

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**SUMMARY FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2010**

**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.CO.CROW-WING.MN.US](http://WWW.CO.CROW-WING.MN.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  
2010

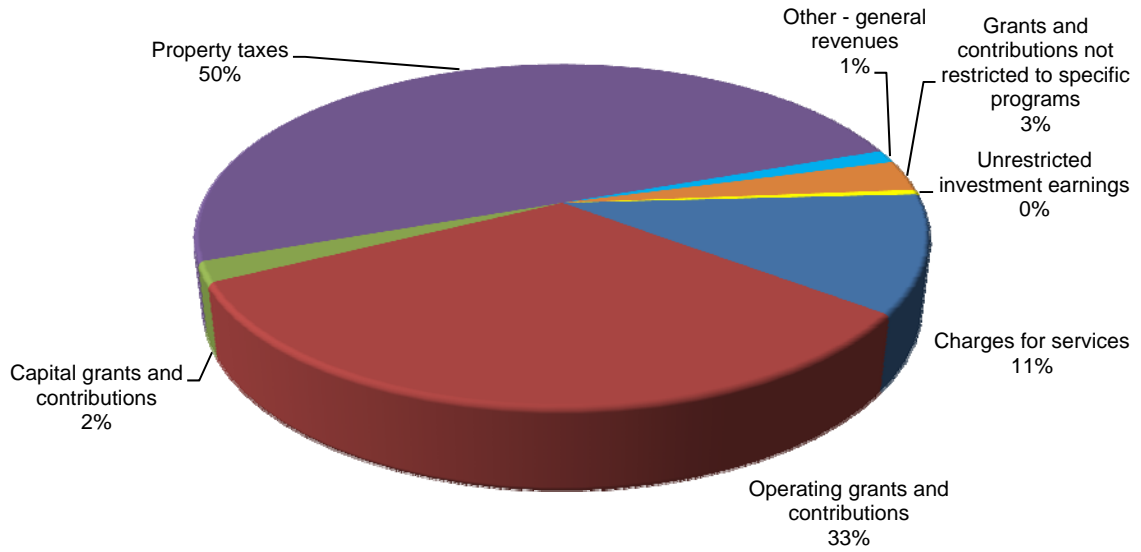
Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Philip Trusty*	January 2013
2nd District	Paul Thiede**	January 2015
3rd District	Rachel Reabe Nystrom	January 2015
4th District	Rosemary Franzen	January 2015
5th District	Doug Houge	January 2013
*Denotes 2010 Chair		
**Denotes 2011 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		
County Administrator	Timothy J. Houle	Indefinite
Land Services Supervisor - PVC	Gary Griffin	January 2014
Engineer	Tim Bray	May 2015
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Services Supervisor - PLM	Kirk Titus	Indefinite
Veterans Service Officer	Robert M. Nelson	June 2011
Solid Waste Coordinator	Douglas R. Morris	Indefinite
Community Services Director	Beth Wilms	Indefinite

## A PROFILE OF CROW WING COUNTY

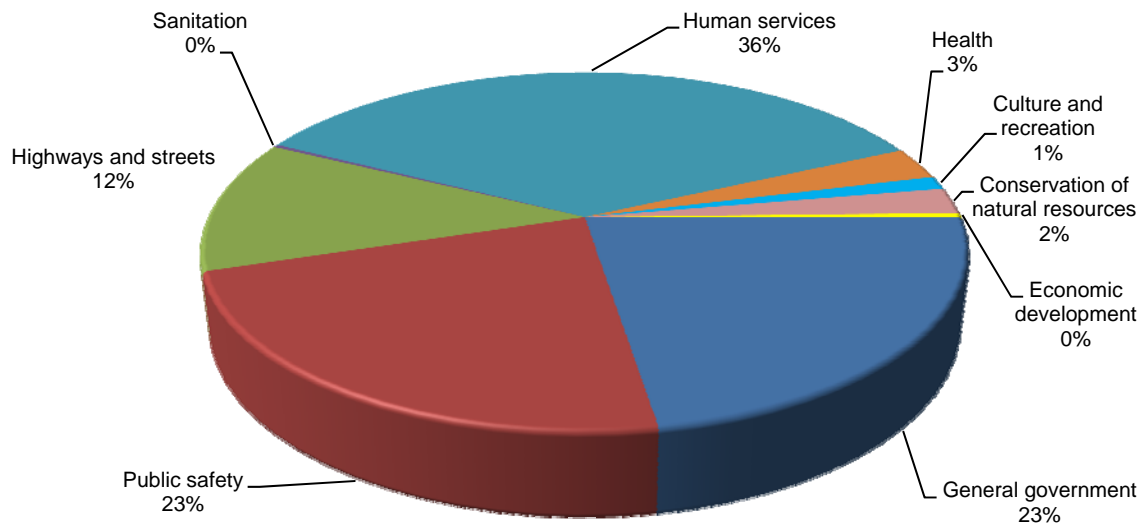
<b>Key Indicator</b>	<b>Total 2010</b>	<b>Total 2009</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	62,500	62,723	(.4%)
Total Tax Capacity	129,832,928	123,310,031	5.3%
Percent of Property Tax Collected During Collection Year	96.80%	96.44%	.4%
Total General Revenues	39,101,499	39,180,004	(.2%)
Total Program Revenues	34,349,567	32,401,068	6%
Total Expenses			
Governmental activities	59,475,095	60,786,442	(2.2%)
Business-type activities	1,631,721	2,263,577	(2.8%)
Capital Assets			
Governmental activities	155,654,869	150,247,891	3.6%
Business-type activities	5,025,555	5,427,605	(7.4%)
Total Outstanding Net Bonded Debt of County			
General obligation	46,075,000	49,675,000	(7.2%)
Capital Lease	1,295,850	1,356,800	(4.5%)
Most Recent Bond Rating:			
Moody's	Aa3	Aa3	
Standard's & Poor's	AA	AA	
Total Government-Wide Net Assets			
Governmental activities	166,605,782	154,873,611	7.6%
Business-type activities	11,247,685	10,635,606	5.8%
Total Number of Full-Time Equivalents	420	437	(3.9%)

# CROW WING COUNTY'S 2010 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 Project, 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, Community Services, and Public Land Management Special Revenue Funds; and Debt Service Fund, all of which are considered to be major funds. Data from the other five special revenue non-major governmental funds, Capital Project Fund, and the Permanent Fund are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

**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
- SCORE
- Public Land Management
- County Building
- Unorganized Townships
- Sanitary Mgmt. District, and
- Small Cities Development Program

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

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

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

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

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

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

## **Character Classification of County Expenditures**

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

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

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

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

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

## **Classification of County Functions**

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

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

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

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

**Sanitation** represents the operations of the sanitary management districts.

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



**Health** involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the county public health department, 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, 2010**

