

**CROW WING COUNTY
BRAINERD, MINNESOTA**

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2007

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
2007

Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Dewayne (“Dewey”) Tautges*	January 2009
2nd District	Paul M. Thiede	January 2011
3rd District	Rachel Reabe Nystrom**	January 2011
4th District	Rosemary Franzen	January 2011
5th District	Doug Houge	January 2009
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	Lauren E. Borden	January 2011
Appointed		
County Administrator	David Hamilton (Terminated February 2008)***	
County Assessor	Martyn Schmidt	December 2008
Engineer	Lyndon Robjent	August 2011
Examiner of Titles	Glen A. Gustafson	Indefinite
Human Services Director	Susan M. Beck	Indefinite
Land Commissioner	Thomas J. Cowell	Indefinite
County Surveyor	Donald Sigety	Indefinite
Solid Waste Coordinator	Douglas R. Morris	Indefinite
Veterans Service Officer	Bob Nelson	Indefinite

*Denotes 2007 Chair

**Denotes 2008 Chair

***Timothy J. Houle, County Administrator was hired July 2008

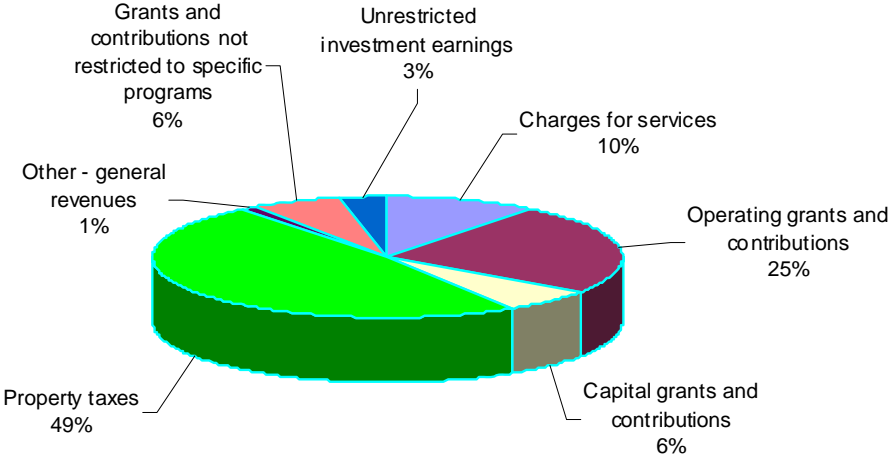
Indefinite

A PROFILE OF CROW WING COUNTY

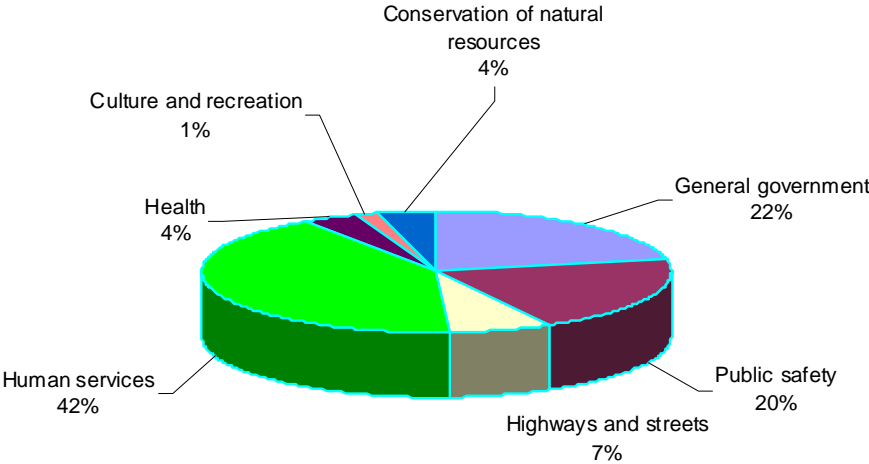
Key Indicator	Total 2007	Total 2006	Percent Increase (Decrease)
Estimated Population	61,648	60,762	1.5%
Total Tax Capacity	97,581,051	84,087,662	16.1%
Percent of Property Tax Collected During Collection Year	98.0%	98.1%	(.1%)
Total General Revenues	39,900,129	38,274,737	4.3%
Total Program Revenues	29,264,872	29,685,312	(1.4%)
Total Expenses			
Governmental activities	53,013,224	54,994,361	(3.6%)
Business-type activities	1,441,434	1,553,355	(7.2%)
Capital Assets			
Governmental activities	140,025,393	131,461,588	6.5%
Business-type activities	4,283,592	2,722,007	57.4%
Total Outstanding Net Bonded Debt of County			
General obligation	52,510,000	55,335,000	(5.1%)
Revenue supported	2,395,000	2,730,000	(12.2%)
Other debt	-	75,000	(100.0%)
Bond Rating on Most Recent General Obligation Bond Issue	Aaa	Aaa	-
Total Government-Wide Net Assets			
Governmental activities	136,436,155	122,172,302	11.7%
Business-type activities	11,779,183	11,332,693	3.9%
Total Number of Full-Time Equivalents	456	440	3.7%

CROW WING COUNTY'S 2007 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, human services, health services, culture and recreation, conservation of natural resources, and economic development. The business-type activity of Crow Wing County is Crow Wing County Solid Waste.

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

Fund Financial Statements

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

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

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

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

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

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

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
- Tobacco Compliance
- Land Management
- County Building
- Unorganized Townships
- Extension Grants

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.

