

## **CARLTON COUNTY**

### **SUMMARY FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

The purpose of this Report is to provide a summary of financial information concerning Carlton County for interested citizens. Questions about this report should be directed to Kathryn Kortuem, Acting Auditor/Treasurer, 218-384-9132.

**A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING 218-384-9127, BY WRITING TO THE CARTON COUNTY AUDITOR/TREASURER, P.O. BOX 130, CARLTON, MN 55718-0130 OR ON THE COUNTY'S WEBSITE [www.co.carlton.mn.us](http://www.co.carlton.mn.us)**

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#### **COUNTY OFFICIALS**

Dick Brenner, First District Commissioner	218-879-5572
Marv Bodie, Second District Commissioner	218-879-2085
Thomas Proulx, Third District Commissioner	218-348-4288
Mark Thell, Fourth District Commissioner	218-851-7718
Gary Peterson, Fifth District Commissioner	218-380-4949
Dennis Genereau, County Coordinator	218-384-9190
Kelly Lake, County Sheriff	218-384-3236
Kathryn Kortuem, Acting County Auditor/Treasurer	218-384-9132
Kristine Basilici, County Recorder	218-384-9122

## 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**

Minnesota County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules<sup>1</sup> are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

**Government-wide financial statements** display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

**Fund financial statements** display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds and the aggregate total for non major funds. Internal services and fiduciary fund information is presented in aggregate by fund type.

**Notes to the financial statements** provides additional information and disclosure for information in the financial statements.

**Governmental activities** are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

**Business-type activities** are county activities financed in whole or in part by fees charged to external parties for goods or service. These activities are usually reported in enterprise funds.

**Financial reporting entity** consists of the primary government (county), organizations for which the county is financially accountable, and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

**Primary government** is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds, or accounts directly under the control of the county board.

**Component unit** describes a legally separate organization for which the county board is financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

## **County Governmental Fund Types**

The **General Fund** is the general operating fund of the county. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

**Debt Service Funds** are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

**Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Permanent Funds** are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs--that is, for the benefit of the government or its citizenry.

## **County Proprietary Funds**

**Enterprise Funds** are used to report an activity for which a fee is charged to external users for goods or services.

**Internal Service Funds** are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.

## **County Fiduciary Funds**

**Investment Trust Funds** are used to report governmental external investment pools that are maintained by the county for other entities.

**Private-Purpose Trust Funds** used to report all trust arrangements, other than those properly reported in investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

**Agency Funds** are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

## **Character Classification of County Expenditures**

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

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

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

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

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

### **Classification of County Functions**

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

The **General Government** function include expenditures for general county activities such as the county commissioners, county administration, county attorney's office, county auditor's office, county treasurer's office, county assessor's office, the judicial (excluding the county jail), the planning and zoning office, and other county general service office.

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

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

**Sanitation** involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and sanitary sewer programs.

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

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

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

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

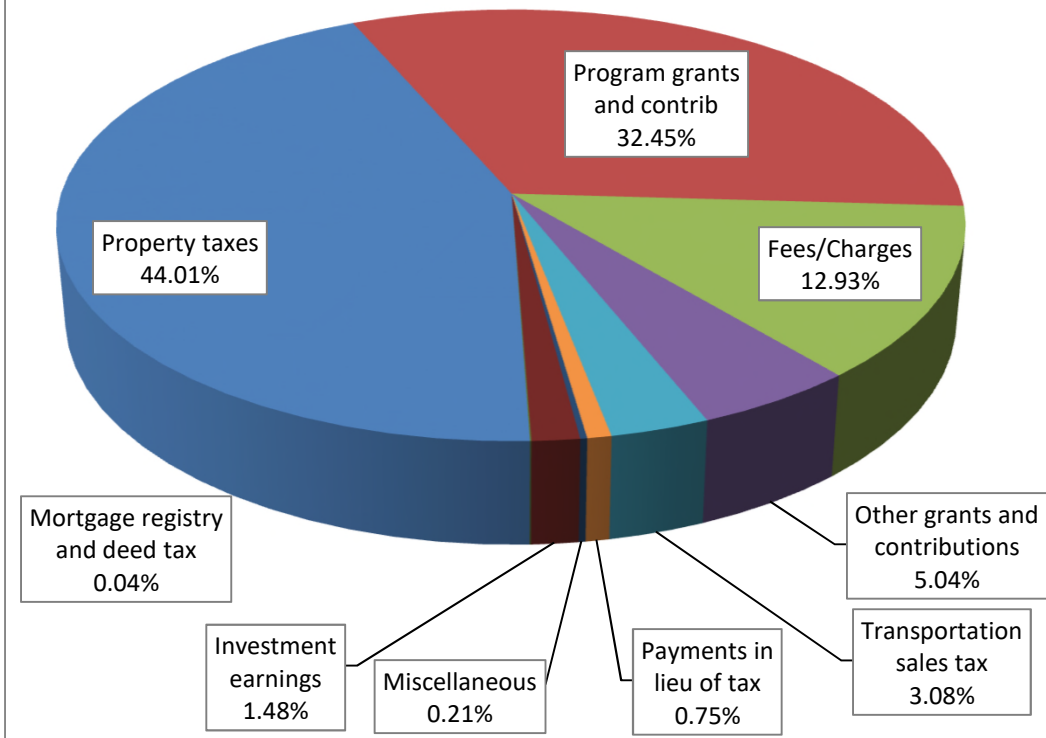
**Economic Development** activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

