

# CARLTON COUNTY

## SUMMARY FINANCIAL STATEMENT

**FOR THE YEAR ENDED DECEMBER 31, 2021**

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 Kevin DeVriendt, 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
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
Kevin DeVriendt, 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.

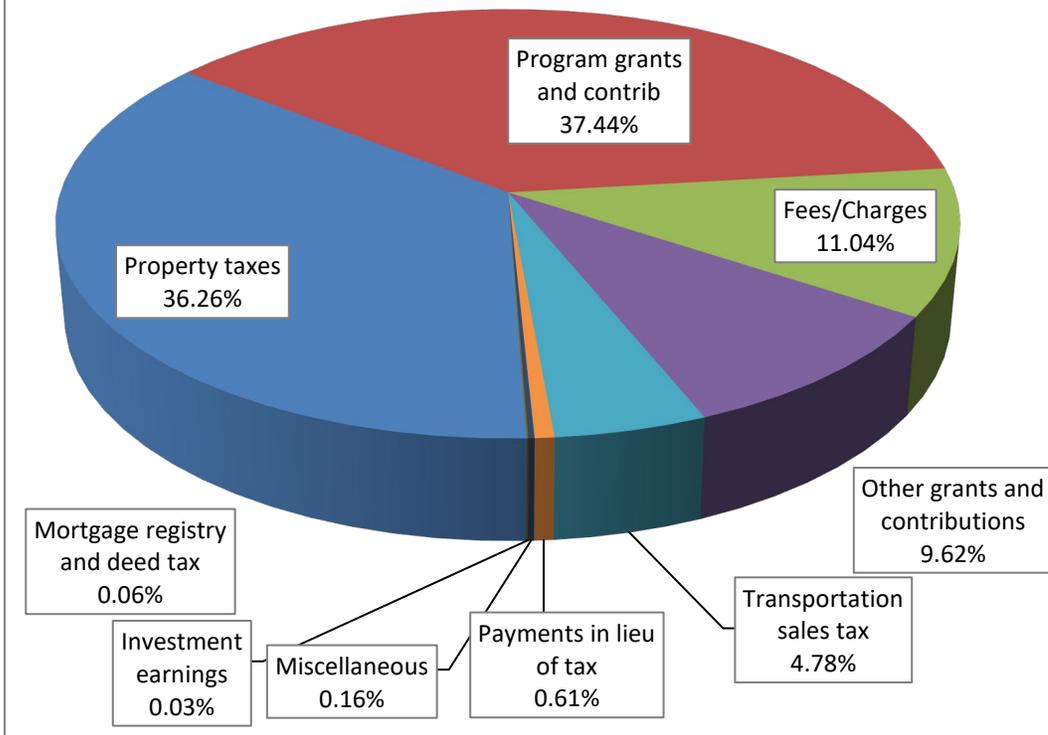
**Economic Development** activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

**A PROFILE OF CARLTON COUNTY**

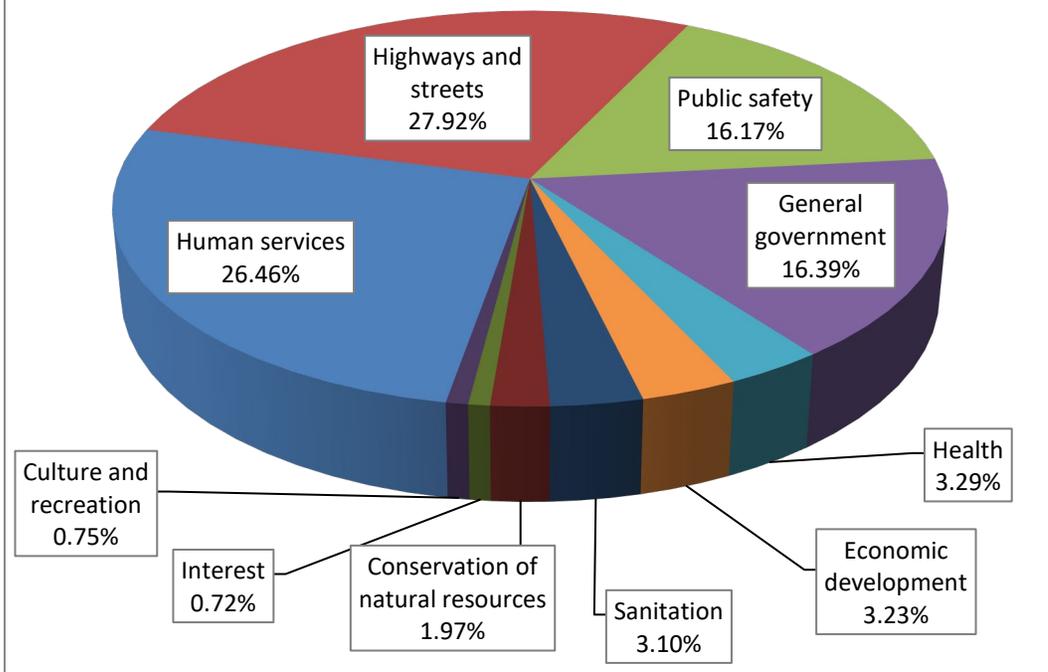
<b><u>Key Indicator</u></b>	<b><u>Total 2021</u></b>	<b><u>Total 2020</u></b>	<b><u>Percent Increase (Decrease)</u></b>
Estimated Population	36,529	36,207	0.89%
Total Tax Capacity	34,940,369	33,267,713	5.03%
Percent of Property Taxes Collected	98.92%	98.68%	0.24%
Total General Revenues	41,010,247	34,656,372	18.33%
Total Program Revenues	38,599,493	35,695,582	8.14%
Total Expenses	68,279,627	76,683,231	-10.96%
Governmental activities	68,279,627	76,683,231	-10.96%
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	27,763,281	18,318,452	51.56%
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	639,408	(10,690,705)	105.98%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	326	324	0.62%

