kathy	5,150.00
Biwer/Steve	24,600.00
Blue Cross & Blue Shield of Minnesota	530,265.08
Borntreger/Chester	14,200.00
Boyer Truck Parts	30,327.48
Brainerd Country Power Equipment	2,164.76
Brainerd Hydraulics and Air	14,502.72
Brainerd Overhead Door	9,995.68
Brainerd Public Utilities	41,443.84

Brettschneider/Steven	7,000.00
Brock White Construction LLC	8,601.60
Canis Major Development LTD Partnership	8,750.00
Carquest Auto Parts	8,897.62
Cass County Auditor	20,259.70
Cemstone	57,136.20
City of Brainerd	244,539.17
City of Crosslake	131,102.50
Clow Stamping	33,212.50
Contech Construction Products	11,562.35
Coutier/William	3,550.00
Crescent Electric Supply Co.	11,791.29
Crosslake Demolition	12,908.36
Crosslake Ready Mix	2,616.26
Crow Wing County Abstract	75,612.90
Crow Wing County Court Administrator	48,100.00
Crow Wing Power	5,947.06
Dahlke/Debra	17,000.00
Dannys Rags	3,200.29
Dell Marketing LP	7,813.12
Diamond Industrial Cleaning Equipment	11,523.50
Diamond Mowers Inc.	9,340.41
Diamond Vogel Paint	6,119.45
DK Holdings, LLC	5,200.00
DLT Solutions Inc.	8,393.90
Doucette's Landscaping & Contracting	4,000.00
Duininck Bros Inc.	503,090.87
Duraco Inc.	2,397.42
Eggestein/Merrill	3,200.00
Erie/Wendy	5,000.00
Estate of Clarence Holmgard	7,000.00
Fahmer Asphalt Sealers LLC	349,333.18
Fastenal Company	2,689.68
Fleetpride	19,939.78
Forestry Suppliers	2,116.71
Gibson Properties	18,500.00
Gillund Enterprises	5,203.54
Granite Electronics, Inc.	14,454.34
Harold Bohall	9,000.00
Hasskamp Bros. Well Drilling	4,139.00
Heartland Tire Service	20,053.78
Herness Construction LLC	8,612.00
Holden Electric Company Inc.	9,327.35
Holmgard/Jane	10,000.00
Holmvig Excavating	38,920.06
Independent Testing Technologies Inc.	24,970.00
Innovative Office Solutions	2,558.59
Interstate Battery Systems of Twin Ports	7,235.37
Johanneck Appraisals, LLC	17,500.00
Johanneck/Malinda	9,000.00
Koch/Richard	37,500.00
Kris Engineering Inc.	46,172.82
Kuker/Teresa	3,150.00
Kulzer/Cindy	16,000.00
Lake Country Toyota Scion	2,344.25

Landwehr Construction Inc.	363,692.06
Lawson Products	2,465.61
Liftpro International Inc.	6,348.53
Lindberg/Diane	3,000.00
Lindner/Joyce	11,500.00
Little Falls Machine Inc.	60,673.97
Locators & Supplies	3,669.14
Lohmiller/Kari	3,400.00
Lois Smith	15,100.00
Marco	3,785.01
McCabe/April	3,900.00
McCarthy/Nicole	6,300.00
McCollister/Terry	4,166.67
McCollister/Virginia	4,166.66
Medicare Blue Rx	6,205.50
Midstates Equipment and Supply	26,420.78
Miller/Robert & Patrice	30,900.00
Miller/Stacy	8,000.00
Mills GM	5,296.72
Mills Motor Inc.	21,031.16
Minnesota Petroleum Service	2,980.35
Minnesota Power	3,039.17
MN Dept of Natural Resources	11,023.10
Mn Dept of Transportation	89,727.87
MN Pollution Control Agency	6,810.00
MN Transportation Alliance Inc.	3,164.00
Morrison County Dept of Public Works	3,167.90
M-R Sign Company Inc.	31,038.48
Mulder/Sharon	2,600.00
Munholand/Jolene	10,000.00
Murray/Colleen	5,100.00
Myogeto/Cynthia	76,000.00
Napa Auto Parts	8,723.73
Natural Resources Conservation Service	5,000.00
Newshopper	2,780.38
North American Salt Company	288,592.51
Northern Safety Technology	7,144.25
Oxygen Service Company	3,834.37
Potz/Dale	3,200.00
Power Plan	22,352.73
Radco - Brainerd	5,794.49
RDO Trust	2,083.90
Road Equipment Parts Center	17,168.41
Royal Tire Inc.	7,915.00
Rtvision, Inc.	33,654.72
Ruffridge Johnson Equipment Company	12,180.11
Runberg Real Estate Appraisal Service	2,390.45
Sanders Construction	35,500.85
Schlagel/James	6,100.00
Schrupp/Wendy	6,950.00
Sermeta-Hall/Mary	2,000.00
Shannon's Auto Body, Inc.	3,118.85
SHI International Corp	4,332.72
Smith/Deborah	4,800.00
Snap-On Tools	2,479.25

