

CROW WING COUNTY  
BRAINERD, MINNESOTA

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2017

The purpose of this report is to provide a summary of financial information concerning Crow Wing County for interested citizens. Questions about this report should be directed to Deborah A. Erickson, Administrative Services Director, and 218-824-1047. A full and complete copy of the County's Comprehensive Annual Financial Report (CAFR) is available on the County's web site at [www.crowwing.us](http://www.crowwing.us). The County also publishes the Popular Annual Financial Report (PAFR), a copy of which is also located on the County's web site.

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2017**

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and investments	\$ 47,317,103	\$ 9,391,012	\$ 56,708,115
Taxes receivable - delinquent	903,893	-	903,893
Accounts receivable	429,191	114,060	543,251
Accrued interest receivable	192,790	-	192,790
Contracts receivable	742,311	-	742,311
Due from other governments	6,001,798	-	6,001,798
Internal balances	(177)	177	-
Loans receivable	249,785	-	249,785
Inventories	809,418	-	809,418
Prepaid items	792,477	242	792,719
<b>Total current assets</b>	<b>\$ 57,438,589</b>	<b>\$ 9,505,491</b>	<b>\$ 66,944,080</b>
<b>Noncurrent assets</b>			
Restricted assets			
Cash and investments	\$ -	\$ 5,995,323	\$ 5,995,323
Advance to other governments	15,000	-	15,000
Long-term receivable	186,169	-	186,169
Investment in joint venture	17,139,694	-	17,139,694
Capital assets			
Non-depreciable	34,213,089	427,570	34,640,659
Depreciable - net of accumulated depreciation	156,504,684	2,393,574	158,898,258
<b>Total noncurrent assets</b>	<b>\$ 208,058,636</b>	<b>\$ 8,816,467</b>	<b>\$ 216,875,103</b>
<b>Total Assets</b>	<b>\$ 265,497,225</b>	<b>\$ 18,321,958</b>	<b>\$ 283,819,183</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charge on refunding	\$ 939,353	\$ -	\$ 939,353
Deferred outflow for pensions	13,136,050	32,978	13,169,028
<b>Total Deferred Outflows of Resources</b>	<b>\$ 14,075,403</b>	<b>\$ 32,978</b>	<b>\$ 14,108,381</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2017**

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 1,891,830	\$ 157,595	\$ 2,049,425
Salaries payable	1,006,084	4,397	1,010,481
Accrued payroll taxes payable	147,489	648	148,137
Contracts payable	54,162	-	54,162
Retainage payable	74,594	-	74,594
Due to other governments	1,530,094	-	1,530,094
Accrued interest payable	292,669	-	292,669
Claims payable	46,185	-	46,185
Customer deposits	78,476	-	78,476
Compensated absences payable - current	2,708,180	15,964	2,724,144
Capital leases payable - current	100,700	-	100,700
General obligation bonds payable - current	4,925,905	-	4,925,905
<b>Total current liabilities</b>	<b>\$ 12,856,368</b>	<b>\$ 178,604</b>	<b>\$ 13,034,972</b>
<b>Noncurrent liabilities</b>			
Compensated absences payable	\$ 297,856	\$ 1,774	\$ 299,630
Capital lease payable	530,000	-	530,000
General obligation bonds payable	10,156,875	-	10,156,875
Revenue notes payable	179,364	-	179,364
Net other post employment benefits obligations	17,614,604	182,324	17,796,928
Net pension liability	26,603,008	126,069	26,729,077
Estimated liability for landfill closure/postclosure	-	4,734,948	4,734,948
<b>Total noncurrent liabilities</b>	<b>\$ 55,381,707</b>	<b>\$ 5,045,115</b>	<b>\$ 60,426,822</b>
<b>Total Liabilities</b>	<b>\$ 68,238,075</b>	<b>\$ 5,223,719</b>	<b>\$ 73,461,794</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for subsequent years	\$ 1,597,726	\$ -	\$ 1,597,726
Deferred inflow for pensions	11,606,299	26,881	11,633,180
<b>Total Deferred Inflows of Resources</b>	<b>\$ 13,204,025</b>	<b>\$ 26,881</b>	<b>\$ 13,230,906</b>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 175,970,678	\$ 2,821,144	\$ 178,791,822
Restricted for:			
General government	1,554,523	-	1,554,523
Public safety	216,356	-	216,356
Highways and streets	9,594,644	-	9,594,644
Health and human services	893,884	-	893,884
Culture and recreation	213,056	-	213,056
Conservation of natural resources	3,939,948	-	3,939,948
Environmental uses - expendable	9,231	-	9,231
Environmental uses - nonexpendable	1,846,499	-	1,846,499
Economic development	254,421	-	254,421
Debt service	4,842,921	-	4,842,921
Landfill closure/postclosure	-	1,260,375	1,260,375
Unrestricted	(1,205,633)	9,022,817	7,817,184
<b>Total Net Position</b>	<b>\$ 198,130,528</b>	<b>\$ 13,104,336</b>	<b>\$ 211,234,864</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
<b>Governmental activities</b>							
General government	\$ 16,513,663	\$ 2,296,987	\$ 1,069,021	\$ -	\$ (13,147,655)	\$ -	\$ (13,147,655)
Public safety	19,750,170	3,890,005	1,915,864	-	(13,944,301)	-	(13,944,301)
Highways and streets	10,997,480	231,767	10,502,992	804,279	541,558	-	541,558
Sanitation	249	-	-	249	-	-	-
Health and human services	24,748,890	1,610,358	13,389,205	-	(9,749,327)	-	(9,749,327)
Culture and recreation	822,656	22	31,900	-	(790,734)	-	(790,734)
Conservation of natural resources	2,331,978	2,095,457	315,689	-	79,168	-	79,168
Economic development	50,872	275,152	-	-	224,280	-	224,280
Interest	616,015	-	-	-	(616,015)	-	(616,015)
<b>Total governmental activities</b>	<b>\$ 75,831,973</b>	<b>\$ 10,399,748</b>	<b>\$ 27,224,671</b>	<b>\$ 804,528</b>	<b>\$ (37,403,026)</b>	<b>\$ -</b>	<b>\$ (37,403,026)</b>
<b>Business-type activities</b>							
Landfill	\$ 2,560,056	\$ 2,838,890	\$ 46	\$ -	\$ -	\$ 278,880	\$ 278,880
<b>Total primary government</b>	<b>\$ 78,392,029</b>	<b>\$ 13,238,638</b>	<b>\$ 27,224,717</b>	<b>\$ 804,528</b>	<b>\$ (37,403,026)</b>	<b>\$ 278,880</b>	<b>\$ (37,124,146)</b>
<b>General Revenues</b>							
Property taxes					\$ 36,033,341	\$ -	\$ 36,033,341
Transportation sales and use tax					6,077,340	-	6,077,340
Mortgage registry and deed tax					106,854	-	106,854
Payments in lieu of tax					492,162	-	492,162
Grants and contributions not restricted to specific programs					2,651,420	595	2,652,015
Investment income					353,506	108,861	462,367
Miscellaneous					288,132	5,085	293,217
<b>Total general revenues</b>					<b>\$ 46,002,755</b>	<b>\$ 114,541</b>	<b>\$ 46,117,296</b>
<b>Change in net position</b>					<b>\$ 8,599,729</b>	<b>\$ 393,421</b>	<b>\$ 8,993,150</b>
<b>Net Position - Beginning</b>					<b>189,530,799</b>	<b>12,710,915</b>	<b>202,241,714</b>
<b>Net Position - Ending</b>					<b>\$ 198,130,528</b>	<b>\$ 13,104,336</b>	<b>\$ 211,234,864</b>

