

**CARLTON COUNTY**

**SUMMARY FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

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 Paul G. Gassert, Auditor/Treasurer, 218-384-9127.

**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
Susan Zmyslony, Fourth District Commissioner	218-380-2170
Gary Peterson, Fifth District Commissioner	218-380-4949
Dennis Genereau, County Coordinator	218-384-9190
Kelly Lake, County Sheriff	218-384-3236
Paul Gassert, County Auditor/Treasurer	218-384-9127
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.

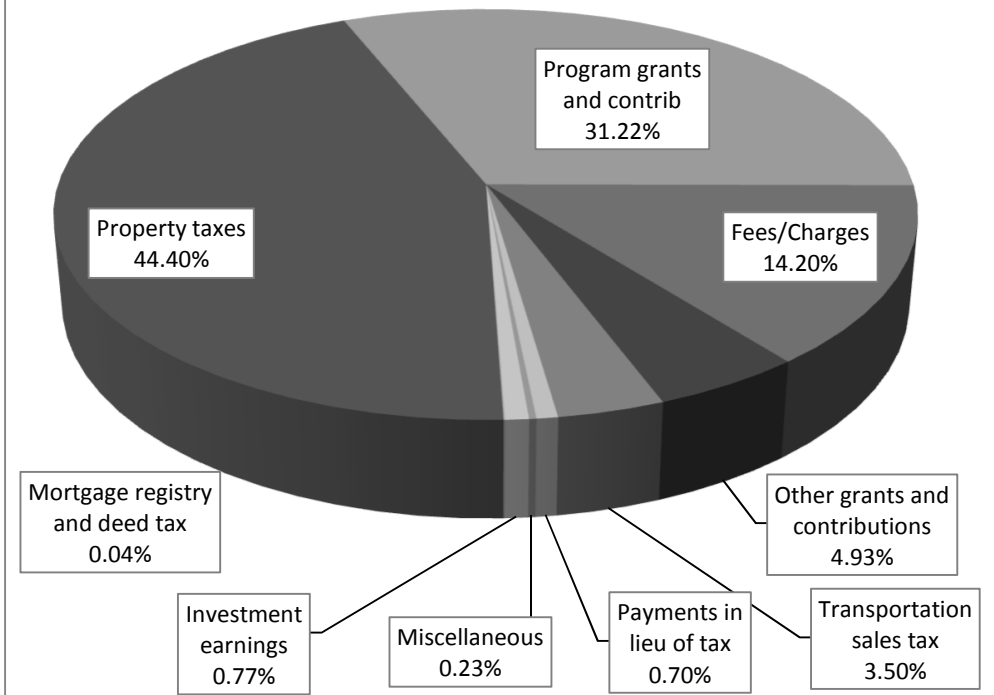
**Economic Development** activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

**A PROFILE OF CARLTON COUNTY**

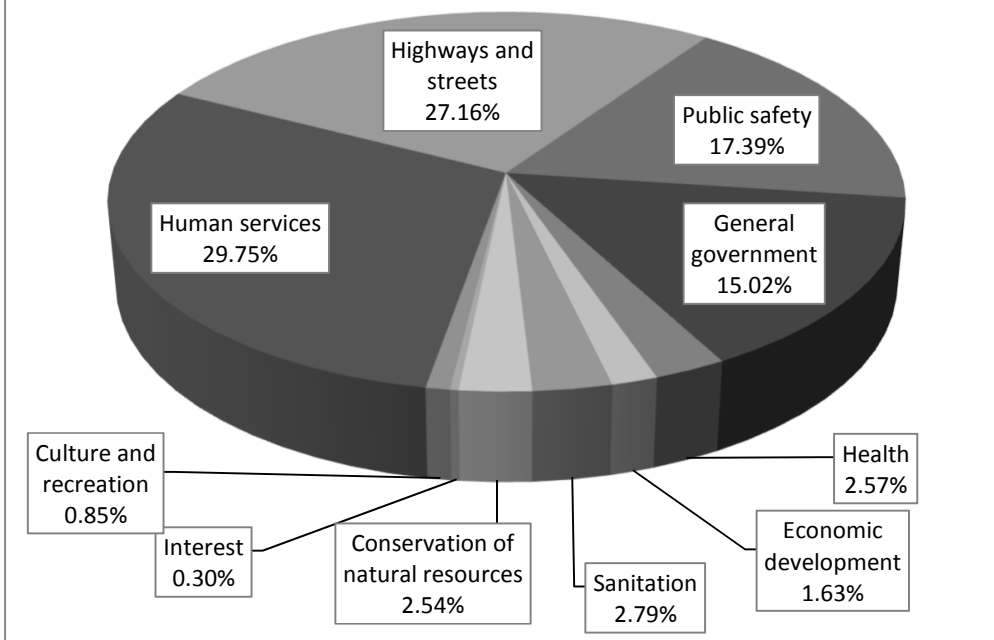
<b><u>Key Indicator</u></b>	<b><u>Total 2017</u></b>	<b><u>Total 2016</u></b>	<b><u>Percent Increase (Decrease)</u></b>
Estimated Population	35,655	35,744	-0.25%
Total Tax Capacity	30,513,324	29,499,057	3.44%
Percent of Property Taxes Collected	98.12%	98.00%	0.12%
Total General Revenues	30,933,896	29,544,963	4.70%
Total Program Revenues	25,749,847	25,438,052	1.23%
Total Expenses	58,201,164	55,102,793	5.62%
Governmental activities	58,201,164	55,102,793	5.62%
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	10,866,237	11,627,485	-6.55%
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	9,528,319	11,046,100	-13.74%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	305	303	0.66%

