

**CROW WING COUNTY
BRAINERD, MINNESOTA**

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2009

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
2009

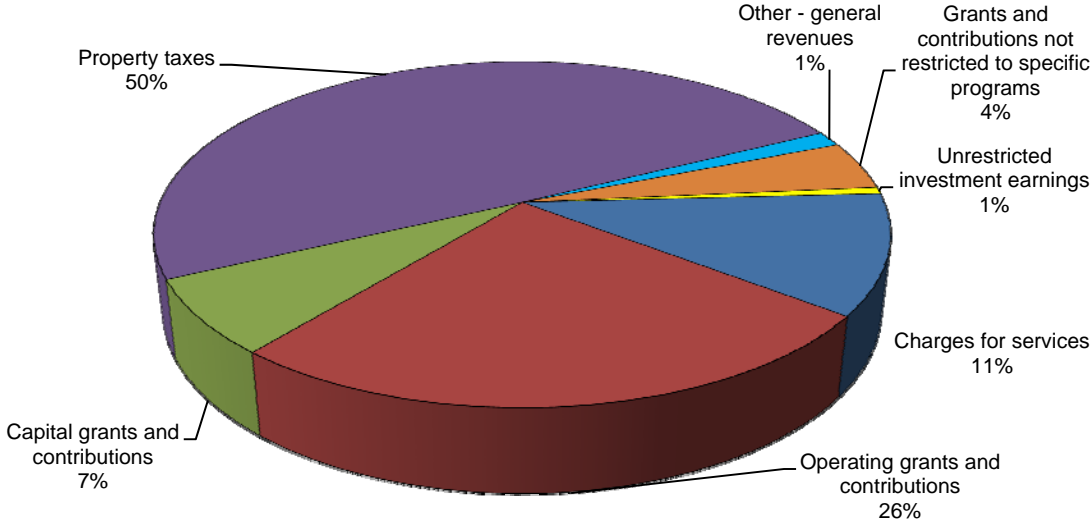
Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Philip Trusty**	January 2013
2nd District	Paul Thiede	January 2011
3rd District	Rachel Reabe Nystrom	January 2011
4th District	Rosemary Franzen*	January 2011
5th District	Doug Houge	January 2013
*Denotes 2009 Chair		
**Denotes 2010 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 (Terminated December 2009)***	
Engineer	Tim Bray	October 2010
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Services Supervisor - NRM	Kirk Titus	Indefinite
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
***Gary Griffin, Land services Supervisor/County Assessor was hired Nov. 2009		November 2010

A PROFILE OF CROW WING COUNTY

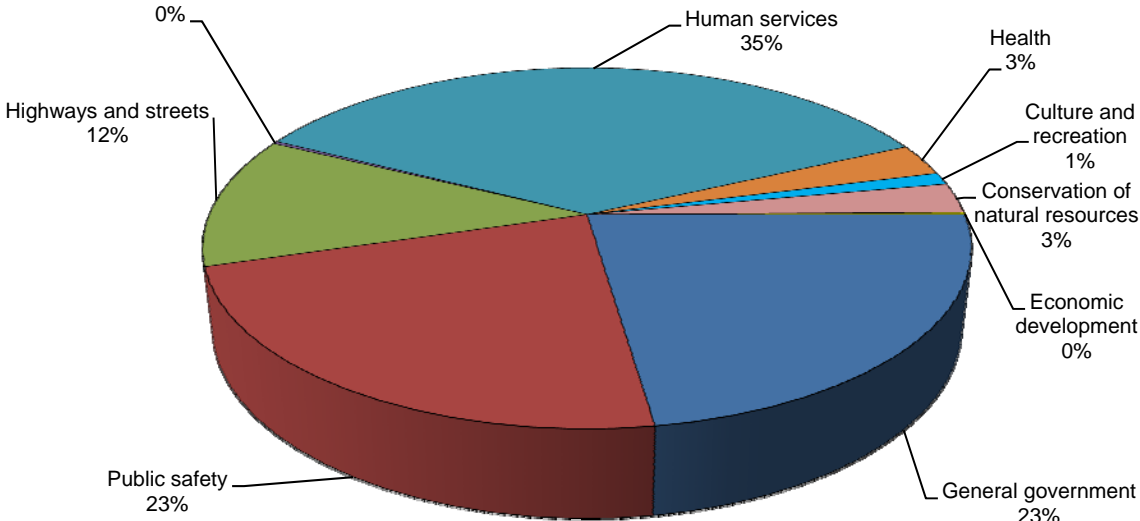
<u>Key Indicator</u>	<u>Total 2009</u>	<u>Total 2008</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	62,723	62,345	.6%
Total Tax Capacity	123,129,345	112,035,345	9.9%
Percent of Property Tax Collected During Collection Year	96.32%	97.11%	(.8%)
Total General Revenues	39,180,004	39,953,978	(1.9%)
Total Program Revenues	32,401,068	34,427,059	(5.8%)
Total Expenses			
Governmental activities	60,786,442	62,801,594	(3.2%)
Business-type activities	2,263,577	2,832,091	(20.1%)
Capital Assets			
Governmental activities	150,247,891	144,486,922	4%
Business-type activities	5,427,605	5,490,848	(1.2%)
Total Outstanding Net Bonded Debt of County			
General obligation	49,675,000	49,485,000	.4%
Lease Payable to Component Unit	-	2,045,000	(100%)
Capital Lease	1,356,800	1,415,100	(4.1%)
Most Recent Bond Rating:			
Moody's	Aa3	A2	
Standard's & Poor's	AA	-	
Total Government-Wide Net Assets			
Governmental activities	154,873,611	145,964,231	6.1%
Business-type activities	10,635,606	11,013,933	(3.4%)
Total Number of Full-Time Equivalents	437	456	(4.2%)

CROW WING COUNTY'S 2009 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 Natural Resources 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.

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
- Natural Resources 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, 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.

