

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**SUMMARY FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**The purpose of this Report is to provide a summary of financial information concerning Crow Wing County for interested citizens. Questions about this report should be directed to Laureen E. Borden, County Auditor-Treasurer at (218) 824-1045.**

**A FULL AND COMPLETE COPY OF THE COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) IS AVAILABLE ON THE COUNTY'S WEB SITE AT [WWW.CO.CROW-WING.MN.US](http://WWW.CO.CROW-WING.MN.US), OR UPON REQUEST BY CALLING (218) 824-1045, OR BY WRITING TO:**

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

LIST OF ELECTED AND APPOINTED OFFICIALS  
2012

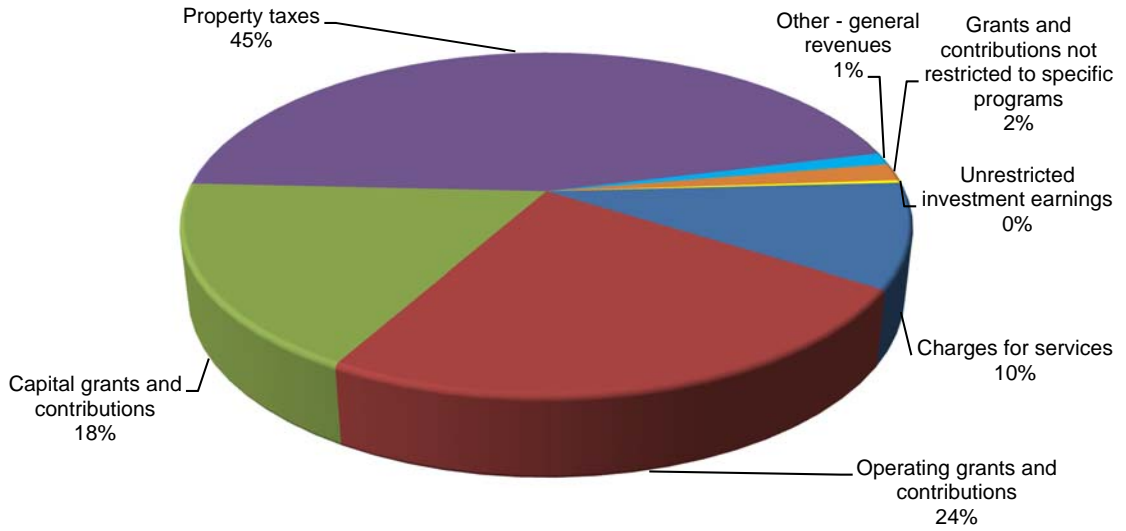
Office	Name	Elected or Statutory Term Expires
County Board of Commissioners		
1st District	Philip J. Trusty	January 2013
2nd District	Paul M. Thiede	January 2015
3rd District	Rachel Reabe Nystrom**	January 2015
4th District	Rosemary Franzen	January 2015
5th District	Doug Houge*	January 2013
*Denotes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

## A PROFILE OF CROW WING COUNTY

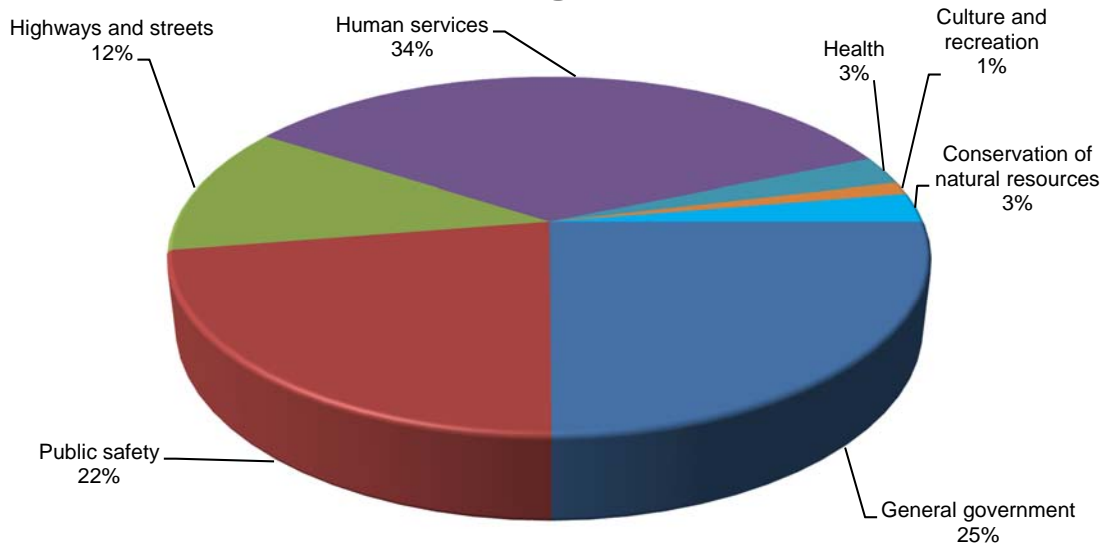
<b>Key Indicator</b>	<b>Total 2012</b>	<b>Total 2011</b>	<b>Percent Increase (Decrease)</b>
Estimated Population	62,882	62,763	.2%
Total Tax Capacity	108,123,453	120,497,390	(10.3%)
Percent of Property Tax Collected During Collection Year	97.77%	97.60%	.2%
Total General Revenues	38,546,069	39,016,243	(1.2%)
Total Program Revenues	42,766,153	32,611,973	(31.1%)
Total Expenses			
Governmental activities	59,715,539	62,346,079	(4.2%)
Business-type activities	2,131,373	2,070,766	2.9%
Capital Assets			
Governmental activities	170,497,811	154,513,515	10.3%
Business-type activities	4,661,273	5,058,776	(7.9%)
Total Outstanding Net Bonded Debt of County			
General obligation	38,045,839	41,778,708	(8.9%)
Capital Lease	1,097,100	1,232,250	(11.0%)
Most Recent Bond Rating:			
Moody's	Aa3	Aa3	
Standard's & Poor's	AA	AA	
Total Government-Wide Net Position			
Governmental activities	193,686,645	174,496,436	11.0%
Business-type activities	11,728,503	11,453,402	2.4%
Total Number of Full-Time Equivalents	409	409	0.0%

# CROW WING COUNTY'S 2012 GOVERNMENTAL FUNDS' FINANCES

## Where it comes from. . .



## Where it goes. . .



## **A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS**

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

### **BASIC FINANCIAL STATEMENTS**

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of Crow Wing County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all Crow Wing County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Crow Wing County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (such as uncollected taxes and earned but unused vacation and severance leave).

Both government-wide financial statements distinguish functions of Crow Wing County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of Crow Wing County include general government, public safety, highways and streets, human services, health, culture and recreation, conservation of natural resources, and economic development. The business-type activity of Crow Wing County is the County Landfill.

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 funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds; however, the budget is not presented for the Capital Projects Fund. The County does not budget for the Environmental Trust Permanent Fund.

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,
- Solid Waste (Non-Landfill),
- Unorganized Townships, and
- Small Cities Development Program.

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

The **Capital Projects Fund** is used as needed to track equipment purchases and major construction projects.

The **Permanent Fund** is used to report resources 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 Landfill Enterprise Fund, which is considered to be a major fund of Crow Wing County.