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

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

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

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<u>Assets</u>				
Cash and pooled investments	\$ 35,844,428	\$ 5,210,338	\$ 41,054,766	\$ 563,238
Petty cash and change funds	3,165	-	3,165	-
Investments	17,040	-	17,040	-
Taxes receivable				
Prior - net	991,151	-	991,151	1,614
Accounts receivable - net	311,792	97,639	409,431	36,082
Accrued interest receivable	394,255	-	394,255	3,459
Loan receivable	-	-	-	354,648
Contracts receivable	737,062	-	737,062	-
Internal balances	837	(837)	-	-
Due from other governments	3,367,867	-	3,367,867	120,718
Due from component units	62,730	-	62,730	-
Lease receivable	-	-	-	2,395,000
Inventories	892,405	-	892,405	-
Prepaid items	35,806	-	35,806	-
Restricted assets				
Cash and pooled investments	-	4,314,245	4,314,245	745,057
Deferred charges	123,188	-	123,188	-
Other assets	-	-	-	5,052
Investment in joint venture	16,122,645	-	16,122,645	-
Capital assets				
Non-depreciable	8,477,320	2,622,143	11,099,463	35,000
Depreciable - net of accumulated depreciation	131,548,073	1,661,449	133,209,522	3,155,297
Total Assets	\$ 198,929,764	\$ 13,904,977	\$ 212,834,741	\$ 7,415,165
<u>Liabilities</u>				
Accounts payable	\$ 1,145,345	\$ 69,056	\$ 1,214,401	\$ 43,321
Salaries payable	913,659	4,593	918,252	-
Accrued payroll taxes	128,456	638	129,094	-
Other accrued liabilities	-	-	-	5,304
Contracts payable	156,936	194,785	351,721	-
Due to other governments	637,571	-	637,571	-
Due to primary government	-	-	-	62,730
Accrued interest payable	989,931	-	989,931	508
Unearned revenue	75,171	-	75,171	2,395,000
Long-term liabilities				
Due within one year	4,473,925	11,740	4,485,665	149,838
Due in more than one year	53,972,615	1,844,982	55,817,597	185,551
Total Liabilities	\$ 62,493,609	\$ 2,125,794	\$ 64,619,403	\$ 2,842,252

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<u>Net Assets</u>				
Invested in capital assets - net of related debt	\$ 85,314,269	\$ 4,088,807	\$ 89,403,076	\$ 2,901,662
Restricted for				
General government	1,283,058	-	1,283,058	-
Public safety	387,933	-	387,933	-
Highways and streets	892,405	-	892,405	-
Culture and recreation	446,582	-	446,582	-
Conservation of natural resources	1,345,403	-	1,345,403	-
Debt service	4,389,365	-	4,389,365	-
Environmental uses - expendable	67,939	-	67,939	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Unrestricted	<u>40,462,702</u>	<u>7,690,376</u>	<u>48,153,078</u>	<u>1,671,251</u>
Total Net Assets	<u>\$ 136,436,155</u>	<u>\$ 11,779,183</u>	<u>\$ 148,215,338</u>	<u>\$ 4,572,913</u>

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

					Net (Expense) Revenue and Changes in Net Assets			Discretely Presented Component Units
	Expenses	Fees, Charges, Fines, and Other	Program Revenues		Governmental Activities	Primary Government		
			Operating Grants and Contributions	Capital Grants and Contributions		Business-Type Activities	Total	
Functions/Programs								
Primary government								
Governmental activities								
General government	\$ 10,997,997	\$ 2,173,889	\$ 754,116	\$ 686,565	\$ (7,383,427)	\$ -	\$ (7,383,427)	
Public safety	10,143,212	1,253,879	678,127	-	(8,211,206)	-	(8,211,206)	
Highways and streets	3,665,519	512,519	2,416,947	2,989,734	2,253,681	-	2,253,681	
Human services	20,714,263	2,090,933	11,649,182	-	(6,974,148)	-	(6,974,148)	
Health	1,963,829	798,784	800,748	-	(364,297)	-	(364,297)	
Culture and recreation	747,101	-	14,875	-	(732,226)	-	(732,226)	
Conservation of natural resources	2,109,881	11,292	163,880	587,451	(1,347,258)	-	(1,347,258)	
Interest	2,671,422	-	-	-	(2,671,422)	-	(2,671,422)	
Total governmental activities	\$ 53,013,224	\$ 6,841,296	\$ 16,477,875	\$ 4,263,750	\$ (25,430,303)	\$ -	\$ (25,430,303)	
Business-type activities								
Solid waste	1,441,434	1,681,951	-	-	-	240,517	240,517	
Total primary government	\$ 54,454,658	\$ 8,523,247	\$ 16,477,875	\$ 4,263,750	\$ (25,430,303)	\$ 240,517	\$ (25,189,786)	
Component units								
Housing and Redevelopment Authority	\$ 33,932	\$ 9,892	\$ -	\$ -				\$ (24,040)
Serpent Lake Sanitary Sewer District	389,426	426,223	-	-				36,797
Sanitary Management District	190,930	-	203,615	-				12,685
Total component units	\$ 614,288	\$ 436,115	\$ 203,615	\$ -				\$ 25,442
General Revenues								
Property taxes					\$ 32,567,627	\$ -	\$ 32,567,627	\$ 62,404
Mortgage registry and deed tax					111,772	-	111,772	-
Payments in lieu of tax					330,606	-	330,606	-
Grants and contributions not restricted to specific programs					4,208,641	595	4,209,236	3,724
Unrestricted investment earnings					2,154,085	205,378	2,359,463	46,252
Miscellaneous					306,821	-	306,821	-
Gain on sale of capital assets					14,604	-	14,604	-
Total general revenues					\$ 39,694,156	\$ 205,973	\$ 39,900,129	\$ 112,380
Change in net assets					\$ 14,263,853	\$ 446,490	\$ 14,710,343	\$ 137,822
Net Assets - Beginning					122,172,302	11,332,693	133,504,995	4,435,091
Net Assets - Ending					\$ 136,436,155	\$ 11,779,183	\$ 148,215,338	\$ 4,572,913