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 ASSETS
DECEMBER 31, 2009**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and pooled investments	\$ 41,216,724	\$ 3,956,055	\$ 45,172,779	\$ 616,427
Petty cash and change funds	2,815	-	2,815	-
Investments	17,741	-	17,741	-
Taxes receivable - delinquent	1,995,323	-	1,995,323	3,083
Accounts receivable - net	260,648	91,336	351,984	34,189
Accrued interest receivable	55,824	-	55,824	49,173
Contracts receivable	365,306	-	365,306	-
Due from other governments	2,901,379	-	2,901,379	-
Internal balances	(246)	246	-	-
Loans receivable	56,149	-	56,149	330,484
Inventories	745,923	-	745,923	-
Prepaid items	394,577	-	394,577	-
Restricted assets				
Cash and pooled investments	-	4,410,643	4,410,643	907,127
Advance to other governments	15,000	-	15,000	-
Deferred charges	116,358	-	116,358	-
Investment in joint venture	19,202,518	-	19,202,518	-
Capital assets				
Non-depreciable	15,890,793	1,650,134	17,540,927	35,000
Depreciable - net of accumulated depreciation	134,357,098	3,777,471	138,134,569	2,861,952
Total Assets	\$ 217,593,930	\$ 13,885,885	\$ 231,479,815	\$ 4,837,435

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2009**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Liabilities				
Accounts payable	\$ 1,051,496	\$ 46,973	\$ 1,098,469	\$ 6,843
Salaries payable	473,067	1,796	474,863	-
Accrued payroll taxes	68,293	254	68,547	-
Other accrued liabilities	-	-	-	3,171
Contracts payable	145,595	127,080	272,675	-
Retainage payable	175,002	-	175,002	-
Due to other governments	654,167	-	654,167	-
Accrued interest payable	929,029	-	929,029	-
Claims payable	70,122	-	70,122	-
Unearned revenue	56,149	-	56,149	-
Customer deposits	128,000	-	128,000	-
Long-term liabilities				
Due within one year	6,091,864	21,225	6,113,089	4,663
Due in more than one year	52,877,535	3,052,951	55,930,486	-
Total Liabilities	\$ 62,720,319	\$ 3,250,279	\$ 65,970,598	\$ 14,677
Net Assets				
Invested in capital assets - net of related debt	\$ 102,145,334	\$ 5,300,525	\$ 107,445,859	\$ 2,896,952
Restricted for				
General government	2,574,993	-	2,574,993	-
Public safety	2,496,408	-	2,496,408	-
Highways and streets	745,923	-	745,923	-
Human services	1,145,520	-	1,145,520	-
Culture and recreation	703,192	-	703,192	-
Conservation of natural resources	2,046,357	-	2,046,357	-
Environmental uses - expendable	122,435	-	122,435	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Debt service	5,768,033	-	5,768,033	-
Unrestricted	35,278,917	5,335,081	40,613,998	1,925,806
Total Net Assets	\$ 154,873,611	\$ 10,635,606	\$ 165,509,217	\$ 4,822,758

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, 2009**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Discretely Presented Component Units
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Primary Government	Total	
					Activities	Business-Type Activities		
Primary government								
Governmental activities								
General government	\$ 13,248,631	\$ 1,961,517	\$ 188,080	\$ 2,591,986	\$ (8,507,048)	\$ -	\$ (8,507,048)	
Public safety	13,306,812	1,924,364	738,856	-	(10,643,592)	-	(10,643,592)	
Highways and streets	6,931,810	429,446	4,649,293	2,277,934	424,863	-	424,863	
Sanitation	137,056	-	99,605	-	(37,451)	-	(37,451)	
Human services	20,835,333	1,658,340	10,915,023	-	(8,261,970)	-	(8,261,970)	
Health	1,684,446	432,704	972,897	-	(278,845)	-	(278,845)	
Culture and recreation	634,334	-	3,165	-	(631,169)	-	(631,169)	
Conservation of natural resources	1,579,069	1,398,724	176,151	-	(4,194)	-	(4,194)	
Economic development	115,240	621	125,038	-	10,419	-	10,419	
Interest	2,313,711	-	-	-	(2,313,711)	-	(2,313,711)	
Total governmental activities	\$ 60,786,442	\$ 7,805,716	\$ 17,868,108	\$ 4,869,920	\$ (30,242,698)	\$ -	\$ (30,242,698)	
Business-type activities								
Solid waste	2,263,577	1,857,324	-	-	-	(406,253)	(406,253)	
Total Primary Government	\$ 63,050,019	\$ 9,663,040	\$ 17,868,108	\$ 4,869,920	\$ (30,242,698)	\$ (406,253)	\$ (30,648,951)	
Component Unit								
Housing and Redevelopment Authority	\$ 85,696	\$ 500	\$ -	\$ -				\$ (85,196)
Serpent Lake Sanitary Sewer District	447,500	441,203	-	-				(6,297)
Total Component Units	\$ 533,196	\$ 441,703	\$ -	\$ -				\$ (91,493)
General Revenues and Other Items								
Property taxes					\$ 34,566,755	\$ -	\$ 34,566,755	\$ 58,186
Mortgage registry and deed tax					79,515	-	79,515	-
Payments in lieu of tax					355,232	-	355,232	-
Grants and contributions not restricted to specific programs					3,170,952	595	3,171,547	45,062
Investment income					432,122	76,226	508,348	51,329
Miscellaneous					468,808	-	468,808	-
Gain on sale of capital asset					29,799	-	29,799	-
Transfers					48,895	(48,895)	-	-
Total general revenues and other items					\$ 39,152,078	\$ 27,926	\$ 39,180,004	\$ 154,577
Change in net assets					\$ 8,909,380	\$ (378,327)	\$ 8,531,053	\$ 63,084
Net Assets - Beginning					145,964,231	11,013,933	156,978,164	4,759,674
Net Assets - Ending					\$ 154,873,611	\$ 10,635,606	\$ 165,509,217	\$ 4,822,758

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Natural Resources Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<u>Assets</u>							
Cash and pooled investments	\$ 16,884,325	\$ 748,812	\$ 8,593,300	\$ 777,189	\$ 5,768,033	\$ 8,445,065	\$ 41,216,724
Petty cash and change funds	2,715	-	-	100	-	-	2,815
Investments	17,741	-	-	-	-	-	17,741
Taxes receivable - delinquent	1,011,403	196,428	419,225	-	341,080	27,187	1,995,323
Accounts receivable	132,684	-	109,250	-	-	18,714	260,648
Accrued interest receivable	42,510	-	-	-	-	13,314	55,824
Due from other funds	146,366	89,171	-	-	-	108,549	344,086
Contracts receivable	-	-	-	365,306	-	-	365,306
Due from other governments	314,030	970,167	1,613,182	-	-	4,000	2,901,379
Loans receivable	-	-	-	-	-	56,149	56,149
Inventories	-	745,923	-	-	-	-	745,923
Prepaid items	394,577	-	-	-	-	-	394,577
Advances to other governments	15,000	-	-	-	-	-	15,000
Total Assets	\$ 18,961,351	\$ 2,750,501	\$ 10,734,957	\$ 1,142,595	\$ 6,109,113	\$ 8,672,978	\$ 48,371,495
<u>Liabilities and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 280,700	\$ 244,675	\$ 503,336	\$ 1,698	\$ -	\$ 21,087	\$ 1,051,496
Salaries payable	301,479	37,672	126,861	4,535	-	2,520	473,067
Accrued payroll taxes	44,012	5,331	17,951	642	-	357	68,293
Claims payable	70,122	-	-	-	-	-	70,122
Contracts payable	-	118,140	-	27,455	-	-	145,595
Retainage payable	-	175,002	-	-	-	-	175,002
Due to other funds	61,085	12	5,927	255,673	-	21,635	344,332
Due to other governments	344,546	12,594	187,367	109,558	-	102	654,167
Deferred revenue - unavailable	1,129,820	1,140,678	608,440	365,306	341,080	39,982	3,625,306
Deferred revenue - unearned	-	-	-	-	-	56,149	56,149
Customer deposits	128,000	-	-	-	-	-	128,000
Total Liabilities	\$ 2,359,764	\$ 1,734,104	\$ 1,449,882	\$ 764,867	\$ 341,080	\$ 141,832	\$ 6,791,529
<u>Liabilities and Fund Balances</u>							
<u>(Continued)</u>							