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

	<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 investments	\$ 14,299,794	\$ 11,853,872	\$ 3,639,735	\$ 2,222,833	\$ 5,029,591	\$ 3,628,893	\$ 6,642,385	\$ 47,317,103
Taxes receivable - delinquent	476,246	72,378	175,868	-	129,152	30,370	19,879	903,893
Accounts receivable	218,590	-	188,535	287	-	-	21,779	429,191
Accrued interest receivable	192,630	-	-	-	-	-	160	192,790
Due from other funds	555,780	215,948	-	-	-	567,573	-	1,339,301
Contracts receivable	-	-	-	742,311	-	-	-	742,311
Due from other governments	191,652	3,689,537	2,058,905	8,047	-	-	53,657	6,001,798
Loans receivable	-	-	-	-	-	-	249,785	249,785
Inventories	-	809,418	-	-	-	-	-	809,418
Prepaid items	653,314	14,722	122,699	1,500	-	-	242	792,477
Advance to other governments	15,000	-	-	-	-	-	-	15,000
<b>Total Assets</b>	<b>\$ 16,603,006</b>	<b>\$ 16,655,875</b>	<b>\$ 6,185,742</b>	<b>\$ 2,974,978</b>	<b>\$ 5,158,743</b>	<b>\$ 4,226,836</b>	<b>\$ 6,987,887</b>	<b>\$ 58,793,067</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 392,765	\$ 405,884	\$ 586,683	\$ 60,257	\$ -	\$ 388,932	\$ 57,309	\$ 1,891,830
Salaries payable	547,417	80,562	357,683	12,672	-	-	7,750	1,006,084
Accrued payroll taxes payable	82,010	11,655	50,867	1,851	-	-	1,106	147,489
Contracts payable	-	-	-	54,162	-	-	-	54,162
Retainage payable	-	39,282	-	-	-	35,312	-	74,594
Due to other funds	33,598	7	34,517	1,104,191	-	-	167,165	1,339,478
Due to other governments	317,055	558,527	137,968	514,670	-	-	1,874	1,530,094
Claims payable	46,185	-	-	-	-	-	-	46,185
Customer deposits	78,476	-	-	-	-	-	-	78,476
<b>Total Liabilities</b>	<b>\$ 1,497,506</b>	<b>\$ 1,095,917</b>	<b>\$ 1,167,718</b>	<b>\$ 1,747,803</b>	<b>\$ -</b>	<b>\$ 424,244</b>	<b>\$ 235,204</b>	<b>\$ 6,168,392</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue (Note III.D.)	\$ 1,409,425	\$ 3,321,290	\$ 1,128,176	\$ 742,311	\$ 366,332	\$ 91,823	\$ 269,664	\$ 7,329,021

(Continued)

CROW WING COUNTY  
BRAINERD, MINNESOTA

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017

	General	Highway	Community Services	Public Land Management	Debt Service	Capital Projects	Nonmajor Funds	Total
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Advances to other governments	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Missing heirs	53,756	-	-	-	-	-	-	53,756
Inventories	-	809,418	-	-	-	-	-	809,418
Prepays	653,314	14,722	122,699	1,500	-	-	242	792,477
Environmental trust corpus	-	-	-	-	-	-	1,846,499	1,846,499
<b>Restricted for:</b>								
Enhanced 911	89,625	-	-	-	-	-	-	89,625
Sheriff's drug contingency	6,212	-	-	-	-	-	-	6,212
Sheriff's forfeited property	8,286	-	-	-	-	-	-	8,286
DUI assessment	52,637	-	-	-	-	-	-	52,637
Lakes area drug investigation forfeiture	52,221	-	-	-	-	-	-	52,221
Water plan	-	-	-	-	-	-	-	35,703
Recreation	213,056	-	-	-	-	-	-	213,056
Land based improvements	257,469	-	-	-	-	-	-	257,469
Recorder's technology	391,883	-	-	-	-	-	-	391,883
Law library	59,630	-	-	-	-	-	-	59,630
Drug court	4,753	-	-	-	-	-	-	4,753
Attorney's forfeited property	26,229	-	-	-	-	-	-	26,229
Aquatic invasive species	33,013	-	-	-	-	-	-	33,013
Local option sales tax	-	4,069,385	-	-	-	-	-	4,069,385
Resource development	-	-	-	429,981	-	-	-	429,981
Forest access roads	-	-	-	53,383	-	-	-	53,383
Debt service	-	-	-	-	4,713,769	-	-	4,713,769
Solid waste (non-landfill)	-	-	-	-	-	-	2,100,262	2,100,262
Greater Minnesota landfill cleanup fee	-	-	-	-	-	-	569,596	569,596
Economic development revolving loans	-	-	-	-	-	-	4,636	4,636
Environmental uses	-	-	-	-	-	-	9,231	9,231
Unorganized townships	-	-	-	-	-	-	1,457,303	1,457,303
Ditch #13	-	-	-	-	-	-	9,660	9,660
<b>Committed for:</b>								
Dive team	8,776	-	-	-	-	-	-	8,776
Facilities	147,233	-	-	-	-	-	-	147,233
Mounted patrol	12,886	-	-	-	-	-	-	12,886
Triad	4,421	-	-	-	-	-	-	4,421
Veterans' service van	3,317	-	-	-	-	-	-	3,317
Thirty Lakes Watershed	132,767	-	-	-	-	-	-	132,767
Information technology	391,842	-	-	-	-	-	-	391,842
Employee recognition program	2,145	-	-	-	-	-	-	2,145
Other post-employment benefits (OPEB)	1,200,000	-	-	-	-	-	-	1,200,000
Highway improvement plan	-	3,050,000	-	-	-	-	-	3,050,000
Breastfeeding peer counseling project	-	-	13,645	-	-	-	-	13,645
<b>Assigned for:</b>								
Highway	-	4,295,143	-	-	-	-	-	4,295,143
Community services	-	-	3,753,504	-	-	-	-	3,753,504
Capital projects	-	-	-	-	-	3,710,769	-	3,710,769
Solid waste (non-landfill)	-	-	-	-	-	-	485,590	485,590
Debt service	-	-	-	-	78,642	-	-	78,642
<b>Unassigned</b>	<b>9,839,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839,901</b>
<b>Total Fund Balances</b>	<b>\$ 13,696,075</b>	<b>\$ 12,238,668</b>	<b>\$ 3,889,848</b>	<b>\$ 484,864</b>	<b>\$ 4,792,411</b>	<b>\$ 3,710,769</b>	<b>\$ 6,483,019</b>	<b>\$ 45,295,654</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 16,603,006</b>	<b>\$ 16,655,875</b>	<b>\$ 6,185,742</b>	<b>\$ 2,974,978</b>	<b>\$ 5,158,743</b>	<b>\$ 4,226,836</b>	<b>\$ 6,987,887</b>	<b>\$ 58,793,067</b>