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Land Management</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>							
Cash and pooled investments	\$ 14,702,682	\$ 40,426	\$ 7,391,538	\$ 1,337,021	\$ 5,398,830	\$ 6,973,931	\$ 35,844,428
Petty cash and change funds	3,065	-	-	100	-	-	3,165
Investments	17,040	-	-	-	-	-	17,040
Taxes receivable							
Prior	500,518	80,215	207,999	-	181,745	20,674	991,151
Accounts receivable	130,252	-	180,766	-	-	774	311,792
Accrued interest receivable	379,753	-	-	-	-	14,502	394,255
Contracts receivable	-	-	-	737,062	-	-	737,062
Due from other funds	909,257	94,348	-	-	-	308,064	1,311,669
Due from other governments	250,522	1,241,263	1,876,082	-	-	-	3,367,867
Due from component units	62,730	-	-	-	-	-	62,730
Prepaid expense	35,806	-	-	-	-	-	35,806
Inventories	-	892,405	-	-	-	-	892,405
Total Assets	\$ 16,991,625	\$ 2,348,657	\$ 9,656,385	\$ 2,074,183	\$ 5,580,575	\$ 7,317,945	\$ 43,969,370
<u>Liabilities and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 350,432	\$ 101,648	\$ 639,725	\$ 7,062	\$ -	\$ 46,478	\$ 1,145,345
Salaries payable	578,892	73,842	247,409	11,609	-	1,907	913,659
Accrued payroll taxes payable	81,975	10,264	34,338	1,614	-	265	128,456
Contracts payable	-	48,802	-	24,769	-	83,365	156,936
Due to other funds	50,397	500,110	8,853	713,205	-	38,267	1,310,832
Due to other governments	258,060	8,466	64,509	306,536	-	-	637,571
Deferred revenue - unavailable	638,443	844,934	296,583	737,062	181,745	35,950	2,734,717
Deferred revenue - unearned	-	-	-	-	-	75,171	75,171
Total Liabilities	\$ 1,958,199	\$ 1,588,066	\$ 1,291,417	\$ 1,801,857	\$ 181,745	\$ 281,403	\$ 7,102,687

Liabilities and Fund Balances
(Continued)

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Land Management</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances							
Reserved for							
Inventories	\$ -	\$ 892,405	\$ -	\$ -	\$ -	\$ -	\$ 892,405
SCORE	-	-	-	-	-	1,345,403	1,345,403
Law library	31,820	-	-	-	-	-	31,820
Recorder's equipment purchases	667,902	-	-	-	-	-	667,902
Recorder's unallocated land based	486,193	-	-	-	-	-	486,193
Enhanced 911	246,523	-	-	-	-	-	246,523
Environmental uses	-	-	-	-	-	1,846,499	1,846,499
Parks	446,582	-	-	-	-	-	446,582
Sheriff's forfeited property	15,659	-	-	-	-	-	15,659
Attorney's forfeited property	49,345	-	-	-	-	-	49,345
Sheriff's contingency	5,000	-	-	-	-	-	5,000
DUI assessment	37,297	-	-	-	-	-	37,297
Children's trust	11,444	-	-	-	-	-	11,444
Tobacco Compliance	11,954	-	-	-	-	-	11,954
Unreserved							
Designated for debt service	-	-	-	-	5,398,830	-	5,398,830
Designated for K-9 unit	7,814	-	-	-	-	-	7,814
Designated for bomb squad	50,020	-	-	-	-	-	50,020
Designated for veterans service van	6,320	-	-	-	-	-	6,320
Designated for rifle range	4,747	-	-	-	-	-	4,747
Designated for dive team	6,589	-	-	-	-	-	6,589
Designated for County grants	17,265	-	-	-	-	-	17,265
Designated for lake area drug investigation	9,919	-	-	-	-	-	9,919
Designated for mounted patrol	4,365	-	-	-	-	-	4,365
Designated for human rights commission	815	-	-	-	-	-	815
Undesignated	12,915,853	(131,814)	8,364,968	272,326	-	-	21,421,333
Unreserved, reported in nonmajor							
Special revenue funds	-	-	-	-	-	2,130,097	2,130,097
Capital project funds	-	-	-	-	-	1,646,604	1,646,604
Permanent fund	-	-	-	-	-	67,939	67,939
Total Fund Balances	\$ 15,033,426	\$ 760,591	\$ 8,364,968	\$ 272,326	\$ 5,398,830	\$ 7,036,542	\$ 36,866,683
Total Liabilities and Fund Balances	\$ 16,991,625	\$ 2,348,657	\$ 9,656,385	\$ 2,074,183	\$ 5,580,575	\$ 7,317,945	\$ 43,969,370

