

## CARLTON COUNTY

### SUMMARY FINANCIAL STATEMENT

**FOR THE YEAR ENDED DECEMBER 31, 2020**

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.

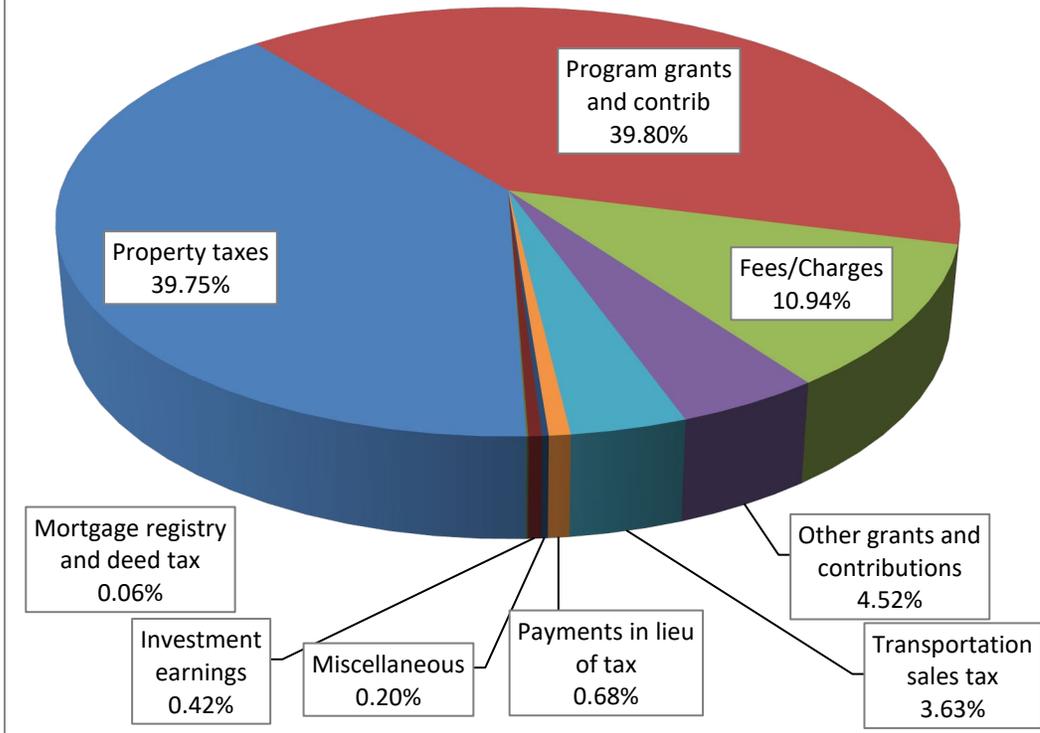
**Economic Development** activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

**A PROFILE OF CARLTON COUNTY**

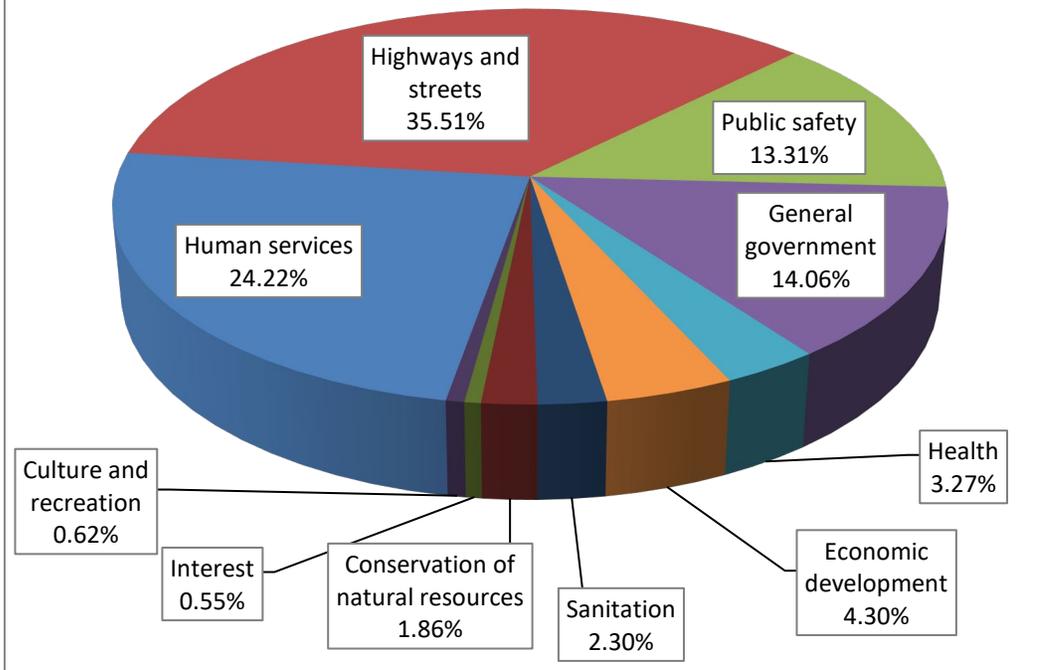
<b><u>Key Indicator</u></b>	<b><u>Total 2020</u></b>	<b><u>Total 2019</u></b>	<b><u>Percent Increase (Decrease)</u></b>
Estimated Population	36,207	35,935	0.76%
Total Tax Capacity	33,267,713	32,921,492	1.05%
Percent of Property Taxes Collected	98.68%	98.54%	0.14%
Total General Revenues	34,656,372	33,534,624	3.35%
Total Program Revenues	35,695,582	29,037,151	22.93%
Total Expenses	76,683,231	67,220,125	14.08%
Governmental activities	76,683,231	67,220,125	14.08%
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	18,318,452	9,198,738	99.14%
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	(10,690,705)	(4,359,428)	145.23%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	324	320	1.25%