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Natural Resources Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances							
Reserved for							
Inventories	\$ -	\$ 745,923	\$ -	\$ -	\$ -	\$ -	\$ 745,923
Debt service	-	-	-	-	5,768,033	-	5,768,033
Advances to other governments	15,000	-	-	-	-	-	15,000
Missing heirs	48,971	-	-	-	-	-	48,971
Attorney's forfeited property	59,590	-	-	-	-	-	59,590
Children's trust	4,935	-	-	-	-	-	4,935
Recorder's technology equipment	823,029	-	-	-	-	-	823,029
Recorder's unallocated land based	194,191	-	-	-	-	-	194,191
Elections grant	7,370	-	-	-	-	-	7,370
Enhanced 911	380,997	-	-	-	-	-	380,997
Sheriff's contingency	5,000	-	-	-	-	-	5,000
Sheriff's forfeited property	8,447	-	-	-	-	-	8,447
DUI assessment	43,964	-	-	-	-	-	43,964
Tobacco compliance	13,379	-	-	-	-	-	13,379
Environmental uses	-	-	-	-	-	1,846,499	1,846,499
Parks	703,192	-	-	-	-	-	703,192
SCORE	-	-	-	-	-	2,046,357	2,046,357
Unreserved							
Designated for county grant	17,265	-	-	-	-	-	17,265
Designated for information systems	49,322	-	-	-	-	-	49,322
Designated for human rights commission	660	-	-	-	-	-	660
Designated for other post employment benefits	500,000	-	-	-	-	-	500,000
Designated for technology expenditures	308,368	-	539,972	-	-	-	848,340
Designated for cash flows	10,038,263	270,474	5,554,883	-	-	-	15,863,620
Designated for dive team	6,067	-	-	-	-	-	6,067
Designated for K-9 unit	2,951	-	-	-	-	-	2,951
Designated for mounted patrol	4,246	-	-	-	-	-	4,246
Designated for lakes area drug investigation	26,999	-	-	-	-	-	26,999
Designated for rifle range	3,452	-	-	-	-	-	3,452
Designated for bomb squad	262	-	-	-	-	-	262
Designated for triad	677	-	-	-	-	-	677
Designated for 800 MHZ	1,999,967	-	-	-	-	-	1,999,967
Designated for veteran's service van	6,320	-	-	-	-	-	6,320
Designated for MN estate recoveries	-	-	1,145,520	-	-	-	1,145,520
Undesignated	1,328,703	-	2,044,700	377,728	-	-	3,751,131
Unreserved, reported in nonmajor							
Special revenue funds	-	-	-	-	-	2,943,513	2,943,513
Capital projects fund	-	-	-	-	-	1,572,342	1,572,342
Permanent fund	-	-	-	-	-	122,435	122,435
Total Fund Balances	\$ 16,601,587	\$ 1,016,397	\$ 9,285,075	\$ 377,728	\$ 5,768,033	\$ 8,531,146	\$ 41,579,966
Total Liabilities and Fund Balances	\$ 18,961,351	\$ 2,750,501	\$ 10,734,957	\$ 1,142,595	\$ 6,109,113	\$ 8,672,978	\$ 48,371,495

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Natural Resources Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Revenues							
Taxes	\$ 17,184,954	\$ 3,441,574	\$ 7,130,790	\$ -	\$ 5,623,681	\$ 716,023	\$ 34,097,022
Special assessments	-	-	-	-	-	567,540	567,540
Licenses and permits	437,599	-	-	719,760	-	-	1,157,359
Intergovernmental	4,283,216	6,941,311	11,674,652	78,424	471,820	459,027	23,908,450
Charges for services	3,743,252	570,980	224,743	8,196	-	262,966	4,810,137
Fines and forfeits	32,333	-	-	-	-	-	32,333
Gifts and contributions	7,187	-	-	-	-	-	7,187
Investment earnings	512,865	-	-	35,085	-	85,215	633,165
Sales	-	-	-	199,987	-	-	199,987
Miscellaneous	1,195,173	61,792	1,433,713	14,171	-	313,493	3,018,342
Total Revenues	\$ 27,396,579	\$ 11,015,657	\$ 20,463,898	\$ 1,055,623	\$ 6,095,501	\$ 2,404,264	\$ 68,431,522
Expenditures							
Current							
General government	\$ 11,790,407	\$ -	\$ -	\$ 361,830	\$ -	\$ 301,899	\$ 12,454,136
Public safety	11,927,176	-	-	-	-	164,677	12,091,853
Highways and streets	-	13,053,137	-	-	-	286,489	13,339,626
Sanitation	-	-	-	-	-	187,580	187,580
Human services	-	-	19,144,184	-	-	-	19,144,184
Health	1,657,571	-	-	-	-	-	1,657,571
Culture and recreation	681,727	-	-	-	-	-	681,727
Conservation of natural resources	316,831	-	-	626,551	-	867,315	1,810,697
Economic development	-	-	-	-	-	115,240	115,240
Capital outlay	-	-	-	-	-	664,806	664,806
Intergovernmental	-	282,963	-	-	-	-	282,963
Debt service							
Principal	-	58,300	-	-	5,215,000	-	5,273,300
Interest	-	57,101	-	-	2,269,326	-	2,326,427
Bond issuance costs	-	-	-	-	12,863	16,687	29,550
Administrative charges	-	-	-	-	1,671	-	1,671
Total Expenditures	\$ 26,373,712	\$ 13,451,501	\$ 19,144,184	\$ 988,381	\$ 7,498,860	\$ 2,604,693	\$ 70,061,331
Excess of Revenues Over (Under)							
Expenditures	\$ 1,022,867	\$ (2,435,844)	\$ 1,319,714	\$ 67,242	\$ (1,403,359)	\$ (200,429)	\$ (1,629,809)

