

**CROW WING COUNTY
BRAINERD, MINNESOTA**

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2011

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, 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
2011

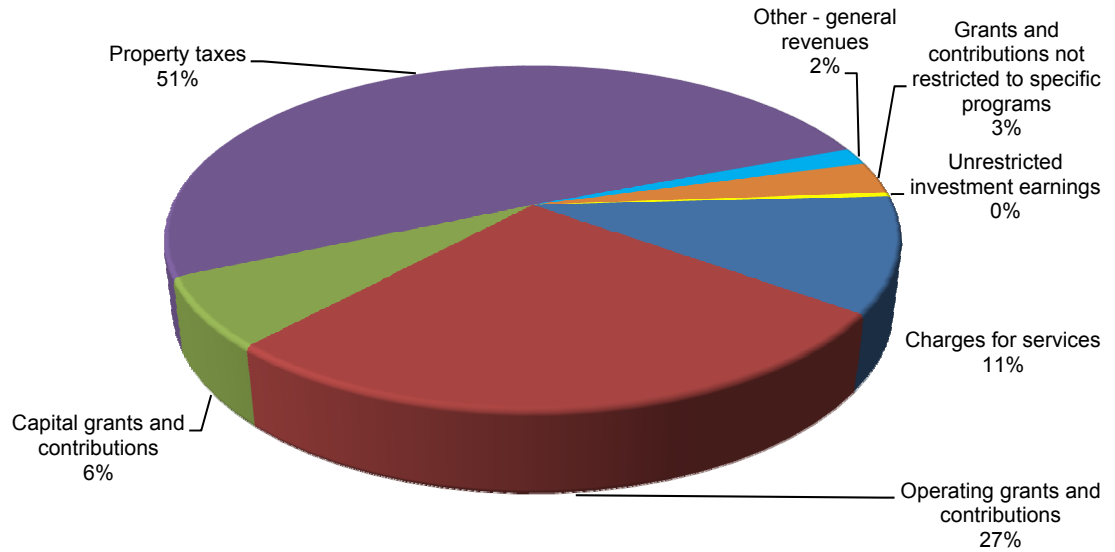
Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Philip Trusty	January 2013
2nd District	Paul Thiede*	January 2015
3rd District	Rachel Reabe Nystrom	January 2015
4th District	Rosemary Franzen	January 2015
5th District	Doug Houge**	January 2013
*Denotes 2011 Chair		
**Denotes 2012 Chair		
County Offices		
Elected		
Attorney	Donald F. Ryan	January 2015
Auditor-Treasurer	Laureen E. Borden	January 2015
Recorder	Kathy Ludenia	January 2015
Sheriff	Todd O. Dahl	January 2015
Appointed		
Administrator	Timothy J. Houle	Indefinite
Assessor	Gary Griffin	January 2014
Engineer	Tim Bray	May 2015
Examiner of Titles	Glen A. Gustafson	Indefinite
Land Commissioner	Kirk Titus	Indefinite
Veterans Service Officer	Robert M. Nelson	June 2011
Zoning Administrator and County Planner	Christopher Pence	Indefinite

A PROFILE OF CROW WING COUNTY

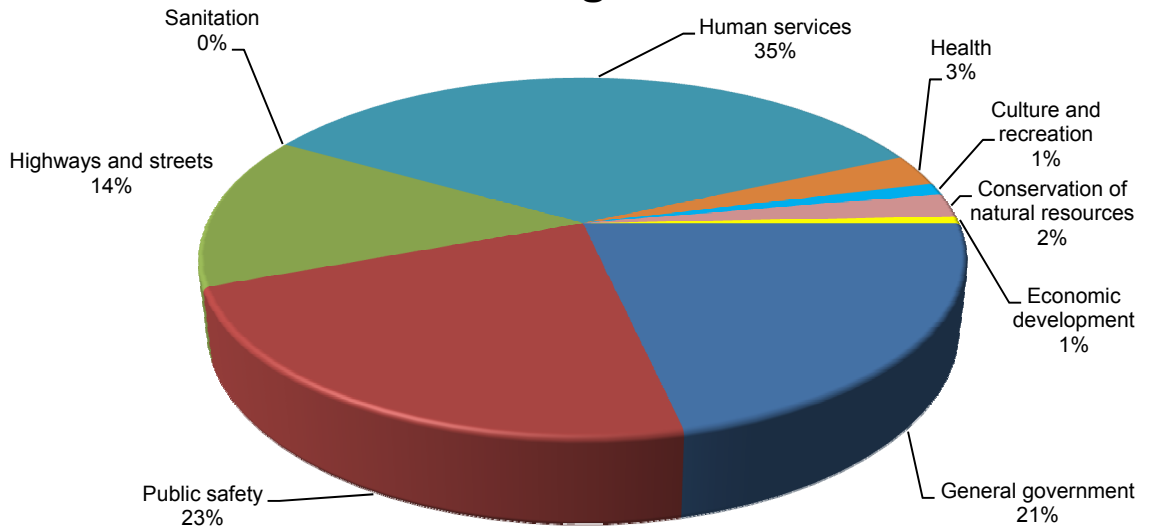
Key Indicator	Total 2011	Total 2010	Percent Increase (Decrease)
Estimated Population	62,763	62,500	.4%
Total Tax Capacity	120,497,390	129,832,928	(7.2%)
Percent of Property Tax Collected During Collection Year	97.48%	96.80%	.7%
Total General Revenues	39,016,243	39,101,499	(.2%)
Total Program Revenues	32,611,973	34,349,567	(5.1%)
Total Expenses			
Governmental activities	62,346,079	59,475,095	4.8%
Business-type activities	2,070,766	1,631,721	26.9%
Capital Assets			
Governmental activities	154,513,515	155,654,869	(.7%)
Business-type activities	5,058,776	5,025,555	.7%
Total Outstanding Net Bonded Debt of County			
General obligation	42,520,000	46,075,000	(7.7%)
Capital Lease	1,232,250	1,295,850	(4.9%)
Most Recent Bond Rating:			
Moody's	Aa3	Aa3	
Standard's & Poor's	AA	AA	
Total Government-Wide Net Assets			
Governmental activities	173,611,436	166,605,782	4.2%
Business-type activities	11,453,402	11,247,685	1.8%
Total Number of Full-Time Equivalents	409	420	(2.6%)

CROW WING COUNTY'S 2011 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 three 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,
- Public Land Management,
- SCORE,
- Unorganized Townships, and
- Small Cities Development Program

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

The **Capital Projects Fund** is used as needed to track 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 the county to other governments.

Classification of County Functions

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

The **General Government** function include expenditures for general county activities and includes expenditures for the county commissioners, county administration, county attorney's office, county auditor-treasurer's office, county property valuation & classification office, the environmental services office, and other county general service offices.