# Carlton County's 2021 Governmental Funds' Finances

## Where it comes from . . .



## Where it goes . . .



**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**Assets**

Cash and pooled investments	\$	56,527,472
Receivables		10,258,101
Inventories		972,431
Prepaid items		1,731,276
Net pension asset		88,908
<b>Total Assets</b>	<b>\$</b>	<b><u>69,578,188</u></b>

**Deferred Outflows of Resources**

Deferred other postemployment benefits outflows		1,631,884
Deferred pension outflows		11,438,445
<b>Total Deferred Outflows of Resources</b>	<b>\$</b>	<b><u>13,070,329</u></b>

**Liabilities**

Accounts payable and other current liabilities	\$	4,704,694
Accrued interest payable		148,438
Unearned revenue		262,018
Long-term liabilities		
Due within one year		965,000
Due in more than one year		31,191,773
Other postemployment benefits liability		16,468,140
Net pension liability		12,537,505
<b>Total Liabilities</b>	<b>\$</b>	<b><u>66,277,568</u></b>

**Deferred Inflows of Resources**

Revenues deferred for highway allotments		764,420
Deferred other postemployment benefits inflows		195,998
Deferred pension inflows		14,771,123
<b>Total Deferred Inflows of Resources</b>	<b>\$</b>	<b><u>15,731,541</u></b>

**Net Position**

Restricted for		
General government	\$	650,808
Public safety		166,617
Highways and streets		1,392,226
Health		2,184,514
Conservation of natural resources		433,815
Sanitation		90,939
Economic development		3,916,532
Capital projects		9,507,766
Debt service		1,907,822
Unrestricted		(19,611,631)
<b>Total Net Position</b>	<b>\$</b>	<b><u>639,408</u></b>

CARLTON COUNTY  
CARLTON, MINNESOTA

SUMMARY STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	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>Functions/Programs</b>					
General government	\$ 11,194,063	\$ 1,758,361	\$ 1,029,781	\$ -	\$ (8,405,921)
Public safety	11,041,143	405,432	782,473	-	(9,853,238)
Highways and streets	19,060,833	1,035,069	8,268,603	5,402,665	(4,354,496)
Sanitation	2,117,296	1,362,886	102,066	-	(652,344)
Human services	18,070,996	1,839,307	8,924,422	-	(7,307,267)
Health	2,243,547	983,497	3,854,058	-	2,594,008
Culture and recreation	509,587	-	251,136	-	(258,451)
Conservation of natural resources	1,344,777	1,116,921	164,071	-	(63,785)
Economic development	2,206,346	289,941	265,853	762,951	(887,601)
Interest	491,039	-	-	-	(491,039)
<b>Total Governmental Activities</b>	<b>\$ 68,279,627</b>	<b>\$ 8,791,414</b>	<b>\$ 23,642,463</b>	<b>\$ 6,165,616</b>	<b>\$ (29,680,134)</b>
<b>General Revenues</b>					
Property taxes				\$ 28,866,558	
Mortgage registry and deed tax				46,791	
Transportation sales tax				3,803,117	
Payments in lieu of tax				488,125	
Grants and contributions not restricted to specific programs				7,656,977	
Unrestricted investment earnings				24,872	
Miscellaneous				123,807	
<b>Total General Revenues</b>				<b>\$ 41,010,247</b>	
<b>Change in net position</b>				\$ 11,330,113	
<b>Net Position - Beginning, as restated</b>				(10,690,705)	
<b>Net Position - Ending</b>				<b>\$ 639,408</b>	