**CROW WING COUNTY  
BRainerd, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<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>REVENUES</b>								
Taxes	\$ 19,047,914	\$ 8,162,513	\$ 7,524,098	\$ -	\$ 5,015,398	\$ 1,863,056	\$ 823,852	\$ 42,436,831
Special assessments	-	-	9,367	-	8,017	-	707,560	724,944
Licenses and permits	579,378	-	-	1,117,508	-	-	176	1,697,062
Intergovernmental	2,645,281	11,123,405	14,181,324	133,799	91,769	1,975,138	357,895	30,508,611
Charges for services	4,591,485	276,005	1,120,891	764	-	-	340,900	6,330,045
Fines and forfeits	92,135	-	-	-	-	-	-	92,135
Gifts and contributions	47,690	-	11,000	-	-	-	-	58,690
Investment earnings	348,851	-	-	51,769	-	-	27,362	427,982
Sales	-	-	-	831,225	-	-	-	831,225
Miscellaneous	1,503,371	61,366	604,242	156,222	3	104,941	95,414	2,525,559
<b>Total Revenues</b>	<b>\$ 28,856,105</b>	<b>\$ 19,623,289</b>	<b>\$ 23,450,922</b>	<b>\$ 2,291,287</b>	<b>\$ 5,115,187</b>	<b>\$ 3,943,135</b>	<b>\$ 2,353,159</b>	<b>\$ 85,633,084</b>
<b>EXPENDITURES</b>								
<b>Current</b>								
General government	\$ 12,952,785	\$ -	\$ -	\$ -	\$ -	\$ 1,021,088	\$ 102,874	\$ 14,076,747
Public safety	14,106,290	-	2,812,142	-	-	159,177	169,380	17,246,989
Highways and streets	2,680	6,003,854	-	-	-	78,059	946,946	7,031,539
Health and human services	-	-	22,710,473	-	-	294,889	-	23,005,362
Sanitation	-	-	-	-	-	3,533	-	3,533
Culture and recreation	767,105	-	-	-	-	-	-	767,105
Conservation of natural resources	102,939	-	-	2,337,363	-	-	995,150	3,435,452
Economic development	-	-	-	-	-	-	50,872	50,872
<b>Capital Outlay</b>								
General government	213,662	-	-	-	-	1,276,345	-	1,490,007
Public safety	513,257	-	-	-	-	391,331	-	904,588
Highways and streets	-	13,123,445	-	-	-	710,034	-	13,833,479
Culture and recreation	63,266	-	-	-	-	-	-	63,266
Conservation of natural resources	-	-	-	23,873	-	-	57,299	81,172
<b>Intergovernmental</b>	-	364,212	-	-	-	-	-	364,212
<b>Debt Service</b>								
Principal	-	98,050	-	-	4,186,000	-	-	4,284,050
Interest	-	14,417	-	-	792,678	-	-	807,095
Administrative charges	-	308	-	-	875	-	-	1,183
<b>Total Expenditures</b>	<b>\$ 28,721,984</b>	<b>\$ 19,604,286</b>	<b>\$ 25,522,615</b>	<b>\$ 2,361,236</b>	<b>\$ 4,979,553</b>	<b>\$ 3,934,456</b>	<b>\$ 2,322,521</b>	<b>\$ 87,446,651</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 134,121</b>	<b>\$ 19,003</b>	<b>\$ (2,071,693)</b>	<b>\$ (69,949)</b>	<b>\$ 135,634</b>	<b>\$ 8,679</b>	<b>\$ 30,638</b>	<b>\$ (1,813,567)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ 15,970	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 114,825	\$ 3,130,795
Transfers out	(3,005,965)	-	-	-	-	-	(124,830)	(3,130,795)
Proceeds from sale of capital assets	74,026	3,799	-	5,373	-	41,065	-	124,263
Insurance proceeds	46,869	21,735	-	-	-	38,307	4,904	111,815
Draw-downs from revenue note	-	-	-	-	-	3,284	-	3,284
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,869,100)</b>	<b>\$ 25,534</b>	<b>\$ 3,000,000</b>	<b>\$ 5,373</b>	<b>\$ -</b>	<b>\$ 82,656</b>	<b>\$ (5,101)</b>	<b>\$ 239,362</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,734,979)</b>	<b>\$ 44,537</b>	<b>\$ 928,307</b>	<b>\$ (64,576)</b>	<b>\$ 135,634</b>	<b>\$ 91,335</b>	<b>\$ 25,537</b>	<b>\$ (1,574,205)</b>
<b>Fund Balance - January 1</b>	<b>16,431,054</b>	<b>12,492,983</b>	<b>2,961,541</b>	<b>549,440</b>	<b>4,656,777</b>	<b>3,619,434</b>	<b>6,457,482</b>	<b>47,168,711</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>(298,852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(298,852)</b>
<b>Fund balance - December 31</b>	<b>\$ 13,696,075</b>	<b>\$ 12,238,668</b>	<b>\$ 3,889,848</b>	<b>\$ 484,864</b>	<b>\$ 4,792,411</b>	<b>\$ 3,710,769</b>	<b>\$ 6,483,019</b>	<b>\$ 45,295,654</b>

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2017**

	<u>NLLSSD Trust</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and investments	<u>\$ 3,676</u>	<u>\$ 8,044,985</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 1,001,928
Due to other governments	<u>-</u>	<u>7,043,057</u>
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ 8,044,985</u>
<b>NET POSITION</b>		
Held in trust for private purposes	<u>\$ 3,676</u>	

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



**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>NLLSSD Trust</u>
<b>ADDITIONS</b>	
Receipts from District	<u>\$ 1,851</u>
<b>Change in net position</b>	<b>\$ 1,851</b>
<b>Net Position - Beginning</b>	<u>1,825</u>
<b>Net Position - Ending</b>	<u><u>\$ 3,676</u></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 2016. THE LIST DOES NOT INCLUDE INDIVIDUALS WHO RECEIVED FEDERAL, STATE, OR COUNTY HUMAN SERVICES AID.

### GENERAL FUND

10ZIG TECHNOLOGY INC	4,692.00
3E COMPANY ENVIRONMENTAL, ECOLOGICAL & ENGINEERING	2,909.95
7SIGMA	12,000.00
ACCELA INC	29,016.00
ACT SOTA CONFERENCE	2,735.00
ACTION GRAPHICS INC	2,449.00
ADA A VITALE	21,600.00
AERIAL HORIZONS UAS LLC	71,780.00
AGILEMESH INC	11,310.00
ALL STATE COMMUNICATIONS INC	2,320.64
ALLOVER MEDIA LLC	5,815.00
AMAZON MKTPLACE PMTS	14,554.00
AMERICAN DOOR WORKS	6,747.18
AMERICAN SOLUTIONS FOR BUSINESS	40,876.25
AMERICINN APPLE VALLEY	2,290.80
AMERIGAS PROPANE LP	6,255.39
AMERIPRIDE SERVICES INC	2,182.06
ANALYTICS8	2,812.50
ANDERSON BROTHERS CONSTRUCTION COMPANY	12,739.09
ARCAS TECHNOLOGY INC	8,325.00
ASSOCIATION OF MN COUNTIES	3,125.00
AXON ENTERPRISE INC	19,856.92
B&H PHOTO	2,976.85
BACHMAN PRINTING COMPANY	2,448.40
BCA TRAINING EDUCATION	4,800.00
BDS LAUNDRY SYSTEMS	6,910.96
BIG RIVER GROUP LLC	14,629.59
BILL ABEAR	2,444.24
BLAIR MAGNUS PLLC	8,365.11
BLUE CROSS BLUE SHIELD OF MN	5,502,231.65
BMC SOFTWARE INC	7,676.35
BOB BARKER COMPANY	44,552.27
BRAINERD & CROW WING PUBLIC TRANSIT	2,000.00
BRAINERD ACE HARDWARE	2,319.95
BRAINERD LAKES AREA DEVELOPMENT CORPORATION	44,750.00
BRAINERD LAKES CHAMBER	3,000.00
BRAINERD LAKES REGIONAL AIRPORT	157,100.00
BRAINERD POLICE DEPARTMENT	5,809.55
BRAINERD PUBLIC UTILITIES	595,385.93
BRETRONICS	3,429.01

BROTHERS MOTORSPORTS	11,075.00
BUREAU OF CRIMINAL APPREHENSION	12,795.00
CARI WESTPHAL	3,868.09
CAT5 COMMERCE LLC	8,845.80
CDW GOVERNMENT	65,715.04
CELLEBRITE INC	9,141.00
CENTRAL LAKES DRUG TESTING	2,292.50
CENTURY ELECTRIC & EQUIPMENT REPAIR INC	3,009.34
CENTURYLINK	3,522.42
CHARM-TEX	4,880.84
CHILDREN'S HOSPITAL & CLINICS	3,200.00
CHUCK HALVERSON LAW OFFICE	18,635.52
CITY OF BREEZY POINT	25,491.00
CITY OF CROSSLAKE	26,916.50
CITY OF MINNEAPOLIS	3,481.20
CIVICPLUS	7,373.26
CLEARWATER LAKE ASSOCIATION INC	5,000.00
CODEX CORPORATION	10,781.34
COLLINS BROTHERS TOWING OF ST CLOUD INC	3,228.00
COMMVAULT SYSTEMS INC	3,000.00
CONCEPT DEVELOPMENT CORPORATION	6,045.00
CONNIE'S KITCHEN	2,737.50
CONRAD C KRAGNESS II	5,000.00
CONSOLIDATED TELECOMMUNICATIONS	24,763.02
COOKS CORRECTIONAL	4,653.92
COVERTTRACK GROUP INC	2,610.00
CP FLAGS FLAGPOLES & PROMO'S INC	2,859.00
CREDITRON	5,147.21
CROW WING COUNTY CIVIL AIR PATROL	2,000.00
CROW WING COUNTY FAIR ASSOCIATION	11,000.00
CROW WING COUNTY HISTORICAL SOCIETY	31,500.00
CROW WING POWER	2,483.06
CROW WING SOIL & WATER CONSERVATION DISTRICT	5,713.20
CUYUNA RANGE ECONOMIC DEVELOPMENT INC	20,300.00
CWC LANDFILL	2,070.00
DALCO	23,942.92
DAN WILLIAMS	4,233.08
DATABANK	2,800.00
DATABANK IMX LLC	7,390.00
DAVID PAULL	2,257.50
DAVID R HURD	2,430.52
DEAN MURPHY	4,000.00
DEBBY ERICKSON	2,729.58
DELL MARKETING LP	117,140.53
DELTA DENTAL	374,843.44
DIGITAL HORIZONS	2,889.20
DODGE OF BURNSVILLE INC	22,427.00