Public Safety relates to the 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, 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, 2011**

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and pooled investments	\$ 35,999,265	\$ 4,880,354	\$ 40,879,619	\$ 748,039
Petty cash and change funds	2,780	-	2,780	-
Investments	12,279,275	-	12,279,275	-
Taxes receivable - delinquent	1,788,583	-	1,788,583	2,686
Accounts receivable - net	248,541	91,728	340,269	25,301
Accrued interest receivable	97,083	-	97,083	7,849
Contracts receivable	192,913	-	192,913	-
Due from other governments	3,144,487	-	3,144,487	-
Loans receivable - net	416,305	-	416,305	181,381
Inventories	795,107	-	795,107	-
Prepaid items	302,140	-	302,140	-
Restricted assets				
Cash and pooled investments	-	5,019,923	5,019,923	1,154,623
Advance to other governments	15,000	-	15,000	-
Deferred charges	105,252	-	105,252	-
Investment in joint venture	22,436,617	-	22,436,617	-
Capital assets				
Non-depreciable	13,630,335	2,184,278	15,814,613	36,678
Depreciable - net of accumulated depreciation	140,883,180	2,874,498	143,757,678	2,548,822
Total Assets	\$ 232,336,863	\$ 15,050,781	\$ 247,387,644	\$ 4,705,379

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

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2011**

	<u>Primary Government</u>			Discretely Presented Component Units
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	
Liabilities				
Accounts payable	\$ 1,240,699	\$ 55,228	\$ 1,295,927	\$ 4,598
Salaries payable	446,800	2,896	449,696	-
Accrued payroll taxes	67,822	431	68,253	-
Other accrued liabilities	-	-	-	2,709
Contracts payable	33,743	73,295	107,038	-
Due to other governments	568,815	-	568,815	-
Accrued interest payable	812,063	-	812,063	-
Claims payable	23,824	-	23,824	-
Unearned revenue	416,305	-	416,305	-
Customer deposits	86,882	-	86,882	-
Long-term liabilities				
Due within one year	6,294,728	25,049	6,319,777	2,173
Due in more than one year	48,733,746	3,440,480	52,174,226	-
Total Liabilities	\$ 58,725,427	\$ 3,597,379	\$ 62,322,806	\$ 9,480
Net Assets				
Invested in capital assets - net of related debt	\$ 111,954,940	\$ 4,985,481	\$ 116,940,421	\$ 2,585,500
Restricted for				
General government	1,972,988	-	1,972,988	-
Public safety	742,888	-	742,888	-
Highways and streets	1,774,764	-	1,774,764	-
Human services	1,015,851	-	1,015,851	-
Culture and recreation	569,437	-	569,437	-
Conservation of natural resources	2,235,451	-	2,235,451	-
Environmental uses - expendable	153,891	-	153,891	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Economic development	20,791	-	20,791	112,921
Debt service	6,199,638	-	6,199,638	-
Unrestricted	45,124,298	6,467,921	51,592,219	1,997,478
Total Net Assets	\$ 173,611,436	\$ 11,453,402	\$ 185,064,838	\$ 4,695,899
Total Liabilities and Net Assets	\$ 232,336,863	\$ 15,050,781	\$ 247,387,644	\$ 4,705,379

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, 2011**

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	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary government								
Governmental activities								
General government	\$ 12,969,897	\$ 1,675,797	\$ 475,881	\$ 2,191,896	\$ (8,626,323)	\$ -	\$ (8,626,323)	
Public safety	13,825,942	1,440,474	990,924	-	(11,394,544)	-	(11,394,544)	
Highways and streets	8,380,127	497,846	4,223,703	2,334,281	(1,324,297)	-	(1,324,297)	
Human services	21,153,044	2,052,157	11,392,625	-	(7,708,262)	-	(7,708,262)	
Health	1,741,968	300,551	1,041,125	-	(400,292)	-	(400,292)	
Culture and recreation	647,975	-	21,894	-	(626,081)	-	(626,081)	
Conservation of natural resources	1,300,631	1,505,233	183,471	-	388,073	-	388,073	
Economic development	352,710	8,599	355,342	-	11,231	-	11,231	
Interest	1,973,785	-	-	-	(1,973,785)	-	(1,973,785)	
Total governmental activities	\$ 62,346,079	\$ 7,480,657	\$ 18,684,965	\$ 4,526,177	\$ (31,654,280)	\$ -	\$ (31,654,280)	
Business-type activities								
Solid waste	2,070,766	1,920,174	-	-	-	(150,592)	(150,592)	
Total Primary Government	\$ 64,416,845	\$ 9,400,831	\$ 18,684,965	\$ 4,526,177	\$ (31,654,280)	\$ (150,592)	\$ (31,804,872)	
Component Unit								
Housing and Redevelopment Authority	\$ 203,326	\$ -	\$ -	\$ -				\$ (203,326)
Serpent Lake Sanitary Sewer District	397,105	366,674	-	-				(30,431)
Total Component Units	\$ 600,431	\$ 366,674	\$ -	\$ -				\$ (233,757)
General Revenues and Other Items								
Property taxes					\$ 35,213,383	\$ -	\$ 35,213,383	\$ 59,141
Mortgage registry and deed tax					65,367	-	65,367	-
Payments in lieu of tax					429,856	-	429,856	-
Grants and contributions not restricted to specific programs					2,071,218	595	2,071,813	3,169
Investment income					255,744	105,714	361,458	(24,202)
Miscellaneous					830,054	-	830,054	-
Gain on sale of capital assets					44,312	-	44,312	-
Transfers					(250,000)	250,000	-	-
Total general revenues and other items					\$ 38,659,934	\$ 356,309	\$ 39,016,243	\$ 38,108
Change in net assets					\$ 7,005,654	\$ 205,717	\$ 7,211,371	\$ (195,649)
Net Assets - Beginning					166,605,782	11,247,685	177,853,467	4,891,548
Net Assets - Ending					\$ 173,611,436	\$ 11,453,402	\$ 185,064,838	\$ 4,695,899