## A PROFILE OF CARLTON COUNTY

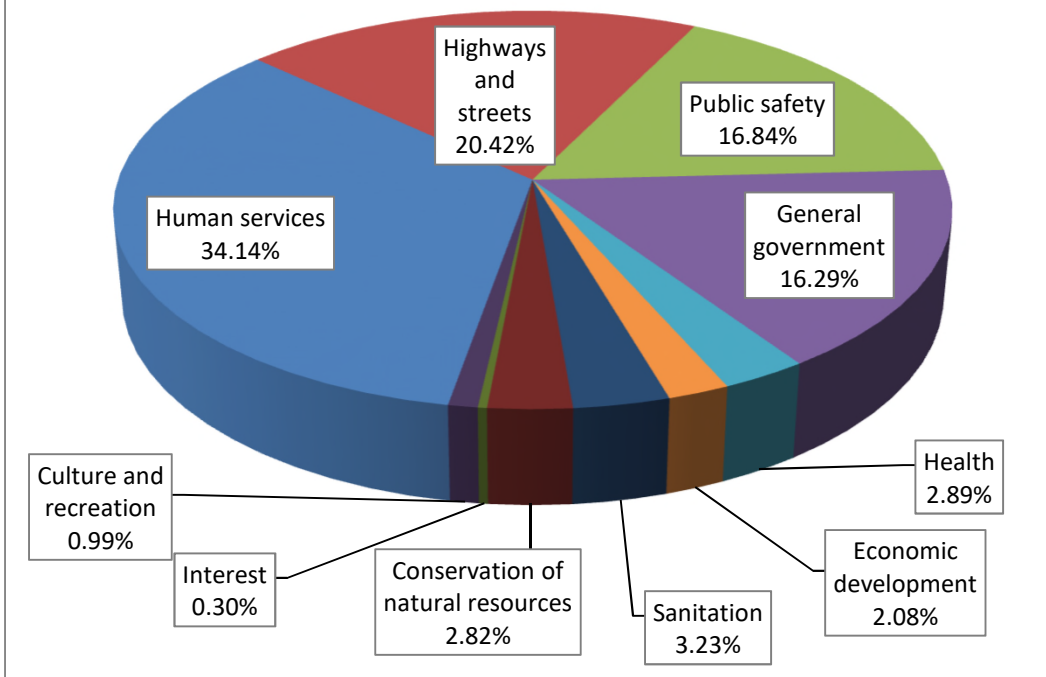
<u>Key Indicator</u>	<u>Total 2018</u>	<u>Total 2017</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	35,923	35,655	0.75%
Total Tax Capacity	31,482,196	30,513,324	3.18%
Percent of Property Taxes Collected	98.28%	98.12%	0.16%
Total General Revenues	32,600,664	30,933,896	5.39%
Total Program Revenues	27,087,354	25,749,847	5.19%
Total Expenses	55,086,080	58,201,164	-5.35%
Governmental activities	55,086,080	58,201,164	-5.35%
Business-type activities	-	-	0.00%
Capital Assets			
Governmental activities	-	-	0.00%
Business-type activities	-	-	0.00%
Total Outstanding Net Bonded Debt of County			
General obligation	10,034,987	10,866,237	-7.65%
Revenue supported	-	-	0.00%
Special assessment	-	-	0.00%
Other debt	-	-	0.00%
Bond Rating on Most Recent General Obligation Bond Issue	Aa2	Aa2	
Total Government-Wide Net Assets			
Governmental activities	14,130,257	9,528,319	48.30%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	317	305	3.93%

# Carlton County's 2018 Governmental Funds' Finances

## Where it comes from . . .



## Where it goes . . .



**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
DECEMBER 31, 2018**

**Assets**

Cash and pooled investments	\$	36,886,208
Receivables - net		10,359,991
Inventories		858,587
Prepaid items		1,715,708
<b>Total Assets</b>	<b>\$</b>	<b><u>49,820,494</u></b>

**Deferred Outflows of Resources**

Deferred pension outflows	<b>\$</b>	<b><u>6,150,276</u></b>
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**Liabilities**

Accounts payable and other current liabilities	\$	3,402,539
Accrued interest payable		76,719
Unearned revenue		228,214
Long-term liabilities		
Due within one year		815,000
Due in more than one year		12,851,654
Net pension liability		16,124,885
<b>Total Liabilities</b>	<b>\$</b>	<b><u>33,499,011</u></b>