DONDELINGER CHEVROLET CADILLAC TOYOTA	2,902.64
DVS RENEWAL	3,369.03
ECOLAB	9,071.24
ELIOR INC	519,831.89
EMILY LAKES AND RIVERS ASSOCIATION	3,878.89
EMPLOYMENT RESOURCE CENTER INC	292,412.67
EPA AUDIO-VISUAL INC	141,507.25
ERIK A CHRISTENSEN	12,500.00
ERKENS WATER SOFTENER SERVICE INC	7,480.65
ESRI	60,000.00
ESSENTIA HEALTH MEDICAL CTR	40,752.69
EVELYN SCHNEIDER	2,500.00
FASTENAL COMPANY	4,275.58
FEDEX	3,000.12
FERGUSON WATERWORKS #2518	4,362.72
FIRST IMPRESSION PRINTING	14,808.27
FORUM COMMUNICATIONS COMPANY	50,241.22
GAMMELLO - PEARSON PLLC	6,891.50
GENERAL SECURITY SERVICES CORP	2,722.49
GERRY GREENWALT	3,075.00
GETTY IMAGES	2,939.00
GLOBAL KNOWLEDGE TRAINING LLC	3,036.00
GLS PROMOTIONS	2,459.50
GOBLES SEWER SERVICE	6,317.50
GOODIN COMPANY	16,659.89
GOVERNMENT MANAGEMENT GROUP INC	7,200.00
GOVERNMENTJOBS.COM INC	10,790.00
GRAINGER	14,326.00
GRANITE CITY ARMORED CAR INC	5,088.07
GRANITE ELECTRONICS INC	50,845.89
GREG KOSSAN	51,000.00
GUARDIAN PEST SOLUTIONS INC	2,756.00
GULL LAKE GLASS INC	3,400.08
HANNAHER'S	5,679.56
HARRIS MECHANICAL SERVICES LLC	10,928.76
HAWK ANALYTICS	4,990.00
HENNEPIN COUNTY MEDICAL CENTER	8,514.05
HILDI INC	14,850.00
HILLYARD HUTCHINSON	10,350.19
HOLDEN ELECTRIC COMPANY INC	11,517.47
HOLIDAY INN ST PAUL DOWN	2,455.04
HOLLIDA WAKEFIELD MA LP	2,850.00
HOLMVIC EXCAVATING	14,239.55
HUFFCUTT CONCRETE INC	22,250.00
HYTEC CONSTRUCTION OF BRAINERD INC	11,472.43
INDEPENDENT EMERGENCY SERVICES	122,984.98
INFORMATION SYSTEMS CORPORATION	26,952.48

INFORMATION TECHNOLOGY	3,483.00
INITIATIVE FOUNDATION	14,534.00
INN ROOM SUPPLIES	3,718.47
INNOVATIVE OFFICE SOLUTIONS LLC	46,456.34
INTRADYN	2,125.00
IUOE LOCAL 49	66,060.00
JACK H DAVIES	3,100.00
JAMESON LLC	5,841.00
JANELLE THESING	2,352.11
JARED J MAGSTADT	3,083.60
JAY WAALEN ENTERPRISES	7,166.40
JEAN GUSTAFSON	16,801.96
JEANNIE MARIE CROATT	3,600.00
JEDDELOH & SNYDER PA	2,025.00
JEFFREY A BIRKS	3,954.00
JOBS HQ	2,051.26
JOHN CHITWOOD	47,500.00
JOHNSON CONTROLS	23,346.70
K & N ELECTRIC LLC	7,875.00
KARNS SERVICES INC	4,174.82
KEEPRS	11,377.66
KEYSTONE COMPENSATION GROUP LLC	4,175.00
KIESLER POLICE SUPPLY INC	3,800.00
KINECT ENERGY INC	153,253.87
KITCHIGAMI REGIONAL LIBRARY	509,127.00
KNOW INK	7,250.00
LAACKE & JOYS COMPANY LLC	5,597.92
LAKES PRINTING	7,770.41
LAMAR TEXAS LIMITED PARTNERSHIP	6,165.00
LAMBERT WATER WELLS INC	11,190.00
LANDWEHR CONSTRUCTION INC	2,437.50
LAW ENFORCEMENT TECHNOLOGY GROUP LLC	109,578.23
LEARNING TREE INTERNATIONAL	2,159.00
MACO	2,130.00
MADDEN GALANTER HANSEN LLP	13,061.81
MAGNET FORENSICS USA INC	4,325.00
MARCO HOLDINGS LLC	47,957.99
MARCO TECHNOLOGIES LLC	146,592.92
MARK L HAUGEN PHD LP	4,748.75
MARTIN-MCALLISTER CONSULTING PSYCHOLOGISTS INC	7,300.00
MATTHEW BENDER & CO INC	8,384.62
MB MCGEE PA	40,500.00
MCKESSON MEDICAL-SURGICAL INC	14,568.33
MCLEAN & COMPANY	4,166.67
MEDICARE BLUE RX	130,390.50
MELANIE DOTTY	62,989.52
MENARDS BAXTER MN	5,432.98

MEND CORRECTIONAL CARE LLC	589,923.32
MICHAEL JAMES DAVIS	4,212.00
MID-MINNESOTA DRUG TESTING	54,058.25
MIDWEST MACHINERY COMPANY	3,257.99
MILLS AUTO XTREME	2,810.21
MILLS FLEET FARM 2300	4,254.18
MILLS MOTOR INC	6,223.98
MINNESOTA ASSOC OF ASSESSORS	2,820.00
MINNESOTA ELEVATOR INC (MEI)	10,538.39
MINNESOTA SHERIFFS ASSN	7,115.00
MINVALCO	10,293.86
MISSION LAKES ASSOCIATION	10,000.00
MISSOURI GREAT DANE	6,681.50
MN BOARD OF WATER AND SOIL RESOURCES	16,385.00
MN BOARDWALKS LLC	23,750.00
MN COUNTIES INFORMATION SYSTEMS	141,532.08
MN COUNTIES INTERGOVERNMENTAL TRUST	395,738.63
MN COUNTY ATTORNEY'S ASSOCIATION	6,262.59
MN DEPARTMENT OF REVENUE	3,407,532.98
MN DEPT OF CORRECTIONS STS	62,073.47
MN DEPT OF FINANCE	321,131.50
MN DEPT OF HEALTH	27,760.00
MN DEPT OF HUMAN SERVICES	7,527.05
MN DEPT OF TRANSPORTATION	13,809.10
MN INTER-COUNTY ASSOCIATION	16,336.00
MN SHERIFF'S ASSOCIATION	13,761.00
MN STATE AUDITOR	61,653.48
MN UNEMPLOYMENT INSURANCE PROGRAM	17,930.16
MNTOP	2,200.00
MOORE MEDICAL LLC	4,020.62
MORA PSYCHOLOGICAL SERVICES PLLC	5,325.00
MOTOROLA SOLUTIONS INC	55,835.27
M-R SIGN COMPANY INC	8,264.80
MULCAHY	5,506.00
NATIONAL BUSINESS SYSTEMS	37,199.05
NELSON AUTO CENTER	112,463.83
NEOPOST USA INC	4,889.86
NIGHT VISION DEPOT	9,633.00
NORTH COUNTRY JANITORIAL & SUPPLY INC	211,080.00
NORTH MEMORIAL AMBULANCE SERVICE	4,362.50
NORTH STAR WELL DRILLING LLC	3,265.00
NORTHERN BUSINESS PRODUCTS	24,349.31
NORTHERN PACIFIC CENTER INC	5,450.00
NORTHLAND BUSINESS SYSTEMS	9,192.00
OFFICE OF MN IT SERVICES	64,499.04
OFFICESUPPLY.COM	3,008.24
OMNI LEADERSHIP EXCHANGE LLC	7,100.00