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	<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>
<u>Assets</u>							
Cash and pooled investments	\$ 7,203,710	\$ 3,696,891	\$ 7,654,284	\$ 929,685	\$ 6,199,638	\$ 10,315,057	\$ 35,999,265
Petty cash and change funds	2,680	-	-	100	-	-	2,780
Investments	12,279,275	-	-	-	-	-	12,279,275
Taxes receivable - delinquent	891,326	187,691	384,234	-	288,969	36,363	1,788,583
Accounts receivable	62,235	-	168,417	-	-	17,889	248,541
Accrued interest receivable	88,438	-	-	-	-	8,645	97,083
Due from other funds	173,018	77,401	-	-	-	128,542	378,961
Contracts receivable	-	-	-	192,913	-	-	192,913
Due from other governments	469,032	783,616	1,870,027	-	-	21,812	3,144,487
Loans receivable	-	-	-	-	-	416,305	416,305
Inventories	-	795,107	-	-	-	-	795,107
Prepaid items	302,140	-	-	-	-	-	302,140
Advances to other governments	15,000	-	-	-	-	-	15,000
Total Assets	\$ 21,486,854	\$ 5,540,706	\$ 10,076,962	\$ 1,122,698	\$ 6,488,607	\$ 10,944,613	\$ 55,660,440
<u>Liabilities and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 404,236	\$ 102,252	\$ 699,939	\$ 8,043	\$ -	\$ 26,229	\$ 1,240,699
Salaries payable	246,172	37,092	156,911	6,124	-	501	446,800
Accrued payroll taxes	37,960	5,526	23,349	912	-	75	67,822
Claims payable	23,824	-	-	-	-	-	23,824
Contracts payable	-	4,220	-	21,743	-	7,780	33,743
Due to other funds	49,019	-	7,747	302,195	-	20,000	378,961
Due to other governments	320,424	26,751	72,415	149,225	-	-	568,815
Deferred revenue - unavailable	1,147,154	998,966	660,568	192,913	288,969	44,134	3,332,704
Deferred revenue - unearned	-	-	-	-	-	416,305	416,305
Customer deposits	86,882	-	-	-	-	-	86,882
Total Liabilities	\$ 2,315,671	\$ 1,174,807	\$ 1,620,929	\$ 681,155	\$ 288,969	\$ 515,024	\$ 6,596,555
Fund Balances							
Nonspendable:							
Advances to other governments	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Inventories	-	795,107	-	-	-	-	795,107
Environmental trust corpus	-	-	-	-	-	1,846,499	1,846,499

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	<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>
Fund Balances (Continued)							
Restricted for:							
Enhanced 911	551,018	-	-	-	-	-	551,018
Sheriff's drug contingency	5,000	-	-	-	-	-	5,000
Sheriff's forfeited property	11,209	-	-	-	-	-	11,209
DUI assessment	29,932	-	-	-	-	-	29,932
Lakes area drug investigation forfeiture	19,317	-	-	-	-	-	19,317
Tobacco compliance	21,279	-	-	-	-	-	21,279
Water plan	70,207	-	-	-	-	-	70,207
Parks	569,437	-	-	-	-	-	569,437
Recorder's fee (land based improvement)	207,523	-	-	-	-	-	207,523
Recorder's technology equipment	883,973	-	-	-	-	-	883,973
Law library	32,867	-	-	-	-	-	32,867
Drug court	4,174	-	-	-	-	-	4,174
Election grant	44	-	-	-	-	-	44
Attorney's forfeited property	50,704	-	-	-	-	-	50,704
Children's trust	7,950	-	-	-	-	-	7,950
Missing heirs	51,019	-	-	-	-	-	51,019
Health care (ERRP)	9,487	-	-	-	-	-	9,487
Tax sale assurance	93,577	-	-	-	-	-	93,577
MN estate recoveries	-	-	1,015,851	-	-	-	1,015,851
Timber development	-	-	-	21,280	-	-	21,280
Resource development	-	-	-	420,263	-	-	420,263
Debt service	-	-	-	-	6,199,638	-	6,199,638
Capital notes	-	-	-	-	-	105,133	105,133
Building improvements	-	-	-	-	-	546,463	546,463
SCORE	-	-	-	-	-	1,793,908	1,793,908
Economic development revolving loans	-	-	-	-	-	20,791	20,791
Environmental uses	-	-	-	-	-	153,891	153,891
Unorganized townships	-	-	-	-	-	1,774,764	1,774,764
Committed for:							
Dive team	7,680	-	-	-	-	-	7,680
Mounted patrol	3,457	-	-	-	-	-	3,457
800 mhz	2,742,346	-	-	-	-	-	2,742,346
Veterans' service van	7,920	-	-	-	-	-	7,920
Information systems	197,340	-	-	-	-	-	197,340
Other post employment benefits (OPEB)	1,000,000	-	-	-	-	-	1,000,000
Assigned for:							
Highway	-	3,570,792	-	-	-	-	3,570,792
Community services	-	-	7,440,182	-	-	-	7,440,182
Capital projects	-	-	-	-	-	3,841,301	3,841,301
SCORE	-	-	-	-	-	346,839	346,839
Unassigned:	12,578,723	-	-	-	-	-	12,578,723
Total Fund Balances	\$ 19,171,183	\$ 4,365,899	\$ 8,456,033	\$ 441,543	\$ 6,199,638	\$ 10,429,589	\$ 49,063,885
Total Liabilities and Fund Balances	\$ 21,486,854	\$ 5,540,706	\$ 10,076,962	\$ 1,122,698	\$ 6,488,607	\$ 10,944,613	\$ 55,660,440

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, 2011**

	<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>
Revenues							
Taxes	\$ 17,765,315	\$ 3,804,080	\$ 7,693,536	\$ -	\$ 5,433,541	\$ 804,545	\$ 35,501,017
Special assessments	-	-	-	-	-	596,915	596,915
Licenses and permits	385,077	-	-	670,051	-	-	1,055,128
Intergovernmental	2,358,597	6,597,074	12,843,311	85,955	312,127	1,192,092	23,389,156
Charges for services	2,474,931	540,717	1,538,268	2,047	-	269,354	4,825,317
Fines and forfeits	96,562	-	-	-	-	-	96,562
Gifts and contributions	14,154	-	11,500	-	-	-	25,654
Investment earnings	268,339	-	-	16,549	-	69,295	354,183
Sales	-	-	-	174,159	-	-	174,159
Miscellaneous	1,588,131	329,031	1,391,025	176,257	-	299,615	3,784,059
Total Revenues	\$ 24,951,106	\$ 11,270,902	\$ 23,477,640	\$ 1,125,018	\$ 5,745,668	\$ 3,231,816	\$ 69,802,150
Expenditures							
Current							
General government	\$ 11,397,573	\$ -	\$ 250,956	\$ 428,473	\$ -	\$ 82,747	\$ 12,159,749
Public safety	12,813,803	-	146,418	-	-	158,280	13,118,501
Highways and streets	-	8,505,906	-	-	-	223,277	8,729,183
Human services	-	-	20,298,268	-	-	-	20,298,268
Health	-	-	1,793,644	-	-	-	1,793,644
Culture and recreation	728,832	-	-	-	-	-	728,832
Conservation of natural resources	167,732	-	-	664,459	-	796,313	1,628,504
Economic development	-	-	-	-	-	352,710	352,710
Capital outlay	-	-	-	-	-	585,517	585,517
Intergovernmental	-	330,466	-	-	-	-	330,466
Debt service							
Principal	-	63,600	-	-	3,555,000	-	3,618,600
Interest	-	53,011	-	-	1,973,330	-	2,026,341
Administrative charges	-	-	-	-	2,313	-	2,313
Total Expenditures	\$ 25,107,940	\$ 8,952,983	\$ 22,489,286	\$ 1,092,932	\$ 5,530,643	\$ 2,198,844	\$ 65,372,628
Excess of Revenues Over (Under)							
Expenditures	\$ (156,834)	\$ 2,317,919	\$ 988,354	\$ 32,086	\$ 215,025	\$ 1,032,972	\$ 4,429,522