**Deferred Inflows of Resources**

Prepaid property taxes	\$	-
Deferred pension inflows		8,341,502
<b>Total Deferred Inflows of Resources</b>	<b>\$</b>	<b><u>8,341,502</u></b>

**Net Position**

Restricted for		
General government	\$	508,497
Public safety		105,660
Highways and streets		2,812,161
Conservation of natural resources		274,391
Sanitation		79,042
Economic development		3,985,996
Debt service		2,094,310
Unrestricted		4,270,200
<b>Total Net Position</b>	<b>\$</b>	<b><u>14,130,257</u></b>

CARLTON COUNTY  
CARLTON, MINNESOTA

SUMMARY STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Program Revenues				Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	
<b><u>Functions/Programs</u></b>					
General government	\$ 8,972,751	\$ 1,926,845	\$ 317,409	\$ -	\$ (6,728,497)
Public safety	9,278,691	394,043	822,905	-	(8,061,743)
Highways and streets	11,246,664	879,033	6,485,955	-	(3,881,676)
Sanitation	1,779,351	1,205,701	101,664	-	(471,986)
Human services	18,807,851	1,587,483	10,029,674	-	(7,190,694)
Health	1,593,978	975,062	670,640	-	51,724
Culture and recreation	545,147	-	232,948	-	(312,199)
Conservation of natural resources	1,552,129	715,653	137,662	-	(698,814)
Economic development	1,143,337	32,524	345,759	226,394	(538,660)
Interest	166,181	-	-	-	(166,181)
<b>Total Governmental Activities</b>	<b>\$ 55,086,080</b>	<b>\$ 7,716,344</b>	<b>\$ 19,144,616</b>	<b>\$ 226,394</b>	<b>\$ (27,998,726)</b>
<b>General Revenues</b>					
Property taxes					\$ 26,270,613
Mortgage registry and deed tax					26,025
Transportation sales tax					1,837,278
Payments in lieu of tax					446,524
Grants and contributions not restricted to specific programs					3,009,768
Unrestricted investment earnings					883,541
Miscellaneous					126,915
<b>Total General Revenues</b>					<b>\$ 32,600,664</b>
<b>Change in net position</b>					<b>\$ 4,601,938</b>
<b>Net Position - Beginning</b>					<b>9,528,319</b>
<b>Net Position - Ending</b>					<b>\$ 14,130,257</b>