Snider/Donna	24,500.00
Southern Minnesota Inspection	3,462.72
St. Pierre/Joseph	11,250.00
Stone/Michael	46,750.00
Tapco	3,779.60
Timmer Implement	6,012.23
Towmaster Inc.	27,145.69
Town of Lake Edward	7,341.10
Traffic Marking Service	156,726.28
Triangle Oil Company	81,037.14
Tri-City Paving Inc.	34,532.68
Truman Welters	6,959.66
Twin Ports Testing Inc.	3,041.57
Twin Valley Council	3,250.00
U of M CCE Noncredit	2,685.00
Varitech Industries Inc.	6,783.60
Veit/Ronda	37,350.00
Voyager Fleet Systems Inc.	16,716.95
Wilson Oil Company	577,084.45
Winzer Corporation	13,482.87
WSB & Associates, Inc.	19,498.89
Xcel Energy	4,246.02
Xerox Corporation	4,671.27
Ziegler Inc.	53,779.73
Zielin/Susan	4,166.66

#### **COMMUNITY SERVICES FUND**

Abrahamson/Curtis	5,558.46
Accurate Drywall LLC	2,800.00
Achieveglobal	5,653.54
Adkins-Carlson/Dorraine	2,343.50
Aitkin County Health And Human Services	20,051.03
Anderholm M.D.,P.A/David	24,116.86
Anderson/Christine	2,044.46
Arctic Cat, Inc. - Benefits	4,783.00
ASD Healthcare	2,646.90
Association Of MN Counties	4,375.00
Bar None	52,962.48
Barbee/Suzanne	9,568.93
Barker/Scott	4,224.45
Barta/Mark	3,852.38
Baxter Insurance Group	5,188.15
Benchmark Behavioral Health Systems	11,550.00
Benefit Services by Money Wise	3,761.96
Bethany Christian Services	2,285.70
Blue Cross & Blue Shield Of Minnesota	1,738,417.15
Borle/Vonie Lee	2,640.00
Brainerd & Crow Wing Public Transit	3,621.00
Brainerd Area Taxi	12,911.50
Brainerd Carefree Living	2,094.90
Brenny Funeral Chapel	20,495.36
Bridges Of Hope	208,906.07
Camp Jim	2,112.00
Cass Co Health & Human Services	52,481.42
Catholic Charities	18,967.34