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

## **Character Classification of County Expenditures**

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

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

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

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

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

## **Classification of County Functions**

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

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

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

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

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



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

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

**Conservation** 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 POSITION  
DECEMBER 31, 2012**

	<b>Primary Government</b>			<b>Discretely Presented Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Assets</b>				
<b>Current assets</b>				
Cash and pooled investments	\$ 38,069,145	\$ 5,501,292	\$ 43,570,437	\$ 786,248
Petty cash and change funds	3,030	-	3,030	-
Investments	12,368,508	-	12,368,508	-
Taxes receivable - delinquent	1,634,759	-	1,634,759	2,458
Accounts receivable - net	354,065	110,981	465,046	27,277
Accrued interest receivable	72,559	-	72,559	8,319
Contracts receivable	111,240	-	111,240	-
Due from other governments	3,111,507	-	3,111,507	-
Loans receivable - net	404,935	-	404,935	136,219
Inventories	793,537	-	793,537	-
Prepaid items	335,959	-	335,959	-
<b>Restricted assets</b>				
Cash and pooled investments	-	5,361,669	5,361,669	1,241,628
<b>Noncurrent assets</b>				
Advance to other governments	15,000	-	15,000	-
Investment in joint venture	22,088,773	-	22,088,773	-
<b>Capital assets</b>				
Non-depreciable	24,309,598	1,724,295	26,033,893	36,678
Depreciable - net of accumulated depreciation	146,188,213	2,936,978	149,125,191	2,416,073
<b>Total Assets</b>	<b>\$ 249,860,828</b>	<b>\$ 15,635,215</b>	<b>\$ 265,496,043</b>	<b>\$ 4,654,900</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

	<b>Primary Government</b>			<b>Discretely Presented Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 1,158,975	\$ 53,442	\$ 1,212,417	\$ 8,327
Salaries payable	608,756	2,782	611,538	-
Accrued payroll taxes	92,519	414	92,933	-
Other accrued liabilities	-	-	-	3,066
Contracts payable	35,850	60,000	95,850	-
Retainage payable	8,696	-	8,696	-
Due to other governments	628,318	-	628,318	-
Accrued interest payable	760,918	-	760,918	-
Claims payable	36,047	-	36,047	-
Unearned revenue	404,935	-	404,935	-
Customer deposits	56,000	-	56,000	-
<b>Long-term liabilities</b>				
Due within one year	4,988,554	24,987	5,013,541	2,285
Due in more than one year	47,394,615	3,765,087	51,159,702	-
<b>Total Liabilities</b>	<b>\$ 56,174,183</b>	<b>\$ 3,906,712</b>	<b>\$ 60,080,895</b>	<b>\$ 13,678</b>
<b>Net Position</b>				
Net investment in capital assets	\$ 132,167,372	\$ 4,601,273	\$ 136,768,645	\$ 2,452,751
Restricted for				
General government	1,868,193	-	1,868,193	-
Public safety	707,647	-	707,647	-
Highways and streets	2,495,468	-	2,495,468	-
Human services	889,339	-	889,339	-
Culture and recreation	516,112	-	516,112	-
Conservation of natural resources	2,319,815	-	2,319,815	-
Environmental uses - expendable	126,224	-	126,224	-
Environmental uses - nonexpendable	1,846,499	-	1,846,499	-
Economic development	39,191	-	39,191	79,384
Debt service	4,116,424	-	4,116,424	-
Unrestricted	46,594,361	7,127,230	53,721,591	2,109,087
<b>Total Net Position</b>	<b>\$ 193,686,645</b>	<b>\$ 11,728,503</b>	<b>\$ 205,415,148</b>	<b>\$ 4,641,222</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 249,860,828</b>	<b>\$ 15,635,215</b>	<b>\$ 265,496,043</b>	<b>\$ 4,654,900</b>

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

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Discretely Presented Component Units
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government		
						Business-Type Activities	Total	
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 12,956,270	\$ 1,829,766	\$ 470,805	\$ 98,613	\$ (10,557,086)	\$ -	\$ (10,557,086)	
Public safety	13,437,415	1,586,547	1,332,334	-	(10,518,534)	-	(10,518,534)	
Highways and streets	7,008,995	589,297	4,572,298	2,745,063	897,663	-	897,663	
Human services	20,570,268	2,030,299	11,641,125	-	(6,898,844)	-	(6,898,844)	
Health	1,555,816	257,855	809,725	-	(488,236)	-	(488,236)	
Culture and recreation	669,106	-	23,093	-	(646,013)	-	(646,013)	
Conservation of natural resources	1,589,004	1,421,929	242,194	11,039,580	11,114,699	-	11,114,699	
Economic development	-	11,497	-	-	11,497	-	11,497	
Interest	1,928,665	-	-	-	(1,928,665)	-	(1,928,665)	
<b>Total governmental activities</b>	<b>\$ 59,715,539</b>	<b>\$ 7,727,190</b>	<b>\$ 19,091,574</b>	<b>\$ 13,883,256</b>	<b>\$ (19,013,519)</b>	<b>\$ -</b>	<b>\$ (19,013,519)</b>	
<b>Business-type activities</b>								
Solid waste	2,131,373	2,064,133	-	-	-	(67,240)	(67,240)	
<b>Total Primary Government</b>	<b>\$ 61,846,912</b>	<b>\$ 9,791,323</b>	<b>\$ 19,091,574</b>	<b>\$ 13,883,256</b>	<b>\$ (19,013,519)</b>	<b>\$ (67,240)</b>	<b>\$ (19,080,759)</b>	
<b>Component Unit</b>								
Housing and Redevelopment Authority	\$ 68,380	\$ 1,001	\$ -	\$ -				\$ (67,379)
Serpent Lake Sanitary Sewer District	406,025	336,673	-	-				(69,352)
<b>Total Component Units</b>	<b>\$ 474,405</b>	<b>\$ 337,674</b>	<b>\$ -</b>	<b>\$ -</b>				<b>\$ (136,731)</b>
<b>General Revenues and Other Items</b>								
Property taxes					\$ 35,814,571	\$ -	\$ 35,814,571	\$ 60,980
Mortgage registry and deed tax					86,114	-	86,114	-
Payments in lieu of tax					429,758	-	429,758	-
Grants and contributions not restricted to specific programs					1,293,122	595	1,293,717	997
Investment income					201,695	91,746	293,441	20,076
Miscellaneous					610,553	-	610,553	-
Gain on sale of capital assets					17,915	-	17,915	-
<b>Transfers</b>					(250,000)	250,000	-	-
<b>Total general revenues and other items</b>					<b>\$ 38,203,728</b>	<b>\$ 342,341</b>	<b>\$ 38,546,069</b>	<b>\$ 82,053</b>
<b>Change in net position</b>					<b>\$ 19,190,209</b>	<b>\$ 275,101</b>	<b>\$ 19,465,310</b>	<b>\$ (54,678)</b>
<b>Net Position - Beginning, as restated (Note II.A.)</b>					<b>174,496,436</b>	<b>11,453,402</b>	<b>185,949,838</b>	<b>4,695,900</b>
<b>Net Position - Ending</b>					<b>\$ 193,686,645</b>	<b>\$ 11,728,503</b>	<b>\$ 205,415,148</b>	<b>\$ 4,641,222</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>ASSETS</b>								
Cash and pooled investments	\$ 8,482,380	\$ 4,451,733	\$ 7,312,196	\$ 1,001,095	\$ 4,793,086	\$ 6,053,586	\$ 5,975,069	\$ 38,069,145
Petty cash and change funds	2,930	-	-	100	-	-	-	3,030
Investments	12,368,508	-	-	-	-	-	-	12,368,508
Taxes receivable - delinquent	803,029	172,513	349,512	-	234,856	38,601	36,248	1,634,759
Accounts receivable	16,057	-	319,151	-	-	-	18,857	354,065
Accrued interest receivable	53,241	-	-	-	-	-	19,318	72,559
Due from other funds	206,132	135,585	-	-	-	154,599	-	496,316
Contracts receivable	-	-	-	111,240	-	-	-	111,240
Due from other governments	175,447	990,162	1,937,969	7,929	-	-	-	3,111,507
Loans receivable	-	-	-	-	-	-	404,935	404,935
Inventories	-	793,537	-	-	-	-	-	793,537
Prepaid items	335,959	-	-	-	-	-	-	335,959
Advances to other governments	15,000	-	-	-	-	-	-	15,000
<b>Total Assets</b>	<b><u>\$ 22,458,683</u></b>	<b><u>\$ 6,543,530</u></b>	<b><u>\$ 9,918,828</u></b>	<b><u>\$ 1,120,364</u></b>	<b><u>\$ 5,027,942</u></b>	<b><u>\$ 6,246,786</u></b>	<b><u>\$ 6,454,427</u></b>	<b><u>\$ 57,770,560</u></b>
<b>LIABILITIES</b>								
Accounts payable	\$ 509,810	\$ 148,951	\$ 490,753	\$ 770	\$ -	\$ -	\$ 8,691	\$ 1,158,975
Salaries payable	351,972	64,609	185,103	6,468	-	-	604	608,756
Accrued payroll taxes	54,267	9,625	27,573	964	-	-	90	92,519
Claims payable	36,047	-	-	-	-	-	-	36,047
Contracts payable	-	-	-	35,850	-	-	-	35,850
Retainage payable	-	8,696	-	-	-	-	-	8,696
Due to other funds	55,181	-	15,757	369,378	-	-	56,000	496,316
Due to other governments	407,930	6,825	57,745	155,818	-	-	-	628,318
Unearned revenue	-	-	-	-	-	-	404,935	404,935
Customer deposits	56,000	-	-	-	-	-	-	56,000
<b>Total Liabilities</b>	<b><u>\$ 1,471,207</u></b>	<b><u>\$ 238,706</u></b>	<b><u>\$ 776,931</u></b>	<b><u>\$ 569,248</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 470,320</u></b>	<b><u>\$ 3,526,412</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue (Note III.D.)	\$ 899,095	\$ 962,299	\$ 577,185	\$ 111,240	\$ 234,856	\$ 38,601	\$ 53,194	\$ 2,876,470