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Natural Resources Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Other Financing Sources (Uses)							
Transfers in	\$ 1,036,900	\$ -	\$ -	\$ -	\$ -	\$ 55,284	\$ 1,092,184
Transfers out	-	-	-	-	-	(1,092,184)	(1,092,184)
Refunding bonds issued	-	-	-	-	1,138,902	-	1,138,902
Bonds issued	-	-	-	-	-	2,221,098	2,221,098
Premium on bonds/notes issued	-	-	-	-	16,691	32,737	49,428
Proceeds from the sale of capital assets	3,861	25,938	-	-	-	-	29,799
Compensation for loss of general capital assets	36,555	-	441	-	-	-	36,996
Total Other Financing Sources (Uses)	\$ 1,077,316	\$ 25,938	\$ 441	\$ -	\$ 1,155,593	\$ 1,216,935	\$ 3,476,223
Net Change in Fund Balance	\$ 2,100,183	\$ (2,409,906)	\$ 1,320,155	\$ 67,242	\$ (247,766)	\$ 1,016,506	\$ 1,846,414
Fund Balance - January 1	14,501,404	3,445,288	7,964,920	310,486	6,015,799	7,514,640	39,752,537
Increase (decrease) in reserved for inventories	-	(18,985)	-	-	-	-	(18,985)
Fund Balance - December 31	\$ 16,601,587	\$ 1,016,397	\$ 9,285,075	\$ 377,728	\$ 5,768,033	\$ 8,531,146	\$ 41,579,966

The 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, 2009**

	<u>Agency</u>
<u>Assets</u>	
Cash and pooled investments	\$ 4,767,442
Due from other governments	<u>1,116</u>
Total Assets	<u>\$ 4,768,558</u>
<u>Liabilities</u>	
Accounts payable	\$ 112,549
Salaries payable	34,174
Due to other governments	<u>4,621,835</u>
Total Liabilities	<u>\$ 4,768,558</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 2009. The list does not include individuals who received federal, state, or county human services aid.

GENERAL FUND

A1 Concrete Leveling	2,500.00
A-1 Sheet Metal & Roofing Inc	4,740.00
Access Power Inc	11,644.58
Action Fleet, Inc	3,826.88
Administration Resources Corporation	3,213.70
Aitkin Iron Works	9,491.81
Allen-Vanguard Inc	29,490.00
Alsdurf PH.D., L.P./James M	8,500.00
American Institutional Supply Company	10,005.16
American Solutions for Business	19,973.19
Anderholm M.D.,P.A/David	21,503.00
Anderson Brothers Construction Company	2,534.71
Animal Control Enforcement Services	22,140.00
Anoka County Medical Examiner	3,000.00
Apex Software	2,160.00
Ascano PH.D./R. P.	2,500.00
ASD Healthcare	6,222.00
Askegaard & Robinson, PA	4,000.00
Association of Minnesota Counties	25,114.00
A'Viands	440,137.92
Bachman Printing Companies	4,959.56
Bauer/Bob	3,702.11
Behavioral Forensic Services	6,766.25
Beltrami County Treasurer	28,733.38
Blue Cross & Blue Shield of Minnesota	4,589,256.00
Bob Barker Company	3,018.66
Body Works/The	2,690.22
Borden Steinbauer Kruger & Knudson	2,934.81
Bowen/John	2,161.03
Brainerd & Crow Wing Public Transit	26,685.46
Brainerd Country Power Equipment	9,478.27
Brainerd Dispatch	61,082.01
Brainerd Lakes Area Chamber of Commerce	3,000.00
Brainerd Lakes Area Development	49,530.00
Brainerd Lakes Regional Airport	157,000.08
Brainerd License Office	2,205.21
Brainerd Medical Center	23,224.20
Brainerd Public Utilities	432,735.96
Brainstorm Inc	2,890.00
Brenny Funeral Chapel	15,550.00
Brook Mallak Law Office, P.A.	13,926.56
Brothers Fire Protection Company	15,216.99
Brown County Evaluation Center, Inc	8,720.00
Candlewood Suites	3,057.70
Car Quest	2,599.08
Career Clothes	3,301.35
Carey/Paul	15,000.00
Central Lakes Drug Testing	29,156.00
Champ Software Inc	10,966.49
Chisholm/Therese	2,265.26
City of Baxter	2,344.86

City of Brainerd	5,199.92
Codex Corporation	14,082.96
Computer Information Systems	35,000.00
Condiff/Kelly	5,000.00
Consolidated Telecommunications Company	52,213.65
Corbea Farms, Inc.	14,212.00
Core Professional Services P.A.	12,790.00
CPS Technology Solutions	22,486.14
Crow Wing County 4-H Federation	3,200.00
Crow Wing County Fair Association	7,950.00
Crow Wing County Health Department	89,121.00
Crow Wing County Highway Department	208,009.72
Crow Wing County Historical Society	31,500.00
Crow Wing County Sheriff	12,331.84
Crow Wing County Social Services	14,006.24
Crow Wing County Treasurer	2,574,773.95
Crow Wing Power	2,922.64
Crow Wing Soil and Water Conservation	107,000.00
Culligan of Brainerd	2,015.48
Cuyuna Range Economic Development Inc	22,500.00
Dahl/Todd	3,060.00
Dash Medical Gloves	3,054.90
Dell Marketing L P	46,977.92
Delta Dental	338,121.30
Diagnostic Imaging Specialists	6,639.56
Dondelinger Chevrolet Cadillac Toyota	4,455.46
Don's Masonry	2,605.00
Dotty/Melanie	52,157.54
DSC Communications	22,115.93
Election Systems & Software Inc	25,817.13
ESRI	18,012.34
ESS	3,199.10
Expert Insulation Inc	14,180.00
Fastenal Company	3,408.90
Ferguson Enterprises	2,229.57
Field Forensics, Inc	12,183.81
First Impression Printing	18,268.58
Fishnet Security	13,685.63
Forensic Associates, LLC	3,300.00
Frank Madden & Associates	9,115.53
Frey Law Office Ltd	12,358.49
Gammello/James	30,000.00
General Security Services Corp	5,132.95
Geocomm Corporation	22,389.64
Gimbel/Patricia	11,354.22
Godfathers Exterminating Inc	3,210.66
Golden Engineering, Inc	4,182.00
Good Neighbor Home Health Care	75,404.00
Goodin Company	2,765.70
Govconnection	11,780.37
Government Management Group, Inc	7,200.00
Greenwalt/Richard E	2,700.00
Grell/Lindy	12,142.36
Guidepoint Pharmacy	26,345.40
Gustafson/Jean	22,625.25
Halverson/Charles D	63,036.65
Hasler Financial Services	8,530.28