	<b>Primary Government</b>			<b>Discretely Presented Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b><u>Assets</u></b>				
Cash and pooled investments	\$ 44,845,289	\$ 4,632,384	\$ 49,477,673	\$ 668,875
Petty cash and change funds	2,760	-	2,760	-
Investments	17,741	-	17,741	-
Taxes receivable - delinquent	2,010,850	-	2,010,850	3,018
Accounts receivable - net	226,560	91,549	318,109	34,708
Accrued interest receivable	60,805	-	60,805	59,314
Contracts receivable	276,736	-	276,736	-
Due from other governments	2,672,640	-	2,672,640	-
Loans receivable	327,784	-	327,784	360,179
Inventories	625,944	-	625,944	-
Prepaid items	373,896	-	373,896	-
Restricted assets				
Cash and pooled investments	-	4,664,210	4,664,210	1,029,686
Advance to other governments	15,000	-	15,000	-
Deferred charges	123,173	-	123,173	-
Investment in joint venture	20,597,764	-	20,597,764	-
Capital assets				
Non-depreciable	20,637,959	1,744,339	22,382,298	36,678
Depreciable - net of accumulated depreciation	135,016,910	3,281,216	138,298,126	2,717,933
<b>Total Assets</b>	<b>\$ 227,831,811</b>	<b>\$ 14,413,698</b>	<b>\$ 242,245,509</b>	<b>\$ 4,910,391</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS  
DECEMBER 31, 2010**

	<b>Primary Government</b>			<b>Discretely Presented Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b><u>Liabilities</u></b>				
Accounts payable	\$ 1,168,922	\$ 52,979	\$ 1,221,901	\$ 10,860
Salaries payable	775,099	2,280	777,379	-
Accrued payroll taxes	116,410	334	116,744	-
Other accrued liabilities	-	-	-	3,226
Contracts payable	83,175	60,000	143,175	-
Retainage payable	157,254	-	157,254	-
Due to other governments	570,759	-	570,759	-
Accrued interest payable	858,500	-	858,500	-
Claims payable	51,345	-	51,345	-
Unearned revenue	327,784	-	327,784	-
Customer deposits	86,000	-	86,000	-
Long-term liabilities				
Due within one year	6,114,878	23,461	6,138,339	4,757
Due in more than one year	50,915,903	3,026,959	53,942,862	-
<b>Total Liabilities</b>	<b>\$ 61,226,029</b>	<b>\$ 3,166,013</b>	<b>\$ 64,392,042</b>	<b>\$ 18,843</b>
<b><u>Net Assets</u></b>				
Invested in capital assets - net of related debt	\$ 110,096,199	\$ 4,965,555	\$ 115,061,754	\$ 2,754,611
Restricted for				
General government	1,318,883	-	1,318,883	-
Public safety	575,087	-	575,087	-
Highways and streets	625,944	-	625,944	-
Culture and recreation	601,764	-	601,764	-
Conservation of natural resources	2,107,147	-	2,107,147	-
Environmental uses - expendable	146,507	-	146,507	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Debt service	5,950,965	-	5,950,965	-
Unrestricted	43,336,787	6,282,130	49,618,917	2,136,937
<b>Total Net Assets</b>	<b>\$ 166,605,782</b>	<b>\$ 11,247,685</b>	<b>\$ 177,853,467</b>	<b>\$ 4,891,548</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, 2010**