# Carlton County's 2017 Governmental Funds' Finances

## Where it comes from . . .



## Where it goes . . .



**CARLTON COUNTY  
CARLTON, MINNESOTA**

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

**Assets**

Cash and pooled investments	\$	36,082,590
Receivables - net		9,021,028
Inventories		776,693
Prepaid items		1,111,077
<b>Total Assets</b>	<b>\$</b>	<b><u>46,991,388</u></b>

**Deferred Outflows of Resources**

Deferred pension outflows	<b>\$</b>	<b><u>8,539,252</u></b>
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**Liabilities**

Accounts payable and other current liabilities	\$	3,832,005
Accrued interest payable		80,994
Unearned revenue		239,144
Long-term liabilities		
Due within one year		810,000
Due in more than one year		13,597,191
Net pension liability		19,563,850
<b>Total Liabilities</b>	<b>\$</b>	<b><u>38,123,184</u></b>

**Deferred Inflows of Resources**

Prepaid property taxes	\$	368,671
Deferred pension inflows		7,510,466
<b>Total Deferred Inflows of Resources</b>	<b>\$</b>	<b><u>7,879,137</u></b>

**Net Position**

Restricted for		
General government	\$	599,627
Public safety		89,074
Highways and streets		1,562,640
Conservation of natural resources		304,685
Sanitation		46,791
Economic development		4,211,649
Debt service		2,050,514
Unrestricted		663,339
<b>Total Net Position</b>	<b>\$</b>	<b><u>9,528,319</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

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

	Expenses	Program Revenues			Net (Expense)
		Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Governmental Activities
<b><u>Functions/Programs</u></b>					
General government	\$ 8,739,725	\$ 1,773,954	\$ 156,526	\$ -	\$ (6,809,245)
Public safety	10,122,623	436,467	466,271	-	(9,219,885)
Highways and streets	15,808,286	1,216,160	5,740,911	801,718	(8,049,497)
Sanitation	1,625,563	1,061,373	25,931	-	(538,259)
Human services	17,314,706	1,754,929	8,859,871	-	(6,699,906)
Health	1,493,395	645,164	632,746	-	(215,485)
Culture and recreation	494,641	-	3,500	-	(491,141)
Conservation of natural resources	1,479,870	1,058,910	473,201	-	52,241
Economic development	947,182	103,185	435,064	103,606	(305,327)
Interest	175,173	-	-	-	(175,173)
<b>Total Governmental Activities</b>	<b>\$ 58,201,164</b>	<b>\$ 8,050,142</b>	<b>\$ 16,794,021</b>	<b>\$ 905,324</b>	<b>\$ (32,451,677)</b>
<b>General Revenues</b>					
Property taxes					\$ 25,164,689
Mortgage registry and deed tax					25,440
Transportation sales tax					1,985,655
Payments in lieu of tax					395,818
Grants and contributions not restricted to specific programs					2,794,727
Unrestricted investment earnings					435,790
Miscellaneous					131,777
<b>Total General Revenues</b>					<b>\$ 30,933,896</b>
<b>Change in net position</b>					<b>\$ (1,517,781)</b>
<b>Net Position - Beginning</b>					<b>11,046,100</b>
<b>Net Position - Ending</b>					<b>\$ 9,528,319</b>