Hayes/Nicholas	3,035.00
Healtheast St Josephs Hospital	8,595.92
Heartland Animal Rescue Team	40,704.92
Hennepin County Medical Center	3,269.00
Hewlett Packard Company	37,368.38
Hildi,Inc	10,075.00
Hillyard Hutchinson	65,551.17
Hirshfields Inc	2,910.84
Holden Electric Company Inc	3,935.42
Holtan/Timothy	2,072.25
Honeywell Inc	253,460.09
Hoppe/Michael	6,578.86
HP Express Services	3,164.00
Hwy 18 Collision Center Inc	3,697.90
Ideal Products	8,900.00
Independent Emergency Services	9,058.71
Information Systems Corporation	46,831.12
Initiative Foundation	7,392.00
Jenson/Judith	14,317.10
John Deere Gov't & National Sales	18,042.37
Keeps	5,444.94
Kelly Services Inc	108,131.85
Kitchigami Regional Library	565,098.00
Krause Lock & Key	3,397.94
Kriss Premium Products Inc	18,196.53
Law Enforcement Technology Group Inc	98,393.37
Legus/Peter J.	3,500.00
Lexis Nexis	11,355.00
Loffler Companies, Inc.	2,742.50
MACO	6,895.00
Marco Financing	58,730.51
Marsden Building Maintenance	178,902.36
Marshall & Swift Publication Company	3,949.22
Martin Communications Inc	40,700.86
Matthew Bender & Co Inc	6,783.43
MCF-Red Wing	21,916.97
Mcgee,PA/M.B.	29,450.00
MD Mechanical Inc	4,450.00
Medicare Blue RX	87,658.00
Merck & Company	3,460.95
Meteorlogix	4,653.24
Meyer/David B	2,025.00
Michigan State Police	3,220.00
Mid Minnesota Federal Credit Union Visa	2,994.25
Mike Ives Realty - William Burns	2,728.26
Military Warfighter	3,913.50
Mille Lacs Energy Cooperative	2,226.28
Miller Bros Construction	3,581.36
Mills Motor Inc	18,558.76
Minnesota Attorney General	2,151.26
Minnesota Child Support Payment Center	11,954.94
Minnesota Counties Computer Cooperative	8,000.00
Minnesota Counties Information Systems	121,465.49
Minnesota Counties Insurance Trust	931,894.88
Minnesota Department of Corrections STS	110,700.75
Minnesota Department of Finance	313,771.00
Minnesota Department of Health - Cashier	11,962.50

Minnesota Department of Human Services	62,116.81
Minnesota Department of Public Safety	7,695.00
Minnesota Department of Revenue	12,496.34
Minnesota Dept of Natural Resources	6,000.00
Minnesota Elevator Inc	10,300.71
Minnesota Life Insurance Company	27,940.55
Minnesota Office of Enterprise	17,459.08
Minnesota State Auditor	89,632.28
Minnesota U C Fund	65,277.79
MN County Attorneys Association	4,460.34
MN Sheriffs Association	8,954.00
Morey/Misty K	5,000.00
Morrison County SWCD	11,335.10
Murtha Law Office	2,058.54
National Business Systems	14,610.00
Neils, Franz & Chirhart, P.A.	5,031.77
Netmotion Wireless, Inc	4,100.00
Newshopper	2,974.05
Nisswa Sanitation	13,091.13
North Country Security	83,898.66
North Homes Inc	150,389.98
North Memorial Ambulance	5,671.25
North Star Home Fitness	3,531.00
Northland Business Systems	7,698.75
Northwestern MN Juvenile Center	116,826.00
Northwood Turf & Power	2,770.84
Numara Software Inc	8,381.09
Oceanographic & Geophysical Instruments	27,890.00
O'Hara Jr/William	66,425.18
Optumhealth Financial Services	4,477.00
Oral & Maxillofacial Surgery Associates	4,249.00
Paradigm System Solutions,Inc	2,771.27
Paul Cibuzar Consulting LLC	7,830.00
Paulson Travel Service CWT	4,468.60
Performance Kennels Inc	9,084.38
Peterson Towing	2,312.20
Pike Plumbing & Heating	3,691.92
Pillager Country Dental	6,714.00
Pinehaven Youth and Family Services	3,932.08
Port Boys & Girls Group Home	37,596.57
Pro Action Uniforms	3,750.00
Pro-Scape	4,000.00
Prudential Insurance Co. of America	6,140.00
PSS - Minneapolis	5,690.03
Qwest	84,847.58
Qwickrate	7,840.00
R S Eden Administration	3,339.56
Ramsey County-Medical Examiner	72,800.00
Range Printing	29,010.00
Rays Sport & Marine	19,035.26
Red River Broadcast Corp	20,000.00
Regents of The University of Minnesota	148,317.96
Region 5 Development Commission	12,406.40
Regions Hospital	6,157.00
Reichert Enterprises Inc	4,345.89
Reliance Telephone Inc	58,249.03
Revize Software Systems	3,880.00

Royal Tire	2,471.14
RTVision	19,154.06
Rutman DDS/Arnold	3,037.93
Sanofi Pasteur Inc	13,841.47
Satellite Technologies LLC	32,988.28
Scan Air Filter Inc	10,471.67
Schmidt/Martyn	2,960.56
Schultz/Betty	3,709.35
Selectaccount	7,751.88
Shannons Auto Body Inc	7,844.53
SHI International Corp	58,342.63
Shipman Auto Parts	6,930.72
Siemens Building Technologies, Inc	2,880.00
Sign Spot	2,133.03
Sovran, Inc.	15,375.00
Sprint	13,722.05
St Croix Solutions Inc	52,743.11
St Josephs Medical Center	99,624.94
Stanley Convergent Security Solutions	14,687.76
Staples Business Advantage	74,193.34
Stewart, Zlimen & Junger, Ltd	19,723.87
Streichers	16,592.20
Synergy Graphics	3,683.82
Tab Products Company	2,810.61
Tanner Motors	4,961.52
Teamsters Local 346	32,166.18
Telvent DTN	2,592.00
Thiede/Paul	2,694.58
Thiesse/Herbert	3,040.00
Thrifty White Pharmacy	33,632.42
Total Funds By Hasler	6,508.76
Traveler's Fare	2,508.33
Trident Concepts, LLC	2,200.00
Trimin Systems Inc	27,785.47
Two Pines Resource Group, LLC	7,250.00
U S Energy Services, Inc.	303,130.35
Ultramax Ammunition	9,516.00
Unicel	8,093.60
Uniforms Unlimited	4,101.21
United Parcel Service	2,092.50
United States Department of Agriculture	106,250.00
United States Postal Service	100,000.00
University of MN Extension Service	4,105.99
US Explosive Storage	18,724.00
USAT Corporation	4,180.80
Varani's LLC	2,100.00
Verizon	52,003.12
Versatile Golf Cars, Inc	3,045.94
Videoray LLC	3,045.00
Viking Electric Supply	14,689.08
Walker/Leon	2,925.00
Weitnauer/Paula	4,061.80
West Payment Center	86,844.63
West/Gary	2,032.90
Wetzel Law Firm	8,936.52
Xerox Corporation	20,033.46
Ziegler Power Systems	2,880.00