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Forfeited Tax</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total</u>
<b><u>Assets</u></b>							
Cash and pooled investments	\$ 21,633,311	\$ 6,538,844	\$ 15,397,998	\$ 553,529	\$ 10,488,724	\$ 1,906,366	\$ 56,518,772
Petty cash and change funds	2,300	-	6,400	-	-	-	8,700
Taxes receivable							
Delinquent	476,974	97,209	240,534	-	-	35,852	850,569
Special assessments receivable							
Delinquent	28,141	-	-	-	-	-	28,141
Accounts receivable	76,203	-	289,837	770,797	-	-	1,136,837
Accrued interest receivable	27,556	-	-	-	-	-	27,556
Due from other funds	1,417,234	59,370	-	-	-	-	1,476,604
Due from other governments	1,591,999	1,124,060	1,822,036	-	-	-	4,538,095
Inventories	-	972,431	-	-	-	-	972,431
Prepaid items	1,731,276	-	-	-	-	-	1,731,276
Loans receivable	1,492,389	-	-	-	-	-	1,492,389
Settlement receivable	-	-	2,184,514	-	-	-	2,184,514
<b>Total Assets</b>	<b><u>\$ 28,477,383</u></b>	<b><u>\$ 8,791,914</u></b>	<b><u>\$ 19,941,319</u></b>	<b><u>\$ 1,324,326</u></b>	<b><u>\$ 10,488,724</u></b>	<b><u>\$ 1,942,218</u></b>	<b><u>\$ 70,965,884</u></b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>							
<b>Liabilities</b>							
Accounts payable	\$ 512,130	\$ 276,308	\$ 307,308	\$ 697	\$ 977,834	\$ -	\$ 2,074,277
Salaries payable	494,539	149,476	434,228	7,340	-	-	1,085,583
Contracts payable	-	708,365	-	-	-	-	708,365
Due to other funds	1,468	1,000,000	-	475,136	-	-	1,476,604
Due to other governments	35,515	388,646	281,235	127,949	3,124	-	836,469
Unearned revenue	53,214	185,041	23,763	-	-	-	262,018
<b>Total Liabilities</b>	<b><u>\$ 1,096,866</u></b>	<b><u>\$ 2,707,836</u></b>	<b><u>\$ 1,046,534</u></b>	<b><u>\$ 611,122</u></b>	<b><u>\$ 980,958</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,443,316</u></b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue							
Taxes	\$ 470,888	\$ 92,841	\$ 229,857	\$ -	\$ -	\$ 34,396	\$ 827,982
Grants	1,359,510	235,803	-	-	-	-	1,595,313
Long-term receivables	-	-	2,184,514	578,920	-	-	2,763,434
Revenues deferred for highway allotments	-	764,420	-	-	-	-	764,420
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 1,830,398</u></b>	<b><u>\$ 1,093,064</u></b>	<b><u>\$ 2,414,371</u></b>	<b><u>\$ 578,920</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 34,396</u></b>	<b><u>\$ 5,951,149</u></b>
<b>Fund Balances</b>							
Nonspendable	\$ 3,259,661	\$ 972,431	\$ -	\$ -	\$ -	\$ -	\$ 4,232,092
Restricted	3,730,326	1,324,688	-	-	9,507,766	1,907,822	16,470,602
Assigned	15,000	2,693,895	16,480,414	134,284	-	-	19,323,593
Unassigned	18,545,132	-	-	-	-	-	18,545,132
<b>Total Fund Balances</b>	<b><u>\$ 25,550,119</u></b>	<b><u>\$ 4,991,014</u></b>	<b><u>\$ 16,480,414</u></b>	<b><u>\$ 134,284</u></b>	<b><u>\$ 9,507,766</u></b>	<b><u>\$ 1,907,822</u></b>	<b><u>\$ 58,571,419</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 28,477,383</u></b>	<b><u>\$ 8,791,914</u></b>	<b><u>\$ 19,941,319</u></b>	<b><u>\$ 1,324,326</u></b>	<b><u>\$ 10,488,724</u></b>	<b><u>\$ 1,942,218</u></b>	<b><u>\$ 70,965,884</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Forfeited Tax</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total</u>
<b><u>Revenues</u></b>							
Taxes	\$ 17,110,463	\$ 7,000,824	\$ 7,591,172	\$ -	\$ -	\$ 757,370	\$ 32,459,829
Special assessments	595,222	-	-	-	-	-	595,222
Licenses and permits	108,764	-	-	-	-	-	108,764
Intergovernmental	8,990,393	13,948,034	11,139,426	19,464	-	21,645	34,118,962
Charges for services	2,482,197	768,900	2,317,313	-	-	-	5,568,410
Fines and forfeits	64,310	-	-	-	-	-	64,310
Gifts and contributions	219,490	-	83,886	-	-	-	303,376
Investment income	24,872	-	-	-	-	-	24,872
Miscellaneous	843,601	254,891	505,491	851,694	11,278	-	2,466,955
<b>Total Revenues</b>	<b><u>\$ 30,439,312</u></b>	<b><u>\$ 21,972,649</u></b>	<b><u>\$ 21,637,288</u></b>	<b><u>\$ 871,158</u></b>	<b><u>\$ 11,278</u></b>	<b><u>\$ 779,015</u></b>	<b><u>\$ 75,710,700</u></b>
<b><u>Expenditures</u></b>							
<b>Current</b>							
General government	\$ 11,356,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,356,669
Public safety	10,761,610	-	-	-	1,061,916	-	11,823,526
Highways and streets	-	17,864,347	-	-	930,990	-	18,795,337
Sanitation	2,121,582	-	-	-	-	-	2,121,582
Human services	-	-	18,196,325	-	-	-	18,196,325
Health	-	-	2,269,279	-	-	-	2,269,279
Culture and recreation	509,587	-	-	-	-	-	509,587
Conservation of natural resources	658,562	-	-	686,283	-	-	1,344,845
Economic development	2,206,346	-	-	-	-	-	2,206,346
<b>Debt service</b>							
Principal	-	-	-	-	-	1,255,000	1,255,000
Interest	-	-	-	-	-	369,400	369,400
Bond issuance costs	-	-	-	-	176,381	-	176,381
Administrative charge	-	-	-	-	-	2,450	2,450
<b>Total Expenditures</b>	<b><u>\$ 27,614,356</u></b>	<b><u>\$ 17,864,347</u></b>	<b><u>\$ 20,465,604</u></b>	<b><u>\$ 686,283</u></b>	<b><u>\$ 2,169,287</u></b>	<b><u>\$ 1,626,850</u></b>	<b><u>\$ 70,426,727</u></b>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	<b><u>\$ 2,824,956</u></b>	<b><u>\$ 4,108,302</u></b>	<b><u>\$ 1,171,684</u></b>	<b><u>\$ 184,875</u></b>	<b><u>\$ (2,158,009)</u></b>	<b><u>\$ (847,835)</u></b>	<b><u>\$ 5,283,973</u></b>
<b><u>Other Financing Sources (Uses)</u></b>							
Transfers in	\$ 327,234	\$ 39,162	\$ 5,690	\$ -	\$ 1,486,096	\$ 617,350	\$ 2,475,532
Transfers out	(44,852)	(2,103,446)	-	(327,234)	-	-	(2,475,532)
Proceeds from bonds issued	-	-	-	-	10,000,000	-	10,000,000
Premium on bonds issued	-	-	-	-	746,063	-	746,063
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ 282,382</u></b>	<b><u>\$ (2,064,284)</u></b>	<b><u>\$ 5,690</u></b>	<b><u>\$ (327,234)</u></b>	<b><u>\$ 12,232,159</u></b>	<b><u>\$ 617,350</u></b>	<b><u>\$ 10,746,063</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ 3,107,338</u></b>	<b><u>\$ 2,044,018</u></b>	<b><u>\$ 1,177,374</u></b>	<b><u>\$ (142,359)</u></b>	<b><u>\$ 10,074,150</u></b>	<b><u>\$ (230,485)</u></b>	<b><u>\$ 16,030,036</u></b>
<b>Fund Balance-January 1</b>	<b><u>\$ 22,442,781</u></b>	<b><u>\$ 2,952,061</u></b>	<b><u>\$ 15,303,040</u></b>	<b><u>\$ 276,643</u></b>	<b><u>\$ (566,384)</u></b>	<b><u>\$ 2,138,307</u></b>	<b><u>\$ 42,546,448</u></b>
<b>Increase (decrease) in inventories</b>	<b><u>-</u></b>	<b><u>(5,065)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(5,065)</u></b>
<b>Fund Balance-December 31</b>	<b><u>\$ 25,550,119</u></b>	<b><u>\$ 4,991,014</u></b>	<b><u>\$ 16,480,414</u></b>	<b><u>\$ 134,284</u></b>	<b><u>\$ 9,507,766</u></b>	<b><u>\$ 1,907,822</u></b>	<b><u>\$ 58,571,419</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	<b>Social Welfare Private-Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>		
Cash and pooled investments	\$ 79,398	\$ 2,033,778
Taxes receivable for state	-	12,459
Taxes receivable for other governments	-	664,455
<b>Total Assets</b>	<b><u>\$ 79,398</u></b>	<b><u>\$ 2,710,692</u></b>
<b><u>Liabilities</u></b>		
Due to other governments	<b><u>\$ -</u></b>	<b><u>\$ 989,180</u></b>
<b><u>Net Position</u></b>		
Restricted for Individuals, organizations, and other governments	<b><u>\$ 79,398</u></b>	<b><u>\$ 1,721,512</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2021**