**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b><u>Assets</u></b>						
Cash and pooled investments	\$ 17,590,571	\$ 3,668,797	\$ 13,139,129	\$ 2,091,701	\$ 387,610	\$ 36,877,808
Petty cash and change funds	2,000	-	6,400	-	-	8,400
Taxes receivable						
Delinquent	444,352	87,823	234,610	33,933	-	800,718
Special assessments receivable						
Delinquent	39,407	-	-	-	-	39,407
Accounts receivable	114,545	-	-	-	839,371	953,916
Accrued interest receivable	210,398	-	-	-	-	210,398
Due from other funds	291,330	43,796	-	-	-	335,126
Due from other governments	590,219	3,280,627	2,219,283	-	-	6,090,129
Inventories	-	858,587	-	-	-	858,587
Prepaid items	1,715,708	-	-	-	-	1,715,708
Loans receivable	2,265,423	-	-	-	-	2,265,423
<b>Total Assets</b>	<b><u>\$ 23,263,953</u></b>	<b><u>\$ 7,939,630</u></b>	<b><u>\$ 15,599,422</u></b>	<b><u>\$ 2,125,634</u></b>	<b><u>\$ 1,226,981</u></b>	<b><u>\$ 50,155,620</u></b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>						
<b>Liabilities</b>						
Accounts payable	\$ 251,397	\$ 81,025	\$ 544,464	\$ -	\$ 6,764	\$ 883,650
Salaries payable	679,634	162,870	601,355	-	13,275	1,457,134
Contracts payable	-	518,308	-	-	-	518,308
Due to other funds	42,997	-	-	-	292,129	335,126
Due to other governments	25,136	228,624	210,099	-	79,588	543,447
Unearned revenue	50,218	145,220	32,776	-	-	228,214
<b>Total Liabilities</b>	<b><u>\$ 1,049,382</u></b>	<b><u>\$ 1,136,047</u></b>	<b><u>\$ 1,388,694</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 391,756</u></b>	<b><u>\$ 3,965,879</u></b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue						
Taxes	\$ 440,147	\$ 81,301	\$ 218,958	\$ 31,324	\$ -	\$ 771,730
Grants	161,433	2,461,157	-	-	-	2,622,590
Long-term receivables	-	-	-	-	601,561	601,561
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 601,580</u></b>	<b><u>\$ 2,542,458</u></b>	<b><u>\$ 218,958</u></b>	<b><u>\$ 31,324</u></b>	<b><u>\$ 601,561</u></b>	<b><u>\$ 3,995,881</u></b>
<b>Fund Balances</b>						
Nonspendable	\$ 4,006,896	\$ 858,587	\$ -	\$ -	\$ -	\$ 4,865,483
Restricted	2,662,398	918,841	-	2,094,310	-	5,675,549
Assigned	-	2,483,697	13,991,770	-	233,664	16,709,131
Unassigned	14,943,697	-	-	-	-	14,943,697
<b>Total Fund Balances</b>	<b><u>\$ 21,612,991</u></b>	<b><u>\$ 4,261,125</u></b>	<b><u>\$ 13,991,770</u></b>	<b><u>\$ 2,094,310</u></b>	<b><u>\$ 233,664</u></b>	<b><u>\$ 42,193,860</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 23,263,953</u></b>	<b><u>\$ 7,939,630</u></b>	<b><u>\$ 15,599,422</u></b>	<b><u>\$ 2,125,634</u></b>	<b><u>\$ 1,226,981</u></b>	<b><u>\$ 50,155,620</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Revenues</b>						
Taxes	\$ 14,932,010	\$ 4,726,172	\$ 7,450,863	\$ 1,023,688	\$ -	\$ 28,132,733
Special assessments	574,723	-	-	-	-	574,723
Licenses and permits	74,540	-	-	-	-	74,540
Intergovernmental	4,222,410	5,318,057	11,281,231	21,813	-	20,843,511
Charges for services	2,568,871	475,423	2,309,537	-	-	5,353,831
Fines and forfeits	47,954	-	-	-	-	47,954
Gifts and contributions	156,898	-	73,039	-	-	229,937
Investment income	873,574	9,967	-	-	-	883,541
Miscellaneous	691,544	403,610	253,008	-	847,620	2,195,782
<b>Total Revenues</b>	<b>\$ 24,142,524</b>	<b>\$ 10,933,229</b>	<b>\$ 21,367,678</b>	<b>\$ 1,045,501</b>	<b>\$ 847,620</b>	<b>\$ 58,336,552</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	\$ 8,918,228	\$ -	\$ -	\$ -	\$ -	\$ 8,918,228
Public safety	9,429,254	-	-	-	-	9,429,254
Highways and streets	-	11,278,047	-	-	-	11,278,047
Sanitation	1,777,659	-	-	-	-	1,777,659
Human services	-	-	18,783,397	-	-	18,783,397
Health	-	-	1,587,206	-	-	1,587,206
Culture and recreation	545,147	-	-	-	-	545,147
Conservation of natural resources	932,702	-	-	-	610,698	1,543,400
Economic development	1,143,337	-	-	-	-	1,143,337
<b>Debt service</b>						
Principal	-	-	-	810,000	-	810,000
Interest	-	-	-	189,255	-	189,255
Administrative charge	-	-	-	2,450	-	2,450
<b>Total Expenditures</b>	<b>\$ 22,746,327</b>	<b>\$ 11,278,047</b>	<b>\$ 20,370,603</b>	<b>\$ 1,001,705</b>	<b>\$ 610,698</b>	<b>\$ 56,007,380</b>
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>\$ 1,396,197</b>	<b>\$ (344,818)</b>	<b>\$ 997,075</b>	<b>\$ 43,796</b>	<b>\$ 236,922</b>	<b>\$ 2,329,172</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	\$ 201,330	\$ -	\$ 12,019	\$ -	\$ -	\$ 213,349
Transfers out	(12,019)	-	-	-	(201,330)	(213,349)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 189,311</b>	<b>\$ -</b>	<b>\$ 12,019</b>	<b>\$ -</b>	<b>\$ (201,330)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,585,508</b>	<b>\$ (344,818)</b>	<b>\$ 1,009,094</b>	<b>\$ 43,796</b>	<b>\$ 35,592</b>	<b>\$ 2,329,172</b>
<b>Fund Balance-January 1</b>	<b>\$ 20,027,483</b>	<b>\$ 4,524,049</b>	<b>\$ 12,982,676</b>	<b>\$ 2,050,514</b>	<b>\$ 198,072</b>	<b>\$ 39,782,794</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>81,894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,894</b>
<b>Fund Balance-December 31</b>	<b>\$ 21,612,991</b>	<b>\$ 4,261,125</b>	<b>\$ 13,991,770</b>	<b>\$ 2,094,310</b>	<b>\$ 233,664</b>	<b>\$ 42,193,860</b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2018**

	<u>Agency Funds</u>
<b><u>Assets</u></b>	
Cash and pooled investments	\$ <u>2,030,259</u>
<b><u>Liabilities</u></b>	
Accounts payable and other current liabilities	\$ 84,961
Due to other governments	<u>1,945,298</u>
<b>Total Liabilities</b>	<b>\$ <u>2,030,259</u></b>

## Major Recipients of Carlton County Expenditures

The following is a list of the recipients of Carlton County expenditures totaling \$5,000 or more during 2018. This list does not include salaries paid to county employees nor does it include individuals who received federal, state, or county human services aid.