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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>
Other Financing Sources (Uses)							
Transfers in	\$ 1,900,364	\$ -	\$ -	\$ -	\$ 170,000	\$ 933,814	\$ 3,004,178
Transfers out	(430,171)	(95,777)	(2,040,594)	-	(136,352)	(551,284)	(3,254,178)
Proceeds from the sale of capital assets	27,788	11,005	2,670	2,849	-	-	44,312
Total Other Financing Sources (Uses)	<u>\$ 1,497,981</u>	<u>\$ (84,772)</u>	<u>\$ (2,037,924)</u>	<u>\$ 2,849</u>	<u>\$ 33,648</u>	<u>\$ 382,530</u>	<u>\$ (205,688)</u>
Net Change in Fund Balance	\$ 1,341,147	\$ 2,233,147	\$ (1,049,570)	\$ 34,935	\$ 248,673	\$ 1,415,502	\$ 4,223,834
Fund Balance - January 1	17,830,036	1,963,589	9,505,603	406,608	5,950,965	9,014,087	44,670,888
Increase (decrease) in inventories	-	169,163	-	-	-	-	169,163
Fund Balance - December 31	<u>\$ 19,171,183</u>	<u>\$ 4,365,899</u>	<u>\$ 8,456,033</u>	<u>\$ 441,543</u>	<u>\$ 6,199,638</u>	<u>\$ 10,429,589</u>	<u>\$ 49,063,885</u>

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2011**

	<u>Agency</u>
<u>Assets</u>	
Cash and pooled investments	\$ 5,587,091
Due from other governments	<u>21,211</u>
Total Assets	<u>\$ 5,608,302</u>
<u>Liabilities</u>	
Accounts payable	\$ 258,620
Salaries payable	47,831
Due to other governments	<u>5,301,851</u>
Total Liabilities	<u>\$ 5,608,302</u>

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

MAJOR RECIPIENTS OF CROW WING COUNTY EXPENDITURES

The following is a list of the recipients of Crow Wing County expenditures totaling \$2,000 or more during 2011. The list does not include individuals who received federal, state, or county human services aid.

GENERAL FUND

7Sigma	\$	6,125.00
A & M Forestry Inc		3,046.87
Ace Hardware		3,528.57
Action Fleet Inc		4,115.51
Action Graphics Inc		2,171.37
Advance Auto Parts		4,142.29
Aercor Wireless Inc		5,968.45
Amazon Credit Plan		2,318.36
American Solutions for Business		34,481.53
Anderholm M.D.,P.A/David		21,031.25
Anderson Brothers Construction Company		32,690.00
Arrowwood Resort & Conference Center		2,297.28
Association of Minnesota Counties		23,169.00
A'Viands LLC		389,812.43
Avtex Solutions LLC		5,292.36
Bachman Printing Companies		2,697.42
Batteries Plus		2,963.69
Baxter Police Department		11,603.80
Beach/Kerri		2,469.28
Berkeley Varitronics Systems		2,695.00
Best Buy		3,223.16
Betty Schultz		2,626.47
BL Broadcasting		2,400.00
Blasters Tool & Supply Co. Inc		2,781.89
Blue Cross & Blue Shield of Minnesota		2,462,793.56
Blue Lakes Disposal		3,855.45
Bob Barker Company		2,823.60
Brainerd & Crow Wing Public Transit		18,318.33
Brainerd Dispatch		53,034.24
Brainerd Lakes Area Development Corporation		44,750.00
Brainerd Lakes Regional Airport		157,000.08
Brainerd License Office		2,221.69
Brainerd Medical Clinic		12,711.00
Brainerd Police Department		19,766.47
Brainerd Public Utilities		475,338.98
Breezy Point Police Department		6,392.40
Bremer Bank		2,693.38
Bristow/Kathryn		3,227.02
Brouse, Woodke & Meyer, PLLP		2,303.38
Brownells Inc		2,368.30
Bulletproofme		8,960.00
Bureau of Criminal Apprehension		3,240.00
Carquest Auto Parts		3,221.40
CDW Inc		2,812.78
Central Lakes Drug Testing		29,766.00
Central Minnesota Community Corrections		44,820.56
Centurylink		3,698.49
Charm-Tex		11,752.32
Cheryl Norwood		2,089.83
Circle of Parents		2,500.00
City of Brainerd		9,181.11
Civic Systems LLC		5,600.00
Civicplus		20,242.66
Codex Corporation		20,116.32
Consolidated Telecommunications		43,960.91
Core Professional Services P.A.		9,250.00
Creditron		20,992.18
Crow Wing County 4-H Federation		3,200.00
Crow Wing County Auditor-Treasurer		2,756.86
Crow Wing County Composite Squadron		2,000.00
Crow Wing County Fair Association		10,500.00
Crow Wing County Health Department		69,007.00
Crow Wing County Highway Department		302,075.39
Crow Wing County Historical Society		31,500.00
Crow Wing County Sheriff		2,343.82
Crow Wing Power		3,310.31
Crow Wing Soil and Water Conservation District		32,263.00

Culligan	3,042.58
Custom Terrazzo Inc	18,270.00
Cuyuna Range Economic Development Inc	20,300.00
Dahl/Todd	10,636.99
Dalco	4,018.91
Darrel Olson	2,055.53
Deaton's Mailing System Inc	13,485.90
Deborah Erickson	2,117.00
Dell Marketing L P	61,390.93
Delta Dental	357,278.35
Design Dentistry	2,626.60
Dotty/Melanie	60,000.00
Dovetail Partners Inc	28,531.52
DSC Communications	19,501.27
Election Systems & Software Inc	28,102.06
ESRI	28,019.82
Essentia Health	10,810.78
Everett & Vanderwiel, P.L.L.P	6,607.06
Falls Flag Source	2,212.10
Fastenal Company	11,878.87
First Impression Printing	11,238.04
Fishnet Security	18,750.56
Forestry Suppliers	2,179.00
Frontier Precision Inc	24,932.01
Gary L. Fischler & Associates, PA	4,400.00
Geocomm Corporation	95,254.76
Gimbel/Patricia	8,913.17
Glove Planet	3,147.75
Goodin Company	5,476.85
Govconnection Inc.	2,198.42
Government Management Group Inc	7,200.00
Grainger	3,998.41
Granite City Armored Car Inc	2,751.56
Granite Electronics Inc	64,001.09
Graybar	7,849.15
Greystone Educational Materials	2,232.46
Guardian Pest Solutions Inc	3,241.34
Guidepoint Pharmacy	36,983.67
Gull Lake Glass	5,127.48
Gustafson/Jean	11,577.50
Halverson/Charles D	60,000.00
Harris Computer Systems	42,125.00
Heartland Tire Service	4,047.01
Hennepin County Medical Center	2,150.00
Hildi Inc	10,425.00
Hillyard Hutchinson	37,238.11
Hilton Hotels	4,419.25
Holden Electric Company Inc	31,475.17
Holmwig Excavating	12,714.62
Honeywell Inc	259,851.68
Houston Engineering Inc.	21,460.75
HP Direct	4,500.79
Hudrlik Carpet Service	13,186.55
Hyatt Hotels Mnpls	2,049.24
Hy-Tec Construction Of Brainerd Inc	4,240.00
Icor Technology Inc.	72,922.00
IDU Public Sector	2,635.47
Impact Proven Solutions	30,045.19
Independent Emergency Services	9,058.71
Information Systems Corporation	104,126.22
Initiative Foundation	14,534.00
Innovational Concepts Inc.	9,179.70
Innovative Office Solutions	57,686.90
Insight Public Sector Inc	26,114.99
Iverson Reuvers LLC	4,382.55
Johanneck Appraisals LLC	2,500.00
Jones and Magnus, Attorney at Law	8,266.74
Keepsrs	18,107.98
Kelly Services Inc	14,073.50
Kitchigami Regional Library	565,697.00
Koering Livery Service LLC	11,500.00
Krause Lock & Key	19,662.90
L & N Supply	2,830.00
Laser Shot	3,500.00