	<b>Social Welfare Private-Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Additions</u></b>		
Contributions		
Individuals	\$ 733,552	\$ -
Other governments	-	145,742
Monetary forfeitures	-	52,690
Property tax collections for		
State	-	2,432,218
Other governments	-	32,019,795
Fees collected for the state	-	5,531,443
<b>Total Additions</b>	<b>\$ 733,552</b>	<b>\$ 40,181,888</b>
<b><u>Deductions</u></b>		
Payments of property taxes to		
Other governments	\$ -	\$ 31,936,791
State	-	2,442,012
Beneficiary payments to individuals	766,748	-
Payments to the state	-	5,532,580
Administrative expense	-	367
Forfeitures paid to the County	-	19,748
Payments to other individuals/entities	-	145,742
<b>Total Deductions</b>	<b>\$ 766,748</b>	<b>\$ 40,077,240</b>
<b>Change in Net Position</b>	<b>\$ (33,196)</b>	<b>\$ 104,648</b>
<b>Net Position-January 1</b>	<b>\$ 112,594</b>	<b>\$ 1,616,864</b>
<b>Net Position-December 31</b>	<b>\$ 79,398</b>	<b>\$ 1,721,512</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 2021. 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 2021
3-D CONSTRUCTION	6,300.00
AFLAC	45,778.12
AFSCME COUNCIL 65	89,805.56
ALAN JOHNSON PHOTOGRAPHY INC	5,000.00
ALL CITY ELEVATOR, INC	68,755.00
ALLUMA, INC.	32,000.00
AMAZON.COM	65,218.19
AMERICAN SOLUTIONS FOR BUSINESS	5,132.11
ANNGUS CONSTRUCTION LLC	29,800.00
ANOKA COUNTY	81,291.00
ANOKA METRO RTC - 412	56,677.60
AP MIDWEST LLC DBA:ADOLFSON & PETERSON	18,851.00
APCO INTERNATIONAL INC	34,683.00
ARAMARK UNIFORM & CAREER APPAREL LLC	6,146.21
ARCSEARCH CORP	66,204.50
ARROWHEAD ECON OPPORTUNITY AGENCY	138,181.10
ARROWHEAD HEALTH ALLIANCE	39,000.00
ARROWHEAD LIBRARY SYSTEMS	149,490.00
ARROWHEAD REGIONAL CORRECTIONS	2,089,418.73
ARROWHEAD REGIONAL DEV COMM	63,687.12
ARROWHEAD TRANSIT	7,847.50
ASPHALT OF DULUTH	17,625.00
ASPHALT PRESERVATION COMPANY INC	204,261.12
ASSOC OF MINNESOTA COUNTIES	26,829.00
AT&T MOBILITY	185,594.81
AVENU INSIGHTS & ANALYTICS LLC	12,829.12
AXON ENTERPRISE INC	19,698.09
BEAUDRY OIL & SERVICE INC	198,351.18
BEAVER TRACKS BOOTERY & LEATHER WORKS LL	6,000.00
BEST OIL CO	61,277.41
BETHANY CHRISTIAN SERVICES OF MN	19,220.46
BIG LAKE AREA SANITARY DISTRICT	23,994.08
BLUE CROSS BLUE SHIELD MINNESOTA	582,704.16
BOLDT COMPANY/THE	12,420.71
BRAUN INTERTEC CORP	16,488.00
BRENNER PH. D./CHARLES H.	5,250.00
BROCK WHITE COMPANY	5,163.91
BROTHERS FIRE & SECURITY	8,925.72
BUILTRITE MANUFACTURING	54,280.11
BUREAU OF CRIMINAL APPREHENSION	14,325.00
CARDNO INC	9,315.34
CARLTON AMATEUR HOCKEY ASSN	7,500.00
CARLTON AMBULANCE & FIRE	58,250.68
CARLTON COUNTY ABSTRACT & TITLE	40,685.14