**CARLTON COUNTY  
CARLTON, MINNESOTA**

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

	<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	\$ 17,123,644	\$ 3,819,223	\$ 12,803,329	\$ 2,061,667	\$ 266,327	\$ 36,074,190
Petty cash and change funds	2,000	-	6,400	-	-	8,400
Taxes receivable						
Delinquent	455,230	93,630	249,847	38,151	-	836,858
Special assessments receivable						
Delinquent	44,898	-	-	-	-	44,898
Accounts receivable	110,314	-	-	-	1,032,804	1,143,118
Accrued interest receivable	135,177	-	-	-	-	135,177
Due from other funds	90,000	4,980	-	-	-	94,980
Due from other governments	155,074	2,722,880	1,536,715	-	-	4,414,669
Inventories	-	776,693	-	-	-	776,693
Prepaid items	1,111,077	-	-	-	-	1,111,077
Loans receivable	2,446,308	-	-	-	-	2,446,308
<b>Total Assets</b>	<b><u>\$ 21,673,722</u></b>	<b><u>\$ 7,417,406</u></b>	<b><u>\$ 14,596,291</u></b>	<b><u>\$ 2,099,818</u></b>	<b><u>\$ 1,299,131</u></b>	<b><u>\$ 47,086,368</u></b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>						
<b>Liabilities</b>						
Accounts payable	\$ 270,922	\$ 75,578	\$ 585,270	\$ -	\$ 447	\$ 932,217
Salaries payable	610,607	162,710	539,518	-	10,413	1,323,248
Contracts payable	-	1,149,741	-	-	-	1,149,741
Due to other funds	4,204	-	-	-	90,776	94,980
Due to other governments	69,273	230,690	126,636	-	200	426,799
Unearned revenue	50,832	158,523	29,789	-	-	239,144
<b>Total Liabilities</b>	<b><u>\$ 1,005,838</u></b>	<b><u>\$ 1,777,242</u></b>	<b><u>\$ 1,281,213</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 101,836</u></b>	<b><u>\$ 4,166,129</u></b>
<b>Deferred Inflows of Resources</b>						
Prepaid taxes	\$ 205,582	\$ 39,645	\$ 108,190	\$ 15,254	\$ -	\$ 368,671
Unavailable revenue						
Taxes	434,819	83,376	224,212	34,050	-	776,457
Grants	-	993,094	-	-	-	993,094
Long-term receivables	-	-	-	-	999,223	999,223
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 640,401</u></b>	<b><u>\$ 1,116,115</u></b>	<b><u>\$ 332,402</u></b>	<b><u>\$ 49,304</u></b>	<b><u>\$ 999,223</u></b>	<b><u>\$ 3,137,445</u></b>
<b>Fund Balances</b>						
Nonspendable	\$ 3,583,150	\$ 776,693	\$ -	\$ -	\$ -	\$ 4,359,843
Restricted	2,779,753	1,117,096	-	2,050,514	-	5,947,363
Assigned	-	2,630,260	12,982,676	-	198,072	15,811,008
Unassigned	13,664,580	-	-	-	-	13,664,580
<b>Total Fund Balances</b>	<b><u>\$ 20,027,483</u></b>	<b><u>\$ 4,524,049</u></b>	<b><u>\$ 12,982,676</u></b>	<b><u>\$ 2,050,514</u></b>	<b><u>\$ 198,072</u></b>	<b><u>\$ 39,782,794</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 21,673,722</u></b>	<b><u>\$ 7,417,406</u></b>	<b><u>\$ 14,596,291</u></b>	<b><u>\$ 2,099,818</u></b>	<b><u>\$ 1,299,131</u></b>	<b><u>\$ 47,086,368</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