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		
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 12,871,344	\$ 1,858,545	\$ 434,832	\$ 463,965	\$ (10,114,002)	\$ -	\$ (10,114,002)	
Public safety	13,036,830	1,927,995	867,771	-	(10,241,064)	-	(10,241,064)	
Highways and streets	6,919,926	496,205	8,825,563	898,641	3,300,483	-	3,300,483	
Sanitation	147,328	-	47,548	-	(99,780)	-	(99,780)	
Human services	20,416,383	1,647,435	11,453,554	-	(7,315,394)	-	(7,315,394)	
Health	1,684,246	471,753	1,115,310	-	(97,183)	-	(97,183)	
Culture and recreation	684,631	-	2,796	-	(681,835)	-	(681,835)	
Conservation of natural resources	1,342,948	1,461,012	176,303	-	294,367	-	294,367	
Economic development	217,807	2,691	208,009	-	(7,107)	-	(7,107)	
Interest	2,153,652	-	-	-	(2,153,652)	-	(2,153,652)	
<b>Total governmental activities</b>	<b>\$ 59,475,095</b>	<b>\$ 7,865,636</b>	<b>\$ 23,131,686</b>	<b>\$ 1,362,606</b>	<b>\$ (27,115,167)</b>	<b>\$ -</b>	<b>\$ (27,115,167)</b>	
<b>Business-type activities</b>								
Solid waste	1,631,721	1,989,639	-	-	-	357,918	357,918	
<b>Total Primary Government</b>	<b>\$ 61,106,816</b>	<b>\$ 9,855,275</b>	<b>\$ 23,131,686</b>	<b>\$ 1,362,606</b>	<b>\$ (27,115,167)</b>	<b>\$ 357,918</b>	<b>\$ (26,757,249)</b>	
<b>Component Unit</b>								
Housing and Redevelopment Authority	\$ 34,174	\$ 780	\$ -	\$ -				\$ (33,394)
Serpent Lake Sanitary Sewer District	415,306	404,903	-	-				(10,403)
<b>Total Component Units</b>	<b>\$ 449,480</b>	<b>\$ 405,683</b>	<b>\$ -</b>	<b>\$ -</b>				<b>\$ (43,797)</b>
<b>General Revenues and Other Items</b>								
Property taxes					\$ 35,585,536	\$ -	\$ 35,585,536	\$ 59,039
Mortgage registry and deed tax					71,796	-	71,796	-
Payments in lieu of tax					360,402	-	360,402	-
Grants and contributions not restricted to specific programs					2,065,541	595	2,066,136	2,979
Investment income					329,226	103,566	432,792	46,483
Miscellaneous					532,861	-	532,861	4,086
Gain on sale of capital assets					51,976	-	51,976	-
<b>Transfers</b>					(150,000)	150,000	-	-
<b>Total general revenues and other items</b>					<b>\$ 38,847,338</b>	<b>\$ 254,161</b>	<b>\$ 39,101,499</b>	<b>\$ 112,587</b>
<b>Change in net assets</b>					<b>\$ 11,732,171</b>	<b>\$ 612,079</b>	<b>\$ 12,344,250</b>	<b>\$ 68,790</b>
<b>Net Assets - Beginning</b>					<b>154,873,611</b>	<b>10,635,606</b>	<b>165,509,217</b>	<b>4,822,758</b>
<b>Net Assets - Ending</b>					<b>\$ 166,605,782</b>	<b>\$ 11,247,685</b>	<b>\$ 177,853,467</b>	<b>\$ 4,891,548</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2010**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b><u>Assets</u></b>							
Cash and pooled investments	\$ 18,427,914	\$ 1,782,714	\$ 8,893,245	\$ 861,731	\$ 5,951,396	\$ 8,928,289	\$ 44,845,289
Petty cash and change funds	2,660	-	-	100	-	-	2,760
Investments	17,741	-	-	-	-	-	17,741
Taxes receivable - delinquent	1,002,831	206,255	435,890	-	334,744	31,130	2,010,850
Accounts receivable	69,361	-	139,011	-	-	18,188	226,560
Accrued interest receivable	48,614	-	-	-	-	12,191	60,805
Due from other funds	163,344	102,358	-	-	-	120,685	386,387
Contracts receivable	-	-	-	276,736	-	-	276,736
Due from other governments	161,765	774,572	1,719,403	-	-	16,900	2,672,640
Loans receivable	-	-	-	-	-	327,784	327,784
Inventories	-	625,944	-	-	-	-	625,944
Prepaid items	373,896	-	-	-	-	-	373,896
Advances to other governments	15,000	-	-	-	-	-	15,000
<b>Total Assets</b>	<b>\$ 20,283,126</b>	<b>\$ 3,491,843</b>	<b>\$ 11,187,549</b>	<b>\$ 1,138,567</b>	<b>\$ 6,286,140</b>	<b>\$ 9,455,167</b>	<b>\$ 51,842,392</b>
<b><u>Liabilities and Fund Balances</u></b>							
<b>Liabilities</b>							
Accounts payable	\$ 402,121	\$ 271,657	\$ 479,030	\$ 791	\$ 431	\$ 14,892	\$ 1,168,922
Salaries payable	374,210	124,691	269,275	5,908	-	1,015	775,099
Accrued payroll taxes	57,670	18,268	39,458	865	-	149	116,410
Claims payable	51,345	-	-	-	-	-	51,345
Contracts payable	-	14,283	-	35,625	-	33,267	83,175
Retainage payable	-	157,254	-	-	-	-	157,254
Due to other funds	67,845	-	13,534	283,674	-	21,334	386,387
Due to other governments	349,331	21,524	71,544	128,360	-	-	570,759
Deferred revenue - unavailable	1,064,568	920,577	809,105	276,736	334,744	42,639	3,448,369
Deferred revenue - unearned	-	-	-	-	-	327,784	327,784
Customer deposits	86,000	-	-	-	-	-	86,000
<b>Total Liabilities</b>	<b>\$ 2,453,090</b>	<b>\$ 1,528,254</b>	<b>\$ 1,681,946</b>	<b>\$ 731,959</b>	<b>\$ 335,175</b>	<b>\$ 441,080</b>	<b>\$ 7,171,504</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2010**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Fund Balances</b>							
Reserved for							
Inventories	\$ -	\$ 625,944	\$ -	\$ -	\$ -	\$ -	\$ 625,944
Debt service	-	-	-	-	5,950,965	-	5,950,965
Advances to other governments	15,000	-	-	-	-	-	15,000
Drug court	2,519	-	-	-	-	-	2,519
Missing heirs	53,219	-	-	-	-	-	53,219
Law library	7,814	-	-	-	-	-	7,814
Attorney's forfeited property	41,756	-	-	-	-	-	41,756
Children's trust	7,073	-	-	-	-	-	7,073
Recorder's technology equipment	926,830	-	-	-	-	-	926,830
Recorder's unallocated land based	230,954	-	-	-	-	-	230,954
Elections grant	43	-	-	-	-	-	43
Enhanced 911	475,071	-	-	-	-	-	475,071
Sheriff's contingency	5,000	-	-	-	-	-	5,000
Sheriff's forfeited property	9,610	-	-	-	-	-	9,610
DUI assessment	39,780	-	-	-	-	-	39,780
Tobacco compliance	17,379	-	-	-	-	-	17,379
Environmental uses	-	-	-	-	-	1,846,499	1,846,499
Parks	601,764	-	-	-	-	-	601,764
SCORE	-	-	-	-	-	2,107,147	2,107,147
Water plan	48,675	-	-	-	-	-	48,675
Unreserved							
Designated for county grant	17,265	-	-	-	-	-	17,265
Designated for information systems	91,867	-	-	-	-	-	91,867
Designated for human rights commission	660	-	-	-	-	-	660
Designated for other post employment benefits	1,000,000	-	-	-	-	-	1,000,000
Designated for technology expenditures	77,779	-	57,904	-	-	-	135,683
Designated for cash flows	9,844,244	1,337,645	5,415,674	-	-	-	16,597,563
Designated for dive team	6,930	-	-	-	-	-	6,930
Designated for K-9 unit	38	-	-	-	-	-	38
Designated for mounted patrol	6,219	-	-	-	-	-	6,219
Designated for lakes area drug investigation	28,247	-	-	-	-	-	28,247
Designated for rifle range	3,452	-	-	-	-	-	3,452
Designated for bomb squad	92,746	-	-	-	-	-	92,746
Designated for triad	787	-	-	-	-	-	787
Designated for 800 MHZ	2,457,099	-	-	-	-	-	2,457,099
Designated for veteran's service van	6,820	-	-	-	-	-	6,820
Designated for MN estate recoveries	-	-	1,084,184	-	-	-	1,084,184
Undesignated	1,713,396	-	2,947,841	406,608	-	-	5,067,845
Unreserved, reported in nonmajor							
Special revenue funds	-	-	-	-	-	4,227,544	4,227,544
Capital projects fund	-	-	-	-	-	686,390	686,390
Permanent fund	-	-	-	-	-	146,507	146,507
<b>Total Fund Balances</b>	<b>\$ 17,830,036</b>	<b>\$ 1,963,589</b>	<b>\$ 9,505,603</b>	<b>\$ 406,608</b>	<b>\$ 5,950,965</b>	<b>\$ 9,014,087</b>	<b>\$ 44,670,888</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 20,283,126</b>	<b>\$ 3,491,843</b>	<b>\$ 11,187,549</b>	<b>\$ 1,138,567</b>	<b>\$ 6,286,140</b>	<b>\$ 9,455,167</b>	<b>\$ 51,842,392</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Revenues</b>							
Taxes	\$ 17,808,967	\$ 3,738,702	\$ 7,741,523	\$ -	\$ 5,606,786	\$ 745,826	\$ 35,641,804
Special assessments	-	-	-	-	-	594,613	594,613
Licenses and permits	408,883	-	-	772,588	-	-	1,181,471
Intergovernmental	2,957,772	10,078,272	12,712,814	77,492	327,524	474,919	26,628,793
Charges for services	3,124,025	639,415	1,383,834	80	-	265,985	5,413,339
Fines and forfeits	48,453	-	-	-	-	-	48,453
Gifts and contributions	15,701	-	11,500	-	-	-	27,201
Investment earnings	338,891	-	-	20,466	-	82,520	441,877
Sales	-	-	-	161,048	-	-	161,048
Miscellaneous	1,333,175	138,705	916,337	8,436	-	315,903	2,712,556
<b>Total Revenues</b>	<b>\$ 26,035,867</b>	<b>\$ 14,595,094</b>	<b>\$ 22,766,008</b>	<b>\$ 1,040,110</b>	<b>\$ 5,934,310</b>	<b>\$ 2,479,766</b>	<b>\$ 72,851,155</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	\$ 11,418,079	\$ -	\$ -	\$ 402,283	\$ -	\$ 182,976	\$ 12,003,338
Public safety	11,607,589	-	-	-	-	165,466	11,773,055
Highways and streets	-	13,187,379	-	-	-	233,454	13,420,833
Sanitation	-	-	-	-	-	116,827	116,827
Human services	-	-	20,561,887	-	-	-	20,561,887
Health	-	-	1,768,773	-	-	-	1,768,773
Culture and recreation	894,537	-	-	-	-	-	894,537
Conservation of natural resources	196,882	-	-	608,947	-	854,334	1,660,163
Economic development	-	-	-	-	-	217,807	217,807
<b>Capital outlay</b>	-	-	-	-	-	885,952	885,952
<b>Intergovernmental</b>	-	303,523	-	-	-	-	303,523
<b>Debt service</b>							
Principal	-	60,950	-	-	5,370,000	-	5,430,950
Interest	-	56,367	-	-	2,174,254	-	2,230,621
Bond issuance costs	-	-	-	-	22,860	-	22,860
Administrative charges	-	-	-	-	5,175	-	5,175
<b>Total Expenditures</b>	<b>\$ 24,117,087</b>	<b>\$ 13,608,219</b>	<b>\$ 22,330,660</b>	<b>\$ 1,011,230</b>	<b>\$ 7,572,289</b>	<b>\$ 2,656,816</b>	<b>\$ 71,296,301</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 1,918,780</b>	<b>\$ 986,875</b>	<b>\$ 435,348</b>	<b>\$ 28,880</b>	<b>\$ (1,637,979)</b>	<b>\$ (177,050)</b>	<b>\$ 1,554,854</b>