CARLTON COUNTY CHILDREN & FAMILY	161,124.00
CARLTON COUNTY FAIR	37,902.00
CARLTON COUNTY HISTORICAL SOCIETY	40,000.00
CARLTON COUNTY RIDERS ATV CLUB	7,793.87
CARLTON COUNTY SWCD	174,690.50
CARMEN'S	23,000.00
CATCH & RELEASE TUMBLE & CHEER CLUB	5,000.00
CEDAR ROCK CONSULTING LLC	6,000.00
CENTER FOR ALCOHOL & DRUG TREATMENT	99,726.30
CENTRAL PENSION FUND	19,581.79
CENTURY FENCE	9,979.00
CENTURYLINK	38,910.48
CHAMP SOFTWARE, INC	37,263.00
CHEF BUTCHER FOODS, INC.	22,000.00
CINTAS CORPORATION	5,192.85
CITY OF BARNUM	237,887.03
CITY OF BARNUM	5,711.80
CITY OF CARLTON	546,979.11
CITY OF CARLTON	32,481.31
CITY OF CLOQUET CITY HALL	6,549,882.55
CITY OF CROMWELL	200,770.18
CITY OF DULUTH	5,400.00
CITY OF KETTLE RIVER	113,820.90
CITY OF MOOSE LAKE	788,970.97
CITY OF SCANLON	326,159.13
CITY OF WRENSHALL	210,695.86
CITY OF WRIGHT	62,913.63
CIVICPLUS INC	7,580.52
CLOQUET ANIMAL HOSPITAL	5,007.50
CLOQUET AREA FIRE DISTRICT	56,250.00
CLOQUET COLLISION CENTER	20,000.00
CLOQUET FORD CHRYSLER	5,320.64
CLOQUET INTERIORS	23,645.00
CLOQUET RIVERSIDE RECYCLING, INC	102,469.89
CLOQUET SANITARY SERVICE INC	10,417.56
COLLIER WILDLIFE CONTROL/BRETT	13,200.00
COMM OF FINANCE, TREAS DIV	153,813.69
COMMERCIAL ROOFING INC	5,420.00
COMMON GROUND COFFEE BAR AND DELI	9,000.00
COMMON GROUND CONSTRUCTION	9,909.00
COMMUNITY MEMORIAL HOSPITAL-RAITER FAMIL	8,618.58
COMMUNITY PRINTING, INC.	23,015.36
COMO OIL AND PROPANE	42,189.71
COMPENSATION CONSULTANTS LTD	24,218.00
CONSOLIDATED CORRECTIONAL FOODSERVICE	78,949.98
CONSTELLATION NEWENERGY GAS DIVISION LLC	30,890.54
CONTECH ENGINEERED SOLUTIONS INC	238,370.17
COPELY AND/CODEY & LYNN	19,500.00
COUNTY SEAT THEATER OF CARLTON	15,000.00
CREATIVEDGE DESIGNS LLC	7,001.00
CROMWELL SELF SERVE	24,575.50
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	52,197.57
CROW GOEBEL VETERINARY CLINIC PA	7,924.06