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

	<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	\$ 14,216,545	\$ 4,782,234	\$ 7,298,554	\$ 1,039,195	\$ -	\$ 27,336,528
Special assessments	549,259	-	-	-	-	549,259
Licenses and permits	86,025	-	-	-	-	86,025
Intergovernmental	3,617,964	7,301,310	10,093,903	22,478	23,064	21,058,719
Charges for services	2,466,531	472,268	2,085,374	-	-	5,024,173
Fines and forfeits	52,084	-	-	-	-	52,084
Gifts and contributions	169,470	-	62,674	-	-	232,144
Investment income	430,447	5,343	-	-	-	435,790
Miscellaneous	610,541	743,892	314,719	-	556,502	2,225,654
<b>Total Revenues</b>	<b>\$ 22,198,866</b>	<b>\$ 13,305,047</b>	<b>\$ 19,855,224</b>	<b>\$ 1,061,673</b>	<b>\$ 579,566</b>	<b>\$ 57,000,376</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	\$ 8,472,728	\$ -	\$ -	\$ -	\$ -	\$ 8,472,728
Public safety	9,232,900	-	-	-	-	9,232,900
Highways and streets	-	15,647,393	-	-	-	15,647,393
Sanitation	1,618,981	-	-	-	-	1,618,981
Human services	-	-	16,861,831	-	-	16,861,831
Health	-	-	1,444,341	-	-	1,444,341
Culture and recreation	494,641	-	-	-	-	494,641
Conservation of natural resources	995,154	-	-	-	489,020	1,484,174
Economic development	947,182	-	-	-	-	947,182
<b>Debt service</b>						
Principal	-	-	-	740,000	-	740,000
Interest	-	-	-	206,645	-	206,645
Administrative charge	-	-	-	1,350	-	1,350
<b>Total Expenditures</b>	<b>\$ 21,761,586</b>	<b>\$ 15,647,393</b>	<b>\$ 18,306,172</b>	<b>\$ 947,995</b>	<b>\$ 489,020</b>	<b>\$ 57,152,166</b>
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>\$ 437,280</b>	<b>\$ (2,342,346)</b>	<b>\$ 1,549,052</b>	<b>\$ 113,678</b>	<b>\$ 90,546</b>	<b>\$ (151,790)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	\$ -	\$ -	\$ 11,971	\$ -	\$ -	\$ 11,971
Transfers out	(11,971)	-	-	-	-	(11,971)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (11,971)</b>	<b>\$ -</b>	<b>\$ 11,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 425,309</b>	<b>\$ (2,342,346)</b>	<b>\$ 1,561,023</b>	<b>\$ 113,678</b>	<b>\$ 90,546</b>	<b>\$ (151,790)</b>
<b>Fund Balance-January 1</b>	<b>\$ 19,602,174</b>	<b>\$ 6,879,482</b>	<b>\$ 11,421,653</b>	<b>\$ 1,936,836</b>	<b>\$ 107,526</b>	<b>\$ 39,947,671</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>(13,087)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,087)</b>
<b>Fund Balance-December 31</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>