HIGHWAY FUND

A C S Government Information Services	5,689.80
AAA Striping Service Co	116,829.43
Ace Hardware	2,875.36
Advanced Diesel Service	4,003.31
Aitkin Implement	4,255.19
Amerigas	6,824.50
Andersen Inc./Earl F	20,212.74
Anderson Brothers Construction Company	4,267,176.38
Anderson Living Trust	8,100.00
Astech Corp	231,305.71
Auto Value Brainerd 4th St	3,710.70
Aydt/Thomas & Diane	10,700.00
Bair/Ronald & Debra	112,138.00
Barnes/Michael & Jill	2,300.00
Becker/Michael	10,300.00
Blaeser/Chanelle & Jonathan	5,700.00
Blue Cross & Blue Shield of Minnesota	136,890.50
Body Works/The	2,113.10
Boyer Truck Parts	9,089.79
Brainerd Dispatch	4,363.64
Brainerd Hydraulics and Air	7,802.46
Brainerd License Office	19,175.25
Brainerd Public Utilities	38,336.89
Brock White Co LLC	4,036.67
Brooking/Scott & Kelly	12,500.00
Burlington Northern Santa Fe Railway	52,000.00
Car Quest	14,651.30
Cass County Auditor	5,893.28
Cemstone	3,589.00
City of Brainerd	5,070.00
City of Breezy Point	8,400.00
City of Crosslake	152,954.83
Contech Construction Products	34,630.65
Crosslake Construction Demo Debris	18,259.80
Crow Wing County Abstract Company	2,420.00
Crow Wing County Court Administrator	274,742.00
Crow Wing County Treasurer	14,929.70
Crow Wing Power	102,510.31
Dawson/John & Kathleen	14,200.00
Dell Marketing L P	8,926.85
Diamond Industrial Cleaning Equipment	5,496.75
Diamond Mowers Inc	6,644.93
Diamond Vogel Paint	3,847.67
DLT Solutions Inc	12,707.51
Doerr/William & Lisa	12,100.00
Dwire Stake and Lath	5,981.47
Econo Sales & Service	2,038.44
Egan-Hoffman/Nancy K.	228,119.80
Elk River ford	44,022.80
Evergreen Equipment Inc	2,764.60
Fleet Fueling	9,164.31
Gale-Tec Engineering Inc	13,920.50
Gillund Enterprises	5,384.67
Goerges/Josef & Agnes	74,743.00
Goerges/Joseph & Sheree	3,300.00

Goerges/Karlo & Suzanne	5,257.00
Goerges/Michael & Robin	4,500.00
Goodpointe Technology (Zoom)	3,500.00
Great River Energy	2,410.42
Hancock Concrete Products	14,928.45
Hanson Silo Company	9,715.39
Hawkeye Resort Inc	54,489.00
Heartland Machine & Tool	2,449.50
Heartland Tire Service	18,443.87
Hemmerich/Earl & Jeannine	7,500.00
Holden Electric Company Inc	11,544.01
Hwy 18 Collision Center Inc	5,000.00
Immaculate Heart of Mary Church	30,822.50
Independent Petroleum Service Inc	7,981.01
Interstate Battery Systems of Twin Ports	4,510.36
J A E Enterprises	2,134.61
Jm Plein Consulting	6,291.50
Johnson/Brenda	63,616.00
Kennedy Transmission	2,170.80
Klein/Steve & Faye	8,059.00
Kloster/Deneen & John	6,300.00
Krenzen/ Steven and Howard and Scott	19,100.00
Krenzen/Jack	38,000.00
Kris Engineering Inc	39,137.11
Landwehr Construction Inc	10,393.49
Lawson Products	2,416.88
Lieske/Karl & Evelyn	7,047.00
Liptak/Michael	12,000.00
Little Falls Machine Inc	20,282.71
Locators & Supplies	5,585.95
M R Sign Company Inc	17,390.44
Medicare Blue RX	10,504.00
Mertens/Frederick & Pamela	2,600.00
Midstates Equipment and Supply	17,428.94
Mills Motor Inc	18,923.30
Milton/Mary Ann	85,000.00
Minnesota Department of Revenue	5,521.21
Minnesota Department of Transportation	39,540.24
Minnesota Energy Resources Corporation	2,163.60
Minnesota Transportation Alliance	3,060.00
Minnesota U C Fund	18,039.34
Moore Consulting	33,300.38
Morrison County Dept of Public Works	3,308.49
Morton Salt	112,868.80
Napa Auto Parts	9,597.33
Nelson/John & Colleen	2,500.00
Neznik/Debra M	15,200.00
Nisswa Sanitation	2,208.01
North American Salt Company	122,932.02
Northern Safety Technology	2,947.72
Northwood Turf & Power	2,079.57
Opay/Timothy and Katherine, & Lib.Sav Bank	57,546.00
Oxygen Service Company	2,433.15
Pelican Point Homeowners Assoc	9,256.00
Pine Center Pit Products	6,465.94
Pit & Quarry Supplies Inc	2,299.34
Poland/Jerome	25,958.56

Power Plan	8,884.74
Range Printing	5,495.00
RDO Equipment Co	6,093.93
Reed Business Information	5,352.60
Road Equipment Parts Center	28,348.06
Royal Tire	20,236.88
RTVision	14,322.80
Savaloja/Harold	2,300.00
Short Elliott Hendrickson Inc	7,030.00
Sign Spot	2,001.77
Staples Business Advantage	4,441.29
Swenson/Timothy & Patricia	3,800.00
System G	48,577.86
Tamco Capital Corporation	6,171.00
TBS Electronics Inc	6,736.00
TDS Metrocom	16,447.95
Thelen Heating & Roofing Inc	5,130.00
Total Computing Solutions	2,197.04
Town of Lake Edward	3,789.59
Triangle Oil Company	385,609.04
Tri-City Paving Inc	2,099,863.27
United States Department of Agriculture	6,250.00
Verizon Wireless	2,918.29
Widseth Smith Nolting & Associates Inc	78,743.92
Williams/Sharla	4,700.00
Winzer Corporation	7,223.43
Wittmann Estate/Richard C	22,000.00
WSB & Associates	229,168.25
Xcel Energy	4,042.92
Xerox Corporation	4,038.65
Ziegler Inc	33,164.75

HUMAN SERVICES FUND

A T & T	2,717.89
Abrahamson/Curtis	14,312.00
Advanced Auto Repair	3,415.11
Aitkin Co. Family Service	52,000.00
Amherst H Wilder Foundation	22,764.80
Anderholm/David	17,501.07
ARC	17,929.70
Association of Minnesota Counties	2,245.00
Auger/George	6,010.00
Avanti Center for Girls	40,330.90
Bar None	56,541.48
Beltrami County Treasurer	3,867.00
Benchmark Behavioral Health Systems	104,040.00
Bereuter/W O	5,680.61
Blue Cross & Blue Shield of Minnesota	208,958.25
Blue Cross & Blue Shield of Tennessee	9,900.12
Brainerd & Crow Wing Public Transit	10,308.00
Brainerd Postmaster	5,400.00
Brenny Funeral Chapel	28,001.36
Bridges of Hope	100,306.77
Brodal/Dave	2,565.00
Brooks-Gustafson/Kaylo	2,197.53
Brutger/Janet M	5,401.10
Bukowski/Judith E	2,132.70