CW TECHNOLOGY-DO NOT USE	65,753.15
CXTEC INC	5,165.13
D & B TRUCKING & EXCAVATING	14,050.00
D R C C	50,349.52
DALCO ENTERPRISES INC	26,284.30
DATAWORKS PLUS LLC	17,137.64
DC LIVERY SERVICE INC	26,000.00
DEPARTMENT OF PUBLIC SAFETY	3,854,878.08
DEPARTMENT OF TRANSPORTATION	33,539.44
DERO	6,388.20
DHS - MOOSE LAKE RTC	7,190.50
Dhs-Msop-462	39,951.90
Dhs-St Peter-472	9,997.80
DIAMOND MOWERS LLC	6,829.05
DLT SOLUTIONS INC	5,702.04
DOCUSIGN INC LOCKBOX	19,184.50
DODGE OF BURNSVILLE	109,898.00
DOWNTOWN DENTAL CARE, PA	5,000.00
DSC COMMUNICATIONS	50,792.47
DUFF & PHELPS	3,556,320.36
DULUTH TIRE	20,921.82
DURGA MOTEL INC.	10,000.00
ECLIPSE INC	153,749.52
EDWARDS OIL INC	64,700.62
ELECTION SYSTEMS & SOFTWARE	11,449.00
EMERGENCY AUTOMOTIVE TECHNOLOGIES, INC	8,916.17
EMERGENCY MEDICAL SERV COUNCIL	27,720.00
ENTERPRISE FM TRUST	39,477.52
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	39,039.10
EQUIPMENT BLADES INC	5,562.20
EVERBRIDGE INC	14,400.00
EVERGREEN ATV CLUB	42,955.14
EVERGREEN CRISIS SHELTER	5,016.00
FAIRBANKS SCALES INC	35,790.82
FAMILY PATHWAYS	34,505.00
FAMILY TRADITION RESTAURANT	20,273.00
FASTENAL COMPANY	5,657.48
FFF ENTERPRISES INC	13,377.76
FIRST WITNESS CHILD ADVOCACY	14,625.00
Fond Du Lac Off Res-Admin	47,280.00
Fond Du Lac Off-Reservation	80,630.05
FOND DU LAC ON RES-ADMIN	89,540.00
Fond Du Lac On-Reservation	174,637.21
FORCE AMERICA DISTRIBUTING LLC	7,096.44
FORTERRA PIPE & PRECAST	5,235.60
FRONTIER PRECISION INC	42,108.60
FRYBERGER, BUCHANAN, SMITH & FREDERICK	13,303.25
GALLAGHER BENEFIT SERVICES INC	25,150.40
GALLS LLC-DBA KEEPRS	19,375.11
GERARD ACADEMY	7,286.86
GIANT VOICES INC	31,182.00
GOODWILL INDUSTRIES	35,235.00
GOVERNMENT MANAGEMENT GROUP INC	11,000.00

GREAT LAKES OFFICE SOLUTIONS INC	29,722.34
GUARDIAN	146,865.23
GUARDIAN RFID	8,231.00
H & L MESABI	17,320.00
HARTLAND LUBRICANTS & CHEMICALS	25,556.47
HEIRLOOM PROPERTY MANAGEMENT	11,018.52
HILDI INC	6,965.00
HONG KONG RESTAURANT OF CLOQUET INC.	19,000.00
HUMAN DEVELOPMENT CENTER	681,895.10
HUNT ELECTRIC CORPORATION	472,140.43
I.U.O.E. LOCAL 49	5,967.13
INFORMATION SYSTEMS CORPORATION	12,424.00
INTEGRATED OFFICE SOLUTIONS	5,738.88
INTL UNION OF OPERATING ENGINEERS-IUOE	11,410.00
ISD 100 WRENSHALL	1,166,690.07
ISD 91 BARNUM	934,656.80
ISD 93 CARLTON	1,577,987.17
ISD 94 CLOQUET	6,776,814.74
ISD 95 CROMWELL-WRIGHT	710,608.72
ISD 97 MOOSE LAKE	890,908.28
ISD 99 ESKO	2,127,790.18
J G TOOLS INC	8,226.15
JIM - N - JO'S KATERING	28,000.00
JOHNSON CONTROLS INC	84,051.91
KANABEC COUNTY COMMUNITY HEALTH	37,654.63
KARPEL SOLUTIONS	17,439.88
KARTTA GROUP LLC	7,650.00
KENNELZ AND BITZ	25,000.00
KETTLE RIVER SNOWMOBILE CLUB	26,601.95
KNIFE RIVER CORPORATION-NORTH CENTRAL	92,114.48
KOGNITO SOLUTIONS, LLC	21,948.50
KRIS ENGINEERING INC	15,939.00
KWIK TRIP	20,574.72
L & M FLEET SUPPLY INC	13,350.61
LAAKSONEN/REX	31,200.00
LAKE COUNTRY POWER	12,537.68
LAMAR COMPANIES	16,949.54
LANDWEHR CONSTRUCTION INC	321,106.42
LARSON EXCAVATING INC/R.L.	2,769,905.09
LAW ENFORCEMENT LABOR SERV INC	35,430.46
LEGACY MANUFACTURING INC	24,465.13
LHB INC	114,787.92
LIBERTY TIRE SERVICES LLC	6,590.40
LITTLE FALLS MACHINE INC	10,017.97
Little Sand Group Home	89,809.58
LIVINGWORKS EDUCATION USA, INC	8,345.00
LOST TAVERN OF SCANLON INC	6,000.00
LSS of MN - GUARDIANSHIP OPTIONS	5,307.25
LUMBERJACK LOUNGE LLC	20,000.00
LUTHERAN SOCIAL SERVICES OF MN	366,735.00
M R SIGN CO INC	16,042.90
MACQUEEN EQUIPMENT INC	217,299.06
MAGNOLIA CAFE LLC	5,000.00