CARLTON COUNTY  
CARLTON, MINNESOTA

SUMMARY STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2017

	<u>Agency Funds</u>
<b><u>Assets</u></b>	
Cash and pooled investments	\$ <u>2,284,186</u>
<b><u>Liabilities</u></b>	
Accounts payable and other current liabilities	\$ 80,734
Due to other governments	<u>2,203,452</u>
<b>Total Liabilities</b>	<b>\$ <u>2,284,186</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 2017. 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 2017
A.W. KUETTEL & SONS INC	31,841.00
A-1 FENCE CO	7,152.07
AITKIN COUNTY SHERIFF	40,797.65
AMAZON.COM	40,139.85
AMERICAN SOLUTIONS FOR BUSINESS	6,517.61
ANOKA COUNTY	92,283.33
ANOKA METRO RTC - 412	171,471.00
ANTUS CONSTRUCTION	9,208.02
ARCSEARCH CORPORATION	26,710.75
AREA 3 SWCD TECHNICAL SERVICE AREA	5,988.00
ARNOLD'S OF ST CLOUD INC	9,867.75
ARROWHEAD ECON OPPORTUNITY AGENCY	136,538.00
ARROWHEAD HEALTH ALLIANCE	6,865.00
ARROWHEAD LIBRARY SYSTEMS	149,490.00
ARROWHEAD REGIONAL CORRECTIONS	1,819,935.44
ARROWHEAD REGIONAL DEV COMM	56,401.77
ARROWHEAD TRANSIT	6,787.50
ASSOC OF MINNESOTA COUNTIES	21,133.00
ASTLEFORD INTERNATIONAL	188,943.62
AT&T MOBILITY	76,113.18
ATKINS NORTHLAND FUNERAL HOME	7,253.55
A'VIANDS, LLC	43,139.65
AXON ENTERPRISE INC	5,054.49
BELTRAMI COUNTY AUDITOR TREASURER	15,180.75
BENDER & CO INC/MATTHEW	6,438.63
BEST OIL CO	95,114.33
BEYER/JONATHAN	5,213.22
BG AUTOMOTIVE INC OF MINNESOTA	5,873.24
BIG LAKE AREA SANITARY DISTRICT	47,570.96
BLOOM/NATALIE F & MICHAEL L	17,865.00
BLUE HEN - SIT STAND STORE	5,071.80
BOB'S BULLSEYE AUTO GLASS	6,436.00
BREEZY POINT RESORT	5,815.21
BROCK WHITE COMPANY	62,515.41
BUREAU OF CRIMINAL APPREHENSION	13,845.00
BURNETT DAIRY COOPERATIVE	7,614.57
CARDNO INC	15,380.62
CARLTON COUNTY FAIR	38,063.00
CARLTON COUNTY HISTORICAL SOCIETY	45,042.00
CARLTON COUNTY HUMANE SOCIETY	40,000.00
CARLTON COUNTY SWCD	173,564.00
Center For Alcohol & Drug Treatment	91,633.00
CENTURYLINK	38,861.23
CENTURYLINK	25,819.49
CHAMBERLIN TRUCKING LLC	240,430.05
CHAMP SOFTWARE, INC	37,970.00
CITY OF BARNUM	192,443.21
CITY OF BARNUM	9,106.81
CITY OF CARLTON	467,219.79
CITY OF CARLTON	40,351.22
CITY OF CLOQUET	7,662.49
CITY OF CLOQUET CITY HALL	5,371,647.71
CITY OF CROMWELL	201,471.38
CITY OF KETTLE RIVER	110,224.89
CITY OF MOOSE LAKE	5,000.00
CITY OF MOOSE LAKE	609,446.62
CITY OF SCANLON	267,005.21
CITY OF WRENSHALL	135,920.53
CITY OF WRIGHT	27,761.00
CIVICPLUS INC	15,078.50

CLOQUET INTERIORS	7,477.00
CLOQUET MOTORS LLC	17,996.87
CLOQUET RIVERSIDE RECYCLING, INC	70,802.00
CN	12,792.00
COLLIER WILDLIFE CONTROL	20,500.00
COMM OF FINANCE, TREAS DIV	4,948,330.96
COMMISSIONER OF TRANSPORTATION	24,280.47
COMMISSIONER OF TRANSPORTATION	425,972.02
COMMUNITY MEMORIAL HOSPITAL ASSN	28,481.11
COMMUNITY PRINTING	11,140.48
COMO OIL AND PROPANE	17,637.86
COMPASS MINERALS	178,883.25
COMPENSATION CONSULTANTS LTD	22,300.00
CONDUENT ENTERPRISE SOLUTIONS LLC	5,776.00
CONSTELLATION JUSTICE SYSTEM	8,881.00
CONSTELLATION NEWENERGY GAS DIVISION LLC	60,680.24
CONTECH ENGINEERED SOLUTIONS INC	20,089.05
COOPERATIVE NETWORK SERVICES LLC	13,120.00
CROMWELL SELF SERVE	18,206.21
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	47,085.99
CW TECHNOLOGY	175,685.38
D R C C	142,234.75
DALCO ENTERPRISES INC	9,610.88
DATABANK IMX LLC	27,720.00
DC LIVERY SERVICE INC	32,300.00
DEED	64,929.12
DEPARTMENT OF HEALTH & HUMAN SERVICES	17,021.34
DEPARTMENT OF PUBLIC SAFETY	4,700,312.85
DHS-CBHH-ALEXANDRIA-491	13,062.00
DHS-CBHH-ANNANDALE-491	5,598.00
DHS-CBHH-BEMIDJI-491	27,990.00
Dhs-Msop-462	54,118.40
Dhs-St Peter-472	46,816.60
DLT SOLUTIONS INC	17,258.45
DODGE OF BURNSVILLE	23,563.00
DOUGLAS COUNTY SHERIFFS DEPT	17,213.50
DRUG IMPAIRMENT DETECTION SERVICES LLC	38,000.00
ECLIPSE INC	15,306.73
EDWARDS OIL INC	260,123.97
EIC CREDIT CO LLC	15,605.00
ELECTION SYSTEMS & SOFTWARE	13,456.58
EMERGENCY AUTOMOTIVE TECHNOLOGIES, INC	13,729.09
EMERGENCY MEDICAL SERV COUNCIL	80,350.00
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	35,000.00
EROSION CONTROL SPECIALISTS INC	16,878.30
EVERBRIDGE INC	14,400.00
EVERGREEN ATV CLUB	22,653.41
FAHRNER ASPHALT SEALERS LLC	177,206.45
FALKS WOODLAND PHARMACY INC	13,235.16
FASTENAL COMPANY	8,967.80
FLEXIBLE BENEFIT CONSULTING INC	29,234.00
Fond Du Lac Foster Care Licensing	26,754.89
Fond Du Lac Off Res-Admin	14,040.00
FOND DU LAC ON RES-ADMIN	50,760.00
Fond Du Lac On-Reservation	106,038.47
GALLS LLC	16,034.28
GERARD ACADEMY	77,616.90
GEYER SIGNAL OF ST CLOUD INC	5,536.75
GOBEL EXCAVATING & AGGREGATE INC	14,000.00
GOODWILL INDUSTRIES	23,633.50
GOVERNMENT MANAGEMENT GROUP INC	5,500.00
GREAT LAKES OFFICE SOLUTIONS INC	26,101.00
GRIMM COLLISION & AUTO SALES	9,700.00
H & L MESABI	7,870.44
H & R CONSTRUCTION CO	5,650.00
HAGENS GLASS & PAINT	20,641.33
HAMLIN HANSEN KOSLOSKI	6,135.61
HARDRIVES INC	2,572,322.45
HARP/CRAIG A	28,907.00