OPERATING ENGINEERS H&W FUND	9,540.00
OPTICSPLANET INC	2,949.93
OPTUMHEALTH	10,283.70
PAPER STORM	2,445.46
PATNODE'S CUSTOM CABINETS	5,910.00
PAUL THIEDE	3,658.73
PAULA WEITNAUER	2,803.00
PETE'S CABIN CARE INC	48,359.22
PICTOMETRY INTERNATIONAL CORP	44,088.67
PIKE PLUMBING & HEATING	43,148.14
POWER LODGE - BRAINERD	3,539.99
PRIMARY PRODUCTS COMPANY	11,343.00
PRO PRINT	2,590.66
PRO STAFF	18,185.45
PROFESSIONAL PORTABLE X-RAY INC	3,980.00
PROMANTEK INC	10,071.60
PROWEST & ASSOCIATES INC	2,500.00
PRUDENTIAL INSURANCE CO OF AMERICA	135,803.70
QUINLIVAN & HUGHES PA	12,901.35
RADARSIGN LLC	5,680.00
RAIN BIRD ONLINE STORE	3,313.48
RAMSEY COUNTY-MEDICAL EXAMINER	84,100.00
RASINSKI DOOR SERVICE	37,068.79
RAYMOND HORTON	52,000.00
REDHOUSEMEDIA	44,055.00
REGENTS OF THE UNIVERSITY OF MN	87,701.24
RELIANCE TELEPHONE INC	79,430.55
RHI SUPPLY - FARGO	6,007.65
RINKE NOONAN	2,400.00
RJ MECHANICAL	11,758.49
RMB ENVIRONMENTAL LABORATORIES INC	4,458.00
RONALD ROBBINS	3,675.00
ROYAL TIRE INC	14,947.92
RS EDEN	6,672.61
RTVISION INC	12,384.61
RUPP ANDERSON SQUIRES & WALDSPURGER PA	14,360.73
RUTH LAKE IMPROVEMENT DISTRICT	10,959.00
SANDRA EHRICH	3,160.97
SCOTT ENGEN	6,143.50
SCR - NORTHERN	4,513.63
SELECTACCOUNT	8,710.08
SHANNON'S AUTO BODY INC	57,952.08
SHI INTERNATIONAL CORP	128,254.80
SICORA CONSULTING INC	26,788.03
SIGN SPOT	4,532.17
SILVER STAR INDUSTRIES INC	3,063.87
SMITH-SHARE FIRE BRICK SUPPLY	4,160.00

SPIDER STRATEGIES INC	6,555.00
SQUAD PRO LLC	24,236.00
STACK8 TECHNOLOGIES INC	9,000.00
STANLEY CONVERGENT SECURITY SOLUTIONS	15,396.12
STATE OF MINNESOTA	5,194.38
STEIN'S INC	26,914.45
STEVERSEN TRANSPORT LLC	44,800.00
STREICHERS INC	102,829.15
SUMMIT COMPANIES	16,736.50
SUPPORT WAREHOUSE	2,774.00
SUPREME CT LAWYER REGISTR	2,016.00
SYSTEM INNOVATORS	28,777.14
TAB PRODUCTS CO LLC	2,756.17
TALKPOINT TECHNOLOGIES INC	2,077.65
TASER INTERNATIONAL	4,537.63
TEAMSTERS JOINT COUNCIL 32-EMPLOYERS HEALTH	25,728.37
THE HOME DEPOT #2818	5,173.67
THELEN HEATING & ROOFING INC	3,132.00
THOMSON REUTERS	91,295.51
THRIFTY WHITE PHARMACY	47,439.62
TIBEX TECHNOLOGY INC	25,730.00
TNVC INC	7,787.00
TRAFFIC CONTROL CORP	4,184.00
TRIMIN SYSTEMS INC	17,199.80
TRUGREEN	6,111.06
TURNKEY CORRECTIONS	2,234.14
TYLER TECHNOLOGIES INC	221,917.98
U OF M CONTLEARNING	2,255.00
ULTRAMAX AMMUNITION	24,998.00
UNITED STATES POSTAL SERVICE - HASLER	50,000.00
UPLAND ADVERTISING & DESIGN LLC	18,161.00
US WATER SERVICES INC	15,177.95
VERIZON WIRELESS	43,439.96
VICKIE SULLIVAN	3,088.77
VIKING ELECTRIC SUPPLY	16,345.32
WASTE PARTNERS INC	12,363.28
WELLS FARGO BA/BRAINERD	22,860.00
WHITEFISH AREA PROPERTY OWNERS ASSOC	3,000.00
WIDSETH SMITH NOLTING & ASSOC INC	29,617.50
WILLIAM O'HARA JR	63,200.00
WOLTERS KLUWER	6,617.00
WOLTERS KLUWER LAW & BUSINESS	5,282.80
WORKS COMPUTING INC	23,191.75
WW GRAINGER	9,328.74
XCEL ENERGY	4,111.83
XYBIX SYSTEMS INC	23,856.21
ZIEGLER INC	5,818.67



**HIGHWAY FUND**

3D SPECIALTIES	2,657.87
ADVANCE AUTO PARTS	13,622.56
ALAN L CARTIE	9,501.33
ALPHA APPRAISAL LLC	3,000.00
ALVERO LLC	8,380.00
AMERICAN ENGINEERING TESTING INC	47,000.00
AMERICAN PAVEMENT SOLUTIONS INC	94,993.10
ANDERSON BROTHERS CONSTRUCTION COMPANY	7,998,869.68
AT&T MOBILITY	2,446.13
AUTO VALUE	3,968.17
BEST OIL COMPANY	48,362.67
BLUE CROSS BLUE SHIELD OF MN	116,401.50
BOYER FORD	4,052.03
BRAINERD HYDRAULICS AIR & INDUSTRIAL SUPPLY INC	5,471.89
BRAINERD LAKES REGIONAL AIRPORT	7,775.00
BRAINERD LICENSE OFFICE	2,262.11
BRIAN'S WELDING INC	10,310.63
BROCK WHITE CONSTRUCTION LLC	44,026.48
CARGILL INC	61,187.07
CASS COUNTY AUDITOR-TREASURER	19,681.80
CDW GOVERNMENT	2,441.86
CITY OF BAXTER	666,644.80
CITY OF BREEZY POINT	7,194.02
CITY OF CROSSLAKE	112,601.42
CITY OF JENKINS	150,032.77
CITY OF PEQUOT LAKES	783,892.50
COLLINS BROTHERS TOWING OF ST CLOUD INC	2,473.79
COMPASS MINERALS AMERICAN INC	126,840.54
CONTECH CONSTRUCTION PRODUCTS	26,323.48
CROW WING POWER	4,391.52
CRYTEEL MANUFACTURING INC	4,342.75
DECHANTAL EXCAVATION LLC	202,074.22
DELL MARKETING LP	6,066.19
DIAMOND MOWERS INC	2,474.95
DINGMAN BROTHERS EXCAVATING LLC	23,508.00
DLT SOLUTIONS INC	6,278.22
DONALD DORNBUSCH	2,175.00
DONDELINGER CHEVROLET CADILLAC TOYOTA	4,381.02
EMPLOYMENT RESOURCE CENTER INC	7,796.65
ENVIROLINE LLC	4,557.00
EQUIPMENT BLADES INC	10,840.00
FASTENAL COMPANY	3,798.49
FIRST IMPRESSION PRINTING	4,986.72
FORTRESS BUILT	16,127.38
FORUM COMMUNICATIONS COMPANY	2,863.08