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, 2007**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Land Management</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues							
Taxes	\$ 16,859,052	\$ 2,522,187	\$ 6,655,779	\$ -	\$ 5,619,447	\$ 856,548	\$ 32,513,013
Special assessments	-	-	-	-	-	587,451	587,451
Licenses and permits	684,809	-	-	564,890	-	-	1,249,699
Intergovernmental	4,402,739	6,082,484	12,277,567	69,772	528,752	231,441	23,592,755
Charges for services	2,919,921	951,209	357,323	1,455	-	318,009	4,547,917
Fines and forfeits	25,021	-	-	-	-	275	25,296
Gifts and contributions	8,322	-	-	-	-	-	8,322
Investment earnings	1,901,411	-	-	-	-	120,755	2,022,166
Sales	-	-	-	845,727	-	-	845,727
Miscellaneous	1,069,456	37,799	1,859,849	114,946	62,421	748,205	3,892,676
Total Revenues	\$ 27,870,731	\$ 9,593,679	\$ 21,150,518	\$ 1,596,790	\$ 6,210,620	\$ 2,862,684	\$ 69,285,022
Expenditures							
Current							
General government	\$ 11,590,446	\$ -	\$ -	\$ 1,016,127	\$ -	\$ 342,839	\$ 12,949,412
Public safety	11,029,150	-	-	-	-	195,477	11,224,627
Highways and streets	-	9,719,031	-	-	-	384,862	10,103,893
Human services	-	-	21,805,520	-	-	14,221	21,819,741
Health	1,891,422	-	-	-	-	36,787	1,928,209
Culture and recreation	920,117	-	-	-	-	-	920,117
Conservation of natural resources	322,984	-	-	566,167	-	734,059	1,623,210
Capital outlay	-	-	-	-	-	1,994,898	1,994,898
Debt service							
Principal	-	55,650	-	-	3,160,000	75,000	3,290,650
Interest	-	60,449	-	-	2,583,390	4,125	2,647,964
Administrative (fiscal) charges	-	-	-	-	2,238	2,112	4,350
Total Expenditures	\$ 25,754,119	\$ 9,835,130	\$ 21,805,520	\$ 1,582,294	\$ 5,745,628	\$ 3,784,380	\$ 68,507,071
Excess of Revenues Over (Under)							
Expenditures	\$ 2,116,612	\$ (241,451)	\$ (655,002)	\$ 14,496	\$ 464,992	\$ (921,696)	\$ 777,951

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, 2007**

	<u>General</u>	<u>Highway</u>	<u>Human Services</u>	<u>Land Management</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Other Financing Sources (Uses)							
Transfers in	\$ 11,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,954
Transfers out	-	-	-	-	-	(11,954)	(11,954)
Proceeds from sale of capital assets	14,604	-	-	-	-	-	14,604
Total Other Financing Sources (Uses)	\$ 26,558	\$ -	\$ -	\$ -	\$ -	\$ (11,954)	\$ 14,604
Change in Fund Balance	\$ 2,143,170	\$ (241,451)	\$ (655,002)	\$ 14,496	\$ 464,992	\$ (933,650)	\$ 792,555
Fund Balance - January 1	12,890,256	919,130	9,019,970	257,830	4,933,838	7,970,192	35,991,216
Increase (decrease) in reserved for inventories	-	82,912	-	-	-	-	82,912
Fund Balance - December 31	\$ 15,033,426	\$ 760,591	\$ 8,364,968	\$ 272,326	\$ 5,398,830	\$ 7,036,542	\$ 36,866,683

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, 2007**

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and pooled investments	\$ 5,198,715
Due from other governments	39,389
	<hr/>
Total Assets	<u>\$ 5,238,104</u>
<u>Liabilities</u>	
Accounts payable	\$ 146,588
Salaries payable	88,623
Due to other governments	5,002,893
	<hr/>
Total Liabilities	<u>\$ 5,238,104</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 \$5,000 or more during 2007. The list does not include individuals who received federal, state, or county human services aid.

GENERAL FUND

Aitkin County Sheriff	82,030.97
American Solutions For Business	31,911.80
Anderson Brothers Construction Company	53,052.43
Animal Control Enforcement Services	22,140.00
Anoka County Medical Examiner	146,463.40
Apeiron	5,424.35
Appiant	6,750.00
Applied Concepts Inc	9,374.17
Association of Minnesota Counties	26,437.76
A'Viands	370,357.27
B & B Products	15,531.60
Behavioral Forensic Services	24,068.75
Bergquist/Gary D	17,000.00
Blue Cross & Blue Shield of Minnesota	487,805.00
Blue Line Gear	26,804.87
Bob Barker Company	24,106.48
Brainerd & Crow Wing Public Transit	30,849.82
Brainerd Dispatch	85,724.98
Brainerd Lakes Area Chamber of Commerce	6,750.00
Brainerd Lakes Area Development	55,000.00
Brainerd Lakes Regional Airport	147,099.96
Brainerd Public Utilities	452,371.60
Brainerd Savings & Loan	5,354.10
Brainerd Sports & Marine	6,656.25
Brenny Funeral Chapel	10,420.00
Brians Welding Inc	12,524.97
Brothers Fire Protection Company	9,236.71
Budget Blinds of Brainerd	5,335.71
Career Clothes	10,042.21
Carey/Paul	27,000.00
CDW Inc	21,137.58
Centerpoint Energy Minnegasco	202,726.43
Central Applicators	5,694.53
Central Lakes Drug Testing	31,396.00
Central Minnesota Community Corrections	5,024.00
Central Minnesota Juvenile Center	320,827.37
Champ Software Inc	11,765.97
Charm-Tex	15,978.13
City of Brainerd	8,234.79
Codex Corporation	24,710.00
Computer Information Systems	19,000.00
Consolidated Telecommunications Company	8,402.39
Core Professional Services PA	6,630.00
CPS Technology Solutions	7,116.00
Crosby Ironton Courier	5,521.29
Crow Wing County Fair Association	15,450.00