# Carlton County's 2020 Governmental Funds' Finances

## Where it comes from . . .



## Where it goes . . .



**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

**Assets**

Cash and pooled investments	\$	40,847,186
Receivables - net		7,131,619
Inventories		977,496
Prepaid items		1,790,873
<b>Total Assets</b>	<b>\$</b>	<b><u>50,747,174</u></b>

**Deferred Outflows of Resources**

Deferred other postemployment benefits outflows		1,606,822
Deferred pension outflows		3,084,493
<b>Total Deferred Outflows of Resources</b>	<b>\$</b>	<b><u>4,691,315</u></b>

**Liabilities**

Accounts payable and other current liabilities	\$	6,370,437
Accrued interest payable		159,396
Unearned revenue		243,351
Long-term liabilities		
Due within one year		1,255,000
Due in more than one year		21,292,941
Other postemployment benefits liability		15,993,576
Net pension liability		17,948,825
<b>Total Liabilities</b>	<b>\$</b>	<b><u>63,263,526</u></b>

**Deferred Inflows of Resources**

Deferred pension inflows	\$	<b><u>2,865,668</u></b>
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**Net Position**

Restricted for		
General government	\$	617,848
Public safety		156,158
Highways and streets		1,994,949
Conservation of natural resources		473,107
Sanitation		97,841
Economic development		3,737,635
Debt service		2,138,307
Unrestricted		(19,906,550)
<b>Total Net Position</b>	<b>\$</b>	<b><u>(10,690,705)</u></b>

CARLTON COUNTY  
CARLTON, MINNESOTA

SUMMARY STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Functions/Programs</b>					
General government	\$ 10,783,391	\$ 1,679,546	\$ 4,886,524	\$ -	\$ (4,217,321)
Public safety	10,205,789	386,528	564,756	-	(9,254,505)
Highways and streets	27,233,767	778,287	8,449,962	1,848,332	(16,157,186)
Sanitation	1,760,744	1,305,625	103,070	-	(352,049)
Human services	18,575,671	1,463,737	8,906,272	-	(8,205,662)
Health	2,504,190	893,015	1,109,747	-	(501,428)
Culture and recreation	475,010	-	175,617	-	(299,393)
Conservation of natural resources	1,427,191	880,862	140,477	-	(405,852)
Economic development	3,297,910	309,786	284,771	1,528,668	(1,174,685)
Interest	419,568	-	-	-	(419,568)
<b>Total Governmental Activities</b>	<b>\$ 76,683,231</b>	<b>\$ 7,697,386</b>	<b>\$ 24,621,196</b>	<b>\$ 3,377,000</b>	<b>\$ (40,987,649)</b>
<b>General Revenues</b>					
Property taxes				\$ 27,965,188	
Mortgage registry and deed tax				39,020	
Transportation sales tax				2,557,119	
Payments in lieu of tax				475,191	
Grants and contributions not restricted to specific programs				3,183,343	
Unrestricted investment earnings				295,096	
Miscellaneous				141,415	
<b>Total General Revenues</b>				<b>\$ 34,656,372</b>	
<b>Change in net position</b>				<b>\$ (6,331,277)</b>	
<b>Net Position - Beginning, as restated</b>				<b>(4,359,428)</b>	
<b>Net Position - Ending</b>				<b>\$ (10,690,705)</b>	