HAYDEN LAND SURVEYING INC	15,000.00
HEIRLOOM PROPERTY MANAGEMENT	5,775.00
HOLIDAY STATIONSTORES LLC	12,386.66
HUMAN DEVELOPMENT CENTER	693,328.93
HUNT ELECTRIC CORPORATION	83,196.85
HUTCHINSON HEALTH	5,980.00
INFORMATION SYSTEMS CORPORATION	10,990.00
ISD #97 MOOSE LAKE	16,579.00
ISD 100 WRENSHALL	902,614.18
ISD 91 BARNUM	997,426.42
ISD 93 CARLTON	1,236,788.82
ISD 94 CLOQUET	5,921,351.08
ISD 95 CROMWELL-WRIGHT	891,708.77
ISD 97 MOOSE LAKE	829,598.26
ISD 99 ESKO	2,435,315.01
ISD NO 100 - WRENSHALL	5,200.00
ISD NO 94 - CLOQUET	23,685.82
J G TOOLS INC	13,264.97
JENSEN AND/TIMOTHY L	11,100.00
JOHNSON CONTROLS INC	34,810.46
K & A KLEANING INC	5,070.00
K G M CONTRACTORS	64,750.08
KEEPRS INC	16,859.87
KETTLE RIVER SNOWMOBILE CLUB	23,493.99
KIMBALL MIDWEST	6,682.43
KIMINSKI PAVING, INC	45,500.00
KINDRED FAMILY FOCUS	41,354.90
KINDRED FAMILY FOCUS - ADMIN	27,436.52
KRIS ENGINEERING INC	60,050.82
KWIK TRIP	7,729.70
L & M SUPPLY INC-CLOQUET	10,305.77
LAAKSONEN/REX	27,650.00
LAKE COUNTRY POWER	11,740.98
LHB INC	57,439.31
LIBERTY TIRE SERVICES LLC	6,393.48
LINE/JOSHUA C	5,830.00
LITTLE FALLS MACHINE INC	15,402.96
LOHSE/TIMOTHY J	100,000.00
LUTHERAN SOCIAL SERVICES OF MN	388,248.25
M R SIGN CO INC	21,378.28
MANEY INTERNATIONAL INC	29,468.21
MARS SUPPLY	12,217.45
MERCY HOSPITAL	293,821.92
MIDWAY FORD COMPANY	155,590.96
MIDWEST MONITORING & SURVEILLANCE	18,708.00
MILLE LACS ACADEMY	35,208.32
MILLS AUTOMOTIVE GROUP	7,438.03
MINN COUNTIES COMPUTER COOPERATIVE	21,757.70
MINN COUNTIES INFORMATION SYSTEM	132,237.25
MINN COUNTIES INTERGOVERNMENTAL TRUST	469,393.03
MINN DEPT OF NATURAL RESOURCES	8,455.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	28,721.00
MINN SHERIFFS' ASSOCIATION	5,959.00
MINNESOTA ALLIANCE WITH YOUTH	7,200.00
MINNESOTA DEPT OF HUMAN SERVICES	14,029.58
MINNESOTA DEPT OF HUMAN SERVICES	12,793.86
MINNESOTA DEPT OF HUMAN SERVICES	151,995.43
MINNESOTA DEPT OF HUMAN SERVICES	434,318.18
MINNESOTA ENERGY RESOURCES	26,545.13
MINNESOTA POWER	198,902.01
MINNESOTA STATE AUDITOR	68,172.22
MINNESOTA UI FUND	22,232.35
MN STATE TREAS - DEPT OF HEALTH	11,795.00
MOOSE HORN ROD & GUN	52,114.01
MOOSE LAKE & WINDEMERE SEWER	29,708.18
MOOSE LAKE AUTO PARTS	8,563.15
MOOSE LAKE FIRE PROTECTION	163,043.13
MOOSE LAKE IMPLEMENT COMPANY	29,719.53
MORTON SALT INC	18,523.17