Crow Wing County Highway Department	435,018.82
Crow Wing County Historical Society	35,000.00
Crow Wing County Sheriff	5,093.14
Crow Wing County Treasurer	3,768,708.83
Crow Wing Soil and Water Conservation	181,719.00
Cuyuna Range Economic Development Inc	25,000.00
Dahlquist/James	15,118.81
Dalco	10,524.23
Dechantal Excavating	6,370.00
Dell Marketing L P	47,367.89
Derby Industries	25,250.00
Design Dentistry	5,584.89
Dotty/Melanie	21,576.13
Election Systems & Software Inc	5,830.53
ESRI	10,680.31
First Impression Printing	24,941.26
First State Bank of St. Joseph	30,770.84
Fishnet Security	14,380.09
Frank Madden & Associates	5,900.14
Frey Law Office Ltd	5,309.27
Frontier Precision Inc	20,472.38
G & K Services	7,587.24
Geocomm Corporation	6,000.00
Gimbel/Patricia	16,932.10
Goodin Company	6,446.20
Govconnection	12,346.48
Government Management Group, Inc	7,200.00
Grainger	6,101.00
Granite City Moving and Storage	16,740.00
Grunewald/William	14,000.00
Gunter/Tami	6,710.67
Gustafson/Jean	8,036.27
Halverson/Charles D	31,146.00
Heartland Animal Rescue Team	47,812.12
Henry Schein	6,117.90
Hilde,Inc	5,100.00
Hillyard Hutchinson	119,742.98
Hitesman & Associates	8,050.50
Honeywell Inc	45,136.11
Information Systems Corporation	34,420.79
Initiative Foundation	15,199.00
Inn Room Supplies	7,312.21
Insight	56,218.66
ISD #181	50,045.00
Johnson Controls, Inc	16,243.09
Keeps	26,186.21
Kelly Services Inc	48,239.12
Kitchigami Regional Library	513,164.00
Krause Lock & Key	9,101.18
Kriss Premium Products Inc	22,238.96
KRRC Investments, LLC	10,085.64
Kustom Signals Inc	93,362.80

Lakes Area Mailing	213,434.09
Lakes Area Mat Service II	9,428.26
Lakes Correctional Nursing	124,913.18
Lakes Printing	7,865.24
Larson/Vicki	5,801.81
Law Enforcement Technology Group Inc	154,559.46
Lexis Nexis	7,868.00
Liedl/Mark	20,800.00
Marco Business Products	35,243.24
Marco Financing	41,705.32
Marsden Building Maintenance	198,482.12
Martin Communications Inc	67,217.73
Meds-1	7,750.00
Meeker County Sheriff	26,300.43
Menards	11,166.63
Meteorlogix	5,306.80
Mid Minnesota Federal Credit Union Visa	25,108.31
Midwest Forensic Pathology PA	6,545.00
Mille Lacs County Jail	19,650.09
Minncor Central	12,774.36
Minnesota Counties Information Systems	114,088.23
Minnesota Counties Insurance Trust	838,687.00
Minnesota Department of Corrections STS	105,506.50
Minnesota Department of Finance	350,356.01
Minnesota Department of Health - Cashier	18,882.50
Minnesota Department of Human Services	36,029.92
Minnesota Department of Revenue	49,065.21
Minnesota Elevator Inc	10,103.57
Minnesota office of Enterprise	21,669.29
Minnesota State Auditor	73,284.98
Minnesota U C FUND	18,559.02
MN County Attorneys Association	5,201.46
MN Sheriffs Association	8,270.96
Monticello Ford-Mercury	37,500.00
Nelson Dodge GMC	17,896.95
New Horizons Computer Learning Centers	7,272.00
Nice Systems Inc	5,437.04
Nisswa Marine	48,876.59
Nisswa Sanitation	16,055.46
North Country Security	97,680.43
North Homes Inc	22,242.74
North Memorial EMS Education	5,810.00
Northwestern MN Juvenile Center	26,345.00
Office Shop	109,239.36
O'Hara Jr/William	41,606.50
Peoples Security Company	12,061.28
Pequot Lakes Physical Therapy Services	9,585.85
Port Group Homes	23,265.20
Pro Staff	33,916.69
Pro-West & Associates Inc	11,171.82
PSS - Minneapolis	8,944.36
Quigley/Thurl M	6,057.80

Qwest	25,986.49
Qwest Interprise Networking Services	14,133.46
Reiter & Schiller, P.A.	35,229.16
Reliance Telephone Inc	41,670.00
Riley Dettmann & Kelsey	70,882.60
Robinson Textiles Inc	12,619.50
Rohlfing Supply	8,283.44
Sandberg/Don and Idelle	61,425.00
Sanofi Pasteur Inc	30,285.30
Scan Air Filter Inc	27,749.93
Selectaccount	11,806.29
Short Elliott Hendrickson Inc	14,188.95
Software House International	45,241.46
Springsted	6,381.44
Sprint	6,735.23
St Josephs Medical Center	23,305.54
Staples Business Advantage	18,314.51
Streichers	38,534.12
Synergy Graphics	11,293.62
Taser International	11,385.78
TDS Metrocom	42,098.88
Teamsters Local 346	28,670.64
Thelen Heating & Roofing Inc	6,708.68
Thrifty White Pharmacy	41,776.64
Tierney Brothers Inc	24,892.14
Toms TV	5,080.16
U S Energy Services, Inc.	90,917.86
Ultramax Ammunition	7,501.10
Unicel	71,010.14
Uniforms Unlimited	6,476.78
United States Department of Agriculture	106,250.00
University of MN Continuing Education	139,420.81
Viking Electric Supply	6,774.96
West Payment Center	74,831.54
Wetzel Law Firm	33,782.09
Wurtzberger/Andrew	21,569.60
Xerox Corporation	26,234.48
3D Specialties	7,993.26