MAHKAHTA TRUCKING	158,152.50
MANCUSO/ANTHONY J.	13,968.75
MANSFIELD OIL COMPANY OF GAINESVILLE INC	16,201.30
MATHY CONSTRUCTION COMPANY	55,754.06
MATRIX TRUST COMPANY	36,840.00
MCCARTHY ARCHITECTS/KLEIN	94,268.90
MCCOY CONSTRUCTION & FORESTRY INC	70,606.06
MCGOUGH CONSTRUCTION CO LLC	3,208,703.00
MERCY HOSPITAL	11,162.00
MID-STATE TRUCK SERVICE INC	32,127.46
MIDWAY FORD COMPANY	35,647.92
MIDWEST LIFT WORKS LLC	48,974.37
MIKE BROWN TRUCKING	10,000.00
MILE HIGH SHOOTING ACCESSORIES LLC	24,750.00
MILLE LACS BAND OF OJIBWE FAMILY SERVICE	61,012.48
MINI MOS LLC	5,000.00
MINN COUNTIES COMPUTER COOP LOCKBOX	20,681.57
MINN COUNTIES INFORMATION SYSTEM	124,568.50
MINN COUNTIES INTERGOVERNMENTAL TRUST	701,937.50
MINN COUNTY ATTORNEYS ASSOC	5,828.00
MINN DEPT OF PUBLIC SAFETY	80,376.88
MINN OFFICE OF ENTERPRISE TECHNOLOGY	29,863.95
MINN SHERIFFS' ASSOCIATION	13,820.00
MINNEAPOLIS OXYGEN COMPANY	9,826.89
MINNESOTA BENEFIT ASSOCIATION	17,980.76
MINNESOTA DEPT OF HUMAN SERVICES	680,459.14
MINNESOTA ENERGY RESOURCES	152,272.81
MINNESOTA POWER	218,297.37
MINNESOTA STATE AUDITOR	142,373.00
MINNESOTA TELECOMMUNICATIONS	31,232.10
MN DEED: Loan Payments	36,881.70
MN DEPARTMENT OF REVENUE	4,010,450.59
MN PERA	3,521,952.82
MN PUBLIC EMPLOYEES ASSOCIATION INC	9,906.00
MN STATE TREAS - DEPT OF HEALTH	10,667.50
MOOSE HORN ROD & GUN	58,399.88
MOOSE LAKE & WINDEMERE SEWER	15,552.76
MOOSE LAKE AUTO PARTS	9,523.01
MOOSE LAKE FIRE PROTECTION	173,604.42
MOOSE LAKE LODGE & SUITES	30,000.00
MOOSE LAKE VETERINARY CLINIC	9,050.00
MORTON SALT INC	157,711.35
MOTOROLA SOLUTIONS, INC.	210,454.50
NAPA AUTO PARTS	43,243.45
NATIONAL BUSINESS FURNITURE	50,753.42
NATIONWIDE RETIREMENT SOLUTIONS	210,060.00
NAVIGATE360 LLC	10,700.00
NELSON FUNERAL CARE	7,720.00
NEPCON LLC	5,001.50
NEXTERA COMMUNICATIONS, LLC	26,832.92
NEXUS - KINDRED FAMILY HEALING	29,127.68
NEXUS - MILLE LACS FAMILY HEALING	120,718.20
NICHOLSON SELGREN POST 2962 CARLTON VFW	19,000.00

NISTLER PLUMBING AND HEATING INC	10,200.00
NORTH COUNTRY RIDE	5,945.00
NORTH HOMES INC	190,606.34
NORTH SHORE OIL & PROPANE	22,927.82
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	148,810.10
NORTHEAST SERVICE COOP INS. POOL	6,848,276.00
NORTHERN BUSINESS PRODUCTS	79,864.00
NORTHERN NATURAL GAS CO	380,640.85
NORTHERN PINES MENTAL HEALTH CENTER, INC	19,959.68
NORTHERN PRECISION SALES LLC	10,632.00
NORTHERN PRINTERY INC	9,359.70
NORTHLAND CONSTRUCTORS OF DULUTH	876,175.97
NORTHLAND FIRE & SAFETY INC	6,871.25
NORTHLAND VEBA PLAN	1,199,963.00
NORTHSTAR COMMUNITY SERVICES LLC	84,744.99
NORTHSTAR MECHANICAL SERVICES	25,000.00
NORTHSTAR MEDIA INC	5,209.31
NORTHWEST CARLTON CO AMBULANCE DISTRICT	74,919.17
NORTHWESTERN MINNESOTA JUVENILE CENTER	25,843.34
NORTHWOOD CHILDRENS SERVICES	167,894.17
NORTHWOODS CONSULTING PARTNERS INC	15,499.00
NORTHWOODS INN & COTTAGES	8,214.57
NRS	5,125.40
ODP BUSINESS SOLUTIONS, LLC	8,310.61
OLDENBURG HOUSE LLC	5,000.00
OTIS ELEVATOR COMPANY	11,839.41
PACKETVIPER LLC	19,660.00
PARAMOUNT PLANNING GROUP LLC	36,060.00
PARK LAKE RESTAURANT AND SALOON	18,000.00
PAYCOM PAYROLL LLC	81,696.80
PDQ.COM CORPORATION	5,400.00
PEARSON/ADRIENNE	27,880.00
PETERSENS DOOR SERVICE LLC	13,973.25
PHOENIX SUPPLY	10,116.91
PICTOMETRY INTERNATIONAL CORP	304,100.46
PINE KNOT LLC	55,427.90
PINE RIDGE HOMES, INC.	7,356.92
PINEWOOD CLOQUET INC	25,990.82
PLM LAKE AND LAND MANAGEMENT CORP	20,000.00
POMP'S TIRE SERVICE INC	15,917.31
POWERPLAN	9,479.29
PRAIRIE ST. JOHN'S	6,264.09
PRAIRIECARE RESIDENTIAL SERVICES, LLC	68,400.00
PRECISION AUTO BODY LLC	21,003.79
PREMIERE THEATRES INC	30,000.00
PRIMERICA SHAREHOLDER SERVICES	13,215.00
PRO-WEST & ASSOCIATES INC	22,448.93
R S & H INC	235,034.40
RATWIK, ROSZAK & MALONEY PA	16,084.74
REACH MENTORING PROGRAM	30,288.48
RED NECK MEATS BBQ	15,000.00
REDSTONE CONSTRUCTION COMPANY INC	879,673.92
REDWOOD TOXICOLOGY LABORATORY	21,488.67