Bush Children's Center	38,295.10
Cass Co Health & Human Services	89,706.44
Cass County Sheriff	2,050.00
Catholic Charities	27,430.00
Central Lakes Medical Clinic	3,877.02
Central MN Council on Aging	18,727.25
Ceridian Cobra Service Center	6,456.06
Childrens Hospitals & Clinics	5,131.99
Clow Stamping	8,016.78
Community and Family Services, LLC	8,432.11
Conexis	4,900.34
Consumer Survivor Network	56,239.10
Core Professional Services P.A.	9,746.14
Crisis Line and Referral Service	66,311.66
Cronin Construction LLP	2,949.00
Crow Wing Co Social Svcs - MH Flex	50,000.00
Crow Wing County Health Services	13,779.87
Crow Wing County Highway Department	17,741.00
Crow Wing County Social Services	75,780.99
Crow Wing County Treasurer	20,853.51
Dakota County Receiving Center	432,670.00
Dalin-Hantge Funeral Chapel	2,332.75
Danielson/Connie	2,495.10
Dell Marketing L P	84,141.43
Devries/Jeanne	2,622.95
Doherty Employment Group	4,807.51
Eagle Ridge Boys Ranch	71,015.00
EBSC	3,596.60
Eide Bailly LLP	2,515.27
Elmore Academy	69,918.80
Emblom Funeral Service, Inc	3,245.00
Employee Benefits Corporation	8,049.49
Evergreen Psychotherapy Center	10,500.00
Family Alternatives	40,541.60
First Impression Printing	4,876.63
Goldleaf Partners	3,366.60
Good Neighbor Home Health Care	5,249.65
Good Samaritan Society	2,917.18
Goodwill Industries	2,282.00
Grand Casino Mille Lacs	6,854.20
Greater MN Family Services	14,391.22
Gunderson/Gary M.S.	7,537.50
Halvorson-Johnson Funeral Home	14,453.00
Hennepin County Home School	127,470.00
Hewitt PHD LP/Sandra K	4,681.00
Holiday Companies	12,083.49
Holiday Station Store	3,600.00
Homme Youth & Family Programs	21,534.45
Hope Housing	79,859.09
Information Systems Corporation	9,833.28
Independent School District #182	112,862.94
Itaskin Juvenile Center	162,455.46
Joey Halvorson DBA Jaws	15,820.25
Johnson/Dennis	27,888.04
Kampa/Sheila	3,429.34
Kline Funeral Home	3,960.00
Koop Funeral Home	17,886.24

Kuepers Construction	11,199.00
Laboratory Corportion of America	7,876.00
Lakes Printing	6,534.09
Leech Lake Reservation	10,000.00
Life Support Services	18,744.24
Lifeworks Services	20,386.99
Little Sand Group Home	7,916.68
LSSMN - Spring Hill	3,784.39
Lutheran Social Services	40,575.15
Mapletree Group Home	29,080.25
Marco Business Products	45,026.31
MCF-Red Wing	15,120.00
McMahon Counseling and Consulting, LLC	3,633.40
Medica Individual - Conversion	6,345.01
Medicare Blue RX	78,482.00
Midway Auto	2,109.97
Minnesota Department of Human Services	2,161,517.49
Minnesota Department of Revenue	2,376.36
Minnesota DHS Maxis Cashier	33,802.62
Minnesota Management & Budget	3,193.61
Minnesota State Auditor	6,694.00
Minnesota U C Fund	2,953.48
Morrison Co Social Svcs - MH Flex	37,000.00
Muehlhausen/Gary	4,155.10
Nelson Dodge GMC	22,495.27
Nelson-Doran Funeral Home	22,033.00
New Alternatives	17,041.00
New Pathways Inc	3,200.00
Nexus - Mille Lacs Academy	68,928.88
North Homes, Inc.- Standard	202,245.45
Northern Pines	1,149,507.22
Northwestern MN Juvenile Center	44,069.18
Nystrom & Associates Ltd	2,090.18
Oakridge Support Services	241,138.32
Office Shop	11,192.99
OHFS	2,286.24
Opportunity Services	3,362.81
Optumhealth Financial Services	9,464.30
Path - Standard	8,544.88
Pinehaven Youth and Family Services	369,904.11
Port Boys & Girls Group Home	116,058.29
Port Kade Point	14,511.42
Prairie Lakes Youth Programs	14,448.68
Productive Alternatives, Inc	216,775.10
Quality Auto Repair	2,095.59
Qwest	2,083.17
Residential Living Solutions	8,880.00
Ronald McDonald House Charities	4,185.00
Ronco Lifts Inc	4,550.00
Rural Minnesota CEP, Inc.	584,579.30
Scott/George	5,887.21
Serum/Edwin	6,291.02
Seven County Process Servers	4,275.00
SHI International Corporation	15,638.73
Simar/Candace	5,077.57
Social Security Administration	4,125.14
Sovran, Inc.	32,455.00

St Cloud Children's Home	5,036.63
St Cloud Group Home	14,376.70
St Cloud Hospital	7,454.36
St Josephs Medical Center	5,152.67
Staples Business Advantage	33,852.74
Sugar Lake SIS	3,155.89
Suite Spaces	4,016.59
Teens in Transition	115,768.00
Thistledeew Camp/Wilderness Endeavors	96,174.69
Todd County Social Services	22,084.92
Trimin Systems Inc	5,872.95
US Bank Home Mortgage	2,819.60
Verizon Wireless	3,339.20
Verkennes/Mary Kay	23,208.63
Village Ranch, Inc.	88,347.36
Volunteers of America	3,225.00
Vopatek/Kenneth	15,735.42
Wadena County Social Services	75,388.26
Walkerbrook Properties LLC	15,600.00
Wink/Rod Construction LLC	10,929.00
Woodland Hills	10,528.00

SENIOR CITIZEN'S VOLUNTEER FUND

Blue Cross & Blue Shield of Minnesota	2,225.00
CIMA Companies	4,302.70
Groupcast LLC	2,763.00
Independent School District 181 Food Service	3,655.00
Koehler/Michael	2,897.11

SCORE FUND

Amerigas	2,025.31
Anderson Brothers Construction Company	2,599.99
Blue Cross & Blue Shield of Minnesota	6,598.25
Brainerd Dispatch	6,081.92
Brainerd Postmaster	3,638.09
City of Baxter	32,300.00
City of Brainerd	84,390.00
City of Breezy Point	13,758.00
City of Crosslake	30,000.00
City of Deerwood	5,681.14
City of Emily	15,000.00
City of Garrison	4,140.00
City of Ironton	3,000.00
City of Nisswa	23,000.00
City of Pequot Lakes	13,500.00
Crosby Ironton Courier	2,662.87
Crosby Ironton Deerwood Recycling	36,000.00
Crow Wing County Highway Department	7,638.32
CRT Processing, LLC	33,970.73
First Impression Printing	6,461.84
First State Tire Recycling	13,456.75
Goodwill Industries	15,757.00
Grainger	3,167.37
Hughes Technologies	3,502.20
Industrial & Environmental Concepts, Inc	5,300.00
Merrifield Lions	4,000.00
Mid-State Refrigeration	5,975.95