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	<u>General</u>	<u>Highway</u>	<u>Community Services</u>	<u>Public Land Management</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>FUND BALANCE</b>								
<b>Nonspendable:</b>								
Advances to other governments	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Inventories	-	793,537	-	-	-	-	-	793,537
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
<b>Restricted for:</b>								
Enhanced 911	601,738	-	-	-	-	-	-	601,738
Sheriff's drug contingency	1,151	-	-	-	-	-	-	1,151
Sheriff's forfeited property	3,350	-	-	-	-	-	-	3,350
DUI assessment	39,677	-	-	-	-	-	-	39,677
Lakes area drug investigation forfeiture	36,652	-	-	-	-	-	-	36,652
Tobacco compliance	25,079	-	-	-	-	-	-	25,079
Water plan	40,157	-	-	-	-	-	-	40,157
Recreation	516,112	-	-	-	-	-	-	516,112
Recorder's fee (land based improvement)	325,760	-	-	-	-	-	-	325,760
Recorder's technology equipment	816,449	-	-	-	-	-	-	816,449
Law library	48,662	-	-	-	-	-	-	48,662
Drug court	2,633	-	-	-	-	-	-	2,633
Attorney's forfeited property	25,669	-	-	-	-	-	-	25,669
Children's trust	2,191	-	-	-	-	-	-	2,191
Missing heirs	51,019	-	-	-	-	-	-	51,019
Health care (ERRP)	9,487	-	-	-	-	-	-	9,487
MN estate recoveries	-	-	889,339	-	-	-	-	889,339
Timber development	-	-	-	21,280	-	-	-	21,280
Resource development	-	-	-	418,596	-	-	-	418,596
Debt service	-	-	-	-	4,116,424	-	-	4,116,424
Building improvements	-	-	-	-	-	531,166	-	531,166
Solid waste (non-landfill)	-	-	-	-	-	-	1,879,939	1,879,939
Economic development revolving loans	-	-	-	-	-	-	39,191	39,191
Environmental uses	-	-	-	-	-	-	126,224	126,224
Unorganized townships	-	-	-	-	-	-	1,701,931	1,701,931
<b>Committed for:</b>								
Dive team	12,366	-	-	-	-	-	-	12,366
Mounted patrol	5,822	-	-	-	-	-	-	5,822
800 mhz	400,000	-	-	-	-	-	-	400,000
Veterans' service van	7,920	-	-	-	-	-	-	7,920
Information technology	243,536	-	-	-	-	-	-	243,536
Other post employment benefits (OPEB)	1,000,000	-	-	-	-	-	-	1,000,000
<b>Assigned for:</b>								
Highway	-	4,548,988	-	-	-	-	-	4,548,988
Community services	-	-	7,675,373	-	-	-	-	7,675,373
Capital projects	-	-	-	-	-	5,677,019	-	5,677,019
Solid waste (non-landfill)	-	-	-	-	-	-	337,129	337,129
Debt service	-	-	-	-	676,662	-	-	676,662
<b>Unassigned:</b>	<u>15,857,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,857,951</u>
<b>Total Fund Balances</b>	<b>\$ 20,088,381</b>	<b>\$ 5,342,525</b>	<b>\$ 8,564,712</b>	<b>\$ 439,876</b>	<b>\$ 4,793,086</b>	<b>\$ 6,208,185</b>	<b>\$ 5,930,913</b>	<b>\$ 51,367,678</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 22,458,683</b>	<b>\$ 6,543,530</b>	<b>\$ 9,918,828</b>	<b>\$ 1,120,364</b>	<b>\$ 5,027,942</b>	<b>\$ 6,246,786</b>	<b>\$ 6,454,427</b>	<b>\$ 57,770,560</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>Revenues</b>								
Taxes	\$ 17,843,509	\$ 3,839,028	\$ 7,536,763	\$ -	\$ 4,252,062	\$ 1,896,439	\$ 686,708	\$ 36,054,509
Special assessments	-	-	-	-	-	-	609,522	609,522
Licenses and permits	481,978	-	-	805,895	-	-	-	1,287,873
Intergovernmental	2,708,381	7,328,333	12,665,098	11,183,912	86,342	624,082	214,878	34,811,026
Charges for services	2,608,096	730,982	1,372,253	16,050	-	-	270,803	4,998,184
Fines and forfeits	82,796	-	-	-	-	-	-	82,796
Gifts and contributions	13,645	-	11,500	-	-	-	-	25,145
Investment earnings	199,838	-	-	17,650	-	-	36,466	253,954
Sales	-	-	-	166,959	-	-	-	166,959
Miscellaneous	1,507,285	174,415	1,348,347	49,402	-	241,429	64,435	3,385,313
<b>Total Revenues</b>	<b>\$ 25,445,528</b>	<b>\$ 12,072,758</b>	<b>\$ 22,933,961</b>	<b>\$ 12,239,868</b>	<b>\$ 4,338,404</b>	<b>\$ 2,761,950</b>	<b>\$ 1,882,812</b>	<b>\$ 81,675,281</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	\$ 11,799,094	\$ -	\$ 264,227	\$ 86,857	\$ -	\$ -	\$ 82,472	\$ 12,232,650
Public safety	13,249,508	-	212,740	-	-	-	137,637	13,599,885
Highways and streets	-	10,646,459	-	-	-	-	609,172	11,255,631
Human services	-	-	19,519,474	-	-	-	-	19,519,474
Health	-	-	1,452,535	-	-	-	-	1,452,535
Culture and recreation	716,183	-	-	-	-	-	-	716,183
Conservation of natural resources	175,678	-	-	12,154,678	-	-	780,393	13,110,749
<b>Capital outlay</b>	-	-	-	-	-	1,223,403	-	1,223,403
<b>Intergovernmental</b>	-	350,996	-	-	-	-	-	350,996
<b>Debt service</b>								
Principal	-	68,900	-	-	3,717,500	-	-	3,786,400
Interest	-	39,212	-	-	1,846,427	-	-	1,885,639
Administrative charges	-	-	-	-	4,288	-	-	4,288
<b>Total Expenditures</b>	<b>\$ 25,940,463</b>	<b>\$ 11,105,567</b>	<b>\$ 21,448,976</b>	<b>\$ 12,241,535</b>	<b>\$ 5,568,215</b>	<b>\$ 1,223,403</b>	<b>\$ 1,609,674</b>	<b>\$ 79,137,833</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (494,935)</b>	<b>\$ 967,191</b>	<b>\$ 1,484,985</b>	<b>\$ (1,667)</b>	<b>\$ (1,229,811)</b>	<b>\$ 1,538,547</b>	<b>\$ 273,138</b>	<b>\$ 2,537,448</b>
<b>Other Financing Sources (Uses)</b>								
Transfers in	\$ 1,405,223	\$ -	\$ -	\$ -	\$ -	\$ 176,741	\$ 70,818	\$ 1,652,782
Transfers out	-	-	(1,376,306)	-	(176,741)	-	(349,735)	(1,902,782)
Proceeds from the sale of capital assets	6,910	11,005	-	-	-	-	-	17,915
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,412,133</b>	<b>\$ 11,005</b>	<b>\$ (1,376,306)</b>	<b>\$ -</b>	<b>\$ (176,741)</b>	<b>\$ 176,741</b>	<b>\$ (278,917)</b>	<b>\$ (232,085)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 917,198</b>	<b>\$ 978,196</b>	<b>\$ 108,679</b>	<b>\$ (1,667)</b>	<b>\$ (1,406,552)</b>	<b>\$ 1,715,288</b>	<b>\$ (5,779)</b>	<b>\$ 2,305,363</b>
<b>Fund Balance - January 1</b>	<b>19,171,183</b>	<b>4,365,899</b>	<b>8,456,033</b>	<b>441,543</b>	<b>6,199,638</b>	<b>4,492,897</b>	<b>5,936,692</b>	<b>49,063,885</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>(1,570)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,570)</b>
<b>Fund Balance - December 31</b>	<b>\$ 20,088,381</b>	<b>\$ 5,342,525</b>	<b>\$ 8,564,712</b>	<b>\$ 439,876</b>	<b>\$ 4,793,086</b>	<b>\$ 6,208,185</b>	<b>\$ 5,930,913</b>	<b>\$ 51,367,678</b>