MOTOROLA	14,367.90
NAPA AUTO PARTS	51,865.92
NATIONWIDE EMPLOYEE BENEFITS	45,494.03
NELSON AUTO CENTER	153,797.27
NELSON FUNERAL CARE	5,733.24
NEXTERA COMMUNICATIONS, LLC	11,528.83
NORTH HOMES INC	630,892.65
NORTH SHORE OIL & PROPANE	25,841.24
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	136,538.00
NORTHEAST SERVICE COOP INS. POOL	5,387,178.00
NORTHERN ACCESS TRANSPORTATION	22,783.00
NORTHERN AGGREGATE INC	123,111.48
NORTHERN BUSINESS PRODUCTS	78,798.35
NORTHERN ENGINE & SUPPLY CO INC	15,892.30
NORTHERN PRINTERY	6,926.20
NORTHLAND CONSTRUCTORS OF DULUTH	3,831,730.47
NORTHLAND VEBA PLAN	686,343.00
NORTHWEST CARLTON AMBULANCE DISTRICT	38,305.41
NORTHWOOD CHILDRENS SERVICES	340,777.01
NORTHWOODS CONSULTING PARTNERS INC	12,052.00
NORTRAX EQ	11,415.00
OFFICE DEPOT	13,300.26
OTIS ELEVATOR COMPANY	6,572.04
PARSONS ELECTRIC LLC	33,307.28
PEARSON/ADRIENNE	9,268.00
PETROCHOICE	41,707.11
PETTY CASH FUND	16,055.96
PHOENIX SUPPLY	12,628.47
PICTOMETRY INTERNATIONAL CORP	27,072.50
PINE COUNTY SHERIFFS DEPT	6,916.70
PINE COUNTY SHERIFF'S OFFICE	6,207.60
PINE RIDGE HOMES, INC.	20,390.54
PINEWOOD CLOQUET INC	54,753.78
PLM LAKE AND LAND MANAGEMENT CORP	16,522.50
Port Group Homes	41,148.27
PRECISION AUTO BODY & SALES	38,073.16
PROCTOR BUILDERS SUPPLY	6,749.47
PRO-WEST & ASSOCIATES INC	24,378.04
PUMP & METER SERVICE INC	5,451.57
R S & H INC	117,828.50
RANGE MENTAL HEALTH CENTER	5,472.00
RATWIK, ROSZAK & MALONEY PA	19,518.23
Redwood Biotech Inc	65,009.51
REGENTS OF THE UNIVERSITY OF MINNESOTA	172,332.89
RELIANCE TELEPHONE, INC	10,000.00
RESIDENTIAL SERVICES INC	25,616.71
RETROFIT COMPANIES INC	39,954.12
RIPP/DR KENNETH	10,875.00
ROCKFORD MAP PUBLISHERS INC	6,696.85
ROYAL TIRE INC	33,443.43
RTVISION INC	11,060.89
RUDY, GASSERT, YETKA & PRITCHETT PA	43,877.42
SAFE TRANSITIONS	6,148.67
SAFEASSURE CONSULTANTS INC	9,850.00
SALMELA LOGGING	22,142.18
SAND CREEK GROUP LTD	14,336.94
SANDBERG CONSTRUCTION INC	9,750.00
SANOFI PASTEUR INC	8,916.70
SEH ENGINEERS	53,845.33
SHAMROCK TRUCKING-WASTE CONNECTIONS	392,557.99
SHI INTERNATIONAL CORPORATION	151,173.10
SMITH/GARY & JEANNE	5,270.00
Soukkala Construction	27,800.00
ST LOUIS COUNTY AUDITOR	480,976.66
ST LOUIS COUNTY PH&HS	9,413.44
STACK BROS MECHANICAL CONTRACTORS INC	9,125.73
STAR GAZETTE - EVERGREEN	27,248.82
STATE INDUSTRIAL PRODUCTS CORP	9,267.95
STERLE P.A./LAW OFFICE OF JESSICA L.	76,691.22