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<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	\$ 19,610,003	\$ 2,205,874	\$ 14,710,935	\$ 357,899	\$ 1,817,862	\$ 2,136,113	\$ 40,838,686
Petty cash and change funds	2,100	-	6,400	-	-	-	8,500
Taxes receivable							
Delinquent	353,815	64,818	175,043	-	-	24,137	617,813
Special assessments receivable							
Delinquent	28,679	-	-	-	-	-	28,679
Accounts receivable	64,607	-	279,294	743,909	-	-	1,087,810
Accrued interest receivable	30,776	-	-	-	-	-	30,776
Due from other funds	276,012	909	-	-	-	-	276,921
Due from other governments	256,677	1,917,174	1,492,438	-	-	-	3,666,289
Inventories	-	977,496	-	-	-	-	977,496
Prepaid items	1,790,873	-	-	-	-	-	1,790,873
Loans receivable	1,700,252	-	-	-	-	-	1,700,252
<b>Total Assets</b>	<b><u>\$ 24,113,794</u></b>	<b><u>\$ 5,166,271</u></b>	<b><u>\$ 16,664,110</u></b>	<b><u>\$ 1,101,808</u></b>	<b><u>\$ 1,817,862</u></b>	<b><u>\$ 2,160,250</u></b>	<b><u>\$ 51,024,095</u></b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>							
<b>Liabilities</b>							
Accounts payable	\$ 759,447	\$ 161,100	\$ 410,767	\$ 371	\$ 2,384,246	\$ -	\$ 3,715,931
Salaries payable	455,293	136,352	406,702	6,471	-	-	1,004,818
Contracts payable	-	866,983	-	-	-	-	866,983
Due to other funds	636	-	-	276,285	-	-	276,921
Due to other governments	72,292	345,037	290,602	74,774	-	-	782,705
Unearned revenue	51,033	118,614	73,704	-	-	-	243,351
<b>Total Liabilities</b>	<b><u>\$ 1,338,701</u></b>	<b><u>\$ 1,628,086</u></b>	<b><u>\$ 1,181,775</u></b>	<b><u>\$ 357,901</u></b>	<b><u>\$ 2,384,246</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,890,709</u></b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue							
Taxes	\$ 332,312	\$ 58,235	\$ 158,951	\$ -	\$ -	\$ 21,943	\$ 571,441
Grants	-	527,889	20,344	-	-	-	548,233
Long-term receivables	-	-	-	467,264	-	-	467,264
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 332,312</u></b>	<b><u>\$ 586,124</u></b>	<b><u>\$ 179,295</u></b>	<b><u>\$ 467,264</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 21,943</u></b>	<b><u>\$ 1,586,938</u></b>
<b>Fund Balances</b>							
Nonspendable	\$ 3,527,121	\$ 977,496	\$ -	\$ -	\$ -	\$ -	\$ 4,504,617
Restricted	3,346,341	1,994,949	-	-	-	2,138,307	7,479,597
Assigned	82,500	-	15,303,040	276,643	-	-	15,662,183
Unassigned	15,486,819	(20,384)	-	-	(566,384)	-	14,900,051
<b>Total Fund Balances</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>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 24,113,794</u></b>	<b><u>\$ 5,166,271</u></b>	<b><u>\$ 16,664,110</u></b>	<b><u>\$ 1,101,808</u></b>	<b><u>\$ 1,817,862</u></b>	<b><u>\$ 2,160,250</u></b>	<b><u>\$ 51,024,095</u></b>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<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	\$ 16,373,863	\$ 5,505,047	\$ 7,759,442	\$ -	\$ -	\$ 1,048,232	\$ 30,686,584
Special assessments	581,444	-	-	-	-	-	581,444
Licenses and permits	98,315	-	-	-	-	-	98,315
Intergovernmental	10,299,042	10,761,719	10,606,986	21,626	-	21,085	31,710,458
Charges for services	2,556,680	553,362	2,100,673	-	-	-	5,210,715
Fines and forfeits	47,302	-	-	-	-	-	47,302
Gifts and contributions	190,988	-	84,010	-	-	-	274,998
Investment income	292,066	3,030	-	-	-	-	295,096
Miscellaneous	780,419	224,925	256,079	884,691	-	-	2,146,114
<b>Total Revenues</b>	<b><u>\$ 31,220,119</u></b>	<b><u>\$ 17,048,083</u></b>	<b><u>\$ 20,807,190</u></b>	<b><u>\$ 906,317</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,069,317</u></b>	<b><u>\$ 71,051,026</u></b>
<b><u>Expenditures</u></b>							
<b>Current</b>							
General government	\$ 10,675,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,675,849
Public safety	10,475,195	-	-	-	-	-	10,475,195
Highways and streets	-	17,144,023	-	-	10,106,960	-	27,250,983
Sanitation	1,759,315	-	-	-	-	-	1,759,315
Human services	-	-	18,145,652	-	-	-	18,145,652
Health	-	-	2,491,839	-	-	-	2,491,839
Culture and recreation	475,010	-	-	-	-	-	475,010
Conservation of natural resources	883,654	-	-	543,827	-	-	1,427,481
Economic development	3,297,910	-	-	-	-	-	3,297,910
<b>Debt service</b>							
Principal	-	-	-	-	-	840,000	840,000
Interest	-	-	-	-	-	240,476	240,476
Bond issuance costs	-	-	-	-	127,836	-	127,836
Administrative charge	-	-	-	-	-	3,800	3,800
<b>Total Expenditures</b>	<b><u>\$ 27,566,933</u></b>	<b><u>\$ 17,144,023</u></b>	<b><u>\$ 20,637,491</u></b>	<b><u>\$ 543,827</u></b>	<b><u>\$ 10,234,796</u></b>	<b><u>\$ 1,084,276</u></b>	<b><u>\$ 77,211,346</u></b>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	<b><u>\$ 3,653,186</u></b>	<b><u>\$ (95,940)</u></b>	<b><u>\$ 169,699</u></b>	<b><u>\$ 362,490</u></b>	<b><u>\$ (10,234,796)</u></b>	<b><u>\$ (14,959)</u></b>	<b><u>\$ (6,160,320)</u></b>
<b><u>Other Financing Sources (Uses)</u></b>							
Transfers in	\$ 186,012	\$ 7,442	\$ 414,554	\$ -	\$ -	\$ -	\$ 608,008
Transfers out	(421,996)	-	-	(186,012)	-	-	(608,008)
Proceeds from bonds issued	-	-	-	-	9,500,000	-	9,500,000
Premium on bonds issued	-	-	-	-	499,702	-	499,702
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (235,984)</u></b>	<b><u>\$ 7,442</u></b>	<b><u>\$ 414,554</u></b>	<b><u>\$ (186,012)</u></b>	<b><u>\$ 9,999,702</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 9,999,702</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ 3,417,202</u></b>	<b><u>\$ (88,498)</u></b>	<b><u>\$ 584,253</u></b>	<b><u>\$ 176,478</u></b>	<b><u>\$ (235,094)</u></b>	<b><u>\$ (14,959)</u></b>	<b><u>\$ 3,839,382</u></b>
<b>Fund Balance-January 1</b>	<b><u>\$ 19,025,579</u></b>	<b><u>\$ 3,022,873</u></b>	<b><u>\$ 14,718,787</u></b>	<b><u>\$ 100,165</u></b>	<b><u>\$ (331,290)</u></b>	<b><u>\$ 2,153,266</u></b>	<b><u>\$ 38,689,380</u></b>
<b>Increase (decrease) in inventories</b>	<b><u>-</u></b>	<b><u>17,686</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>17,686</u></b>
<b>Fund Balance-December 31</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>