CDW Inc.	9,563.97
Center For Alcohol & Drug Treatment	6,189.00
Central MN Council on Aging	36,710.16
Central MN Mental Health Ctr	59,511.62
Ceridian Cobra Services	5,679.68
Champ Software Inc.	7,873.00
Cobra-Flex	2,757.61
Cobraguard, Inc. Processing Center	3,367.52
Conexis	12,991.69
Consumer Survivor Network	59,800.00
Core Professional Services, P.A.	3,665.00
Corporate Health Systems, Inc	10,301.27
Crisis Line And Referral Service	74,341.60
Crow Wing Co Social Svcs - Mh Flex	43,775.00
Crow Wing County Collaborative Fund	18,148.44
Crow Wing County Highway Department	51,051.80
Crow Wing County Sheriff	25,380.00
Crow Wing County Social Services	40,274.18
Dakota County Receiving Center	8,456.00
Danielson/Connie	2,815.87
Dano/Jason	3,141.60
Davis/Jeanne	3,186.73
Dell Marketing L P	43,411.59
Dept of Human Services	6,312.00
Destiny By Choice, LLC	2,095.00
Discovery Benefits, Inc	5,505.54
Dubray/Lisa	3,140.56
Eagle Ridge Boys Ranch	22,761.00
Edocument Resources LLC	67,670.01
Embassy Suites St. Paul	2,547.54
First Impression Printing	7,877.97
General Security Services Corp	12,413.95
Glende - Nilson Funeral Home	2,433.39
Goodwill Industries	2,170.00
Grand Casino Mille Lacs	9,492.05
Greater Minnesota Family Services	9,743.40
Groupcast LLC	6,000.00
Halvorson-Johnson Funeral Home	15,781.63
Hennepin County Home School	66,990.00
Hirshfields, Inc.	2,007.91
Holiday Station Store	3,390.00
Hope Housing	112,426.00
Hurd/David R	2,550.00
Information Systems Corporation	3,106.94
Innovative Office Solutions	25,987.63
Itaskin Juvenile Center	132,084.64
J And J Holmes, Inc.	2,736.00
Janices Estates	2,425.00
Joey Halvorson DBA Jaws	13,236.84
Johnson/Dennis	34,907.82
Justen/Dene`	2,631.09
Kindred Family Services	17,195.47
Kline Funeral Home	6,700.00
Koop Funeral Home	15,349.16
Laboratory Corporation of America	4,900.00

Lakes Printing	8,435.65
Leech Lake Band of Ojibwe	9,000.00
Leo A Hoffmann Center-Main	60,509.75
Lexisnexis Risk Data Mgmt	4,524.00
Little Sand Group Home	15,615.35
Loffler Companies, Inc.	2,709.73
Lutheran Social Service of Minnesota	90,665.90
Magness/Luke B	2,264.40
Mailfinance	7,964.76
Marco	17,724.94
Marco Financing	32,433.00
Mayo Clinic	2,567.26
Medicare Blue Rx	66,093.50
Merck Sharp & Dohme Corp.	3,107.59
MFWCAA	2,240.00
Minnesota Department of Human Services	312,688.12
Minnesota Dhs Maxis Cashier	45,664.56
Minnesota Human Services	1,182,172.19
Minnesota Management & Budget	16,439.61
Minnesota State Auditor	9,212.50
Minnesota State Retirement System	6,165.76
MN Technology of Participation LLC	3,000.00
Morris Nilsen Funeral Chapel	2,500.00
Morrison Co Social Svcs - Mh Flex	45,259.00
Mpls Retail Meat Cutters & Food Handlers	3,537.56
MSOCS 428	2,057.00
Nami North Central Region	3,500.00
Nelson-Doran Funeral Home	31,553.05
Next Step	24,898.00
Nexus - Mille Lacs Academy	92,980.50
North Homes, Inc.- Standard	102,126.90
Northern Business Products	2,749.44
Northern Pines	1,183,053.50
Northwestern MN Juvenile Center	356,833.29
Northwood Equipment Company	4,294.54
Northwoods Landscaping	10,100.00
Oakridge Support Services	146,192.78
Office Shop	12,726.07
Optumhealth Financial Services	4,219.74
Paycer/Laura	2,229.49
Pike Plumbing & Heating	3,163.00
Pine Manors Inc.	39,877.45
Pinehaven Youth and Family Services	355,983.29
Port Boys Group Home	44,336.00
Port Girls Group Home	16,996.00
Productive Alternatives, Inc.	253,453.21
Redhousemedia	7,620.00
Rem Central Lakes Inc.	9,112.50
Ronald McDonald House Charities	2,220.00
Runberg/Jim	6,300.00
Rural Minnesota CEP, Inc.	420,035.28
Sanofi Pasteur Inc.	3,599.97
Schulte/Randal	9,795.47
Scott/George	7,598.25
Screenvision Direct	2,499.00