STOCK TIRE CO	10,241.78
STREICHERS	20,938.88
SUMMIT FOOD SERVICE LLC	85,830.20
SWANSON & YOUNGDALE INC	10,771.09
TAPCO	13,536.76
TASER INTERNATIONAL	8,473.46
TERMINAL SUPPLY COMPANY	7,545.15
THELEN/DANIEL	6,295.00
THERAPEUTIC SERVICES AGENCY	14,535.83
THOMPSON/BILL L	8,338.02
THOMSON REUTERS - WEST	37,508.09
TOSHIBA FINANCIAL SERVICES	5,869.98
TOWMASTER	235,782.32
TOWN OF ATKINSON	44,659.29
TOWN OF AUTOMBA	46,945.05
TOWN OF BARNUM	133,406.10
TOWN OF BESEMAN	39,840.98
TOWN OF BLACKHOOF	102,005.07
TOWN OF EAGLE	73,183.28
TOWN OF HOLYOKE	73,507.25
TOWN OF KALEVALA	46,672.03
TOWN OF LAKEVIEW	63,387.14
TOWN OF MAHTOWA	118,665.83
TOWN OF MOOSE LAKE	156,316.59
TOWN OF PERCH LAKE	156,030.96
TOWN OF SILVER	63,191.68
TOWN OF SILVER BROOK	100,887.25
TOWN OF SKELTON	49,412.99
TOWN OF SPLIT ROCK	46,296.49
TOWN OF THOMSON	1,642,468.73
TOWN OF TWIN LAKES	786,558.02
TOWN OF WRENSHALL	69,922.73
TRAFFIC MARKING SERVICE	30,722.36
TRI-CITY PAVING INC	85,014.15
TRUENORTH STEEL	190,514.81
TWIN PORT MAILING	114,715.30
TWIN PORTS PAPER & SUPPLY INC	22,565.61
U S BANK	873,893.45
U S BANK	947,994.86
UHL COMPANY INC	6,044.06
ULLAND BROTHERS	201,522.43
UNIQUE PAVING MATERIALS CORPORATION	20,438.25
USDA RURAL DEVELOPMENT	8,320.20
VERIZON WIRELESS LLC	5,702.42
VIKING ELECTRIC SUPPLY, INC.	19,048.36
VIKING PROPERTIES	11,200.00
VOLUNTEER SERV OF CARLTON CO	65,785.67
W L S S D	937,640.15
WALMART COMMUNITY-GEGRB	20,364.79
WARNING LITES OF MINNESOTA INC	7,808.12
WASTE MANAGEMENT OF WI-MN	22,303.61
WATCHGUARD VIDEO	10,655.00
WEBB AND/CURTIS M & SARINA L	15,000.00
WELLS FARGO	5,177.07
WEST INC	23,953.09
WIDDES FEED & FARM SUPPLY	8,130.21
Window Visitation Center	38,862.50
WOLD ARCHITECTS AND ENGINEERS, INC	79,846.11
WOOD CITY RIDERS	20,576.03
Woodland Hills	311,794.34
WOODLANDS NATIONAL BANK	23,524.00
WRIGHT/TERRI	42,954.50
ZIEGLER INC	102,070.25
ZIXCORP SYSTEMS INC	9,450.00
ZUERCHER TECHNOLOGIES LLC	218,402.44