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2012**

	<u>Agency</u>
<b><u>Assets</u></b>	
Cash and pooled investments	\$ 4,814,411
Due from other governments	159
<b>Total Assets</b>	<b><u><u>\$ 4,814,570</u></u></b>
<b><u>Liabilities</u></b>	
Accounts payable	\$ 314,519
Salaries payable	45,627
Due to other governments	4,454,424
<b>Total Liabilities</b>	<b><u><u>\$ 4,814,570</u></u></b>

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



## MAJOR RECIPIENTS OF CROW WING COUNTY EXPENDITURES

The following is a list of the recipients of Crow Wing County expenditures totaling \$2,000 or more during 2012. The list does not include individuals who received federal, state, or county human services aid.

### GENERAL FUND

7Sigma	35,268.75
A & M Forestry Inc	4,020.95
Action Graphics Inc	2,794.24
Advance Auto Parts	2,879.54
Aercor Wireless Inc	5,968.45
Amazon	8,061.46
American Institutional Supply Company	2,431.25
American Pump Company	40,948.09
American Solutions for Business	26,920.57
Anderson/Steve	2,216.26
Arrowwood Resort & Conference Center	2,334.91
Artistic Stone Inc	23,325.00
Association of Minnesota Counties	20,840.00
A'Viands LLC	366,651.57
AW Enterprise	3,312.42
Bachman Printing Companies	3,897.99
Batteries Plus	2,975.13
Benchmark Learning	7,383.00
Blasters Tool & Supply Co. Inc	3,694.88
Blue Cross & Blue Shield of Minnesota	2,208,028.50
Blue Lakes Disposal	5,152.50
Bob Barker Company	15,888.88
Bothum/Larry & Judith	3,062.27
Brainerd & Crow Wing Public Transit	28,453.46
Brainerd Dispatch	65,499.21
Brainerd Lakes Area Development Corporation	44,780.00
Brainerd Lakes Chamber	3,000.00
Brainerd Lakes Regional Airport	143,916.74
Brainerd License Office	10,587.14
Brainerd Police Department	14,294.37
Brainerd Postmaster	7,270.76
Brainerd Public Utility	431,596.19
Bureau of Criminal Apprehension	12,534.25
Bye Cables Inc	4,800.00
C & C Boat Works	10,660.78
C & T Brainerd LLC	2,100.00
Carquest Auto Parts	2,401.21
Cass County Sheriffs Office	2,400.00
CDW Inc	11,530.50
Central Lakes Drug Testing	21,895.00
Centurylink	32,434.13
Charm-Tex	9,325.12
Chisholm/Therese	2,618.60
Christoffel & Elliott, P.A.	44,117.88
Civic Systems LLC	5,600.00
Civicplus	8,915.33
Clarizen Hq	5,113.40
Clinical & Forensic Psychology Ltd	2,500.00

Codex Corporation	15,399.17
Comfort Suites Hotel	2,511.75
Consolidated Telecommunications	291,240.76
Core Professional Services P.A.	4,797.20
CPS Technology Solutions	7,724.93
Creditron	11,438.17
Crescent Electric Supply Company	14,535.89
Crow Wing County 4-H Federation	6,660.00
Crow Wing County Composite Squadron	2,000.00
Crow Wing County Fair Association	7,500.00
Crow Wing County Highway Department	275,887.85
Crow Wing County Historical Society	31,500.00
Crow Wing Power	3,476.56
Crow Wing Soil and Water Conservation District	24,509.48
Culligan- Brainerd	3,301.78
Cummings Masonry Inc	8,545.00
Cuyuna Range Economic Development Inc	20,300.00
Dalco	7,842.80
Dans Sod Service	2,058.10
Deaton's Mailing System Inc	2,237.65
Dell Marketing L P	68,312.25
Delta Dental	359,011.70
Dondelinger Chevrolet Cadillac Toyota	5,317.05
Dotty/Melanie	60,218.24
DRI Lominger	2,611.32
DS Solutions Inc	3,838.69
Election Systems & Software Inc	51,090.50
Emerson Network Power, Leibert Svc Inc	38,185.93
Employment Resource Center Inc	8,929.69
Erickson/Deborah	2,819.96
ESRI	18,030.63
Essentia Health	18,674.21
Essentia Health Pharmacy	12,162.61
Everett & Vanderwiel P.L.L.P	45,535.15
Farber/Mark Alan	3,167.00
First Impression Printing	11,904.14
Flagship Recreation	24,155.33
Flir Commercial Systems Inc	7,262.16
Forklifts of Minnesota Inc	5,786.31
Freshairpro	3,339.84
Frontier Precision Inc	7,100.05
Gander Mountain	2,599.30
General Security Services Corporation	4,110.82
Geocomm Corporation	21,552.19
Gimbel/Patricia	13,959.75
Glove Planet	4,503.00
Goggleye Jr/Warren	2,049.56
Goodin Company	4,661.35
Gopher Sign Company	4,468.58
Govconnection Inc	2,987.17
Government Management Group Inc	7,200.00
Granite City Armored Car Inc	3,370.50
Granite Electronics Inc	164,885.36
Guardian Pest Solutions	2,577.52
Gust/Brian	2,385.55

Gustafson/Jean	13,122.45
Hennepin County Medical Center	2,925.00
Hewlett Packard Company	3,196.71
Hillyard Hutchinson	18,409.75
Holden Electric Company Inc	41,559.29
Holmwig Excavating	5,427.09
Honeywell Inc	199,371.73
Horton/Raymond	51,999.96
Hytec Construction of Brainerd Inc	18,602.00
I.U.O.E. Local 49 Fringe Benefit Fund	2,826.00
labti - Region 3	2,273.00
IFP, Test Services	3,740.00
Impact Proven Solutions	32,460.21
Independent Emergency Services	31,318.62
Information Systems Corporation	23,888.95
Initiative Foundation	14,534.00
Inn Room Supplies	5,723.12
Innovative Office Solutions	56,074.93
Insight Public Sector Inc	7,795.42
Insights North America Inc	13,850.50
Intradyn	8,698.61
Ipswitch Inc	10,870.45
Jardine, Attorneys at Law	40,000.50
Johnson/Raymond & Deb	30,000.00
Jones And Magnus, Attorney at Law	2,001.97
Kapsch Jr./Mr. Frank E.	2,098.37
Keeprs	10,407.53
Kitchigami Regional Library	537,412.00
Koering Livery Service LLC	13,000.00
Krause Lock & Key	8,962.67
Lakes Printing	8,614.33
Lands End Bus Outfitters	2,369.29
Law Enforcement Associates Inc	8,795.00
Law Enforcement Technology Group Inc	115,524.54
Law Office of John Chitwood	36,501.60
Ltech Consulting LLC	50,467.50
Madden Galanter Hansen LLP	72,363.60
Mailfinance	6,410.49
Marco	3,323.87
Marco Business Products	3,059.15
Marco Financing	40,488.05
Matthew Bender & Co Inc	5,745.22
Mcgee,Pa/M.B.	27,000.00
Medicare Blue Rx	92,275.00
Mend Correctional Care LLC	309,864.85
Mid-Minnesota Drug Testing	4,329.00
Midway Ford	11,408.94
Mile High Shooting Accessories	3,980.29
Mills Automotive Group	2,069.70
Mills Fleet Farm	2,998.43
Mills Motor Inc	11,141.38
Miner, Phd Lp/Michael H	3,300.00
Minneapolis Finance Department	3,550.80
Minnesota Association of County Assessors	5,225.00
MIInnesota Counties Computer Cooperative	15,115.00