Law Enforcement Technology Group Inc	85,742.62
Law Office of John Chitwood	37,765.45
Lexis Nexis	8,883.52
Lundquist/Warren	2,500.00
Luther Honda	3,735.28
Madden Galanter Hansen LLP	17,192.56
Mailfinance	10,721.76
Marco Business Products	9,645.79
Marco Financing	44,855.81
Marine Sonic Technology LLC	5,745.00
Martin Communications Inc	22,436.26
Matthew Bender & Co Inc	4,421.86
Mcgee PA/M.B.	30,250.00
Mckenna/Richard	2,270.21
Medicare Blue Rx	89,869.00
Medtox Diagnostics Inc.	3,373.77
Menards	3,580.45
Mend Correctional Care LLC	173,796.57
Mid-Minnesota Drug Testing	2,184.00
Mills Fleet Farm	2,895.31
Mills Motor Inc	6,699.25
Minneapolis Finance Department	3,398.40
Minnesota Association of Assessing Officers	3,040.00
Minnesota Association of County Officers	2,455.00
Minnesota Conway Fire & Safety	2,259.56
Minnesota Counties Computer Cooperative	13,476.80
Minnesota Counties Information Systems	89,173.14
Minnesota Counties Insurance Trust	760,728.00
Minnesota County Attorneys Association	6,569.20
Minnesota Department of Corrections	95,407.37
Minnesota Department of Finance	297,539.50
Minnesota Department of Health	17,312.50
Minnesota Department of Revenue	9,159.87
Minnesota Elevator Inc	10,931.62
Minnesota Human Services	4,877.01
Minnesota Sheriffs' Association	10,256.41
Minnesota State Auditor	54,358.01
Minnesota State Bar Association	3,018.17
Minnesota State Treasurer	3,544.73
Minnesota State Treasury Mgmt and Budget	2,450.20
Minnesota Supreme Court	2,632.00
Mohawk Ltd	44,923.00
Motorola Solutions Inc	1,462,061.98
Newkirk/Jonathon	3,331.54
North Country Janitorial & Supply Inc	141,873.99
North Memorial EMS Education	2,808.00
Northland Arboretum	59,876.00
Northland Business Systems	4,575.00
Northland Inn and Conference Center	2,150.55
Northwood Turf & Power	3,319.65
Office of Enterprise Technology	11,650.50
Office Shop	8,271.04
O'Hara Jr/William	60,000.00
Oliver/Craig & Sophie	3,738.16
Onemain Financial	2,349.62
Optumhealth Financial Services	8,174.00
Paul Thiede	4,987.26
Peterson Towing	3,257.32
Phoenix Supply	15,463.81
Pictometry International Corp	31,987.50
Pike Plumbing & Heating	7,123.80
Pro-Scape Services	2,836.51
Prowest & Associates Inc	23,785.00
Prudential Insurance Company of America	122,715.85
PSS World Medical Inc	9,202.45
Public Safety Equipment LLC	7,122.38
Quality Blending	2,279.75
Quinlivan & Hughes PA	2,162.00
Qwest	19,283.01
Ramsey County-Medical Examiner	61,600.00
Range Printing	29,027.24
Red River Broadcast Corporation	5,000.00
Redhousemedia	7,685.00
Regents of The University of Minnesota	133,470.01

Region 5 Development Commission	5,000.00
Regions Hospital	6,226.00
Reliance Telephone Inc	70,885.09
Revize Software Systems	3,400.00
RMB Environmental Laboratories Inc	7,700.00
Robinson Textiles Inc	2,578.53
Ron Rydh	2,944.32
Royal Tire Inc	2,107.69
RS Eden	2,421.59
RTvision	2,832.42
Rustad, M.D./Jared	2,000.00
Selectaccount	7,903.77
Shannons Auto Body Inc	5,012.04
Shawn Mccutcheon	2,116.92
SHU International Corp	41,295.25
Sicora Consulting Inc	33,348.05
Siemens Industry Inc	6,633.50
Sign Spot	19,621.20
Soldo Consulting, P.C.	10,935.00
Spider Strategies Inc	9,745.00
Squad Pro LLC	13,967.88
St Croix Solutions Inc	16,045.57
St Josephs Medical Center	20,949.17
Stanley Convergent Security Solutions	21,540.71
Stein's Inc	19,184.57
Steve Anderson	2,762.18
Streichers Inc	32,068.96
Summit Fire Protection	11,933.27
Sumption Environmental	25,315.00
Synergy Graphics Inc	8,246.32
Tanner Motors	2,388.79
Teamsters Local 346	35,261.18
Telvent	5,217.51
The Bodyworks	10,085.20
The Door Doctor	2,064.16
The Valuation Group Inc	7,500.00
The Water Solutions Group	2,625.00
Thelen Heating & Roofing Inc	5,933.16
Thiesse/Herbert	3,200.00
Thrifty White Pharmacy	5,484.13
Tilo Rossmanith	2,690.00
Toms TV	2,364.98
Traveler's Fare	4,192.60
Trimin Systems Inc	14,339.00
True North Tower LLC	10,400.00
Turk/Amy	2,235.65
U S Department of Agriculture	63,859.40
Ultramax Ammunition	20,421.00
Uniforms Unlimited	16,004.96
United States Postal Service	110,000.00
US Energy Services Inc	195,060.29
Verizon Wireless	27,990.94
Viking Electric Supply	11,132.59
Voss/Barry V.	18,264.00
W W Grainger 916	2,110.79
Waldvogel/Michelle	3,757.01
Waste Partners Inc	2,826.00
Web Help Desk	4,297.50
Wells Fargo	4,980.00
West Payment Center	35,738.46
Whitebirch Inc	3,893.13
Wolters Kluwer Law & Business	2,153.00
Xerox Corporation	12,139.38
Yavapai Firearms Academy Ltd	7,650.00
Ziegler Power Systems	5,293.76