HIGHWAY FUND

Action Radio & Communication	46,372.78
Aho/John	8,588.22
Aitkin County Highway Department	331,264.35
Amidon/Thomson	5,163.00
Anderson Brothers Construction Company	2,728,478.61
Aspen Construction Company	144,242.30
Audio Communications of Big Lake	5,223.98
Auto Value Brainerd West	8,007.55
B & B Products	26,532.50
Blue Cross & Blue Shield of Minnesota	128,127.00
Body Works/The	16,051.42
Boyer Truck Parts	10,576.22

Brainerd Hydraulics and Air	7,791.53
Brainerd License Office	10,682.23
Brainerd Public Utilities	33,877.25
Calkins/David	6,950.00
Calkins/Richard and Jodi	5,075.00
Car Quest	26,619.07
Cass County Auditor	23,142.24
City of Crosslake	151,695.87
Contech Construction Products	25,956.18
Crosslake Construction Demo Debris	16,682.16
Crow Wing County Court Administrator	49,302.00
Crow Wing County Land Department	5,694.53
Crow Wing County Treasurer	51,927.65
Crow Wing Power	5,481.87
Dondelinger Chevrolet Cadillac Toyota	7,383.58
Evergreen Equipment Inc	12,175.39
Fleet Fueling	32,630.94
Gale-Tec Engineering Inc	33,473.75
Goodpointe Technology	8,065.00
Heartland Tire Service	41,449.55
Holden Electric Company Inc	5,136.74
Howery/William	8,000.00
Hwy 18 Collision Center Inc	15,340.50
Interstate Battery Systems of Twin Ports	5,049.23
Janna Aho Appraisals	10,140.00
Kingsway Construction Inc	99,865.00
Kris Engineering Inc	25,242.62
Kustom Signals Inc	6,010.36
Landecker & Associates	62,656.62
Landwehr Construction Inc	259,974.64
Little Falls Machine Inc	9,181.13
M R Sign Company Inc	50,078.94
Marsden Building Maintenance	5,959.76
Martin Communications Inc	12,080.55
Marvin Tretter Inc	87,803.83
Mcclellan/Robert and Gail	19,530.00
Mcmillion/Michael	6,333.00
Menards	5,910.26
Midstates Equipment and Supply	26,558.53
Mills GM	6,384.11
Mills Motor Inc	61,360.74
Minnesota Department of Transportation	19,031.31
Minnesota U C FUND	9,951.00
Morton Salt	99,487.60
Napa Auto Parts	11,547.57
North American Salt Company	14,379.18
Pommerening/Dennis and Marcia	8,275.00
Power Plan	5,950.77
Progressive Consulting Engineers Inc	19,400.00
Rademacher/Dale	8,287.00
Rice Creek Resources	16,975.04
Road Equipment Parts Center	24,475.45

Roskop/Joseph	5,689.00
Roskop/Michael	5,094.00
Royal Tire	22,549.00
Rubow/Orville	12,338.00
Sather/Mary	6,288.00
Schrupp Excavating Inc	63,604.92
Short Elliott Hendrickson Inc	210,765.92
Steece/Arthur	10,000.00
System G	11,723.72
Tamco Capital Corporation	6,732.00
TDS Metrocom	16,357.17
Thesing/Wallace	5,057.00
Total Computing Solutions	31,847.97
Tougas/Ian	23,070.00
Town of Daggett Brook	10,000.00
Town of Lake Edward	92,616.92
Traffic Marketing Service	111,306.91
Triangle Oil Company	499,308.35
Tri-City Paving Inc	655,149.54
United States Department of Agriculture	6,250.00
Waffensmith/John	39,908.00
Widseth Smith Nolting & Associates Inc	163,016.58
Winzer Corporation	7,418.06
Wolverton & Associates	14,700.00
WSB & Associates	54,313.80
Xcel Energy	5,566.61
Ziegler Inc	32,831.97

HUMAN SERVICES FUND

Advanced Auto Repair	5,976.99
Aitkin Co. Family Service	47,000.00
Amherst H Wilder Foundation	21,909.88
ARC	13,722.94
Beal/Robert	39,650.00
Blue Cross & Blue Shield of Minnesota	234,100.38
Brainerd & Crow Wing Public Transit	10,255.00
Brenny Funeral Chapel	30,567.45
Bridges of Hope	68,476.06
Burnsville Toyota	46,265.34
Cass Co Health & Human Services	47,617.22
CDW Inc	9,396.38
Central MN Council On Aging	6,605.00
Collins/Alison	11,051.79
Consumer Survivor Network	60,611.00
Core Professional Services P.A.	11,505.00
Crisis Line and Referral Service	65,324.99
Crow Wing Co Social Svcs - MH Flex	123,212.76
Crow Wing County Health Services	21,534.72
Crow Wing County Highway Department	15,337.39
Crow Wing County Social Services	13,380.90
Crow Wing County Treasurer	2,931,300.18
Cuyuna Regional Medical Center	6,602.76