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

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	\$ 62,919	\$ 166,092	\$ 206,814	\$ -	\$ 206,552	\$ 920,169	\$ 1,562,546
Transfers out	(797,540)	(93,482)	(421,634)	-	(139,712)	(260,178)	(1,712,546)
Discount on bonds	-	-	-	-	(15,929)	-	(15,929)
Refunding bonds issued	-	-	-	-	1,770,000	-	1,770,000
Proceeds from the sale of capital assets	44,290	7,686	-	-	-	-	51,976
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (690,331)</b>	<b>\$ 80,296</b>	<b>\$ (214,820)</b>	<b>\$ -</b>	<b>\$ 1,820,911</b>	<b>\$ 659,991</b>	<b>\$ 1,656,047</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,228,449</b>	<b>\$ 1,067,171</b>	<b>\$ 220,528</b>	<b>\$ 28,880</b>	<b>\$ 182,932</b>	<b>\$ 482,941</b>	<b>\$ 3,210,901</b>
<b>Fund Balance - January 1</b>	<b>16,601,587</b>	<b>1,016,397</b>	<b>9,285,075</b>	<b>377,728</b>	<b>5,768,033</b>	<b>8,531,146</b>	<b>41,579,966</b>
<b>Increase (decrease) in reserved for inventories</b>	<b>-</b>	<b>(119,979)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119,979)</b>
<b>Fund Balance - December 31</b>	<b>\$ 17,830,036</b>	<b>\$ 1,963,589</b>	<b>\$ 9,505,603</b>	<b>\$ 406,608</b>	<b>\$ 5,950,965</b>	<b>\$ 9,014,087</b>	<b>\$ 44,670,888</b>

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, 2010**

	<u>Agency</u>
<b><u>Assets</u></b>	
Cash and pooled investments	\$ 5,365,101
Due from other governments	<u>3,931</u>
<b>Total Assets</b>	<b><u>\$ 5,369,032</u></b>
<b><u>Liabilities</u></b>	
Accounts payable	\$ 323,926
Salaries payable	39,001
Due to other governments	<u>5,006,105</u>
<b>Total Liabilities</b>	<b><u>\$ 5,369,032</u></b>

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

## MAJOR RECIPIENTS OF CROW WING COUNTY EXPENDITURES

The following is a list of the recipients of Crow Wing County expenditures totaling \$2,000 or more during 2010. The list does not include individuals who received federal, state, or county human services aid.

### GENERAL FUND

A & M Forestry Inc	\$ 2,488.80
Ace Hardware	2,958.50
Achieve Global	4,142.70
Action Fleet Inc	26,468.66
Aercor Wireless Inc	5,968.45
Allen-Vanguard Inc	14,109.91
American Institutional Supply Company	11,870.79
American Solutions for Business	16,768.80
Anderholm M.D. P.A/David	26,545.75
Anderson Brothers Construction Company	11,983.44
Architecture One Corp	2,282.50
Association of Minnesota Counties	22,974.00
A'Viands	454,711.83
Batteries Plus	3,028.22
Baxter Police Department	5,518.16
BDM Properties LLC	40,000.00
Becker/Luann	3,112.73
Behavioral Forensic Services LLC	2,315.00
Beltrami County Treasurer	2,483.00
Betty Schultz	2,593.50
Bill Abear Ent. LLC	2,325.00
BL Broadcasting	2,400.00
Blue Cross & Blue Shield of Minnesota	122,904.80
Blue Lakes Disposal	5,092.83
Board of Water & Soil Resources	2,115.00
Bob Barker Company	2,863.71
Brainerd & Crow Wing Public Transit	26,648.71
Brainerd Country Power Equipment	2,340.75
Brainerd Dispatch	66,781.19
Brainerd Lakes Area Chamber of Commerce	3,000.00
Brainerd Lakes Area Development Corporation	47,041.00
Brainerd Lakes Regional Airport	170,083.42
Brainerd Medical Center	40,326.04
Brainerd Police Department	7,630.99
Brainerd Postmaster	4,990.00
Brainerd Public Utilities	464,121.32
Brenny Funeral Chapel	13,250.00
Bristow/Kathryn	6,647.03
Brook Mallak Law Office P.A.	5,112.56
Buckeye Medical	2,325.00
Bureau of Criminal Apprehension	2,020.00
Career Clothes	2,660.19
Carlo/Darla	3,624.48
Cellebrite USA Corp	4,059.99
Central Lakes Drug Testing	23,004.00
Cheryl Norwood	2,330.00
Chitwood/John	7,500.00
Circle of Parents	2,500.00
Citifinancial	2,385.97
City of Brainerd	32,364.00
Civic Systems LLC	5,600.00
Climate Air Inc	5,612.39
Codex Corporation	12,932.27
Computer Information Systems	5,000.00
Consolidated Telecommunications	49,223.28
Core Professional Services P.A.	16,000.48
Crow Wing County Composite Squadron	2,000.00
Crow Wing County Fair Association	10,700.00
Crow Wing County Health Department	132,070.00