Minnesota Counties Information Systems	162,906.90
Minnesota Counties Insurance Trust	721,002.54
Minnesota County Attorneys Association	7,745.85
Minnesota Department of Finance	331,306.00
Minnesota Department of Health	22,875.00
Minnesota Department of Human Services	15,661.95
Minnesota Department of Revenue	7,875.85
Minnesota Department of Corrections	57,834.00
Minnesota Elevator Inc	6,851.58
Minnesota Sheriffs' Association	12,852.31
Minnesota State Auditor	56,445.16
Minnesota State Bar Association	2,214.10
Minnesota State Treasury Mgmt and Budget	3,337.28
Minnesota Supreme Court	2,961.00
MOMS	2,500.00
Motorola Solutions Inc	1,293,099.77
Mounting Solutions Plus	4,640.00
National Medical Services	2,953.00
Newshopper	9,382.25
Newville/Deeanne	2,039.94
Nice Systems Inc	3,873.89
Niefeld/Evan M.	3,407.78
Norex Inc	2,610.00
North Country Janitorial & Supply Inc	181,561.36
North Memorial Ambulance Service	3,926.25
Northern Pacific Center Inc.	4,419.12
Northland Business Systems	8,099.85
Office of Enterprise Technology	19,600.00
Office Shop	20,909.11
O'Hara Jr/William	60,000.00
Omniscout	2,547.00
Optumhealth Financial Services	7,598.25
Peterson Towing	2,162.78
Pickar/Patrick	2,593.76
Pictometry International Corp	17,734.50
Pike Plumbing & Heating	7,779.30
Power Lodge	15,540.03
Pro Staff	35,722.42
Professional Portable X-Ray Inc	4,313.09
Prowest & Associates Inc	2,460.00
Prudential Insurance Company of America	118,271.41
PSS World Medical Inc	8,519.21
Public Safety Equipment LLC	2,079.00
Quality Blending	3,803.31
Quinlivan & Hughes, PA	3,494.54
Ramsey County-Medical Examiner	70,000.00
Range Printing	29,135.69
Redhousemedia	19,081.55
Regents of The University of Minnesota	136,470.00
Regions Hospital	5,895.00
Reliance Telephone Inc	75,833.56
RMB Environmental Laboratories Inc	15,400.00
Robinson/Kelly	5,762.40
Rokon International Inc	8,825.95
Rothenbuhler Engineering	11,427.31

Royal Tire Inc	4,613.85
RS Eden	5,262.45
Rtvision Inc	34,113.24
Runberg Real Estate Appraisal Service	5,100.00
Scan Air Filter Inc	4,564.30
Selectaccount	7,790.31
Shannons Auto Body Inc	7,451.62
SHI International Corporation	23,177.54
Sicora Consulting Inc	59,478.76
Siemens Industry Inc	19,195.81
Sign Spot	4,464.75
Sovran Inc	2,792.36
Spider Strategies Inc	7,370.00
Springhill Suites Huntsville	2,191.84
Squad Pro LLC	8,115.96
St Croix Solutions Inc	13,600.16
St Josephs Med Center - Essentia Health	41,986.48
Stanley Convergent Security Solutions	13,666.77
Stein's Inc	23,877.73
Stephenson, Sanford & Thone, PLC	58,000.00
Stoptech Ltd	8,986.10
Streichers Inc	10,077.45
Suite Spaces LLC	3,436.82
Summit Fire Protection	15,323.38
Sumption Environmental	10,315.00
Synergy Graphics Inc	74,562.63
System Innovators	154,037.87
Tab Products Company	2,333.70
Teamsters Local 346	35,376.72
The Bodyworks	3,501.60
The Home Depot	2,045.73
The Valuation Group Inc	7,500.00
The Water Solutions Group	2,274.99
Thiede/Paul	3,472.43
Thiesse/Herbert	3,200.00
Thrifty White Pharmacy	13,890.90
T-Mobile	2,011.32
Tom's Tv Inc	5,165.86
Trimin Systems Inc	15,843.17
U.S. Department of Agriculture	9,159.72
U.S. Energy Services Inc	143,961.64
U.S. Water Services	2,283.57
Ultramax Ammunition	19,752.00
United States Postal Service	110,000.00
University of Minnesota Extension	3,381.48
Verizon Wireless	25,909.27
Viking Electric Supply	39,081.84
Walmart	2,514.18
Waste Partners Inc	2,826.00
Wells Fargo	2,000.00
West Payment Center	52,134.68
Widseth Smith Nolting & Associates Inc	6,649.50
Williams/Tena	2,931.96
Winsarr Inc	5,000.00
Wolters Kluwer Law & Business	2,955.00

Xerox Corporation	6,735.99
Ziegler Inc	3,072.38
Ziegler Power Systems	6,636.31

**HIGHWAY FUND**

3D Specialties	12,678.62
Ace Hardware	2,892.63
Advance Auto Parts	6,802.07
Affiliated Computer Services	4,835.83
Aitkin Implement	5,638.48
American Engineering Testing	11,081.00
Amerigas	3,596.98
Anderson Brothers Construction Company	3,177,890.43
Arm of Minnesota	2,890.00
Asphalt Preservation Company Inc	245,659.38
Auto Value	2,118.94
Blue Cross & Blue Shield of Minnesota	473,858.67
Bolton & Menk Inc	48,137.00
Boyer Truck Parts	15,046.74
Brainerd Dispatch	4,463.09
Brainerd Hydraulics and Air	12,897.29
Brainerd License Office	8,383.34
Brainerd Public Utilities	35,308.46
Brock White Construction LLC	11,773.94
Carquest Auto Parts	8,827.58
Cass County Auditor	13,230.05
Cemstone	19,200.41
Century Fence Company	225,262.61
City of Crosslake	146,460.89
Contech Construction Products	66,755.90
Crosslake Portable Welding	3,777.79
Crow Wing Power	6,185.12
Dell Marketing L P	3,664.32
Diamond Industrial Cleaning Equipment	2,669.34
Diamond Mowers Inc	13,190.25
Dirt Doctor Inc.	10,515.74
DLT Solutions Inc	5,104.56
Duluth Archaeology Center LLC	5,568.04
Edney Distributing	3,929.37
Emily Sand and Gravel	5,803.31
Employment Resource Center Inc	9,491.50
Evergreen Equipment Inc	2,954.70
Fastenal Company	4,129.23
Gillund Enterprises	4,548.18
Greenheck Auto Glass Inc	2,434.91
Heartland Tire Service	40,612.21
Hibbing Community College	2,116.20
Holden Electric Company Inc	3,870.94
Holmvg Excavating	177,731.91
Hwy 18 Collision Center Inc	8,183.03
Independent Petroleum Service Inc	2,431.06
Innovative Office Solutions	3,142.19
Interstate Battery Systems of Twin Ports	6,075.18
Kingsway Construction Inc	67,234.32
Knife River Corporation	40,106.75