Name of Recipient	Total Amount Received During 2018
3-D SPECIALTIES INC	9,718.38
A.C.C.T. INC	12,666.38
AAA STRIPING SERVICE CO	28,877.16
ACME ELECTRIC MOTOR INC	9,021.46
AGVISE LABORATORIES, INC	8,878.24
ALBERT LEA SEED HOUSE	13,099.08
AMAZON.COM	56,878.40
AMERICAN ENGINEERING TESTING INC	5,200.00
AMERICAN SOLUTIONS FOR BUSINESS	5,628.78
ANOKA COUNTY	80,941.00
APPLIANCE REPAIR SERVICE CO	19,945.02
ARAMARK UNIFORM & CAREER APPAREL LLC	6,314.19
ARCASEARCH CORPORATION	57,434.00
ARNOLD'S OF ST CLOUD INC	10,294.00
ARROWHEAD ECON OPPORTUNITY AGENCY	135,909.00
ARROWHEAD HEALTH ALLIANCE	6,865.00
ARROWHEAD LIBRARY SYSTEMS	151,643.65
ARROWHEAD REGIONAL CORRECTIONS	1,945,003.10
ARROWHEAD REGIONAL DEV COMM	57,460.72
ARROWHEAD TRANSIT	25,345.00
ASPHALT SURFACE TECHNOLOGIES CORPORATION	705,805.96
ASSOC OF MINNESOTA COUNTIES	20,539.00
AT&T MOBILITY	78,326.49
AXON ENTERPRISE INC	9,781.64
B&H PHOTO VIDEO	5,545.65
BAYCOM INC	109,138.25
BELTRAMI COUNTY AUDITOR TREASURER	61,034.00
BEST OIL CO	189,953.31
BEYER/JONATHAN	13,322.03
BG AUTOMOTIVE INC OF MINNESOTA	14,392.30
BIG LAKE AREA SANITARY DISTRICT	46,887.48
BKV GROUP	51,911.26
BLASTCRETE EQUIPMENT LLC	17,500.00
BOBCAT OF DULUTH	9,045.79
BOB'S BULLSEYE AUTO GLASS	5,480.00
BROCK WHITE COMPANY	47,588.99
BUREAU OF CRIMINAL APPREHENSION	11,555.00
BURNETT DAIRY COOPERATIVE	7,727.87
CARDNO INC	21,319.38
CARLTON COUNTY CHILDREN & FAMILY	130,249.00
CARLTON COUNTY FAIR	45,619.25
CARLTON COUNTY HISTORICAL SOCIETY	47,000.00
CARLTON COUNTY HUMANE SOCIETY	50,000.00
CARLTON COUNTY RIDERS ATV CLUB	9,454.23
CARLTON COUNTY SWCD	173,564.00
CASPER CONSTRUCTION INC	9,952.87
CENTER FOR ALCOHOL & DRUG TREATMENT	91,561.00
CENTURYLINK	31,570.39
CENTURYLINK	23,671.87
CHAMP SOFTWARE, INC	33,798.00
CITIZENS TELECOMMUNICATIONS CO OF MN LLC	325,044.56
CITY OF BARNUM	212,146.58
CITY OF BARNUM	5,000.00
CITY OF CARLTON	466,911.82
CITY OF CARLTON	39,798.79
CITY OF CLOQUET	12,655.61
CITY OF CLOQUET CITY HALL	5,379,318.16
CITY OF CROMWELL	208,166.53
CITY OF KETTLE RIVER	102,677.28
CITY OF MOOSE LAKE	15,319.75
CITY OF MOOSE LAKE	640,875.96
CITY OF SCANLON	262,199.56
CITY OF WRENSHALL	141,319.04
CITY OF WRIGHT	28,210.29