**CARLTON COUNTY  
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2020**

	<b>Social Welfare Private-Purpose Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>		
Cash and pooled investments	\$ 112,594	\$ 2,035,399
Taxes receivable for state	-	23,757
Taxes receivable for other governments	-	581,451
<b>Total Assets</b>	<b><u>\$ 112,594</u></b>	<b><u>\$ 2,640,607</u></b>
<b><u>Liabilities</u></b>		
Due to other governments	<b><u>\$ -</u></b>	<b><u>\$ 1,023,743</u></b>
<b><u>Net Position</u></b>		
Restricted for		
Individuals, organizations, and other governments	<b><u>\$ 112,594</u></b>	<b><u>\$ 1,616,864</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 2020. 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 2020
4IMPRINT, INC	5,443.81
A.C.C.T. INC	13,281.74
ACCT, INC	20,073.07
ADVANTAGE EMBLEM INC	40,640.00
AFLAC	43,160.94
AFSCME COUNCIL 65	86,903.74
AGELESS INNOVATION LLC	6,181.91
AGVISE LABORATORIES, INC	10,414.80
AIRE SERV OF NORTHEASTERN MINNESOTA	9,953.92
ALAN JOHNSON PHOTOGRAPHY INC	7,500.00
ALBERT LEA SEED HOUSE	7,136.00
ALLUMA, INC.	30,740.40
AMAZON.COM	117,029.76
AMERICAN ENGINEERING TESTING INC	7,900.00
AMERICAN HEALTH FILTRATION	38,160.00
AMERICAN SOLUTIONS FOR BUSINESS	5,969.35
ANDERSON PSY.D. LP . LMFT/DR MELISSA	14,173.11
ANOKA COUNTY	83,072.00
ANOKA METRO RTC - 412	36,296.00
ARAMARK UNIFORM & CAREER APPAREL LLC	11,585.76
ARCSEARCH CORPORATION	64,973.50
ARROWHEAD ECON OPPORTUNITY AGENCY	95,712.60
ARROWHEAD HEALTH ALLIANCE	28,344.50
ARROWHEAD LIBRARY SYSTEMS	152,490.00
ARROWHEAD REGIONAL CORRECTIONS	2,032,267.25
ARROWHEAD REGIONAL DEV COMM	62,610.09
ASDCO CONSTRUCTION SUPPLY	32,530.00
ASPHALT PRESERVATION COMPANY INC	593,218.28
ASSOC OF MINNESOTA COUNTIES	26,154.00
AT&T MOBILITY	166,370.24
ATKINS NORTHLAND FUNERAL HOME	14,819.39
BARR ENGINEERING CO	25,799.01
BAYCOM INC	14,982.00
BEAUDRY OIL & SERVICE INC	19,175.35
BELTRAMI COUNTY AUDITOR TREASURER	28,999.00
BENDER & CO INC/MATTHEW	6,918.66
BERGQUIST IMPORTS, INC	7,500.00
BEST OIL CO	228,020.38
BETTY BERNING CONSULTING	10,069.58
BHG STRUCTURED SETTLEMENTS INC	2,387,000.00
BIG LAKE AREA SANITARY DISTRICT	42,928.02
BLACKLOCK PHOTOGRAPHY GALLERIES	7,500.00
BLAINE BROTHERS	5,612.96
BLUE LINE MEDIA LLC	14,400.00