Kris Engineering Inc	18,768.91
Lawson Products	2,712.79
M R Sign Company Inc	21,672.65
Marvin Tretter Inc	2,601.00
Medicare Blue Rx	7,900.00
Midstates Equipment And Supply	25,936.00
Mills Fleet Farm	2,845.44
Mills Motor Inc	7,703.38
Minnesota Department of Natural Resources	37,667.54
Minnesota Department of Transportation	1,161,753.19
Minnesota Independent Petroleum Service Inc	9,958.84
Minnesota Power	3,213.47
Minnesota Transportation Alliance Inc	2,670.00
Morrison County Dept of Public Works	3,633.41
M-R Sign Company Inc	9,079.63
Napa Auto Parts	10,387.50
Newman Traffic Signs	7,043.31
North American Salt Company	157,016.94
Northern Safety Technology	5,668.23
Northwood Turf & Power	2,412.41
Office Shop	2,031.98
Power Plan	7,508.44
Pratt's Affordable Excavating Inc	3,716.54
RDO Trust	2,259.65
Rinke Noonan	51,650.24
Road Equipment Parts Center	13,614.03
Royal Tire Inc	26,657.31
Rtvision Inc	12,324.28
Safety Depot	2,227.82
Sanders Construction	18,300.00
Savaloja/Harold	2,250.00
Schlicht/ Dorothy	2,400.00
Shannon's Auto Body Inc	3,184.96
Southern Minnesota Inspection	3,488.25
Spilman/Neal	2,205.69
Swanston Equipment Companies	3,083.82
The Bodyworks	6,635.31
Towmaster Inc	5,117.40
Town of Deerwood	11,946.00
Traffic Marking Service	165,072.60
Triangle Oil Company	62,558.43
Tri-City Paving Inc	529,643.28
Truman Welters	2,585.50
U.S. Department of Agriculture	4,579.85
University of Minnesota College of Cont. Education	3,000.00
Varitech Industries Inc	3,334.54
Verizon Wireless	3,376.78
Voyager Fleet Systems Inc	13,311.73
Whitebirch Inc	2,000.00
Widseth Smith Nolting & Assoc. Inc	3,010.50
Wilson Oil Company	576,967.52
Winzer Corporation	10,341.70
WSB & Associates Inc	116,746.92
Xcel Energy	3,292.73
Xerox Corporation	4,757.66

Zarnoth Brush Works Inc	2,458.13
Ziegler Inc	46,482.88

**HUMAN SERVICES FUND**

A1 Construction and Remodeling	7,304.65
Abrahamson/Curtis	7,998.70
Acme Metal Spinning Inc	3,414.00
Adkins-Carlson/Dorraine	4,580.95
African American Adoption Agency	39,856.24
Aitkin County Health and Human Services	46,718.00
Alexander/Lisa and Jason	10,044.42
Anderholm M.D., P.A/David	17,495.03
Anderson Funeral Home	2,996.00
Anderson/Jennifer M	2,368.94
Arctic Cat Inc	2,028.00
Arnold/Jessica	4,127.80
ASD Healthcare	2,524.50
Association of Minnesota Counties	5,001.00
Atwater/Tracy	2,200.86
Aune/Courtney	3,541.58
Avery/Jennifer	2,019.41
Backstrom/Clark and Carla	2,676.00
Banks/Roy	3,738.00
Bar None	18,332.16
Barbee/Suzanne	11,892.19
Barrett/Amanda	4,106.98
Barry/Sally	2,283.18
Beaulieu/Lainie	2,574.69
Bender/Kelly J.	4,331.76
Benedett/Heather and Nicholas	14,125.48
Benson/Priscilla and Jerry	10,809.17
Bereuter/Buzz	3,841.17
Bernu/Kasey	3,117.38
Besmehn/Jessica	2,287.30
Betker/Amanda	2,080.00
Beyer/Terence and Ione	2,034.02
Bitzer/James	2,162.80
Blue Cross and Blue Shield of Minnesota	1,549,212.95
Blue/Sheila	2,093.22
Bock/Kristine	3,774.29
Bon-Ton Stores, Inc	8,079.86
Borle/Stanley or Vonie	4,969.92
Brainerd and Crow Wing Public Transit	4,408.00
Brainerd Area Taxi	15,598.00
Brainerd Dispatch	2,206.50
Brenny Funeral Chapel	8,772.90
Bridges of Hope	197,028.41
Brodal/David	4,662.00
Brusven/Gina and Ron	21,351.66
Buchite/Becky	7,267.74
Carlson/Misty	5,020.91
Carner/Melissa	2,053.78
Cass County Health and Human Services	57,472.91
Catholic Charities	48,952.65
Central Minnesota Council on Aging	13,150.00



Central Minnesota Mental Health Center	68,551.00
Champ Software Inc	7,538.00
Charnley/Maureen and Corey	4,468.44
Cherne/Lorinda	2,003.94
Christensen/Rachel	3,777.79
Civicplus	4,307.67
CLA Health and Welfare	3,456.77
Clemens, Michael and Laurette Lemieux	2,300.57
Community and Family Services LLC	6,030.92
Condon/Sean	2,604.49
Consumer Survivor Network	64,188.96
Core Professional Services P.A.	7,934.09
Cragun/Raye and John	4,163.50
Craig/Megan	4,299.62
Cranfill/Jessica	4,771.84
Crawford/Bob and Sue	10,866.96
Cremation Society of Minnesota	2,934.00
Crisis Line and Referral Service	69,373.00
Cronin Construction LLP	8,272.00
Crow Wing County Auditor-Treasurer	29,689.00
Crow Wing County Collaborative Fund	18,148.44
Crow Wing County Highway Department	36,668.46
Crow Wing County Social Services	94,574.41
Cutter/Kathleen	2,775.36
Czech/Don and Missy	6,218.43
Dakota County Receiving Center	12,975.00
Davis/Jeanne	8,934.70
Decent/Jillian	2,047.59
Dell Marketing L P	61,667.42
Devries/Elizabeth	4,714.56
Dischinger/George and Angela	2,065.72
Discovery Benefits, Inc	5,698.74
Dubray/Lisa	4,752.72
Eagle Ridge Boys Ranch	52,950.00
Edocument Resources LLC	176,946.68
Edwards/Michelle and Paul	5,004.00
Electric Etc	6,372.10
Elmore Academy	39,700.00
Embassy Suites St. Paul	2,024.72
Emblom Funeral Service Inc	7,334.00
Engholm/Ashley	13,005.05
Erickson/Marishah	3,868.04
Essentia Health	6,745.50
Evans/Amber & Jacob	12,980.88
Evans/Kimberly	4,333.44
Exsted/Jim and Trish	3,129.12
Family Focus	3,963.56
Fickett/Tammy	4,958.54
First Impression Printing	5,895.02
Fisher/Kimberly	37,236.07
Fleming/Roberta	2,613.62
Ford Property Management	5,200.00
Formo/Natasha	12,564.87
French/Jeremy	2,319.40
Gallaway, Doreen and Scott	2,545.26

Gearty-Delmore Funeral Chapels	2,390.00
General Security Services Corporation	19,160.63
Geotz/Abby and Michael Schmitt	14,234.75
Gifford/Janet	23,081.89
Gildart/Clarissa	7,820.64
Glanz/Julie	2,137.17
Glanz/Kevin	2,129.73
Glomski/Michael	2,738.58
Goldleaf Partners	4,908.32
Goodwill Industries	2,212.00
Gordon/Sarah	2,230.40
Gravelle/Luann and Stephen	4,569.57
Greater Minnesota Family Services	5,412.33
Greely/Trent or Shelly	9,954.17
Greenwalt/Richard E	2,025.00
Grieser/Jacob or Jeannie	35,744.22
Hall/Francis	2,222.48
Halonen/Trisha	7,332.84
Halvorson-Johnson Funeral Home	15,932.56
Harbott/Ashley	2,565.02
Hauck/Faith	5,952.68
Haukos/Derek	3,810.42
Hemocue Inc	2,267.89
Hengel Ready Mix and Construction Inc	2,001.01
Hennepin County Home School	40,530.00
Henrikson/Amanda	2,132.00
Henry/Lisa	6,446.00
Hodges/David or Penny	20,851.32
Holiday Station Store	6,604.00
Holk/Todd or Emilie	2,276.16
Hood/Randy or Linda	10,570.80
Hope Housing	113,800.00
Hopkins/Ruth	9,153.56
Hurd/David R	2,227.30
Imgrund/Jodi	3,554.80
Indian Oaks Academy	79,033.92
Information Systems Corporation	7,791.96
Innovative Office Solutions	26,558.15
Isd 181	2,731.52
Itaskin Juvenile Center	380,824.95
Jackson/Neree and Richard	2,558.87
Jannetta/Michael or Lynn	19,902.92
Jensen/Jennifer	7,422.00
Joey Halvorson Dba Jaws	13,792.17
Johnson/Dennis	33,770.50
Johnson/Gail and Gordy	13,462.92
Johnson/Jessica	10,995.00
Johnson/Lyle and Lori	8,989.95
Johnson/Wendy	9,088.00
Jordan/Jack and Julie	2,459.00
Justin/Annie	14,350.36
Kandiyohi Area Transit	2,184.36
Kautz/Noel and Jason	3,189.65
Kellerman/Jolene	2,029.14
Kesti/David	3,835.21