Dakota County Receiving Center	375,920.00
Department of Human Services	141,870.70
Dept of Human Services	307,268.00
Devries/Jeanne	6,172.71
Eagle Ridge Boys Ranch	94,647.60
Family Alternatives	70,588.44
Family Links	5,000.00
First Impression Printing	7,145.77
Fleet Wholesale Supply Co Inc	8,154.80
Fond Du Lac Foster Care	8,711.28
Good Neighbor Home Health Care	26,424.38
Halvorson-Johnson Funeral Home	22,840.74
Hennepin County Home School	53,898.00
Hoisington Koegler Group Inc	40,148.84
Hope Housing	78,104.85
Hoskins Enterprises LLC	16,276.20
Information Systems Corporation	6,804.78
ISD #182	117,095.19
Itaskin Juvenile Center	160,736.15
Joey Halvorson DBA Jaws	18,270.38
Johnson/Dennis	40,059.79
Kelly Services Inc	6,588.40
Koop Funeral Home	10,687.20
Krushe Residential Services	7,669.57
Laboratory Corporation of America	8,184.00
Lakes Area Mailing	5,187.29
Lakes Printing	8,464.35
Leech Lake Reservation	10,000.00
Lifeworks Services	16,146.56
Little Sand Group Home	7,886.40
Lutheran Social Services	48,633.47
Mapletree Group Home	56,327.00
Marco Business Products	31,588.20
Marco Financing	33,035.27
Mental Health Consumer	7,999.12
Minnesota Department of Human Services	321,674.52
Minnesota DHS Maxis Cashier	45,980.57
Minnesota Human Services	394,542.31
Mirada Research & Manufacturing	7,577.98
MN DHS	7,142.00
Morrison Co Social Svcs - MH Flex	52,000.00
Nami - Brainerd	5,000.00
Neighborhood Counseling Center	20,000.00
Nelson-Doran Funeral Home	17,885.29
New Pathways Inc	6,141.00
Nexus - Mille Lacs Academy	93,224.00
North Homes Inc. -Trtmt Foster	181,435.73
North Homes Inc.- Standard	508,742.97
Northern Pines	1,012,338.60
Northern Pines Mental Health Center Inc	5,843.75
Nystrom & Associates Ltd	20,000.00
Oakridge Support Services	231,269.32

Office Shop	44,760.39
Path - Standard	35,331.69
Pine Manors Inc	15,830.00
Pinehaven Youth and Family Services	73,815.62
Port Girl's Group Home	36,846.48
Port of Crow Wing Co./Boys	41,148.80
Productive Alternatives, Inc.	248,427.96
Residential Living Solutions	11,676.16
RSVP	95,702.00
Rural Minnesota Cep, Inc.	464,977.32
Scott County Treasurer	12,115.70
St Cloud Children's Home	31,789.36
St Cloud Hospital	11,303.73
St Josephs Foundation	6,120.00
St Josephs Medical Center	5,018.08
Staples Business Advantage	7,095.97
Sugar Lake SLS	19,428.62
Terhune & Associates, Ltd	9,139.67
Thistledeew Camp/Wilderness Endeavors	119,192.00
Todd County Social Services	41,479.00
Trimin Systems Inc	10,959.19
Unicel	5,381.43
Verkennes/Mary Kay	24,020.16
Village Ranch, Inc.	30,411.91
Wadena County Social Services	90,131.00
Walkerbrook Properties LLC	15,120.00
Wells/Roberta	9,143.25
Woodland Hills	41,384.52

SCORE FUND

Asset Recovery Corporation	53,016.90
Brainerd Dispatch	7,447.10
City of Baxter	31,000.00
City of Brainerd	84,390.00
City of Breezy Point	12,000.00
City of Crosslake	25,000.00
City of Emily	11,508.00
City of Nisswa	14,000.00
City of Pequot Lakes	11,650.00
Crosby Ironton Deerwood Recycling	17,620.00
Crow Wing County Highway Department	10,019.11
First Impression Printing	6,065.68
Goodwill Industries	15,306.00
Monitor Tire Disposal, Inc	17,263.74
Morrison County Solid Waste	7,646.87
R W Beck & Associates	8,083.62
Schoell & Madson Inc	6,402.75
Stroschein/Marvin	9,184.50
TCBX	5,600.00
Todd County Solid Waste	5,642.80
Town of Crow Wing	7,000.00
Town of Ideal	8,000.00

Veolia Environmental Services	12,849.96
Waste Management of Northern Minnesota	9,656.36
BUILDING FUND	
Anderson Brothers Construction Company	10,423.00
Holden Electric Company Inc	36,188.00
Honeywell Inc	27,515.00
Thelen Heating & Roofing Inc	11,300.00
U S Bank Trust National Association	79,125.00
ELECTIONS GRANT FUND	
Election Systems & Software Inc	12,150.60
RECORDER'S TECHNOLOGY FUND	
Hewlett Packard Company	5,199.69
Marco Business Products	8,181.72
Trimin Systems Inc	18,789.12
FIRST ASSESSMENT DISTRICT FUND	
City of Brainerd	130,743.52
City of East Gull Lake	78,397.00
SANITARY MANAGEMENT DISTRICT FUND	
Ayres Associates Inc	119,891.01
GRANTS LAND FUND	
Complete Title Services LLC	41,918.00
Holmwig Excavating	13,800.22
GRANTS EXTENSION FUND	
Craig/Cheryl	14,626.03
CROW WING HRA FUND	
Brainerd Lakes Area Development	11,300.00
Minnesota Housing Finance Agency	8,217.34
HRA REVOLVING FUND	
Cygnature Title & Abstract, Inc	59,945.19
HRA FELIX TIF DISTRICT FUND	
Felix/James and Carol Ann	8,940.00
DEBT SVC FUNDS	
U S Bank	5,745,627.99
CAPITAL PROJECTS - JAIL BONDS FUND	
Avon Electric Services Inc	186,824.47
Brothers Fire Protection Company	20,791.37
CAM Construction Anaylsis Inc	90,665.96
Command Center	14,297.23
Construction Supply Inc	18,178.98
Davis Contracting	10,412.50