Minnesota T's	2,416.31
Morrison County Solid Waste	5,786.60
Nisswa Sanitation	2,100.00
Qwest Technologies	2,000.00
R W Beck & Associates	31,714.01
Stroschein/Marvin	25,579.00
TCBX	5,005.13
Todd County Solid Waste	4,794.10
Town of Bay Lake	14,000.00
Town of Crow Wing	12,000.00
Town of Ideal	8,000.00
Town of Maple Grove	4,000.00
Town of Mission	11,000.00
Town of Roosevelt	12,500.00
Veolia Environmental Services	11,900.88
Waste Management of Northern Minnesota	9,901.02
Widseth Smith Nolting	9,516.49

SANITARY MANAGEMENT DISTRICT FUND

Ayres Associates Inc	12,115.44
Dell Marketing L P	3,366.67
University of MN Extension Service	2,991.00
Yahara Software LLC	36,775.00

RESOURCE DEVELOPMENT FUND

Dechantal Excavating	10,058.25
----------------------	-----------

FORFEITED TAX SALE FUND

A & M forestry Inc	8,206.00
Bill Ludenia Appraisals Inc	3,500.00
Blue Cross & Blue Shield of Minnesota	22,615.00
Bobs Building Supplies, Inc	2,678.25
Brainerd Dispatch	7,516.07
Crow Wing County Highway Department	7,762.88
Fletcher Trucking	18,261.27
Forestry Suppliers	2,936.23
Future Forests Inc	6,132.61
Holmwig Excavating	4,598.16
Itasca Woodland Services, Inc	9,253.75
Kuschel/LD	2,133.50
Ludenia/William	6,700.00
Minnesota Department of Finance	19,932.09
Minnesota Department of Revenue	2,488.99
Obay Services	3,016.10
PRT	20,679.00
Rahto/Thomas	7,241.39
Regents of The University of Minnesota	2,860.00
Rieger Logging	5,193.02
SAPPI	18,023.56
Sawyer Timber Company	4,172.40
SGS	7,904.53
Snowy Pines Reforestation	3,892.45
Superior forestry Service Inc	6,565.59
United States Department of Agriculture	12,500.00
Xerox Corporation	2,589.55

SMALL CITIES DEVELOPMENT FUND

Brainerd Lakes Area Development	12,896.00
Central MN Housing Partnership, Inc	32,425.00
Hofmann & Sons	19,278.00
Jones Concrete Construction and Tile	44,950.00

BUILDING FUND

Brainerd Door & Woodwork, LLC	10,427.77
Budget Blinds of Brainerd	2,099.12
City of Brainerd	32,138.45
Independent School District #181	25,000.00
MG Carlson Construction Company	75,260.62
Siemens Building Technologies, Inc	6,208.00
Tierney Brothers Inc	60,400.43
Wold Architects and Engineers	3,509.68

FIRST ASSESSMENT DISTRICT FUND

City of Brainerd	161,887.62
------------------	------------

SECOND ASSESSMENT DISTRICT FUND

City of Aitkin	2,789.00
----------------	----------

DEBT SERVICE FUND - CAPITAL NOTES

U S Bank	1,153,743.75
----------	--------------

DEBT SERVICE FUND - COUNTY JAIL BONDS

U S Bank	1,408,212.51
----------	--------------

DEBT SERVICE FUND - CAPITAL IMPROVEMENT PLAN BONDS

U S Bank	2,632,768.75
----------	--------------

DEBT SERVICE FUND - DETENTION LEASE REVENUE BONDS

U S Bank	2,087,275.00
----------	--------------

DEBT SERVICE FUND - AIRPORT BONDS

U S Bank	204,426.25
----------	------------

CAPITAL PROJECTS FUND - CAPITAL NOTES

Action Fleet, Inc	50,726.96
Action Graphics Inc	2,558.02
Applied Concepts Inc	7,910.99
Astleford International	195,594.00
Car/Truck City	26,921.70
DPMS Firearms, LLC	6,508.69
Elk River ford	112,631.60
Evergreen Equipment Inc	11,182.50
Govconnection	2,789.26
J & N Tactical, LLC	4,552.87
John Deere Gov't & National Sales	24,395.73
Kennedy & Graven Chartered	7,000.00
Laser Control	43,653.29
Nisswa Marine	2,858.36
Nortrax Equipment Company	95,523.45
Polar Chevrolet Mazda	26,357.00
Truman Welters	15,039.51
USAT Corporation	13,951.95
Varitech Industries Inc	16,250.17

ENVIROMENTAL TRUST FUND

University of MN Real Estate Office	57,229.02
-------------------------------------	-----------

SOLID WASTE MANAGEMENT FUND

Advanced Weighing Systems	2,875.00
American Peat Technology LLC	4,153.50
Blue Cross & Blue Shield of Minnesota	6,598.25
Boart Longyear	56,901.00
Bobs Building Supplies, Inc	2,527.89
Bogart, Pederson & Associates, Inc	6,745.00
Brainerd Postmaster	3,638.09
Douchette's Landscaping & Contracting	4,960.00
Electric Pump	3,922.30
EPG Companies Inc	11,588.72
ESI-Environmental Sensors,Inc	11,338.72
First Impression Printing	7,381.32
Holden Electric Company Inc	6,405.73
Lamar Companies	3,624.00
Lundberg Plumbing & Heating	3,599.00
Marco Financing	2,287.58
Minnesota Energy Resources Corporation	7,788.88
Minnesota Power	43,289.50
Minnesota Valley Irrigation	6,979.00
New Waste Concepts Inc	37,321.17
Northern Water Works Supply Inc	10,537.23
Pratt's Affordable Excavating, Inc	112,723.50
Qwest Technologies	2,000.00
R W Beck & Associates	458,529.69
Rain for Rent	6,617.37
Stroschein/Marvin	50,108.93
Superior Jetting	15,000.00
Swanson Flo-Systems	3,036.35
Triangle Oil Company	16,990.03
Veit & Company Inc	214,507.68
Widseth Smith Nolting & Assoc.,Inc	89,747.39

CROW WING HRA FUND

Brainerd Lakes Area Development	31,448.00
---------------------------------	-----------

HRA FELIX TIF DISTRICT FUND

Felix/James and Carol Ann	4,863.39
---------------------------	----------

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. Salaries listed are for 2009.

County Administrator	\$113,281
County Attorney	\$106,868
Human Services Director	\$105,019