Crow Wing County Highway Department	213,546.32
Crow Wing County Historical Society	31,500.00
Crow Wing Power	3,601.99
Crow Wing Soil and Water Conservation	9,697.46
Culligan	3,354.82
Cuyuna Range Economic Development Inc	21,376.00
Crow Wing County 4-H Federation	6,400.00
D H Docks & Tracks Inc	2,365.50
Dahl/Todd	10,995.96
DALCO	6,605.24
Dale's Excavating	4,000.00
Darrel Olson	2,010.70
Debby Erickson	3,185.80
Dell Marketing L P	76,280.44
Delta Dental	357,925.38
Developers Diversified Realty Corporation	15,936.81
Dondelinger Chevrolet Cadillac Toyota	4,546.26
Dotty/Melanie	52,822.82
Dovetail Partners Inc	28,872.48
DSC Communications	2,230.48
Election Systems & Software Inc	49,356.33
ESRI	12,234.74
Fastenal Company	3,424.68
First Impression Printing	17,498.48
Frank Madden & Associates	6,007.21
Frontier Precision Inc	6,027.75
Garrison Lodging Country Inn & Suites	6,754.05
Generation Builders	9,296.00
Geocomm Corporation	29,575.00
Gimbel/Patricia	9,651.23
Golder Associates Inc	7,000.00
Good Neighbor Home Health Care	5,000.00
Goodin Company	5,240.08
GovConnection Inc	24,959.13
Government Management Group Inc	7,200.00
Grainger	3,394.00
Greenheck Auto Glass LLC	3,402.42
Guidepoint Pharmacy	44,044.80
Gull Lake Glass	2,029.96
Gustafson/Jean	4,215.25
Hales/Don	2,071.00
Halverson/Charles D	54,211.89
Hasler Financial Services	4,273.66
Healthwarehouse	2,853.45
Heartland Animal Rescue Team	10,576.27
Heartland Tire Service	5,522.02
Hillyard Inc	72,739.37
Holmes/Jenny	2,000.00
Holmwig Excavating	154,163.69
Honeywell Inc	287,521.33
Hudrlik Carpet Service	4,308.80
ICOR Technology Inc	69,977.00
Independent Emergency Services	10,966.01
Information Systems Corporation	31,028.90
Initiative Foundation	10,072.00
Innovative Office Solutions	30,410.21
Insight	12,089.88
Johanneck/Malinda	20,430.00
Johnson/Mary	2,327.91
KEEPRS	4,543.95
Kelly Services Inc	38,474.22
Kitchigami Regional Library	570,832.00
Krause Lock & Key	15,568.21
Kriss Premium Products Inc	5,731.82
L A Police Gear Inc	2,284.92

Lakes Printing	2,317.16
Larson/Larry L	2,051.24
Laser Control	41,425.95
Law Enforcement Technology Group Inc	161,591.12
Lexis Nexis	9,243.47
Lindroth/Joann	4,000.00
Logos Imaging LLC	21,481.00
Minnesota Association of Assessing Officers	3,325.00
Minnesota Association of County Officers	2,660.00
MailFinance	4,273.66
Marco Business Products	14,795.66
Marco Financing	32,203.09
Marsden Building Maintenance	139,532.57
Marshall & Swift	3,812.68
Martin Communications Inc	3,920.90
Matthew Bender & Company Inc	5,757.28
McGee P.A./M.B.	19,500.00
MD Mechanical Inc	37,551.76
Medicare Blue Rx	81,650.00
Medtox Diagnostics Inc	2,719.27
Menards	5,072.31
MII Life	13,302.12
Mille Lacs Energy Cooperative	3,128.76
Mills Fleet Farm	3,006.01
Mills Motor Inc	7,272.91
Minneapolis Center for Forensic Psychology	8,500.00
Minneapolis Finance Department	2,635.60
Minnesota Child Support Payment Center	46,019.43
Minnesota Continuing Legal Education	2,007.63
Minnesota Counties Computer Cooperative	8,000.00
Minnesota Counties Information Systems	173,544.52
Minnesota Counties Insurance Trust	926,998.78
Minnesota Department of Commerce	4,083.79
Minnesota Department of Corrections	123,482.13
Minnesota Department of Finance	334,503.50
Minnesota Department of Health	15,825.00
Minnesota Department of Human Services	19,030.97
Minnesota Department of Labor & Industry	3,980.00
Minnesota Department of Public Safety	2,580.00
Minnesota Department of Revenue	14,771.20
Minnesota Elevator Inc	10,110.97
Minnesota Human Services	31,446.39
Minnesota Rural Counties Caucus	2,100.00
Minnesota School of Diving	2,809.62
Minnesota Sheriffs' Association	5,932.40
Minnesota State Auditor	49,170.60
Minnesota Supreme Court	3,008.00
Minnesota County Attorney's Association	5,884.76
Morey/Misty K	2,000.00
Motorola	64,791.80
National Business Systems	16,360.00
Nexus - Mille Lacs Academy	14,520.35
Niefeld/Evan	4,399.13
Nisswa Marine Inc	4,797.15
North Country Janitorial & Supply Inc	33,628.25
North Country Security	31,522.71
North Homes Inc	78,767.55
North Memorial Ambulance Service	2,181.25
Northern Psychiatric Associates	11,307.50
Northland Business Systems	4,200.00
Oberg Fencing Inc	3,100.00
Office of Enterprise Technology	13,924.68
Office Shop	3,602.03
O'Hara Jr/William	50,050.04
Oliver/Craig & Sophie	3,803.43

Optumhealth Financial Services	7,382.95
Owen G. Dunn Company Inc	7,202.87
Paul Thiede	3,265.00
Pictometry International Corporation	7,150.00
Pike Plumbing & Heating	4,622.35
Pillager Country Dental LLC	6,630.00
Police Products Corporation	2,002.00
PORT Group Homes	12,857.34
Pro Staff	14,614.65
Prudential Insurance Company of America	104,643.26
Public Safety Training Consultants	2,375.00
Qwest	57,564.13
Ramsey County Medical Examiner	53,200.00
Range Printing	29,120.63
Rays Sport & Marine	26,015.56
Regents of the University of Minnesota	148,329.96
Region 5 Development Commission	15,660.00
Regions Hospital	5,426.00
Reid's Backhoe	8,850.00
Reliance Telephone Inc	70,973.73
Revize Software Systems	3,400.00
Ron Rydh	2,387.10
RS Eden	3,199.75
RtVision	2,325.94
Scan Air Filter Inc	13,439.72
Schlichting/Melvin	2,153.64
Schrupp Excavating Inc	2,850.00
Schwaab Inc	3,369.44
SelectAccount	6,836.88
Shannons Auto Body Inc	7,401.67
Shawn McCutcheon	2,018.00
SHI International Corporation	45,758.58
Siemens Building Technologies Inc	3,860.50
Sign Spot	3,213.26
Sprint	4,603.20
Squad Pro LLC	2,100.13
St. Croix Solutions Inc	7,408.33
St. Josephs Medical Center	100,096.83
Stanley Convergent Security Solutions	12,444.31
Stanley Security Solutions Inc	3,375.00
Staples Business Advantage	22,010.38
Streichers Inc	9,813.02
Summit Fire Protection	8,585.07
Sumption Environmental	15,000.00
Synergy Graphics	60,952.09
Tanner Motors	2,433.90
Teamsters Local 346	40,359.33
Telvent DTN	4,833.74
Thelen Heating & Roofing Inc	2,349.97
Thiesse/Mr & Mrs Herbert	3,200.00
Total Funds by Hasler	8,108.13
Trimin Systems Inc	17,072.60
Tripwire Operations Group LLC	4,556.80
Two Pines Resource Group LLC	7,250.00
U S Department of Agriculture	85,000.00
U S Energy Services Inc	139,732.38
Ultramax Ammunition	16,284.00
Uniforms Unlimited	4,853.36
United States Postal Service	140,000.00
University of Minnesota	2,510.00
US Energy Services Inc	35,883.27
Valen/John E	5,000.00
Verizon Wireless	45,342.82
Viking Electric Supply	8,750.22
Wal-Mart	2,546.82