HIGHWAY FUND

3D Specialties	5,903.84
A-1 Enterprises	2,765.00
Ace Hardware	2,354.11
Advance Auto Parts	7,618.71
Advanced Diesel Service	6,086.74
Affiliated Computer Services	4,694.98
Aggregate Ready Mix Associates	2,565.00

Aitkin Implement	2,076.46
Amerigas	4,957.07
Anderson Brothers Construction Company	1,995,666.91
Auto Value	2,733.86
Blue Cross & Blue Shield of Minnesota	488,554.69
Board of Water & Soil Resources	2,774.77
Bolton & Menk, Inc.	24,756.00
Boyer Truck Parts	14,500.62
Brainerd Dispatch	3,434.78
Brainerd Hydraulics And Air	9,434.74
Brainerd License Office	3,393.27
Brainerd Overhead Door	2,082.79
Brainerd Public Utilities	37,654.17
Brock White Construction LLC	11,921.42
Burlington Northern Santa Fe Railway	8,000.00
Cargill Inc	80,704.93
Carquest Auto Parts	10,499.52
Cass County Auditor	13,852.28
Cemstone	22,565.35
Centurylink	9,735.12
Cindy Rader	4,383.32
Cindy Rader & Atlas Abstract and Title	121,668.34
City of Crosslake	592,848.00
Commissioner of Transportation	9,196.68
Contech Construction Products	11,161.70
Crosslake Demolition	18,157.80
Crow Wing County Court Administrator	73,300.00
Crow Wing Power	46,502.16
Dannys Rags	3,482.99
Dell Marketing L P	2,598.60
Diamond Industrial Cleaning Equipment	4,260.28
Diamond Mowers Inc	50,847.03
DLT Solutions Inc	5,104.56
Dondelinger Chevrolet Cadillac Toyota	32,284.45
Dullum/Paul & Patricia	43,000.00
Dustcoating Inc	14,427.77
Emily Sand and Gravel	9,310.95
Evergreen Equipment Inc	3,010.28
Fabyanske, Wesetra, Hart & Thomson PA	25,000.00
Franz Reprographics	4,114.69
Gillund Enterprises	4,780.38
Greenheck Auto Glass Inc	2,031.80
Heartland Machine & Tool	3,739.33
Heartland Tire Service	28,902.70
Holden Electric Company Inc	6,763.73
Holmviig Excavating	63,776.82
Hwy 18 Collision Center Inc	3,550.00
Independent Petroleum Service Inc	3,877.48
Innovative Office Solutions	3,049.55
Interstate Battery Systems of Twin Ports	5,803.58
Johnston Fargo Culvert Inc	11,562.48
Kris Engineering Inc	9,128.26
Lawson Products	5,540.97
Little Falls Machine Inc	15,476.52
Locators & Supplies	3,493.42
M R Sign Company Inc	5,689.46
Marvin Tretter Inc	36,701.75
Mclean Appraisals/Frank	6,200.00
Medicare Blue Rx	7,819.50
Midstates Equipment And Supply	44,600.22
Mille Lacs Energy Cooperative	6,200.00
Mills Motor Inc	2,223.47
Minnesota Department of Transportation	119,201.23
Minnesota Pollution Control Agency	2,470.00
Minnesota Power	3,519.12
Morrison County Department of Public Works	8,640.07
Morton Salt	53,220.11
Napa Auto Parts	7,249.22
Newman Traffic Signs	9,562.87
North American Salt Company	284,262.09
Pearson Bros Inc	247,015.34
Polar Chevrolet Mazda	21,179.11
Power Plan	19,079.98
Pratt's Affordable Excavating Inc	70,614.21

Rachel Contracting	96,435.47
Radco Industries	2,128.31
Rader/Michael & Cindy	50,903.04
RDO Equipment Co	3,071.35
Road Equipment Parts Center	30,634.51
Royal Tire Inc	33,993.41
Ruffridge Johnson Equipment Company	7,835.36
Sanders Construction	13,725.00
Savaloja/Harold	2,000.00
Sherwin Williams Company	3,547.00
Short Elliott Hendrickson Inc	4,365.00
Siemens Industry Inc	2,200.00
Southern Minnesota Inspection	3,848.25
Spilman/Neal	2,270.98
Tamco Capital Corporation	3,852.00
TDS Metrocom	6,393.47
Team Laboratory Chemical Corporation	9,759.57
Temple Barsness	89,717.56
The Bodyworks	3,879.83
The Minnesota Transportation Alliance Inc	3,115.00
Thelen Heating & Roofing Inc	2,421.00
Tomberlin/Randy	6,000.00
Towmaster Inc	3,319.56
Traffic Marketing Service	78,888.61
Traffic Marking Service	28,475.02
Transportation Supplies Inc	3,392.47
Triangle Oil Company	113,056.87
Tri-City Paving Inc	93,155.20
Truman Welters	70,265.64
U S Department of Agriculture	3,750.00
Verizon Wireless	3,387.57
Virginia Lab Supply Corporation	4,879.00
Voyager Fleet Systems Inc.	15,138.09
Westwood Professional Services Inc	6,805.00
Wetrosky/Thomas & Einette	31,500.00
Widseth Smith Nolting & Associates Inc	32,452.15
Willow Springs Inc.	42,688.80
Wilson Oil Company	584,792.99
Winzer Corporation	6,926.16
WSB & Associates Inc.	8,318.76
Xcel Energy	4,247.61
Xerox Corporation	5,971.29
Zagoroznikovo/Larisa V.	6,000.00
Zarnoth Brush Works Inc	3,634.28
Ziegler Inc	44,771.12

HUMAN SERVICES FUND

Abrahamson/Curtis	10,297.72
Accurate Drywall LLC	12,275.00
Achieveglobal	7,404.22
Acme Metal Spinning Inc	4,617.00
Adkins-Carlson/Dorraine	4,260.47
ADP Benefit Services	2,244.00
African American Adoption Agency	72,038.31
Aitkin County Health and Human Services	47,550.00
Akkerman-Ingebrand Funeral Home	2,263.50
Anderholm M.D.,P.A/David	13,610.27
Bar None	104,550.60
Barbee/Suzanne	3,820.15
Benchmark Behavioral Health Systems	32,640.00
Bereuter/W O	3,085.94
Blue Cross & Blue Shield of Minnesota	1,711,451.67
Brainerd & Crow Wing Public Transit	8,886.00
Brainerd Area Taxi	12,794.00
Brainerd Dispatch	2,113.02
Brainerd FFA Alumni	15,000.00
Brainerd Housing and Redevelopment Authority	5,965.00
Brenny Funeral Chapel	19,023.40
Bridges of Hope	61,502.83
Brodal/Dave	9,973.20
Cass County Health & Human Services	71,046.83
Cass County Sheriffs Office	2,300.00
Catholic Charities	72,710.86
CDW Inc	6,813.09