Dorholt Tile & Home Center Inc	42,960.03
Fergus Drywall Inc	33,286.67
Geo's Paint & Finish Inc	17,036.85
Haldeman-Homme Inc	5,368.40
Harbor City Masonry Inc	166,018.41
Heartland Glass Company Inc	46,858.70
Hy-Tec Construction of Brainerd Inc	62,683.24
K & K Fabrication Inc	10,712.00
Mcarthur Tile Company	8,278.75
MD Mechanical Inc	123,112.97
MJ Dalsin Company of ND Inc	119,583.77
Molin Concrete Products Company	48,347.45
Pauly Jail Building Company Inc	75,981.96
St Cloud Acoustics Inc	20,299.01
St Cloud Overhead Door Company	30,626.00
Stanley Security Solutions Inc	140,746.19
Thelen Heating & Roofing Inc	74,879.97
Wheeler Hardware Company	22,690.10
Wold Architects and Engineers	22,834.46

CAPITAL PROJECTS - CAPITAL IMPROVEMENT PLAN BONDS FUND

Anderson Brothers Construction Company	26,162.00
Assessco Environmental Services	36,075.00
Bal Tech Inc	104,875.00
Bear Graphics Inc	9,532.55
Brothers Fire Protection Company	5,166.00
CAM Construction Anaylsis Inc	135,002.67
Construction Supply Inc	8,866.35
Duluth Steel Fabricators	22,955.55
Eagle Construction Company Inc	86,014.00
Flament Ulman Inc	15,943.00
Geo's Paint & Finish Inc	27,271.55
Gorham Oien Mechanical	133,202.10
Heartland Glass Company Inc	14,734.00
Holden Electric Company Inc	307,434.76
Honeywell Inc	193,708.05
JRH Automotive Equipment	8,191.58
K-Log, Inc	5,792.00
Marco Business Products	141,362.32
Mcarthur Tile Company	13,810.25
Multiple Concepts Interiors	175,430.57
Nisswa Sanitation	7,384.00
Norix Group Inc	51,772.87
Northern Escrow Inc	16,940.20
Pro-Scape	15,003.15
Regal Contractors Inc	54,304.27
Sign Spot	48,840.29
Steinbrecher Painting Inc	11,978.85
Suite Spaces	43,544.45
Summit Fire Protection	33,696.75
Thelen Heating & Roofing Inc	120,297.37
Twin City Acoustics Inc	5,118.45

Twin City Builders Inc	9,973.30
Wold Architects and Engineers	28,834.00

SERPENT LAKE SEWER DISTRICT FUND

U S Bank	148,540.00
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CAPITAL EQUIPMENT NOTES FUND

Berbee	28,181.98
Car/Truck City Chevrolet	32,152.63
CDW Inc	30,716.10
Dell Marketing L P	139,627.75
Elk River Ford	126,356.00
Hewlett Packard Company	9,291.21
Insight	17,317.54
Kustom Signals Inc	11,585.35
Law Enforcement Technology Group Inc	127,096.86
Numara Software Inc	9,377.65
Paradigm System Solutions,Inc	9,888.56
Polar Chevrolet Mazda	26,353.00
Qwest Interprise Networking Services	24,646.48
Software House International	52,372.49
Sovran, Inc.	19,404.00
Superior/Brookdale Ford Inc	26,065.00

SELF FUNDED HEALTH FUND

Assurant Employee Benefits	65,714.08
Blue Cross & Blue Shield of Minnesota	2,440,947.50
Crow Wing County Treasurer	895,563.00
Minnesota Life Insurance Company	12,818.87

SOLID WASTE FUND

Aeromix Systems Inc	6,439.40
Aqua-Plus Inc	19,111.50
Crow Wing County Highway Department	10,590.38
First Impression Printing	6,116.28
Holmwig Excavating	18,305.00
Minnesota Energy Resources Corporation	5,585.58
Minnesota Power	28,454.66
New Waste Concepts Inc	40,761.00
Northern Water Works Supply Inc	16,640.67
R L Larson Excavating	60,445.45
R W Beck & Associates	578,842.59
Schoell & Madson Inc	30,999.55
Stroschein/Marvin	76,227.59
Superior Jetting	13,100.00
Triangle Oil Company	11,129.25
Veit & Company Inc	1,519,596.50
Widseth Smith Nolting	70,594.17

FORFEITED TAX SALE FUND

Ainsworth Engineered LLC	8,999.41
Blue Cross & Blue Shield of Minnesota	8,316.00

Crow Wing County Highway Department	13,175.79
Dell Marketing L P	6,791.72
Frontier Precision Inc	9,766.56
Minnesota Department of Finance	16,984.92
PRT	25,507.75
Superior Forestry Service Inc	8,858.02
United States Department of Agriculture	12,500.00
Weyerhaeuser	10,299.26
ENVIROMENTAL TRUST FUND	
University of MN Real Estate office	57,229.02

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	106,775.00
Human Services Director	101,854.00
County Attorney	97,089.00