BOHEMIAN PALACE, INC DBA GAMPER'S	7,500.00
BRAUN INTERTEC CORP	115,448.87
BROCK WHITE COMPANY	13,091.52
BUILTRITE MANUFACTURING	18,866.70
BUREAU OF CRIMINAL APPREHENSION	12,875.00
CAMBIA HILLS RESIDENTIAL TREATMENT	16,535.50
CARDNO INC	5,754.50
CARLTON COUNTY AGRICULTURAL & INDUSTRIAL	7,500.00
CARLTON COUNTY CHILDREN & FAMILY	176,921.00
CARLTON COUNTY FAIR	37,750.00
CARLTON COUNTY HISTORICAL SOCIETY	42,500.00
CARLTON COUNTY RIDERS ATV CLUB	9,628.84
CARLTON COUNTY SWCD	173,564.00
CENTER FOR ALCOHOL & DRUG TREATMENT	96,073.60
CENTRAL PENSION FUND	26,022.88
CENTURY FENCE	16,384.22
CENTURYLINK	168,044.74
CHAMP SOFTWARE, INC	37,263.00
CHAMPION CONSTRUCTION, INC.	12,659.94
CHARLES MACHINE WORKS	52,913.44
CHEF BUTCHER FOODS, INC.	7,000.00
CITON COMPUTER CORP	16,000.00
CITY OF BARNUM	231,543.01
CITY OF BARNUM	5,000.00
CITY OF CARLTON	537,240.10
CITY OF CLOQUET	7,958.11
CITY OF CLOQUET CITY HALL	6,372,725.01
CITY OF CROMWELL	215,207.95
CITY OF KETTLE RIVER	111,622.31
CITY OF MOOSE LAKE	778,171.50
CITY OF SCANLON	312,124.17
CITY OF WRENSHALL	187,063.94
CITY OF WRIGHT	48,247.63
CIVICPLUS INC	7,145.59
CLOQUET AREA CHAMBER OF COMMERCE	7,500.00
CLOQUET FORD CHRYSLER	63,691.07
CLOQUET INTERIORS	24,348.00
CLOQUET RIVERSIDE RECYCLING, INC	89,094.50
CLOQUET SANITARY SERVICE INC	6,464.28
CLOQUET YOUTH BASEBALL ASSOCIATION	8,000.00
COLLIER WILDLIFE CONTROL/BRETT	19,200.00
COMM OF FINANCE, TREAS DIV	124,450.20
COMMERCIAL ROOFING INC	8,175.00
COMMON GROUND COFFEE BAR AND DELI	7,500.00
COMMUNITY HEALTH BOARD	11,180.93
COMMUNITY MEMORIAL HOSPITAL ASSOCIATION	68,075.00
COMMUNITY PRINTING, INC.	36,382.95
COMO OIL AND PROPANE	29,627.06
COMPASS MINERALS	152,647.43
COMPENSATION CONSULTANTS LTD	23,588.00
CONSOLIDATED CORRECTIONAL FOODSERVICE	90,541.20
CONSTELLATION NEWENERGY GAS DIVISION LLC	60,507.03
CONTECH ENGINEERED SOLUTIONS INC	280,668.58