GREENHECK AUTO GLASS INC	2,041.87
H & R CONSTRUCTION	17,277.90
HEARTLAND TIRE SERVICE	17,954.73
HOLMVIG EXCAVATING	11,958.00
INNOVATIVE OFFICE SOLUTIONS LLC	2,415.58
KAI JEFFRI ALLEN	4,400.00
KEITH A GRIFFITHS	5,500.00
KRIS ENGINEERING INC	10,204.26
LAKE COUNTRY TOYOTA	2,725.64
LAKER CHEMICAL INC	95,235.00
LITTLE FALLS MACHINE INC	12,498.97
LOCATORS & SUPPLIES	3,403.04
MANEY INTERNATIONAL INC	41,520.66
MANSFIELD OIL CO OF GAINESVILLE INC	325,616.89
MARCO HOLDINGS LLC	5,377.18
MARVIN TRETTER INC	9,501.02
MATTHEW LANDRUS	3,450.00
MEDICARE BLUE RX	21,384.00
METROCOUNT USA INC	6,244.50
MIDWEST MACHINERY COMPANY	8,519.81
MILLS MOTOR INC	11,297.15
MINNESOTA POWER	2,754.44
MINNESOTA STATE COLLEGES	6,225.00
MN COUNTIES INTERGOVERNMENTAL TRUST	133,701.00
MN DEPARTMENT OF REVENUE	9,058.67
MN DEPT OF TRANSPORTATION	127,341.99
MN INDEPENDENT PETROLEUM SERVICE	8,201.78
MN TRANSPORTATION ALLIANCE INC	3,290.00
MODERN FARM EQUIPMENT	2,179.14
MORRIS SEALCOAT & TRUCKING	430,004.57
MORRISON COUNTY AUDITOR	3,219.92
MORTON SALT	86,519.86
M-R SIGN COMPANY INC	12,343.73
NAPA AUTO PARTS	10,595.86
NEWMAN SIGNS INC	3,012.73
NUSS TRUCK & EQUIPMENT	14,921.00
PAYPAL MICRODYNAMI	2,441.00
POWER PLAN	6,870.02
PRECISE MRM	6,823.11
PRECISION ROADWAY SERVICES LLC	103,250.00
RCM EQUIPMENT COMPANY LLC	25,200.00
REICHERT ENTERPRISES	6,033.05
RL LARSON EXCAVATING INC	2,558,493.15
ROAD EQUIPMENT PARTS CENTER	18,857.37
ROYAL TIRE INC	17,757.00
RTVISION INC	12,070.89
SHANNON'S AUTO BODY INC	19,990.98

SHORT ELLIOTT HENDRICKSON INC	15,250.00
SICORA CONSULTING INC	7,968.05
SOUTHERN MINNESOTA INSPECTION COMPANY LLC	3,986.36
TOWMASTER INC	4,451.44
TRAFFIC MARKING SERVICE	149,999.85
TRI-CITY PAVING INC	185,535.22
TRUEMAN WELTERS	5,427.89
U OF M CONTLEARNING	2,725.00
VARITECH INDUSTRIES INC	4,729.75
VOYAGER FLEET SYSTEMS INC	21,009.02
W W THOMPSON CONCRETE PRODUCTS	2,691.48
WIDSETH SMITH NOLTING & ASSOC INC	17,589.04
WINZER CORPORATION	10,821.19
WSB & ASSOCIATES	41,169.12
XEROX BUSINESS SERVICES LLC	5,755.13
ZIEGLER INC	37,530.40

**COMMUNITY SERVICES FUND**

ADVANTAGE TAPE ADVERTISING	4,797.00
ALEX AND BRANDON CHILD SAFETY CENTER	13,485.00
AMAZON MKTPLACE PMTS	2,085.22
AME COMMUNITY SERVICES	20,139.09
ANALYTICS8	21,828.00
ANOKA COUNTY JUVENILE CENTER	4,002.00
ASSOCIATION OF MN COUNTIES	8,678.00
AUGUSTANA APARTMENTS	3,221.06
BAR NONE	69,586.00
BLUE CROSS BLUE SHIELD OF MN	659,170.85
BRAINERD & CROW WING PUBLIC TRANSIT	2,861.00
BRAINERD AREA TAXI	4,788.00
BRAINERD CAREFREE LIVING	2,600.00
BRAINERD LAKES CHAMBER	2,820.00
BRENNY FUNERAL CHAPEL	26,337.51
BRIDGES OF HOPE	120,040.00
BRYN YAHN	16,634.14
CARLYN BECKER	10,500.00
CASS COUNTY HEALTH & HUMAN SERVICES	34,715.33
CASSIE CAREY	4,599.83
CDW GOVERNMENT	5,760.00
CENTER FOR ALCOHOL & DRUG TREATMENT	40,782.00
CENTRAL LAKES COLLEGE	2,145.00
CENTRAL MN COUNCIL ON AGING	7,055.00
CENTRAL MN MENTAL HEALTH CTR	67,566.78
CHAMP SOFTWARE INC	8,191.00
CITY OF BRAINERD	7,058.24
COCHRAN RECOVERY SERVICES INC	28,388.00
CONSOLIDATED TELECOMMUNICATIONS	11,498.18

CORE PROFESSIONAL SERVICES PA	7,340.00
CREMATION SOCIETY OF MN	4,409.83
CRISIS LINE AND REFERRAL SERVICE	75,333.00
CROW WING COUNTY SHERIFF	22,650.00
CURTIS ABRAHAMSON	10,361.78
DATABANK IMX LLC	60,993.00
DAVID C ANDERHOLM MD PA	18,475.71
DELL MARKETING LP	66,573.32
DENA MOODY	3,330.00
DESTINY BY CHOICE LLC	5,120.00
DIANE VIEHAUSER	3,537.30
EAGLE RIDGE BOYS RANCH	36,730.00
EMBASSY SUITES ST. PAUL	7,179.10
EMBLOM BRENNY FUNERAL SERVICE	2,127.00
EMPLOYMENT RESOURCE CENTER INC	63,737.72
ESSENTIA HEALTH MEDICAL CTR	142,414.46
FAMILIES IN TRANSITION SERVICES INC	5,736.36
FAMILY WISE SERVICES	2,240.00
FASTER SOLUTIONS	2,855.00
FIRST CALL	3,028.36
FIRST IMPRESSION PRINTING	4,810.15
FOREST RIDGE YOUTH SERVICES	7,843.20
GARFIELD ELEMENTARY SCHOOL	4,000.00
GEORGE SCOTT	5,279.17
GOODWILL INDUSTRIES	2,295.00
GRAB -A- CAB	8,675.00
GREATER MN FAMILY SERVICES	34,275.89
HALVORSON-JOHNSON FUNERAL HOME	21,907.83
HENNEPIN COUNTY ACCOUNTS RECEIVABLE	39,600.00
HENNEPIN COUNTY HOME SCHOOL	66,022.00
HOLDEN ELECTRIC COMPANY INC	5,007.06
HOLIDAY STATION STORE	5,000.00
HOPE HOUSING	75,000.00
INNOVATIVE OFFICE SOLUTIONS LLC	26,906.43
ISD 181	6,522.50
ITASKIN JUVENILE CENTER	19,084.27
JODIE NORQUIST	2,850.00
KENNETH VOPATEK	7,835.24
KINDRED FAMILY FOCUS	12,796.90
KLINE FUNERAL HOME	4,400.00
KOOP FUNERAL HOME	27,335.06
LABORATORY CORPORATION OF AMERICA	5,099.50
LAKES MEDI-VAN INC	32,646.25
LAKES PRINTING	2,965.72
LAKESWOOD EVANGELICAL FREE CHURCH	2,400.00
LEECH LAKE BAND OF OJIBWE	4,500.00
LEO A HOFFMANN CENTER-MAIN	27,861.46