Centracare Health Foundation	21,380.56
Central Lakes College	2,186.48
Central Minnesota Council on Aging	42,757.39
Central Minnesota Mental Health Center	18,040.06
Champ Software Inc	9,313.26
Childrens Hospitals & Clinics	4,092.78
City of Brainerd	7,500.00
City of Crosby	4,000.00
City of Pequot Lakes	5,000.00
Civicplus	10,121.34
Community and Family Services LLC	9,429.57
Consumer Survivor Network	45,206.58
Core Professional Services P.A.	9,074.60
Cremation Society of Minnesota	2,627.00
Crisis Line and Referral Service	73,257.00
Crow Wing County Social Services	147,681.72
Crow Wing County Auditor-Treasurer	20,580.94
Crow Wing County Highway Department	57,294.44
Cuyuna Lakes Area Geocachers	7,175.00
Cuyuna Lakes Area Softball League	7,500.00
Dakota County Receiving Center	174,834.49
Dare's Funeral And Cremation Services	2,867.00
Davis/Jeanne	3,712.09
Dell Marketing L P	55,867.65
Department of Human Services	525,830.23
Destiny by Choice LLC	2,200.00
Discovery Woods Montessoria School	4,400.00
Dumke/Bill & Sandi	6,500.00
Eagle Ridge Boys Ranch	68,287.50
East Side Glass Company	16,800.00
Edocument Resources LLC	218,195.40
Electric Etc	7,326.00
Ellingson, Inc/A.G.	29,855.31
Elmore Academy	100,384.40
EPA Audio-Visual, Inc.	11,878.03
Family Focus	2,043.36
First Impression Printing	5,791.73
Fond Du Lac Foster Care	23,097.28
Ford Property Management	7,800.00
Garrison Commercial Club	4,886.89
General Security Services Corporation	6,025.00
Goodwill Industries	2,184.00
Govconnection, Inc	2,136.59
Greater Minnesota Family Services	4,146.75
Greenwalt/Richard E	2,181.44
Groupcast LLC	6,150.00
Hallett Community Center	7,500.00
Halvorson-Johnson Funeral Home	28,329.76
Hemocue Inc	3,703.22
Hennepin County Home School	126,840.00
Holden Electric Company Inc	2,262.91
Holiday Station Store	6,640.00
Homme Youth & Family Programs	15,791.93
Hope Housing	113,798.33
Indian Oaks Academy	80,190.94
Information Systems Corporation	2,840.76
Innovative Office Solutions	34,304.24
Insperty Cobra	3,778.97
Integra Telecom Human Resources	10,625.02
ISD 181	30,978.16
Itaskin Juvenile Center	294,772.53
JJKN Management Co	2,909.95
Joey Halvorson Dba Jaws	16,685.45
Johnson/Dennis	32,996.74
Jones/Mark T	2,720.64
Kindred Family Services	5,031.48
Kline Funeral Home	7,555.00
Koop Funeral Home	17,166.00
Laboratory Corporation of America	5,215.00
Lakes Area Growers Market	2,000.00
Lakes Area Interfaith Caregivers	4,290.00
Lakes Printing	7,114.79
Leadens Building Maintenance, Inc	11,560.68
Leech Lake Reservation	4,500.00

Little Sand Group Home	12,464.56
Loffler Companies, Inc	2,709.20
Lutheran Social Service of Minnesota	71,347.96
Marco Business Products	10,333.89
Marco Financing	44,549.57
Memahon Counseling and Consulting	8,030.60
Medicare Blue RX	76,549.00
Memory Suppliers, Inc	2,685.00
Merck & Company	2,366.37
Metro Legal Services Inc	2,053.54
Meyer/David B	3,375.00
Minnesota Department of Human Services	1,535,806.00
Minnesota Institute of Public Health	8,113.65
Minnesota State Auditor	2,697.00
Minnesota T's	5,860.31
Morrison County Social Services	91,208.45
Nami North Central Region	3,500.00
Nelson-Doran Funeral Home	27,542.94
New Pathways Inc	13,675.00
Nexus - Mille Lacs Academy	199,466.75
North Homes, Inc	245,265.83
Northern Pines	1,271,880.84
Northway Construction Services Inc	21,210.00
Northwestern Minnesota Juvenile Center	59,626.59
Northwood Children's Services	36,765.04
Oakridge Support Services	121,687.62
Office Shop	13,321.62
Opportunity Services	2,714.37
Optumhealth Financial Services	9,808.64
PATH	4,703.76
Pequot Lakes PTA	3,241.80
Pine Manors Inc	28,952.80
Pinehaven Youth and Family Services	382,206.82
Port Boys Group Home	87,439.92
Productive Alternatives, Inc	205,357.90
Region 5 Development Commission	2,000.00
REM Central Lakes Inc	10,472.44
Ronald Mcdonald House Charities	4,047.00
Ronco Lifts Inc	6,000.00
Rural Minnesota CEP, Inc	486,413.30
Sandberg Funeral & Cremation Services	2,887.50
Sanofi Pasteur Inc	5,447.73
Schaefer's Foods	7,000.00
Schulte/Randal	8,518.26
Scott/George	5,371.48
Seven County Process Servers	2,265.00
Shelley Funeral Chapel	2,050.00
Sheriffs Youth Programs	4,489.80
SHI International Corp.	7,568.92
Simar/Candace	5,190.92
Social Security Administration	5,671.20
St Cloud Children's Home	49,348.60
St Cloud Hospital	14,101.42
St Josephs Foundation	2,040.00
St Joseph's Medical Center	12,800.00
St Lukes Clinics	2,642.80
State of Minnesota	22,847.75
Sturm Funeral Home	2,757.50
Teens In Transition	146,645.00
The Reardon Group	14,500.00
Thistledeew Camp/Wilderness Endeavors	50,358.24
Todd County GIS & Land Services	7,800.00
Todd County Social Services	79,534.38
Toonstra Psychological Services, PC	3,625.00
Tri-County Action Program	3,704.30
Trimin Systems Inc	6,344.59
Uniquescreen Media	2,499.00
Verizon Wireless	8,554.04
Verkennes/Mary Kay	24,907.00
Village Ranch, Inc	73,769.36
Volunteers of America	16,137.90
Vopatek/Kenneth	4,368.99
Wadena County Social Services	63,077.52
Walker/Leon	3,450.00

Whispering Pines Construction	42,380.00
Woodland Good Samaritan Society	7,500.00
Woodland Hills	33,301.25

SENIOR CITIZENS FUND

Blue Cross & Blue Shield of Minnesota	8,171.28
Cima Companies	5,136.64
Initiative Foundation	2,500.00
Isd 181	9,231.00