Waste Partners Inc	3,804.53
Weitnauer/Paula	5,131.10
West Payment Center	49,566.00
Wilford & Geske P.A.	30,932.47
Xerox Corporation	15,032.12
Ziegler Inc	2,880.00

#### **HIGHWAY FUND**

3D Specialties	5,541.23
A C S Government Information Services	4,558.24
Ace Hardware	3,037.13
Advance Auto Parts	3,644.48
Advanced Diesel Service	10,829.92
Aggregate Ready Mix Association	2,595.00
Aitkin Implement	5,605.74
Amerigas	4,118.19
Anderson Brothers Construction Company	4,831,745.35
Audio Communications of Big Lake	3,931.09
Auto Value	4,913.20
BDM Properties LLC	6,849.83
Blue Cross & Blue Shield of Minnesota	16,884.00
Boyer Truck Parts	11,965.24
Brainerd Dispatch	3,686.72
Brainerd Hydraulics and Air	5,124.65
Brainerd License Office	4,048.00
Brainerd Public Utilities	35,207.96
Breezy Point Storage Park	3,960.00
Brock White Construction LLC	13,474.32
Burlington Northern Santa Fe Railway	4,500.00
Caldwell Asphalt	263,461.47
Car Quest	7,360.83
Cass County Auditor	10,724.23
Cemstone	11,751.45
City of Crosslake	159,048.50
Consolidated Telecommunications Company	90,632.00
Contech Construction Products	18,763.83
Crescent Electric Supply Company	3,106.70
Crosslake Construction Demo Debris	2,640.35
Crosslake Demolition	4,472.72
Crow Wing County Court Administrator	18,320.51
Crow Wing Power	8,840.95
Dell Marketing L P	2,628.95
Diamond Industrial Cleaning Equipment	3,945.32
Diamond Mowers Inc	8,397.48
Diamond Vogel Paint	3,471.81
DLT Solutions Inc	14,882.04
Dondelinger Chevrolet Cadillac Toyota	2,205.67
Douchette's Landscaping & Contracting	2,567.50
Dustcoating Inc	14,571.50
Dwire Stake and Lath	3,375.87
Evergreen Equipment Inc	3,451.16
Fackler/Dan & Nancy	13,100.00
Gale-Tec Engineering Inc	9,792.00
Gillund Enterprises	4,384.14
Greenheck Auto Glass LLC	3,068.92
H & R Construction	4,680.20
Heartland Tire Service	10,331.55
Hengel Ready Mix and Construction Inc	20,350.00
Highway Technologies	2,280.00
Independent Petroleum Service Inc	6,943.94
Independent Testing Technologies Inc	14,231.25
Innovative Office Solutions	2,013.27
Interstate Battery Systems of Twin Ports	6,952.64
JM Plein Consulting	5,449.00
Johnson/Dale	10,943.85

Johnson/Jenny	4,300.00
Kingsway Construction Inc	60,900.00
Konecranes Inc	2,018.65
Kris Engineering Inc	40,518.38
Larson Companies	2,633.04
Lawson Products	2,186.21
Levy/Michaela N	5,997.33
Little Falls Machine Inc	2,480.54
Locators & Supplies	5,569.13
M R Sign Company Inc	32,009.37
Marvin Tretter Inc	473,186.82
McLean Appraisals/Frank	5,778.75
Medicare Blue Rx	8,378.00
Midstates Equipment and Supply	2,466.89
Mille Lacs Energy Cooperative	12,214.74
Mills Fleet Farm	2,351.70
Mills Motor Inc	7,703.71
Minnco Central	2,046.12
Minnesota Department of Labor & Industry	4,725.00
Minnesota Department of Revenue	5,107.81
Minnesota Department of Transportation	41,558.32
Minnesota Pollution Control Agency	3,403.46
Minnesota Power	2,561.30
Minnesota Highway Safety & Research Center/Rge	2,500.00
Moore Consulting	10,196.07
Morrison County Dept of Public Works	69,746.17
NAPA Auto Parts	12,106.00
North American Salt Company	246,951.12
NRC Construction	4,830.00
Oxygen Service Company	4,211.12
Pansing/Plummer/Brooks Family Cabin	8,000.00
Pearson/Daniel	4,645.97
Phleger Attorney Trust Account/Gary L.	49,600.00
Polar Chevrolet Mazda	17,719.20
Power Plan	3,271.82
Rachel Contracting	1,872,586.16
Range Printing	3,512.00
Reynolds/Ginger	16,700.00
Road Equipment Parts Center	14,637.92
Royal Tire Inc	18,832.04
RtVision	2,128.87
Ruffridge Johnson Equipment Company	2,373.97
Sanders Construction	22,300.00
Short Elliott Hendrickson Inc	2,220.00
Sign Spot	2,974.25
Staples Business Advantage	2,552.63
Stultz/James G	5,997.33
Stultz/Patrick Lee	5,997.33
Stumpf/Leo & Phyliss	54,625.00
System G Inc	13,184.04
TAMCO Capital Corporation	7,293.00
TDS Metrocom	11,396.59
Thielen Excavating LLC	2,450.00
Town of Lake Edward	2,794.77
Triangle Oil Company	482,900.26
Tri-City Paving Inc	496,674.49
U S Department of Agriculture	5,000.00
Vaughn/Robert & Joyce	60,000.00
Verizon Wireless	3,151.68
Viking Industrial North	3,458.55
Voyager Fleet Systems Inc	15,504.35
Walker Solomon Trust/Neil	7,227.07
Westwood Professional Services	2,195.00
Widseth Smith Nolting & Associates Inc	65,937.26
Winzer Corporation	3,565.44

WSB & Associates Inc	63,412.75
Xcel Energy	5,666.55
Xerox Corporation	5,683.52
Zarnoth Brush Works Inc	3,511.21
Ziegler Inc	30,481.59