LEXISNEXIS RISK SOLUTIONS	5,452.00
LINO LAKES, ANOKA COUNTY CORRECTIONS	90,296.66
LITTLE SAND GROUP HOMES	86,359.77
LUTHERAN SOCIAL SERVICES OF MN	77,007.93
MAILFINANCE	5,973.57
MARCO HOLDINGS LLC	27,922.19
MARCO TECHNOLOGIES LLC	16,425.90
MAYO CLINIC	7,871.39
MAYO CLINIC HEALTH SYSTEM	7,462.98
MCF RED WING - STILLWATER	18,445.00
MCPMAHON COUNSELING & CONSULTATION SVCS	5,452.50
MEDICARE BLUE RX	129,228.00
META13	4,500.00
MID-MINNESOTA DRUG TESTING	10,273.00
MILLE LACS ACADEMY-NEXUS	109,599.14
MILLE LACS BAND FAMILY SERVICES	30,605.40
MN COUNTIES COMPUTER COOPERATIVE	10,778.23
MN COUNTIES INTERGOVERNMENTAL TRUST	91,756.36
MN DEPT OF CORRECTIONS STS	13,135.50
MN DEPT OF HUMAN SERVICES	1,480,249.23
MN FINANCIAL WORKER & CASE AID ASSOC	2,925.00
MN MONITORING INC	11,219.50
MN STATE AUDITOR	8,131.00
MN UNEMPLOYMENT INSURANCE PROGRAM	29,266.77
MORRISON COUNTY SOCIAL SERVICES-MH FLEX	21,848.72
NATIONAL JOINT POWERS ALLIANCE	53,609.22
NELSON-DORAN FUNERAL HOME	14,361.60
NORTH HOMES CHILDREN AND FAMILY SERVICES	162,714.70
NORTH HOMES COTTAGES	14,328.95
NORTHERN BUSINESS PRODUCTS	12,820.24
NORTHERN PINES	1,334,639.65
NORTHERN PINES MENTAL HEALTH CENTER	6,300.00
NORTHWESTERN MN JUVENILE CENTER	270,915.98
NORTHWOOD CHILDREN'S SERVICES	308,329.89
NORTHWOODS	87,907.00
NPMH SAFE HARBOR CRISIS STABILIZATION SERVICES	118,925.95
NYSTROM AND ASSOCIATES LTD	4,560.78
OAKRIDGE HOMES SILS	2,501.16
OAKRIDGE SUPPORT SERVICES	101,135.67
OFFICE SHOP	6,364.23
OPTUMHEALTH FINANCIAL SERVICES	5,920.00
PATHFINDERS CHILDREN'S TREATMENT CENTER	16,320.00
PATRICIA BLAHUT	7,130.22
PETRANGEIO, GEORGE MS	2,160.00
PHILIP B TANGE MSW	3,633.75
PINE MANORS INC	65,767.60
PINEHAVEN YOUTH AND FAMILY SERVICES	246,766.47

PORT BOYS GROUP HOME	28,064.43
PORT GIRLS GROUP HOME	17,736.55
PRAIRIE LAKES YOUTH PROGRAMS	127,970.96
PRAIRIE ST JOHN'S HOSPITAL	21,953.15
PRO STAFF	7,270.27
PRODUCTIVE ALTERNATIVES INC	82,334.25
RANDAL SCHULTE	14,117.35
RANGE MENTAL HEALTH CENTER	3,078.00
REDHOUSEMEDIA	8,420.00
REDWOOD TOXICOLOGY LABORATORY INC	2,359.63
REM CENTRAL LAKES INC	9,505.30
REM CENTRAL LAKES INC - AUTUMN (ALEXANDRIA)	9,707.85
RICHARD P GRUNDTNER LADC	28,050.00
RIPPLEY RICHARD REAL ESTATE DEVELOPMENT SERVICES	2,000.00
ROCK CREEK BUILDERS	17,295.00
RON SHAW	4,511.58
RURAL MINNESOTA CEP INC	616,818.42
SANFORD HEALTH	10,504.71
SANFORD MEDICAL CENTER TRF	54,496.29
SICORA CONSULTING INC	17,014.07
SMC DIRECT LLC	2,238.50
SOCIAL SECURITY ADMINISTRATION	4,613.00
STEVE JELLINGER	2,257.47
SURVEY SYSTEMS	16,107.98
TASC CONTINUATION SERVICES	4,860.71
THE HILLS YOUTH AND FAMILY SERVICES	152,125.95
TODD COUNTY SOCIAL SERVICES	45,864.31
TRACI MANN	3,300.00
TRIMIN SYSTEMS INC	2,383.55
TRISH DOLLINGER	13,094.52
UNITED PROCESS SERVERS OF MN	3,850.00
VALHALLA PLACE	2,250.00
VERIZON WIRELESS	35,129.53
VILLAGE RANCH CHILD & FAMILY SERVICES	14,953.28
VILLAGE RANCH INC	251,642.11
VOLUNTEERS OF AMERICA	76,897.38
WADENA COUNTY SOCIAL SERVICES	48,893.65
WAYNE ENGSTROM	3,979.41
WELLNESS IN THE WOODS INC	18,000.00
WELLS FARGO BUSINESS CREDIT	12,370.81
WEST INTERACTIVE SERVICES CORPORATION	6,000.00
WOODLAND HILLS	69,632.78
WOODRIDGE OF MISSOURI, LLC	283,920.00
YMCA	2,522.00
<b>SOLID WASTE (NON-LANDFILL) FUND</b>	
BLUE CROSS BLUE SHIELD OF MN	2,783.00

BURNS & MCDONNELL	61,504.04
CITY OF BAXTER	42,320.00
CITY OF BRAINERD	61,600.00
CITY OF BREEZY POINT	16,000.00
CITY OF CROSSLAKE	29,200.00
CITY OF EMILY	6,000.00
CITY OF GARRISON	3,000.00
CITY OF IRONTON	58,000.00
CITY OF NISSWA	45,000.00
CITY OF PEQUOT LAKES	10,000.00
DYNAMIC RECYCLING INC	2,767.22
FIRST IMPRESSION PRINTING	10,991.35
FIRST STATE TIRE RECYCLING	16,818.93
FORUM COMMUNICATIONS COMPANY	8,253.54
GOODWILL INDUSTRIES	36,685.50
JEFF GRUNENWALD	3,770.00
LAMAR TEXAS LIMITED PARTNERSHIP	3,800.00
MCI CARPET ONE	16,341.34
MERRIFIELD LIONS	5,750.00
MN COUNTIES INTERGOVERNMENTAL TRUST	2,953.00
MORRISON COUNTY SOLID WASTE	10,141.87
NEWSHOPPER	4,700.00
TCBX	28,409.00
TODD COUNTY SOLID WASTE	8,374.67
TOWN OF BAY LAKE	10,000.00
TOWN OF CROW WING	10,000.00
TOWN OF IDEAL	22,500.00
TOWN OF MISSION	17,000.00
ULINE	2,446.38
UNIVERSAL RECYCLING TECHNOLOGIES LLC	37,032.09
VEOLIA ES TECHNICAL SOLUTIONS	24,299.85
WASTE MANAGEMENT OF WI-MN	13,867.02
<b>PUBLIC LAND MANAGEMENT FUND</b>	
BANICK LOGGING INC	3,320.83
BILL HETTVER	9,050.24
BLUE CROSS BLUE SHIELD OF MN	13,915.00
BROTHERS MOTORSPORTS	15,426.00
DANIEL A HAMM	7,778.66
GREAT NORTHERN LOGGING INC	2,457.00
HOLMVIG EXCAVATING	44,096.03
HYTEC CONSTRUCTION OF BRAINERD INC	8,447.18
JOHANNECK APPRAISALS LLC	2,000.00
KIRA R REOH	4,367.00
LENZMEIER REAL ESTATE SERVICES	6,000.00
MARCO HOLDINGS LLC	2,947.85
MARK E BRADLEY	2,655.00