Kline Funeral Home	3,848.82
Koep/Mike amd Suzanne	32,826.54
Koman, Joseph and Aubrey	11,460.28
Koop Funeral Home	12,191.10
Kowalzek/Melissa	6,950.00
Kuhn/Wanda	5,664.77
Laboratory Corporation of America	4,690.00
Lakeland Veterinary Hospital	3,892.00
Lakes Area Restorative Justice Program	3,047.56
Lakes Printing	7,578.30
Larson/Ashley	7,873.60
Lasher/Patricia	7,874.46
Lavigne/Kiel	5,298.50
Lee/Zachary	4,816.50
Lehrke/Bruce and Beverly	4,369.68
Lemieux-Clemens/Laurette	2,530.16
Linda Kay Properties	2,493.39
Little Sand Group Home	20,212.80
Lizakowski/Daryl	2,161.54
Loberg/Connie	13,220.64
Lodewyck/Judy	2,956.40
Loffler Companies Inc	2,612.79
Lorenson/Arnold or Peggy	4,516.89
Loving/Nekia	2,050.60
Lundquist/Mara	2,041.65
Lutheran Social Service of Minnesota	124,460.63
Luzar/Kellie	2,856.00
Maciejny/Jill	2,872.05
Mailhot/Diane	47,075.40
Maki/Merrica and David	21,990.14
Mann/Sharon	8,103.60
Marco	11,128.27
Marco Financing	33,749.87
Margoian/Adella	2,984.00
Maydole/Shawn	2,398.08
Mayo Clinic	2,647.27
Mcdearmon/Juanita (Fay)	11,045.88
Mcmahon Counseling and Consulting, LLC	9,735.74
Medicare Blue Rx	93,543.50
Mejdrich/Shannon	2,371.95
Menards - Baxter	5,098.17
Merck and Company	3,216.04
Merck Sharp and Dohme Corp.	5,001.77
Messerschmidt/Ruth	25,381.47
Metro Legal Services Inc	2,281.91
Mille Lacs Band Behavioral Health D2	4,500.00
Mille Lacs Band Family Services	3,285.36
Miller Bros Construction	6,786.00
Minnesota Department of Human Services	1,802,119.94
Minnesota Department of Health Community and Family	2,560.00
Minnesota Management and Budget	7,923.49
Minnesota State Auditor	17,021.00
Modlin/Aleathea	3,692.46
Moritz/Nancy and Randal	3,759.28
Morrison County Social Services	46,718.00

Murphy/Kevin or Cindy	3,193.44
Mykkanen, Ralph and Dawn	9,277.19
Nami North Central Region	3,500.00
Narveson Management	3,867.50
Nash/Renee	2,030.93
Nelson/Gretchen	3,978.68
Nelson-Doran Funeral Home	35,831.67
Newton/Brook	2,149.95
Nexus - Mille Lacs Academy	257,650.02
Niesen/Kristen	6,445.90
Noble/Ursula	2,059.21
North Homes Inc	156,822.79
Northern Pines	1,188,923.79
Northland Counseling Center	4,634.55
Northwestern Minnesota Juvenile Center	193,946.64
Northwood Children's Services	80,680.03
Northwoods Landscaping	2,752.80
Oakridge Support Services	139,423.91
O'Brien/Karen	5,759.86
Office Shop	16,677.77
Olander/Michelle	2,130.12
Olson/Cathy and Jack	18,152.25
Olson/Mark	10,025.36
Olson/Sara	2,765.19
Osborne/Autumn	2,450.48
Owen/Eleanor	8,099.58
Owen/Eric	2,343.44
Owens/Carolyn	2,196.93
Palm/Tom and Kathy	8,908.00
Paumen/Tom and Kelli	5,676.52
Pederson/Karen	2,932.32
Peterson/Katie	2,275.96
Pine Manors Inc	53,737.72
Pinehaven Youth and Family Services	388,686.92
Pitassi/Carie	2,111.32
Ponder/Mary and Todd	2,483.90
Port Boys Group Home	24,639.72
Port Girls Group Home	47,604.12
Prairie St John's Hospital	4,541.60
Primrose/Jodi	2,649.22
Productive Alternatives Inc	263,893.72
Prushek/Teri	4,399.54
Raddatz/Michael	2,044.50
Rains/Kenny and Jennifer	16,300.88
Rakow/Joseph	3,164.84
Ramig/Katherine	4,651.91
Rassler Lydia	2,468.00
Reed's Market	2,084.00
Rem Central Lakes Inc	5,980.48
Ringstrom/Melynda	2,935.50
Ringstrom/Rebecca	2,937.80
Rivers/Gerald	3,000.00
Roach/Michael or Toni	3,450.00
Rocholl/Ed and Sherry	5,413.21
Rocholl/Sherry	5,781.12

Roden/Jeanne	2,036.58
Ronald Mcdonald House Charities	15,180.00
Rudolph/Patrick	2,933.80
Rural Minnesota CEP Inc	444,082.72
Rushmeyer/Troy	2,149.81
Rygh/Jenna	3,876.21
Sample-Andersen/Mary	11,498.89
Sanofi Pasteur Inc	3,786.00
Sawvel/Jeanne	2,826.10
Schlagel/Leslie	2,676.00
Schmitt/Neil	3,867.59
Schneider/Mark	8,371.66
Schroeder/Renae	6,574.08
Schulte/Randal	12,593.57
Scofield/Elizabeth	2,251.93
Scott/George	4,967.24
Scott/James or Diana	13,824.00
Seven County Process Servers	2,350.00
Sheets/Jennifer	2,310.13
Sherburne County Health and Human Services	2,330.00
Shores/Angela and Bryan	24,906.65
Silker/Bonnie	2,898.59
Simar/Candace	3,926.38
Smith/Andrea	3,764.04
Smith/Brandon	2,801.58
Soldo Consulting, P.C.	11,035.20
Sorensen-Root-Thompson Funeral Home	2,100.00
Spaid/Greg & Missy	5,549.27
St Cloud Hospital	4,206.45
St Joseph's Medical Center	18,400.00
Stehr/Laura	8,127.10
Stirewalt/Leilani	5,697.33
Stone/Amy and Wes	13,978.88
Strang/Arnold or Karen	34,490.82
Suite Spaces LLC	9,727.06
Summit Management	2,320.00
Swenson/Joey and Patty	4,314.00
Swenson/Patty	4,672.98
Tagtmeier/Brenda	6,308.97
Tagtmeier/Brenda and David	11,701.57
Tasc Continuation Services	3,887.64
TCC	3,586.30
Teens in Transition	145,168.00
Thistledeew Camp/Wilderness Endeavors	88,477.99
Thomas/Bonnie	3,091.05
Thorpe/Jenny	3,032.58
Thrugstad/Sabrina	3,640.80
Thull/Courtney	9,250.07
Todd County Social Services	42,156.43
Townsend/Diane K	2,844.00
Tretter/Tracy	3,455.16
Trimin Systems Inc	6,520.31
Trowbridge/Tamra and Michael	25,163.74
Vankoevinger/Jacob and Janell	7,421.05
Vanvickle/Deana	2,365.50