CIVICPLUS INC	21,077.50
CLOQUET AREA FIRE DISTRICT	8,820.04
CLOQUET COMMUNITY EDUCATION	5,159.90
CLOQUET FORD CHRYSLER	37,220.91
CLOQUET RIVERSIDE RECYCLING, INC	70,146.25
CLOQUET SANITARY SERVICE INC	12,735.78
COLLEGE OF ST SCHOLASTICA	7,071.00
COLLIER WILDLIFE CONTROL	22,800.00
COMM OF FINANCE, TREAS DIV	4,282,772.73
COMMUNITY MEMORIAL HOSPITAL ASSN	14,561.47
COMMUNITY PRINTING	11,903.71
COMO OIL AND PROPANE	18,026.49
COMPENSATION CONSULTANTS LTD	21,942.00
CONDUENT ENTERPRISE SOLUTIONS LLC	5,949.28
CONSOLIDATED CORRECTIONAL FOODSERVICE	97,695.35
CONSTELLATION NEWENERGY GAS DIVISION LLC	58,795.08
CONTECH ENGINEERED SOLUTIONS INC	20,101.98
CRAGUN'S CONFERENCE CENTER	6,972.65
CROMWELL SELF SERVE	20,508.45
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	52,770.55
CROW WING COUNTY TREASURER	5,379.06
CW TECHNOLOGY	209,636.70
D R C C	172,779.77
DALCO ENTERPRISES INC	9,584.31
DC LIVERY SERVICE INC	15,900.00
DEED	57,967.04
DEPARTMENT OF PUBLIC SAFETY	4,891,939.12
DEPARTMENT OF TRANSPORTATION	88,109.44
DHS-CBHH-ALEXANDRIA-491	130,385.00
Dhs-Msop-462	48,368.70
Dhs-St Peter-472	97,850.50
DIAMOND MOWERS INC	10,800.91
DODGE OF BURNSVILLE	23,714.00
DOUGLAS COUNTY SHERIFFS DEPT	13,743.50
DR KENNETH RIPP	11,475.00
DSC COMMUNICATIONS	13,527.50
EDWARDS OIL INC	233,315.94
ELECTION SYSTEMS & SOFTWARE	40,946.54
EMERGENCY AUTOMOTIVE TECHNOLOGIES, INC	22,383.26
EMERGENCY MEDICAL SERV COUNCIL	88,850.00
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	36,036.00
EQUIPMENT BLADES INC	6,959.10
EVERBRIDGE INC	14,400.00
EVERGREEN ATV CLUB	32,542.87
FASTENAL COMPANY	8,262.03
FLEXIBLE BENEFIT CONSULTING INC	31,206.00
Fond Du Lac Foster Care Licensing	169,745.17
Fond Du Lac Off Res-Admin	69,120.00
FOND DU LAC ON RES-ADMIN	218,960.00
Fond Du Lac On-Reservation	465,847.27
FORD OF HIBBING	54,908.90
FORUM COMMUNICATIONS COMPANY	8,019.65
FRANZ REPROGRAPHICS INC	8,192.28
FRONTIER PRECISION INC	38,911.70
GALLS LLC-DBA KEEPRS	7,992.27
GARD SPECIALISTS CO., INC	5,769.96
GERARD ACADEMY	58,654.69
GOODIN COMPANY	5,270.51
GOODWILL INDUSTRIES	22,518.00
GOVERNMENT MANAGEMENT GROUP INC	5,500.00
GREAT LAKES DOOR LLC	13,505.00
GREAT LAKES OFFICE SOLUTIONS INC	47,439.46
GSP CONSTRUCTION	15,400.00
GUARDIAN RFID	10,021.75
H & L MESABI	12,831.05
H & R CONSTRUCTION CO	11,409.14
HAGENS GLASS & PAINT	13,629.36
HARDRIVES INC	502,253.16
HAYDEN LAND SURVEYING INC	15,000.00
HOLIDAY STATIONSTORES LLC	14,310.10
HUMAN DEVELOPMENT CENTER	755,195.26
HUNT ELECTRIC CORPORATION	70,030.03
INFORMATION SYSTEMS CORPORATION	11,614.00

INNOVATIVE TRENCHLESS SOLUTIONS INC	19,954.50
INTEGRATED OFFICE SOLUTIONS	14,130.14
ISD #93 CARLTON	7,331.48
ISD #97 MOOSE LAKE	11,341.00
ISD 100 WRENSHALL	1,011,925.75
ISD 91 BARNUM	751,427.84
ISD 93 CARLTON	1,234,840.34
ISD 94 CLOQUET	6,011,578.53
ISD 95 CROMWELL-WRIGHT	787,211.49
ISD 97 MOOSE LAKE	820,731.52
ISD 99 ESKO	2,006,952.59
ISD NO 100 - WRENSHALL	7,615.00
ISD NO 94 - CLOQUET	49,966.50
JOHNSON CONTROLS INC	28,178.90
K G M CONTRACTORS	172,854.92
KEEPRS INC	48,992.87
KETTLE RIVER SNOWMOBILE CLUB	26,606.23
KEYSTONE COMPENSATION GROUP LLC	15,650.00
KIESLER'S POLICE SUPPLY INC	26,053.99
KIMBALL MIDWEST	7,006.30
KINDRED FAMILY FOCUS	40,099.47
KINDRED FAMILY FOCUS - ADMIN	29,158.04
KING/TONI A	8,394.57
KNIFE RIVER CORPORATION-NORTH CENTRAL	68,430.00
KRIS ENGINEERING INC	21,701.25
KWIK TRIP	8,142.39
L & M SUPPLY INC-CLOQUET	12,949.48
LAKE COUNTRY POWER	13,198.23
LAKE COUNTY SHERIFF	25,000.00
LAVEAU EXCAVATING & TRUCKING LLC	6,525.00
LAW OFFICE OF JESSICA L STERLE PA	74,805.50
LHB INC	41,137.38
LIFE HOUSE	16,220.00
LINDQUIST/JAMES	13,938.00
LSS of MN - GUARDIANSHIP OPTIONS	5,761.50
LULICH IMPLEMENT INC	14,897.98
LUTHERAN SOCIAL SERVICES OF MN	373,607.25
M R SIGN CO INC	12,360.33
MACTEK SYSTEMS INC	10,317.00
MANEY INTERNATIONAL INC	30,610.77
MATTHEW BENDER & CO INC	6,216.92
MCCOY CONSTRUCTION & FORESTRY INC	128,036.10
MERCY HOSPITAL	289,061.17
METRO SALES INC	6,137.10
MIDWAY FORD COMPANY	136,747.22
MIDWAY SEWER SERVICES	6,400.00
MIDWEST MONITORING & SURVEILLANCE	17,731.00
MINN COUNTIES COMPUTER COOP BIN#135033	13,059.00
MINN COUNTIES INFORMATION SYSTEM	141,258.50
MINN COUNTIES INTERGOVERNMENTAL TRUST	430,877.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	28,140.00
MINN SHERIFFS' ASSOCIATION	10,143.00
MINNEAPOLIS OXYGEN COMPANY	8,347.08
MINNESOTA ALLIANCE WITH YOUTH	7,200.00
MINNESOTA DEPT OF HUMAN SERVICES	6,980.16
MINNESOTA DEPT OF HUMAN SERVICES	25,709.84
MINNESOTA DEPT OF HUMAN SERVICES	197,938.56
MINNESOTA DEPT OF HUMAN SERVICES	321,815.17
MINNESOTA ENERGY RESOURCES	29,348.87
MINNESOTA ENERGY RESOURCES	332,225.10
MINNESOTA POWER	198,176.08
MINNESOTA STATE AUDITOR	102,912.24
MINNESOTA STATE COLLEGES & UNIVERSITIES	7,015.00
MINNESOTA TELECOMMUNICATIONS	6,640.20
MINNESOTA UI FUND	10,070.20
MN DEPARTMENT OF REVENUE	271,219.13
MN STATE TREAS - DEPT OF HEALTH	10,667.50
MOOSE HORN ROD & GUN	55,051.94
MOOSE LAKE & WINDEMERE SEWER	29,005.45
MOOSE LAKE AUTO PARTS	7,942.96
MOOSE LAKE FIRE PROTECTION	163,905.11
MORNING STAR WOODWORKS INC	9,315.38
MORTON SALT INC	118,978.28