COUNTY SEAT THEATER OF CARLTON	7,500.00
COUSIN'S CONSTRUCTION, LLC	14,797.50
CREATIVE ARCADE	52,000.00
CREATIVEDGE DESIGNS LLC	5,842.00
CROMWELL AREA COMMUNITY CLUB	6,000.00
CROMWELL SELF SERVE	27,546.25
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	56,531.33
CULBERT'S CAFE	7,500.00
CW TECHNOLOGY	72,776.00
D R C C	46,630.20
DALCO ENTERPRISES INC	42,604.86
DATABANK IMX LLC	15,311.36
DC LIVERY SERVICE INC	20,000.00
DEBAERE/PATRICK J	24,000.00
DEED	34,055.62
DELTA DENTAL OF MINNESOTA	82,141.05
DEPARTMENT OF PUBLIC SAFETY	3,470,290.48
DEPARTMENT OF TRANSPORTATION	22,414.09
DHS - MOOSE LAKE RTC	7,658.20
Dhs-Msop-462	43,151.40
DIANE STELLRECHT & ASSOC. INC	7,500.00
DLT SOLUTIONS INC	10,519.44
DOCUSIGN INC.	19,696.40
DODGE OF BURNSVILLE	27,582.00
DR SLK CONSULTING, LLC	7,062.50
DUFF & PHELPS	160,315.16
DURGA MOTEL INC.	15,000.00
ECLIPSE INC	197,898.14
EDWARDS OIL INC	9,092.40
ELECTION SYSTEMS & SOFTWARE	47,695.66
EMERGENCY AUTOMOTIVE TECHNOLOGIES, INC	36,543.89
EMERGENCY MEDICAL SERV COUNCIL	26,873.00
ENDICIA INTERNET POSTAGE	5,590.40
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	35,539.10
ENVIROTECH SERVICES INC	8,212.10
EQUIPMENT BLADES INC	10,408.60
EROSION CONTROL SPECIALISTS INC	6,182.40
ESSENTIA HEALTH	9,113.50
ESSENTIA HEALTH MOOSE LAKE	41,250.00
EVERBRIDGE INC	14,400.00
EVERGREEN ATV CLUB	37,325.40
FAMILY PATHWAYS	26,680.00
FASTENAL COMPANY	7,005.03
FFF ENTERPRISES INC	11,734.01
FIRST WITNESS CHILD ADVOCACY	8,500.00
FISCHLER & ASSOCIATES PA/GARY L	11,610.00
Fond Du Lac Off Res-Admin	70,780.00
Fond Du Lac Off-Reservation	151,062.84
FOND DU LAC ON RES-ADMIN	73,800.00
Fond Du Lac On-Reservation	184,286.93
FOND DU LAC TRIBAL&COMM COLL FOUNDATION	7,000.00
FORCE AMERICA DISTRIBUTING LLC	7,010.44
FORUM COMMUNICATIONS COMPANY	6,234.71

FRYBERGER, BUCHANAN, SMITH & FREDERICK	27,846.82
GALLAGHER BENEFIT SERVICES INC	33,717.70
GALLS LLC-DBA KEEPRS	33,610.07
GERARD ACADEMY	114,987.68
GIANT VOICES INC	8,289.77
GOODIN COMPANY	10,903.03
GOODWILL INDUSTRIES	18,405.50
GRAVEL PIT GREYHOUND, LLC	7,500.00
GREAT LAKES OFFICE SOLUTIONS INC	38,423.15
GRW AERIAL SURVEYS INC	9,160.00
GUARDIAN	87,080.76
GUARDIAN RFID	7,399.27
H & L MESABI	16,956.74
H & R CONSTRUCTION CO	6,396.35
HAGENS GLASS & PAINT	9,848.98
HAMMARLUND NURSERY INC	18,070.00
HARTLAND LUBRICANTS & CHEMICALS	17,469.48
HEIRLOOM PROPERTY MANAGEMENT	5,602.47
HENDERSON/RONALD A	13,025.00
HILDI INC	5,200.00
HILSON HOLDINGS, LLC	25,500.00
HONG KONG RESTAURANT OF CLOQUET INC.	7,500.00
HONG KONG SPA LLC	7,500.00
HOUSE OF HOWES DBA HEART BERRY	7,500.00
HOUSING & REDEVELOPMENT AUTH OF CARLTON	5,208.00
HUMAN DEVELOPMENT CENTER	830,889.95
HUNT ELECTRIC CORPORATION	184,390.35
I.U.O.E. LOCAL 49	5,722.23
IDENTISYS INC	6,112.72
INFORMATION SYSTEMS CORPORATION	12,168.00
INTEGRATED OFFICE SOLUTIONS	5,696.75
INTL UNION OF OPERATING ENGINEERS-IUOE	10,185.00
ISD 100 WRENSHALL	1,368,099.24
ISD 91 BARNUM	789,781.22
ISD 93 CARLTON	1,584,559.81
ISD 94 CLOQUET	6,583,170.52
ISD 95 CROMWELL-WRIGHT	789,643.05
ISD 97 MOOSE LAKE	741,042.39
ISD 99 ESKO	2,465,406.45
ISLAND LAKE CAMPGROUND	7,500.00
JIM - N - JO'S KATERING	7,500.00
JOHNSON CONTROLS INC	195,655.88
JPJ ENGINEERING INC	10,160.25
K B ENTERPRISES	23,575.00
K G M CONTRACTORS	2,643,356.30
KANABEC COUNTY COMMUNITY HEALTH	30,905.49
KARPEL SOLUTIONS	11,765.80
KARTTA GROUP LLC	6,000.00
KENNELZ AND BITZ	7,500.00
KENT WELL DRILLING	28,229.00
KETTLE RIVER SNOWMOBILE CLUB	26,945.83
KEYSTONE COMPENSATION GROUP LLC	6,770.00
KIESLER'S POLICE SUPPLY INC	11,776.88