**COMMUNITY SERVICES FUND**

Abrahamson/Curtis	7,554.36
Advanced Auto Repair	3,399.63
African American Adoption Agency	5,574.36
Aitkin County Health and Human Services	47,715.00
Anderholm M.D., P.A/David	19,222.09
ASD Healthcare	6,405.60
Association of Minnesota Counties	6,422.00
Auger/George	3,435.00
Ballard-Sunder Funeral Home	2,896.50
Bar None	94,466.58
Bellig/Sam	3,450.00
Benchmark Behavioral Health Systems	124,440.00
Bereuter/W O	2,764.40
Bergman Larson/Vicky	2,372.57
Bethany Christian Services	4,682.70
Blue Cross & Blue Shield of Minnesota	108,645.03
Brainerd & Crow Wing Public Transit	9,002.00
Brainerd License Office	3,047.05
Brandl Motors	44,920.00
Brenny Funeral Chapel	33,884.57
Bridges of Hope	97,053.36
Brodal/Dave	4,230.00
BTD Wood Powder Coating Inc	2,612.43
Cass County Health & Human Services	70,296.21
Cass County Social Services	3,000.00
Catholic Charities	56,760.34
Centracare Health Foundation	5,000.00
Central Minnesota Council on Aging	5,577.25
Ceridian Cobra Services	9,782.55
Champ Software Inc	12,525.23
Childrens Hospitals & Clinics	8,955.61
City of Crosby	7,500.00
COBRA Today	7,869.44
Community and Family Services LLC	8,799.76
Connected Families	3,000.00
Connie Danielson	2,303.85
Consumer Survivor Network	65,636.90
CORE Professional Services P.A.	12,059.38
Crisis Line and Referral Service	65,672.00
Cronin Construction LLC	3,805.00
Crow Wing County Social Services	90,788.05
Crow Wing County Health Services	6,137.04
Crow Wing County Highway Department	43,300.32
Crow Wing County Treasurer	20,785.00
Cub Foods	2,821.20
Cuyuna Regional Medical Center	9,439.20
Dakota County Receiving Center	416,469.00
Dell Marketing L P	60,551.97
Department of Human Services	622,632.40
Dr. Michael Yapel DDS	2,400.00
DSC Communications	2,949.53
Eagle Ridge Boys Ranch	79,447.50
Edocument Resources LLC	443,620.81
Electric Etc	7,706.40
Ellingson Inc/A.G.	20,260.94
Elmore Academy	47,709.60
Emblom Funeral Service Inc	2,090.00
First Impression Printing	5,530.61



Fond Du Lac Foster Care	7,099.75
Gearty-Delmore Funeral Chapels	2,885.50
GFI Software	4,049.60
Glaxosmithkline Pharmaceuticals	5,390.55
Goodwill Industries	2,198.00
GovConnection	3,087.72
Greater Minnesota Family Services	6,844.90
Greenwalt/Richard E	3,300.00
Halvorson-Johnson Funeral Home	5,970.00
Hennepin County Home School	88,200.00
Holiday Companies	4,367.79
Holiday Station Store	6,842.00
Homme Youth & Family Programs	74,857.85
Hope Housing	102,576.75
Information Systems Corporation	3,201.52
Innovative Office Solutions	17,193.66
Insurance Office	2,327.00
Independent School District #181	21,741.56
Independent School District #182	45,641.65
Itaskin Juvenile Center	240,294.49
Jeanne DeVries	3,058.79
Jenson/Judith	47,967.15
JJKN Management Company	6,768.12
Joey Halvorson dba Jaws	15,276.95
Johnson/Dennis	35,356.06
Kline Funeral Home	2,110.00
Koop Funeral Home	17,337.52
Krause Lock & Key	3,215.00
Laboratory Corportion of America	8,306.00
Lakes Media Collaborative	7,500.00
Lakes Printing	6,357.52
Leech Lake Reservation	4,500.00
Lifeworks Services	14,549.00
Little Sand Group Home	52,553.28
Loffler Companies Inc	2,725.59
Lori Thompson	2,380.60
LSS of Minnesota Adoption/Child Care	7,382.02
Lutheran Church of the Cross	7,500.00
Lutheran Social Services	17,311.25
Mapletree Group Home	26,735.31
Marco Business Products	45,145.01
Mark Barta	3,373.49
Mayo Clinic	2,730.22
McMahon Counseling and Consulting LLC	5,809.66
Medcost Benefits Services-Cobra	4,021.10
Medicare Blue Rx	73,272.00
Metro Legal Services Inc	3,392.65
Meyer/David B	2,855.37
Minnesota Department of Corrections	10,091.88
Minnesota Department of Human Services	1,196,569.35
Minnesota DHS Maxis Cashier	32,222.67
Minnesota Institute of Public Health	19,372.75
Minnesota State Auditor	4,813.00
Mogensen Plumbing/Bruce	2,373.54
Morrison County Social Services	47,500.00
Motorola	22,524.44
Muehlhausen/Gary	3,618.70
NAMI North Central Region	3,500.00
Nelson-Doran Funeral Home	15,984.84
New Pathways Inc	8,425.00
Nexus - Mille Lacs Academy	226,461.82
Nor-Son Inc	5,257.45
North Homes Cottages	58,229.10
North Homes Inc - Standard	223,273.34
Northern Pines	1,250,797.37

Northern Pines Mental Health Center Inc	2,140.00
Northwestern Minnesota Juvenile Center	110,737.97
Oakridge Support Services	95,290.16
Office Shop	12,269.52
Opportunity Services	3,640.08
Optumhealth Financial Services	17,318.84
Peoples Security Company	2,115.81
Pine Manors Inc	2,200.00
Pinehaven Youth and Family Services	344,683.66
PORT Boys Group Home	63,443.79
PORT Girls Group Home	35,035.27
Prevent Child Abuse Minnesota / Brd	2,000.00
Productive Alternatives Inc	201,405.20
PSS - Minneapolis	2,305.07
Quality Auto Repair	4,175.09
Quick Construction Inc	3,350.00
Region 5 Development Commission	5,500.00
REM Central Lakes Inc	4,183.76
Ron Michaels Consulting Inc	34,717.57
Ronald McDonald House Charities	2,625.00
Rural Minnesota CEP Inc	581,610.73
Sanofi Pasteur Inc	13,373.68
Schulte/Randal	5,004.08
Scott/George	7,069.16
Seven County Process Servers	2,750.00
SHI International Corporation	12,539.67
St Cloud Children's Home	39,524.81
St Josephs Medical Center	7,664.82
Staples Business Advantage	16,494.38
Suite Spaces LLC	2,158.54
TCC Headstart	2,250.00
Teens in Transition	27,232.00
The Farm on St Mathias	3,470.00
The Handy Guys	6,643.62
The Reardon Group	14,500.00
Thistledeew Camp/Wilderness Endeavors	22,949.00
Todd County Social Services	63,095.29
Traveler's Fare	2,135.60
Trimin Systems Inc	6,295.10
Verizon Wireless	8,941.17
Verkennes/Mary Kay	26,070.98
Village Ranch Inc	70,366.45
Volunteers of America	21,430.08
Vopatek/Kenneth	12,854.21
Vopatek/Lori	3,567.41
Wadena County Social Services	51,503.99
Walker/Leon	3,000.00
Walkerbrook Properties LLC	7,847.80
Wal-Mart	4,423.16
Woodland Good Samaritan	18,175.90
Woodland Hills	79,809.33