REGENTS OF THE UNIVERSITY OF MINNESOTA	135,635.89
RELIANCE TELEPHONE, INC	10,000.00
RENDEZVOUS SPORTS BAR & GRILL/THE	15,000.00
RESEARCH DESIGN SOLUTIONS LLC	62,971.24
RESIDENTIAL SERVICES of NEMN, INC	67,934.25
RETROFIT COMPANIES INC/THE	21,873.80
RIPP/DR KENNETH	10,300.00
RIVER INN BAR & GRILL	23,000.00
ROB'S MAHTOWA TAVERN INC	21,000.00
ROCK/JEFFREY AND CHRISTINA	10,405.00
ROUND RIVER LLC	8,058.00
ROYAL TIRE INC	42,880.75
RTVISION INC	8,791.28
RUGGED SPRUCE GOLF CLUB	15,000.00
RYDBERG & SONS INC	145,572.49
SAFEASSURE CONSULTANTS INC	10,657.86
SAINT PAUL PORT AUTHORITY (PACE)	47,518.47
SANOFI PASTEUR INC	15,891.92
SAVE	5,000.00
SCOTT ANDERSON PROPERTY MANAGEMENT	29,376.00
SEH ENGINEERS	78,053.00
SHAMROCK TRUCKING-WASTE CONNECTIONS	243,523.59
SHARKFINN CORPORATION	23,000.00
SHELTON EXCAVATING INC	12,915.00
SHI INTERNATIONAL CORPORATION	288,710.50
SHOOTING STARS DANCE	18,000.00
SHRED-IT USA	14,369.78
SILVER ROSE FASHIONS	25,000.00
SK TAXI	10,345.00
SMITTY'S READY MIX	8,530.00
SOUTH METRO ATV CLUB	9,162.36
SRF CONSULTING GROUP INC	15,861.98
ST LOUIS COUNTY AUDITOR	116,235.90
ST LOUIS COUNTY PH&HS	39,186.73
ST LUKES CLINICS	44,492.09
STATE OF MN - MNDP MSRS HCSP	463,757.21
STELLHER HUMAN SERVICES, INC	25,499.48
STERLE PA/LAW OFFICE OF JESSICA L	33,201.55
STONEBROOKE ENGINEERING	22,454.38
STREICHERS	27,930.22
TEAMSTERS LOCAL 346	52,606.00
TELCOLOGIX LLC	13,763.50
TENDER LOVING CARE	25,155.15
THE HARTFORD	44,719.36
THE LOUNGE ON BIG LAKE SHORES INC	18,000.00
THERAPEUTIC SERVICES AGENCY INC	62,939.93
THIRD BASE BAR	18,000.00
THOMSON REUTERS - WEST	40,374.58
THRIFTY WHITE PHARMACY	89,740.02
TIMBERS EDGE HEATING LLC	15,000.00
TITAN MACHINERY INC	17,497.57
TOSHIBA FINANCIAL SERVICES	5,897.18
TOWN OF ATKINSON	44,457.53

TOWN OF AUTOMBA	59,210.78
TOWN OF BARNUM	142,624.78
TOWN OF BESEMAN	41,963.47
TOWN OF BLACKHOOF	112,338.45
TOWN OF EAGLE	109,080.67
TOWN OF HOLYOKE	92,106.28
TOWN OF KALEVALA	61,551.37
TOWN OF LAKEVIEW	75,826.92
TOWN OF MAHTOWA	169,042.79
TOWN OF MOOSE LAKE	198,145.02
TOWN OF PERCH LAKE	164,701.85
TOWN OF SILVER	78,444.67
TOWN OF SILVER BROOK	96,356.66
TOWN OF SKELTON	62,512.89
TOWN OF SPLIT ROCK	47,746.88
TOWN OF THOMSON	1,706,130.68
TOWN OF TWIN LAKES	1,444,658.30
TOWN OF WRENSHALL	84,262.65
TRAFFIC MARKING SERVICE	29,852.15
TRITECH SOFTWARE SYSTEMS	87,818.41
TWIN PORT MAILING	115,216.07
TWIN PORTS CHILDREN SERVICES, INC.	16,459.21
TWIN PORTS PAPER & SUPPLY INC	27,489.92
TYLER TECHNOLOGIES INC	9,539.19
U S BANK	1,804,989.60
ULINE SHIPPING SUPPLY SPECIALISTS	5,630.83
ULLAND BROTHERS	6,201,579.22
USDA RURAL DEVELOPMENT	8,320.20
VEIT & COMPANY INC	88,957.99
VFW OF CLOQUET MN POST 3979	18,000.00
Volunteers Of America	12,000.00
W L S S D	1,069,587.04
WALMART COMMUNITY-GEGRB	20,652.78
WARNING LITES OF MINNESOTA INC	42,705.90
WASTE MANAGEMENT OF WI-MN	23,764.38
WATCHGUARD VIDEO	36,450.58
WEBMED MENTAL HEALTH SERVICES	10,358.00
WOLD ARCHITECTS AND ENGINEERS, INC	32,442.63
WOOD CITY RIDERS	17,457.52
Woodland Hills	46,846.02
WYNDTREE FAMILY RESTAURANT INC	27,000.00
ZIEGLER INC	104,372.54
ZIXCORP SYSTEMS INC	10,395.00