KNIFE RIVER CORPORATION-NORTH CENTRAL	55,237.79
KOGNITO SOLUTIONS, LLC	11,500.00
KRUEGER DIRTWERX INC	7,500.00
KY INTERPRETING SERVICES INC	5,835.00
L & M FLEET SUPPLY INC	15,040.75
LAAKSONEN/REX	28,600.00
LAKE COUNTRY POWER	12,384.30
LAKE THEATRE	7,500.00
LAMAR COMPANIES	20,390.00
LANDWEHR CONSTRUCTION INC	771,227.93
LAVEAU EXCAVATING & TRUCKING LLC	18,000.00
LAW ENFORCEMENT LABOR SERV INC	32,357.68
LEGAL AID SERVICE OF NORTHEASTERN MN	6,489.00
LHB INC	130,906.68
LIBERTY TIRE SERVICES LLC	6,436.35
LIND-FUREY CUSTOM CABINETS	7,500.00
Little Sand Group Home	22,491.00
LIVINGWORKS EDUCATION USA, INC	6,189.66
LOU'S RUSTIC DINER	7,500.00
LSS of MN - GUARDIANSHIP OPTIONS	12,862.75
LUMBERJACK LOUNGE LLC	7,500.00
LUND/RODNEY A	7,500.00
LUND/RUSSELL LEE	7,500.00
LUTHERAN SOCIAL SERVICES OF MN	397,480.00
M R SIGN CO INC	10,415.76
MADISON NATIONAL LIFE	5,557.20
MAGNOLIA CAFE LLC	8,010.29
MAHKAHTA TRUCKING	398,306.17
MANCUSO/ANTHONY J.	5,550.00
MANEY INTERNATIONAL INC	27,771.02
MATHY CONSTRUCTION COMPANY	9,898.31
MATRIX TRUST COMPANY	23,545.00
MCCOY CONSTRUCTION & FORESTRY INC	656,606.00
MCGOUGH CONSTRUCTION CO LLC	7,117,683.00
MCKESSON MEDICAL-SURGICAL	20,029.21
MENARDS WEST DULUTH	11,381.61
MERCY HOSPITAL	294,694.29
MID-STATE RECLAMATION INC	33,730.82
MID-STATE TRUCK SERVICE INC	19,662.95
MIDWEST MONITORING & SURVEILLANCE	21,159.50
MIKE BROWN TRUCKING	7,500.00
MILLE LACS BAND OF OJIBWE FAMILY SERVICE	73,617.71
MINI MOS LLC	7,500.00
MINN COUNTIES COMPUTER COOP LOCKBOX	14,998.40
MINN COUNTIES INFORMATION SYSTEM	142,542.00
MINN COUNTIES INTERGOVERNMENTAL TRUST	600,874.00
MINN COUNTY ATTORNEYS ASSOC	5,858.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	30,519.66
MINN SHERIFFS' ASSOCIATION	10,259.48
MINNEAPOLIS OXYGEN COMPANY	25,445.89
MINNESOTA ALLIANCE WITH YOUTH	8,700.00
MINNESOTA BENEFIT ASSOCIATION	17,412.22
MINNESOTA DEPT OF HUMAN SERVICES	499,742.27