NAPA AUTO PARTS	59,124.54
NATHAN HUBER AND WOLF CREEK DIRT WORKS	12,500.00
NATIONAL BUSINESS FURNITURE	20,404.75
NELSON AND/MICHAEL & JENNIFER	15,500.00
NELSON FUNERAL CARE	9,472.45
NELSON-RODBERG/SHARON R	8,666.25
NETBRANDS MEDIA CORP	8,300.00
NEXTERA COMMUNICATIONS, LLC	11,614.20
NORTH HOMES INC	647,556.13
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	135,909.00
NORTHEAST SERVICE COOP INS. POOL	6,048,875.80
NORTHERN ACCESS TRANSPORTATION	28,326.50
NORTHERN BUSINESS PRODUCTS	63,111.89
NORTHERN ENGINE & SUPPLY CO INC	8,121.76
NORTHERN ORAL & MAXILLOFACIAL SURGEONS,	10,748.00
NORTHERN PRINTERY	5,394.16
NORTHLAND CONSTRUCTORS OF DULUTH	3,513,135.86
NORTHLAND FIRE & SAFETY INC	5,797.90
NORTHLAND VEBA PLAN	1,177,753.00
NORTHWEST CARLTON AMBULANCE DISTRICT	43,369.44
NORTHWESTERN MENTAL HEALTH CENTER, INC	12,500.00
NORTHWOOD CHILDRENS SERVICES	312,715.53
NORTHWOODS CONSULTING PARTNERS INC	91,653.62
NORTRAX EQ	207,225.00
O'BRIEN PLUMBING & HEATING COMPANY	16,309.09
ODAY EQUIPMENT INC	13,124.96
OFFICE DEPOT	11,644.70
OMAR'S SAND & GRAVEL	125,916.08
OTIS ELEVATOR COMPANY	9,125.36
PAESSLER	7,206.94
PAYPAL	6,025.68
PEARSON LAW LLC	38,648.00
PETROCHOICE	34,957.54
PETTY CASH FUND	22,587.94
PHOENIX SUPPLY	10,701.76
PINE COUNTY SHERIFFS DEPT	8,915.00
PINE COUNTY SHERIFF'S OFFICE	18,590.00
PINE RIDGE HOMES, INC.	11,402.38
PINEHAVEN YOUTH AND FAMILY SERVICES INC	14,118.06
PINEWOOD CLOQUET INC	53,460.15
PLM LAKE AND LAND MANAGEMENT CORP	16,672.25
POMP'S TIRE SERVICE INC	7,850.76
POWERPLAN	6,149.81
PRAIRIE LAKES YOUTH PROGRAMS	37,327.00
PRECISION AUTO BODY & SALES	37,874.09
QPR INSTITUTE	7,970.58
R J SPORT & CYCLE	24,000.00
R S & H INC	107,916.50
RANGE MENTAL HEALTH CENTER	9,576.00
RANGER CHEVROLET	35,793.70
RATWIK, ROSZAK & MALONEY PA	25,067.79
REDWOOD TOXICOLOGY LABORATORY	67,569.58
REGENTS OF THE UNIVERSITY OF MINNESOTA	178,264.35
REM ARROWHEAD	41,221.39
RESIDENTIAL SERVICES INC	56,158.78
RETROFIT COMPANIES INC/THE	32,731.30
REX LAAKSONEN	32,706.87
RMB ENVIRONMENTAL LABORATORIES INC	9,457.15
ROAD MACHINERY & SUPPLIES CO	23,543.26
ROYAL TIRE INC	48,067.67
RTVISION INC	11,616.22
RYBAK COMPANIES INC	5,653.69
RYDBERG & SONS INC	95,424.28
SAFEASSURE CONSULTANTS INC	10,244.00
SAINT PAUL PORT AUTHORITY (PACE)	5,367.62
SALMELA LOGGING	8,793.70
SANDBERG CONSTRUCTION INC	14,000.00
SANOFI PASTEUR INC	7,496.60
SAPPI FINE PAPER	11,748.00
SCHLOEMER/NICHILLE J AND PHILIP M	7,655.00
SEACHANGE PRINT INNOVATIONS	32,082.30
SEH ENGINEERS	16,900.00
SGTS INC	7,859.89