Vaughn/Juanita	3,605.10
Verizon Wireless	10,407.53
Verkennes/Mary Kay	23,380.25
Vice/Ashley	2,066.04
Vice/Kevin	3,902.52
Village Ranch, Inc.	126,501.22
Volunteers of America	9,168.68
Vopatek/Kenneth	8,724.60
Wadena County Social Services	58,640.00
Wake/Corey and Phyllis	29,091.14
Walker/Leon	2,925.00
Washburn Mcreevy Funeral Chapel	2,195.00
Wasson/Jill	2,241.15
West Central Regional Juvenile Center	2,790.00
Whipple/Anthony	3,225.18
White/Shawn	2,508.62
Wiedewitsch/Mabel	3,281.00
Windorski/Monica	4,312.48
Woodcock/Mishawn and Ryan Edge	12,087.80
Woodcock/Randy and Sue	4,292.28
Wooden/Teresa	17,042.42
Woodland Centers	2,838.00
Woodland Hills	4,398.46

**SENIOR CITIZENS FUND**

Blue Cross & Blue Shield of Minnesota	3,705.60
Cima Companies	5,595.15
Groupcast LLC	8,547.00
Isd 181	4,848.25
Minnesota Department of Human Services	35,000.00

**SOLID WASTE - NON-LANDFILL FUND**

Blue Cross & Blue Shield of Minnesota	19,253.52
Brainerd Dispatch	4,905.80
Brainerd Postmaster	5,365.00
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	4,140.00
City of Ironton	58,000.00
City of Nisswa	27,000.00
City of Pequot Lakes	18,000.00
Crow Wing County Highway Department	8,521.14
First Impression Printing	7,376.68
First State Tire Recycling	13,466.30
Goodwill Industries	22,687.00
Lamar Companies	3,735.00
Merrifield Lions	4,250.00
Morrison County Solid Waste	5,244.83
Newshopper	3,430.00
Next Innovations Ltd	7,767.35
Nisswa Sanitation	11,582.50
R W Beck	10,776.91

Reid's Backhoe	17,900.00
Sicora Consulting Inc	2,355.38
Stroschein/Marvin	29,881.10
TCBX	6,499.50
Todd County Solid Waste	5,686.19
Town of Bay Lake	5,500.00
Town of Crow Wing	12,000.00
Town of Ideal	8,000.00
Town of Maple Grove	10,000.00
Town of Mission	6,000.00
Town of Roosevelt	8,500.00
Veolia Environmental Services	17,351.04
W W Grainger	3,007.56
Widseth Smith Nolting & Associates Inc	6,111.60

**PUBLIC LAND MANAGEMENT FUND**

Blue Cross & Blue Shield of Minnesota	62,033.65
Brainerd Dispatch	8,874.01
Brown Timber Inc	3,276.80
Central Minnesota Housing Partnership Inc	6,000.00
Crow Wing County Highway Department	14,978.25
Edin Logging Inc	14,356.53
ESRI	2,499.00
Fastenal Company	14,833.98
Fletcher Trucking	6,899.25
Fletcher/Shawn	2,855.00
Fox Walk Enterprises	11,933.46
Frontier Precision Inc	6,092.94
Future Forests Inc	2,212.00
Gregory Company Real Estate Appraisal	3,000.00
Haverinen Bros. Logging	4,976.57
Holmvg Excavating	62,304.53
Infrared Baron Inc	8,302.58
Kowalzek/Bryce	4,114.38
Medicare Blue Rx	2,699.00
Midway Ford	11,408.94
Minnesota Department of Finance	3,518.22
Minnesota Department of Natural Resources	8,218.00
PRT	5,828.40
Rahto/Thomas	3,332.00
Regents of The University of Minnesota	3,547.00
Sappi	7,013.75
Sawyer Timber Company	11,439.07
Schrupp Excavating Inc	6,390.00
SGS North America	6,510.88
Sicora Consulting Inc	3,644.23
Snowy Pines Reforestation	2,646.00
Star Forestry	6,291.88
Superior Forestry Service Inc	6,550.46
U.S. Department of Agriculture	9,159.72
Walker Appraisals	3,000.00
Xerox Corporation	2,953.86

**UNORGANIZED TOWNSHIPS**

City of Aitkin	2,307.00
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City of Brainerd	135,329.98
Heartland Animal Rescue Team	8,935.93
Tri-City Paving Inc	322,398.46

**DEBT SERVICE FUND**

Ehlers & Associates Inc	3,000.00
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**CAPITAL PROJECTS FUND**

Action Graphics Inc	3,435.00
Anderson Brothers Construction Company	13,570.87
The Bodyworks	3,293.00
Boyer Trucks Lauderdale	104,424.44
Champ Software Inc	50,000.00
City of Brainerd	11,478.00
Codex Corporation	2,295.00
Custom Cage Inc	3,540.00
Custom Terrazzo Inc	20,475.00
Data Center Systems Inc	17,655.75
Dell Marketing L P	38,234.79
Diamond Mowers Inc	16,906.56
Dodge of Burnsville Inc	22,128.00
Electrical Systems Inc	41,653.00
Forklifts of Minnesota Inc	12,000.00
Governmentjobs.Com Inc	12,155.00
Holden Electric Company Inc	4,194.31
Honeywell Inc	3,981.37
Information Systems Corporation	12,064.05
Law Enforcement Technology Group Inc	3,756.29
Lenco	210,231.00
Marco	41,440.70
Minnesota Department of Revenue	3,938.28
Nelson Auto Center	163,830.36
Nortrax Equipment Company	68,435.27
Office Shop	2,722.10
Polar Chevrolet	31,575.47
Promantek Inc	17,395.00
Radco Industries	7,891.70
Reliance Telephone Inc	16,435.23
SHI International Corp	20,866.68
Squad Pro LLC	60,468.41
Stanley Security Solutions	16,046.61
Towmaster Inc	111,005.72
Transcend United Technologies, Inc	50,503.20
Widseth Smith Nolting & Associates Inc	6,376.00
Wold Architects And Engineers	4,500.00
Ziegler Inc	4,221.56

**ENVIRONMENTAL TRUST FUND**

University Of Mn Real Estate Office	57,229.02
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**LANDFILL ENTERPRISE FUND**

Aeromix Systems Inc	6,266.62
APX Inc	3,474.60
Blue Cross & Blue Shield Of Minnesota	12,992.60
Bogart, Pederson & Associates Inc	14,270.25



Brainerd Postmaster	5,365.00
Briggs And Morgan	3,901.79
Canamer Services Inc	2,253.40
Crow Wing County Landfill	3,243.99
Dell Marketing L P	2,601.77
Electric Motor Service	2,982.99
EPG Companies Inc	17,363.56
Evolution Markets Inc	12,782.28
First Environment	5,370.45
First Impression Printing	5,948.33
Geotech Environmental Equipment	3,119.01
Holden Electric Company Inc	14,186.13
Kennedy Scales Inc	3,557.19
Marco Financing	2,317.48
Milwaukee Rubber Products	6,655.55
Minnesota Pollution Control Agency	2,300.00
Minnesota Power	52,154.01
New Waste Concepts Inc	40,590.00
Power Process Equipment Inc	14,621.91
R W Beck	291,349.37
Ritter & Ritter Inc	12,250.00
Shaw Environmental Inc	22,543.38
Stroschein/Marvin	141,692.48
Triangle Oil Company	11,967.34
Veit & Company Inc	4,113.75
Widseth Smith Nolting & Associates Inc	86,722.99

**CROW WING HOUSING AND REDEVELOPMENT AUTHORITY FUND**

Brainerd HRA	20,000.00
Brainerd Lakes Area Development Corp	23,770.08
MCIT	2,010.00

**HOUSING AND REDEVOLPMENT AUTHORITY REVOLVING FUND**

Kennedy & Graven Chartered	3,240.00
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**HOUSING AND REDEVELOPMENT AUTHORITY FELIX TIF DISTRICT FUND**

Felix/Carol Ann	5,197.76
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Chapter 156 of the Session Laws of 2005 [471.701] [SALARY DATA]

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

County Administrator	\$123,314
Land Services Director / Interim Community Services Director	\$111,486
County Attorney	\$111,449