MEDICARE BLUE RX	7,920.00
MICHAEL DEGEN	7,558.00
MN COUNTIES INTERGOVERNMENTAL TRUST	11,054.00
MN DEPARTMENT OF REVENUE	2,125.00
MN DEPT OF FINANCE	21,648.62
MN UNEMPLOYMENT INSURANCE PROGRAM	6,725.50
NORTH CENTRAL REFORESTATION INC	2,052.00
NORTH POINT GEOGRAPHIC SOLUTIONS	31,620.00
PETE'S CABIN CARE INC	6,000.00
PROWEST & ASSOCIATES INC	7,205.00
RAINFOREST ALLIANCE	3,934.75
REDHOUSEMEDIA	2,317.50
REGENTS OF THE UNIVERSITY OF MN	5,469.00
SAPPI	22,857.45
SCHRUPP EXCAVATING INC	26,290.00
SHAWN FLETCHER TRUCKING INC	32,493.12
SICORA CONSULTING INC	2,213.21
UPLAND ADVERTISING & DESIGN LLC	4,567.00
<b>SMALL CITIES DEVELOPMENT PROGRAM FUND</b>	
BRAND BUILT HOMES INC	2,500.00
CITY OF DEERWOOD	2,000.00
CROW WING COUNTY HRA	48,825.59
<b>UNORGANIZED TOWNSHIPS</b>	
ANDERSON BROTHERS CONSTRUCTION COMPANY	401,902.32
BLACK ANGUS SEAL COATINGS LLC	9,881.78
CITY OF AITKIN	2,068.05
CITY OF BRAINERD	167,312.34
DECHANTAL EXCAVATION LLC	56,809.75
DINGMAN BROTHERS EXCAVATING LLC	17,300.00
HEARTLAND ANIMAL RESCUE TEAM	7,995.68
HOLDEN ELECTRIC COMPANY INC	3,500.00
HOLMVIG EXCAVATING	358,753.30
TRAFFIC MARKING SERVICE	7,143.74
TRI-CITY PAVING INC	12,244.17
<b>DITCH FUND</b>	
HOLMVIG EXCAVATING	8,257.50
<b>DEBT SERVICE FUND</b>	
MN PUBLIC FACILITIES AUTHORITY	7,779.54
US BANK	5,065,422.50
<b>CAPITAL PROJECTS FUND</b>	
ABM EQUIPMENT & SUPPLY LLC	39,644.00
ACTION GRAPHICS INC	2,109.00



ALL STATE COMMUNICATIONS INC	6,491.36
ANALYTICS8	29,156.25
ANDERSON BROTHERS CONSTRUCTION COMPANY	4,416.48
BAYCOM INC	17,281.00
BDS LAUNDRY SYSTEMS	15,077.00
BERTS TRUCK EQUIPMENT INC	41,116.00
BRAINERD LICENSE OFFICE	19,734.60
CDW GOVERNMENT	22,903.72
CONSOLIDATED TELECOMMUNICATIONS	8,236.97
CREDITRON	7,650.00
CRESCENT ELECTRIC SUPPLY CO	31,900.00
CULINEX	53,746.02
CUSTOM CAGE INC	2,220.00
DATA CENTER SYSTEMS INC	42,560.00
DATABANK IMX LLC	149,899.39
DELL MARKETING LP	13,438.06
DH WIRELESS SOLUTIONS	43,957.75
DIAMOND INDUSTRIAL CLEANING EQUIPMENT	5,942.44
DIGITAL HORIZONS	24,257.16
DISASTER MEDICAL TECHNOLOGIES LLC	6,223.45
DONDELINGER CHEVROLET CADILLAC TOYOTA	5,898.84
DORHOLT TILE & HOME CENTER INC	4,580.05
ELECTRIC MOTOR REPAIR INC	7,887.96
ENFORCEMENT TECHNOLOGY GROUP INC	23,766.84
FRONTIER PRECISION INC	2,280.00
GRAINGER	15,950.00
GRANITE ELECTRONICS INC	5,170.10
GRAYBAR	2,186.00
GREYSTONE CONSTRUCTION	35,500.00
HANNAHER'S	39,199.12
HARRIS MECHANICAL SERVICES LLC	114,667.13
HILLIGOSS CHEVROLET INC	72,216.36
HIRSHFIELDS/BAXTER CSC	4,367.73
HOLDEN ELECTRIC COMPANY INC	11,021.42
HYTEC CONSTRUCTION OF BRAINERD INC	135,113.25
INTERTECH INC	12,892.50
INTRADYN	3,784.00
ISPACE FURNITURE INC	106,266.03
K & N ELECTRIC LLC	12,420.00
LIEBERT CORPORATION	18,983.90
LUKE MICHAEL GENZ	24,150.00
MARCO HOLDINGS LLC	7,810.00
MARCO TECHNOLOGIES LLC	14,041.90
MCI CARPET ONE	28,167.33
MERITIDE INC	2,100.00
MICRO-TEL INC	3,850.00
MIDWEST MECHANICAL SUPPLY	53,138.00

MINVALCO INC - MNPLS	4,648.67
MISSOURI GREAT DANE	54,818.50
MN DVS BRAINERD	3,687.80
MN INDEPENDENT PETROLEUM SERVICE	10,039.00
MON-RAY INC	29,700.00
MULCAHY	25,548.00
NELSON AUTO CENTER	294,009.78
NOR-SON INC	11,451.95
NORTH LONG LAKE SANITARY SEWER DISTRICT	7,865.26
NORTHERN BUSINESS PRODUCTS	8,397.99
NOW MICRO INC	4,400.00
NUSS TRUCK & EQUIPMENT	71,084.65
PANDA CONSULTING	2,500.00
PATNODE'S CUSTOM CABINETS	2,375.00
PIKE PLUMBING & HEATING	7,849.61
PRIME MECHANICAL INSULATION INC	2,280.00
PROJECT ONE CONSTRUCTION INC	427,671.95
PROWEST & ASSOCIATES INC	22,461.34
R M COTTON COMPANY	3,957.35
RASINSKI DOOR SERVICE	4,497.16
RJ MECHANICAL	34,678.55
SAVANCE	3,000.00
SCR - NORTHERN	4,361.90
SEARS HOMETOWN STORE	3,600.96
SECURITYMETRICS	3,000.00
SHI INTERNATIONAL CORP	38,880.00
SILVER STAR INDUSTRIES INC	9,868.94
SP SENSORCON	3,548.00
SP MARKETPLACE	5,990.00
SQUAD PRO LLC	47,068.80
STACK8 TECHNOLOGIES INC	5,600.00
STREET SMART RENTAL	63,450.00
SUNDBY'S FEATHERLITE TRAILER SALES	11,400.00
THELEN HEATING & ROOFING INC	2,634.95
TIBEX TECHNOLOGY INC	41,360.00
TOTAL SECURITY SOLUTIONS	16,326.00
TOWMASTER INC	123,136.00
TRUCK UTILITIES	155,322.00
TRUEMAN WELTERS	15,622.64
TYLER TECHNOLOGIES INC	213,925.00
VERTIV SERVICES INC	13,013.00
VIKING ELECTRIC SUPPLY	3,549.69
WIDSETH SMITH NOLTING & ASSOC INC	92,649.00
WORKS COMPUTING INC	197,255.06
WW GRAINGER	2,360.76
ZIEGLER INC	75,955.00

**ENVIRONMENTAL TRUST PERMANENT FUND**

UNIVERSITY OF MN REAL ESTATE OFFICE 57,299.02

**LANDFILL ENTERPRISE FUND**

APTIM ENVIRONMENTAL & INFRASTRUCTURE INC	9,421.71
APX INC	2,045.84
BLUE CROSS BLUE SHIELD OF MN	2,783.00
BOGART PEDERSON & ASSOCIATES INC	12,750.00
BURNS & MCDONNELL	485,786.27
CR MEYER AND SONS	21,928.00
CWC LANDFILL	9,860.67
EPG COMPANIES INC	7,389.00
FERGUSON WATERWORKS INC	15,054.59
FIRST ENVIRONMENT INC	5,563.47
FIRST IMPRESSION PRINTING	10,585.79
FPZ INC	3,749.38
HAWKINS INC	74,575.52
HOLDEN ELECTRIC COMPANY INC	15,877.45
JOSHUA JAMES MOSER	3,634.00
KENNEDY SCALES INC	15,044.04
L & M STEEL	2,300.00
LANDFILL DRILLING & PIPING SPECIALISTS LLC	49,957.50
MCI CARPET ONE	16,341.35
MILWAUKEE RUBBER PRODUCTS	3,642.41
MINNESOTA ENERGY RESOURCES	2,388.70
MINNESOTA POWER	67,480.06
MN COUNTIES INTERGOVERNMENTAL TRUST	10,871.00
MN VALLEY TESTING LABS	4,835.00
NEIL DORNBUSCH & ASSOCIATES INC	8,389.09
NEW LOGIC RESEARCH INC	12,520.00
NEW WASTE CONCEPTS	40,809.12
QED ENVIORMENTAL SYSTE	9,102.55
SAMPLETECH	33,919.50
SUPERIOR JETTING INC	30,118.83
TESTAMERICA LABORATORIES INC	3,963.45
THELEN HEATING & ROOFING INC	2,011.54
VEIT & COMPANY INC	23,644.00

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	\$143,374
County Attorney	\$121,850
County Engineer	\$112,793