Sign Spot	2,351.50
St. Cloud Children's Home	15,837.88
St. Joseph's Medical Center	55,563.50
Stuard/Carol	2,334.20
Tagtmeier/David	2,444.87
Tan/Delia	2,015.00
Teens In Transition	38,613.00
Teens In Transition-Girls	18,779.00
Thistledew Camp/Wilderness Endeavors	106,073.00
Thrugstad/Sabrina	6,125.72
Todd County Social Services	48,731.36
Toonstra Psychological Services, PC	2,625.00
Trimin Systems Inc.	7,056.70
United Healthcare	6,818.24
United States Postal Service	12,500.00
Verizon Wireless	11,230.94
Verkennes/Mary Kay	15,579.75
Village Ranch, Inc.	205,773.17
Volunteers of America	19,494.73
Vopatek/Kenneth	10,735.17
Vreeman/Carolyn	6,500.00
Wadena County Social Services	47,059.00
Walker/Leon	3,906.75
Wausau Paper Corp.	3,794.00
Wes Hanson Builders	2,042.70
Win Win Housing Solutions	2,555.00
Woodcock/Mishawn & Ryan Edge	3,431.34
Woodland Hills	61,604.69
Yahn/Bryn	6,142.30

#### **SENIOR CITIZENS FUND**

Cima Companies	4,622.87
Groupcast LLC	2,418.00
ISD 181	5,168.00
Koecheler/Mike	2,610.23

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

Antonsen Excavating, Inc.	4,400.00
Blue Cross & Blue Shield of Minnesota	19,878.04
Bobs Repair	7,187.93
Brainerd Dispatch	7,668.65
Brainerd Postmaster	5,226.84
Burns & McDonnell	38,652.67
City of Baxter	32,300.00
City of Brainerd	84,390.00
City of Breezy Point	14,000.00
City of Crosby	3,800.00
City of Crosslake	30,000.00
City of Emily	16,000.00
City of Garrison	4,800.00
City of Ironton	58,000.00
City of Nisswa	30,000.00
City of Pequot Lakes	16,000.00
Crosby-Ironton Courier	3,484.03
Crow Wing County Highway Department	9,215.80

First Impression Printing	6,540.22
Goodwill Industries	23,212.00
Lamar Companies	3,480.00
Leidos Engineering LLC	38,163.50
Merrifield Lions	5,750.00
Minnesota T's	3,422.88
Morrison County Solid Waste	4,932.64
Newshopper	3,355.50
Nisswa Sanitation	12,054.00
R W Beck	61,727.75
Sampletech	2,132.00
Stroschein/Marvin	15,732.00
TCBX	7,760.63
Todd County Solid Waste	4,731.49
Town of Bay Lake	8,000.00
Town of Crow Wing	12,000.00
Town of Ideal	9,500.00
Town of Maple Grove	10,000.00
Town of Mission	6,000.00
Town of Roosevelt	8,500.00
Veolia ES Technical Solutions	16,808.31
Widseth Smith Nolting & Assoc., Inc.	2,258.00
WW Grainger	4,692.15

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

Badoura Nursery	7,920.00
Blue Cross & Blue Shield of Minnesota	62,128.23
Crow Wing County Highway Department	9,860.40
Elmore/Anita & Donald	3,253.00
Fastenal Company	16,263.37
Fletcher Trucking	7,882.30
Future Forests Inc.	6,727.00
Grinning Bear Roll Off	2,650.00
Hengel Ready Mix And Construction Inc.	4,800.00
Hettver/Bill	2,029.50
Holmvig Excavating	26,030.20
Irvine/Warren & Kathleen	3,253.00
Medicare Blue Rx	2,364.00
Midway Ford	25,427.38
MN Dept of Finance	3,911.91
Natural Resources Conservation Service	10,000.00
Newshopper	7,606.34
Pricewaterhousecoopers, LLP	2,340.00
Rainforest Alliance	2,417.40
Regents of the University of MN	2,547.00
Sappi	23,737.64
Sawyer Enterprise LLC	3,949.55
Schrupp Excavating Inc.	3,566.00
Shawn Fletcher Trucking, Inc.	2,676.52
Snowy Pines Reforestation	2,016.00
Star Forestry	4,601.12
Stonemark Land Surveying Inc.	3,425.00
Xerox Corporation	2,793.22