SHAMROCK TRUCKING-WASTE CONNECTIONS	516,933.01
SHI INTERNATIONAL CORPORATION	133,049.00
Soukkala Construction	14,700.00
ST LOUIS COUNTY AUDITOR	238,544.78
STACK BROS MECHANICAL CONTRACTORS INC	8,059.51
STAR GAZE - EVERGREEN do not use	29,664.04
STATE INDUSTRIAL PRODUCTS CORP	7,382.66
STELLHER HUMAN SERVICES, INC	8,241.71
STREICHERS	28,230.98
SUMMIT FOOD SERVICE LLC	12,680.77
SUPER ONE FOOD CLOQUET	7,112.98
TARS & STRIPES ARROW STRIPING LLC	8,580.00
TELCOLOGIX LLC	15,353.00
TENDER LOVING CARE	25,624.77
TERMINAL SUPPLY COMPANY	5,093.82
TERRI PORT WRIGHT LAW OFFICE	53,967.89
THE HARTFORD	32,006.94
THERAPEUTIC SERVICES AGENCY	113,059.18
THOMSON REUTERS - WEST	39,050.93
THRIFTY WHITE PHARMACY	9,235.31
TITAN ENERGY SYSTEMS INC	5,155.51
TOSHIBA FINANCIAL SERVICES	6,572.94
TOWMASTER LLC	15,263.89
TOWN OF ATKINSON	46,053.72
TOWN OF AUTOMBA	52,322.44
TOWN OF BARNUM	132,118.77
TOWN OF BESEMAN	40,704.55
TOWN OF BLACKHOOF	96,758.20
TOWN OF EAGLE	85,310.86
TOWN OF HOLYOKE	83,145.20
TOWN OF KALEVALA	47,855.01
TOWN OF LAKEVIEW	66,573.18
TOWN OF MAHTOWA	129,708.77
TOWN OF MOOSE LAKE	157,966.71
TOWN OF PERCH LAKE	156,561.85
TOWN OF SILVER	64,338.94
TOWN OF SILVER BROOK	103,161.17
TOWN OF SKELTON	52,543.11
TOWN OF SPLIT ROCK	46,797.19
TOWN OF THOMSON	1,576,698.61
TOWN OF TWIN LAKES	881,204.64
TOWN OF WRENSHALL	73,655.80
TRUENORTH STEEL INC	167,175.91
TWIN PORT MAILING	112,002.43
TWIN PORTS PAPER & SUPPLY INC	22,710.84
U S BANK	719,491.56
U S BANK	1,000,205.00
U S POSTMASTER	5,340.30
U.S. CAD HOLDINGS LLC	6,400.00
ULLAND BROTHERS	185,185.75
UNIQUE PAVING MATERIALS CORPORATION	11,091.25
UNITED RENTALS (NORTH AMERICA) INC	13,454.78
USDA RURAL DEVELOPMENT	8,320.20
VAFIAS JR AND/DONALD	13,200.00
VIKING PROPERTIES	11,200.00
VOLUNTEER SERV OF CARLTON CO	76,679.52
W L S S D	984,604.67
WALMART	51,122.00
WALMART COMMUNITY-GEGRB	20,603.34
WASTE MANAGEMENT OF WI-MN	20,999.12
WATCHGUARD VIDEO	15,248.00
WEST INC	23,280.53
WILLOW RIVER LUMBER & SUPPLY	9,175.59
Window Visitation Center	43,787.50
WOOD CITY RIDERS	23,461.44
Woodland Hills	192,636.38
ZIEGLER INC	177,985.36
ZIXCORP SYSTEMS INC	10,395.00
ZUERCHER TECHNOLOGIES LLC	92,286.36