SCORE FUND

5R Processors Ltd	10,087.48
Anderson Brothers Construction Company	3,057.27
Blue Cross & Blue Shield of Minnesota	27,501.99
Brainerd Dispatch	7,897.75
Brainerd Postmaster	4,792.28
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	16,000.00
City of Garrison	3,840.00
City of Ironton	48,000.00
City of Nisswa	27,000.00
City of Pequot Lakes	18,000.00
Crosby Ironton Courier	3,252.94
Crow Wing County Highway Department	10,518.70
First Impression Printing	6,540.23
Goodwill Industries	15,967.00
Hughes Technologies Inc	2,240.90
Liberty Tire Recycling	15,427.65
Merrifield Lions	4,250.00
Morrison County Solid Waste	5,791.00
Newshopper	4,022.70
Nisswa Sanitation	9,840.00
RW Beck Inc	8,635.41
Saic Energy, Environment, & Infrastructure LLC	6,703.24
Stroschein/Marvin	23,017.00
TCBX	4,950.00
Todd County Solid Waste	4,766.78
Town of Bay Lake	4,000.00
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	16,332.43
Widseth Smith Nolting & Associates Inc	8,810.63
WW Grainger	3,692.08

PUBLIC LAND MANAGEMENT FUND

Banick/Kevin	2,860.50
Beutz/John & Katherine	4,984.40
Blue Cross & Blue Shield of Minnesota	73,076.61
Central Landscape Supply	2,293.53
Crow Wing County Abstract	5,664.50
Crow Wing County Highway Department	16,140.55
Dechantal Excavating LLC	4,850.00
Dell Marketing L P	4,553.95
Fletcher Trucking	17,247.21
Forestry Suppliers	3,405.43
Fox Walk Enterprises	5,544.84
Frontier Precision Inc	7,006.73
Future Forests Inc	8,550.00
Holmwig Excavating	25,344.47
Johanneck Appraisals LLC	12,500.00
KB Processing Inc	4,108.12
Kuschel/Ld	6,026.15
Mcallister/Evan	3,718.30
Midway Ford	18,410.49
Minnesota Department of Finance	4,516.05
Minnesota Department of Natural Resources	3,620.00
Obay Services	2,979.00
Pike/Sharon	6,247.45

PRT	10,388.00
Rahto/Thomas	4,021.50
Regents of The University of Minnesota	2,922.00
Rieger Logging	3,443.00
SAPPI	16,026.75
Sawyer Timber Company	9,379.78
SGS North America	5,953.77
Snowy Pines Reforestation	4,826.00
Star Forestry	3,785.60
Superior Forestry Service Inc	6,602.66
U S Department Of Agriculture	7,500.00
Xerox Corporation	2,773.08

SMALL CITIES DEVELOPMENT FUND

Al Habighorst Construction	22,150.00
Brainerd Lakes Area Development Corporation	4,500.00
Central Lakes College	7,800.00
Fairfield Construction	101,110.00
Gravelle Plumbing and Heating	8,105.00
Hofmann & Sons	166,830.00
Jones Concrete Construction and Tile	6,334.00
K & M Signs Inc	2,525.00
Miller Testing & Consulting LLC	6,960.00
Schott Construction	49,967.00

FIRST ASSESSEMENT DISTRICT FUND

City of Brainerd	155,365.79
Heartland Animal Rescue Team	9,734.45

SECOND ASSESSEMENT DISTRICT FUND

City of Aitkin	2,914.00
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DEBT SERVICE - CAPITAL NOTES

US Bank	1,133,400.00
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DEBT SERVICE - COUNTY JAIL BONDS

US Bank	1,397,937.51
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DEBT SERVICE - CAPITAL IMPROVEMENT PLAN BONDS

US Bank	2,585,543.75
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DEBT SERVICE - DETENTION LEASE REVENUE BONDS

US Bank	386,900.00
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DEBT SERVICE - AIRPORT BONDS

US Bank	27,292.92
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CAPITAL PROJECTS FUND

Action Fleet Inc	53,604.90
Adams Arms	6,792.00
Anderson Brothers Construction Company	25,000.00
Applied Concepts Inc	4,625.00
Brainerd License Office	3,108.90
Diamond Mowers Inc	28,244.93
Elk River Ford	46,829.10
Gary's Painting	26,985.00
Holden Electric Company Inc	27,690.00
Hudrlik Carpet Service	11,975.00
ISD 181	25,000.00
John Deere Governmental & National Sales	44,862.45
Krause Lock & Key	3,025.00
Marco Business Products	21,184.04
Minnesota Conway Fire & Safety	5,940.11
Polar Chevrolet Mazda	28,715.25
SHI International Corp.	57,567.15
Squad Pro LLC	6,493.85
Stalker Radar	2,312.50
Suite Spaces LLC	3,028.04
Truman Welters	25,772.22

ENVIRONMENTAL TRUST FUND

University of Minnesota	57,229.02
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SOLID WASTE FUND

Blue Cross & Blue Shield of Minnesota	17,131.41
Bogart, Pederson & Associates Inc	9,613.71
Brainerd Postmaster	4,792.30
Dechantal Excavating LLC	438,917.92
EPG Companies Inc	5,358.05
Ferguson Waterworks Inc	31,036.23
First Environment	4,100.00
First Impression Printing	5,747.49
General Repair Service Inc	3,616.37
Holden Electric Company Inc	3,688.02
Honey Wagon LLC	3,275.00
Hydro Klean Inc	19,018.43
Marco Financing	2,299.24
Minnesota Energy Resources Corporation	2,683.34
Minnesota Power	46,912.13
New Waste Concepts Inc	25,875.40
R W Beck	82,235.34
Saic Energy,Environment,& Infastructure LLC	225,976.48
Shaw Environmental/LFG Specialties LLC	20,475.07
Stroschein/Marvin	48,838.50
Triangle Oil Company	5,643.45
Veit & Company Inc	7,900.00
Widseth Smith Nolting & Associates Inc	58,841.31

CROW WING COUNTY CHILD PROTECTION FUND

Bridges of Hope	5,000.00
Crow Wing County Foster Parent Association	2,500.00
Northern Pines Mental Health Center	6,000.00

LAKES AREA WELCOME CENTER FUND

Horner/Myra J	11,824.43
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CROW WING HOUSING AND REDEVELOPMENT AUTHORITY FUND

Brainerd Lakes Area Development Corporation	28,500.00
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HOUSING AND REDEVOLPMENT AUTHORITY REVOLVING FUND

Kennedy & Graven Chartered	6,424.00
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HOUSING AND REDEVELOPMENT AUTHORITY FELIX TIF DISTRICT FUND

Felix/James And Carol Ann	4,804.42
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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 positic and base salaries of its three highest-paid employees.

County Administrator	\$120,661
County Attorney	\$107,108
Chief Deputy County Attorney	\$103,578