#### **UNORGANIZED TOWNSHIPS**

City of Aitkin	2,428.00
City of Brainerd	148,486.97
Heartland Animal Rescue Team	9,697.92

#### **CAPITAL PROJECTS FUND**

Access Power Inc.	22,594.51
Action Graphics Inc.	6,636.00
Adams Arms	8,490.00
Anderson Brothers Construction Company	86,829.53
API Supply Lifts	17,309.35
Applied Concepts Inc.	2,467.50
Brainerd License Office	14,171.44
Brainerd Public Utilities	3,816.50
Crescent Electric Supply Co	56,447.11
Custom Cage Inc.	6,960.00
Dalco	2,053.42
Dell Marketing LP	51,561.43
Dodge of Burnsville Inc.	28,302.00
Edocument Resources LLC	98,395.94
Electrical Systems Inc.	12,685.03
Epa Audio-Visual, Inc.	8,249.16
Govcnctn	4,201.06
Gull Lake Glass	2,877.38
Hannahers	7,597.32
Hirshfields Inc.	11,848.03
Hytec Construction of Brainerd Inc.	13,214.27
Insight Public Sector, Inc.	14,121.81
ISD 181	25,000.00
Krause Lock & Key	6,260.36
Marco	37,430.87
Midway Ford	49,447.30
Midwest Machinery Co.	5,046.15
Nelson Auto Center	210,371.56
North Country Janitorial & Supply Inc.	14,594.81
Northern Business Products	14,752.73
Northwood Turf & Power	7,500.00
Nortrax, Inc.	164,106.56
Nuss Truck & Equipment	111,947.00
Polar Chevrolet	56,724.32
Radco - Brainerd	4,020.98
RR Brink Locking Systems, Inc.	6,093.00
Rtvision, Inc.	16,197.06
Sawyer Training, Inc.	8,800.00
Siemens Industry, Inc.	11,310.00
Sign Spot	2,280.94
Squad Pro LLC	102,961.63
St. Croix Solutions LLC	69,245.39
Suite Spaces LLC	21,205.34
System Innovators	4,680.00
Transcend United Technologies, Inc.	17,572.48
Viking Electric Supply	3,616.05
Widseth Smith Nolting & Assoc.,Inc.	11,752.75
Winsarr, Inc.	32,500.00
Wold Architects And Engineers	25,151.45
Www.Bittitan.Com	5,287.59

Ziegler Inc.	83,911.79
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**ENVIRONMENTAL TRUST FUND**

University of MN Real Estate Office	57,229.02
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**LANDFILL ENTERPRISE FUND**

Aeration Industries Intl.	6,220.00
APX, Inc.	3,286.00
Blue Cross & Blue Shield of Minnesota	13,577.23
Boart Longyear	21,126.00
Bogart, Pederson & Associates, Inc.	5,876.50
Brainerd Postmaster	5,226.85
Burns & McDonnell	53,943.10
Canamer Services, Inc.	6,092.40
Electrical Systems Inc.	16,120.00
Ferguson Waterworks Inc.	2,382.44
First Impression Printing	6,121.75
GPM Solutions Driven	6,628.20
Holden Electric Company Inc.	5,737.85
Honey Wagon LLC	17,070.00
Leidos Engineering LLC	2,923.14
Minnesota Energy Resources Corporation	3,090.02
Minnesota Power	54,601.99
Minnesota Valley Irrigation	2,539.73
R W Beck	144,081.88
Rain For Rent 14	6,294.40
Ramy International	13,952.54
Sampletech	27,397.00
Shaw Environmental, Inc.	10,057.00
Specialty Turf & Ag Inc.	13,359.38
Stroschein/Marvin	85,062.39
Superior Jetting	6,500.00
Triangle 66 Oil Co	16,426.44
Widseth Smith Nolting & Assoc.,Inc.	4,677.00

## 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	\$125,780
County Attorney	\$114,236
Land Services Director	\$104,557