**SENIOR CITIZEN'S VOLUNTEER FUND**

CIMA Companies	4,629.58
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**SCORE FUND**

Anderson Brothers Construction Company	2,023.96
Brainerd Dispatch	6,740.81
Brainerd Postmaster	4,840.82
City of Baxter	32,300.00
City of Brainerd	84,390.00
City of Breezy Point	14,000.00
City of Crosslake	30,000.00
City of Emily	15,000.00
City of Garrison	4,140.00

City of Ironton	47,715.00
City of Nisswa	33,000.00
City of Pequot Lakes	15,000.00
Crosby Ironton Courier	3,107.83
Crow Wing County Highway Department	10,598.36
First Impression Printing	8,939.00
First State Tire Recycling	11,627.75
Goodwill Industries	17,759.00
Hughes Technologies	7,995.60
Merrifield Lions	4,250.00
Morrison County Solid Waste	5,600.36
Nisswa Sanitation	8,170.00
R W Beck & Associates	44,603.73
Sign Spot	7,247.54
Stroschein/Marvin	23,411.00
TCBX	5,400.00
Todd County Solid Waste	4,498.52
Town of Bay Lake	8,000.00
Town of Crow Wing	12,000.00
Town of Ideal	8,000.00
Town of Maple Grove	10,000.00
Town of Mission	3,500.00
Town of Roosevelt	7,500.00
Veolia Environmental Services	13,370.72
Waste Management of Northern Minnesota	2,686.15
Widseth Smith Nolting & Associates Inc	5,781.92

**RESOURCE DEVELOPMENT FUND**

Holmwig Excavating	14,433.20
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**FORFEITED TAX SALE FUND**

Banick/Kevin	2,742.08
Blue Cross & Blue Shield of Minnesota	2,412.00
Brainerd Dispatch	3,704.40
Crow Wing County Highway Department	11,554.65
Dell Marketing L P	3,719.16
Edin Logging Inc	2,489.30
Fletcher Trucking	19,227.07
Future Forests Inc	4,816.30
Gilmer Logging	2,279.50
Gregory Company Real Estate Appraisal	4,000.00
Hettver/Bill	2,619.00
Kowalzek/Bryce	3,766.23
Kuschel/LD	3,833.44
Minnesota Department of Finance	4,820.91
Northern Loggers	4,063.60
Obay Services	6,747.00
Parker/Lester	5,075.67
Pike/Sharon	12,353.68
PRT	12,510.00
Rahto/Thomas	4,362.60
Regents of the University of Minnesota	2,922.00
Rieger Logging	3,664.36
SAPPI	4,919.60
SGS North America	2,993.22
Superior Forestry Service Inc	4,748.76
U S Department of Agriculture	10,000.00
Xerox Corporation	2,888.31

**SMALL CITIES DEVELOPMENT FUND**

Building Restoration Corporation	104,373.00
Central Minnesota Housing Partnership Inc	14,800.00
Hofmann & Sons	52,282.00
Tri-County Action Program Inc	5,527.00

**FIRST ASSESSMENT DISTRICT FUND**

City of Brainerd	162,845.05
Heartland Animal Rescue Team	8,136.36

**SECOND ASSESSMENT DISTRICT FUND**

City of Aitkin	2,621.00
Ehlers & Associates Inc	3,000.00
Kennedy & Graven Chartered	6,560.20
Springsted Inc	11,500.00
Standard and Poor's	4,800.00

**CAPITAL PROJECTS FUND**

Action Fleet Inc	57,716.65
Action Graphics Inc	2,316.00
Aercor Wireless Inc	7,762.56
Applied Concepts Inc	14,152.00
DPMS Firearms LLC	5,339.31
Elk River Ford	90,583.28
Floor to Ceiling	22,287.77
Geo's Paint & Finish LLC	5,903.60
Hewlett Packard Company	9,551.28
Insight	133,408.73
Independent School District #181	50,000.00
Krause Lock & Key	16,751.10
Marco Business Products	12,490.43
Minnesota Department of Revenue	3,810.91
Motorola	19,621.80
Nortrax Equipment Company	189,128.14
Polar Chevrolet Mazda	59,479.50
Qwest	4,326.58
RDO Equipment Corporation	8,034.66
SHI International Corporation	35,876.86
Squad Pro LLC	14,027.34
St Croix Solutions Inc	41,142.97
Towmaster Inc	187,972.50

**ENVIRONMENTAL TRUST FUND**

University of Minnesota Real Estate Office	57,229.02
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**SOLID WASTE MANAGEMENT FUND**

Aeromix Systems Inc	13,254.22
Bogart, Pederson & Associates Inc	14,331.41
Brainerd Postmaster	4,840.85
Consolidated Telecommunications Company	20,000.00
EPG Companies Inc	3,316.68
Ferguson Waterworks Inc	4,129.44
First Impression Printing	6,312.21
Holden Electric Company Inc	6,081.93
Honey Wagon LLC	3,670.00
Hydro Klean	10,180.00
Lamar Companies	3,070.00
Landtec North America Inc	3,816.05
Marco Financing	2,639.96
Mid-State Refrigeration	3,067.23
Minnesota Department of Revenue	5,137.46
Minnesota Power	45,345.46
New Waste Concepts Inc	38,074.56
Northern Water Works Supply Inc	9,017.55
Pratt's Affordable Excavating Inc	10,454.50
R W Beck & Associates	240,960.42
Shaw Environmental/LFG Specialties LLC	20,044.00
Stroschein/Marvin	26,125.18
Teledyne Isco Inc	2,929.19
Thelen Heating & Roofing Inc	2,233.75
Triangle Oil Company	13,195.91

Unison Solutions Inc	3,407.63
Veit & Company Inc	139,863.88
Widseth Smith Nolting & Associates Inc	59,706.37

**PASSENGER SAFETY COALITION FUND**

Horner/Myra J	2,430.53
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**CROW WING HOUSING AND REDEVELOPMENT AUTHORITY FUND**

Brainerd Lakes Area Development Corporation	13,850.00
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**HOUSING AND REDEVELOPMENT AUTHORITY REVOLVING FUND**

Kennedy & Graven Chartered	3,957.50
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**HOUSING AND REDEVELOPMENT AUTHORITY FELIX TIF DISTRICT FUND**

Felix/James And Carol Ann	4,676.68
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Chapter 156 of the Session Laws of 2005 [471.701] [SALARY DATA]

A city or county with a population of more than 15,000 must annually notify its residents of the positions and base salaries of its three highest-paid employees.

County Administrator	\$113,280
County Attorney	\$106,868
Chief Deputy County Attorney	\$103,578