MINNESOTA ENERGY RESOURCES	34,320.20
MINNESOTA POWER	188,471.47
MINNESOTA STATE AUDITOR	105,897.32
MINNESOTA TELECOMMUNICATIONS	8,617.50
MN DEPARTMENT OF REVENUE	4,908,934.45
MN PERA	3,518,287.19
MN PUBLIC EMPLOYEES ASSOCIATION INC	9,048.00
MN STATE TREAS - DEPT OF HEALTH	9,222.50
MOODY'S INVESTORS SERVICE	17,000.00
MOOSE HORN ROD & GUN	58,713.49
MOOSE LAKE & WINDEMERE SEWER	22,783.90
MOOSE LAKE AREA CHAMBER OF COMMERCE	7,500.00
MOOSE LAKE AREA HISTORICAL SOC	7,500.00
MOOSE LAKE AUTO PARTS	6,291.50
MOOSE LAKE BREWING CO.	7,500.00
MOOSE LAKE FIRE PROTECTION	173,105.28
MOOSE LAKE LODGE & SUITES	7,500.00
MOTOROLA	15,884.55
NAPA AUTO PARTS	29,082.55
NATIONAL BUSINESS FURNITURE	6,690.92
NATIONWIDE RETIREMENT SOLUTIONS	215,391.94
NELSON FUNERAL CARE	9,547.24
NEXTERA COMMUNICATIONS, LLC	16,550.49
NEXUS - KINDRED FAMILY HEALING	50,179.78
NEXUS - KINDRED FAMILY HEALING - ADMIN	38,444.98
NICHOLSON SELGREN POST 2962 CARLTON VFW	7,500.00
NORTH COUNTRY RIDE	22,809.07
NORTH HOMES INC	291,157.51
NORTH SHORE OIL & PROPANE	6,831.62
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	130,899.00
NORTHEAST SERVICE COOP INS. POOL	6,792,544.50
NORTHERN BUSINESS PRODUCTS	66,061.10
NORTHERN PINES MENTAL HEALTH CENTER, INC	12,552.73
NORTHERN PRECISION SALES LLC	19,885.45
NORTHLAND BUSINESS SYSTEMS	5,555.41
NORTHLAND CONSTRUCTORS OF DULUTH	1,460,055.86
Northland Counseling Center	5,140.00
NORTHLAND FIRE & SAFETY INC	6,888.65
NORTHLAND FOUNDATION	17,000.00
NORTHLAND VEBA PLAN	1,220,110.00
NORTHSTAR COMMUNITY SERVICES LLC	34,159.29
NORTHSTAR MEDIA INC	53,717.45
NORTHWEST CARLTON CO AMBULANCE DISTRICT	76,807.40
NORTHWOOD CHILDRENS SERVICES	276,580.37
NORTHWOODS CONSULTING PARTNERS INC	13,236.00
NORTHWOODS FORESTRY INC	11,280.00
NORTHWOODS INN & COTTAGES	34,153.76
ODAY EQUIPMENT INC	13,855.87
OFFICE DEPOT	9,829.96
ON SITE COMPANIES INC	11,848.76
OTIS ELEVATOR COMPANY	10,316.08
PALMER LOGGING	7,500.00
PARADIGM THERAPY SERVICES	12,500.00

PARADYES SALON & SPA LLC	7,500.00
PARK LAKE RESTAURANT AND SALOON	7,500.00
PAYCOM PAYROLL LLC	71,922.91
PDQ.COM CORPORATION	5,533.16
PEARSON/ADRIENNE	33,601.00
PETERSENS DOOR SERVICE LLC	13,356.59
PFM FINANCIAL ADVISORS LLC	30,050.00
PHEASANTS FOREVER INC	20,000.00
PHOENIX SUPPLY	9,626.29
PINE KNOT LLC	16,274.87
PINE RIDGE HOMES, INC.	7,037.52
PINEWOOD CLOQUET INC	43,106.32
PLM LAKE AND LAND MANAGEMENT CORP	18,759.34
POMP'S TIRE SERVICE INC	12,832.55
POWERPLAN	6,132.75
PRECISION AUTO BODY LLC	14,394.47
PREMIERE THEATRES INC	7,500.00
PRIMERICA SHAREHOLDER SERVICES	15,805.00
PRO-WEST & ASSOCIATES INC	20,415.98
QUALITY FORKLIFT SALES AND SERVICE INC	12,403.24
R S & H INC	151,471.50
RALIDAK & 3-D CONSTRUCTION/SHANNA	11,500.00
RATWIK, ROSZAK & MALONEY PA	10,113.22
RAVEN & RUBY SALON AND SPA	7,500.00
REACH MENTORING PROGRAM	9,500.00
REDSTONE CONSTRUCTION COMPANY INC	1,807,945.69
REDWOOD TOXICOLOGY LABORATORY	38,818.90
REGENTS OF THE UNIVERSITY OF MINNESOTA	160,646.96
RELIANCE TELEPHONE, INC	15,300.00
RESEARCH DESIGN SOLUTIONS LLC	21,196.23
RESIDENTIAL SERVICES INC	58,633.31
RETROFIT COMPANIES INC/THE	26,596.90
RIPP/DR KENNETH	12,006.25
RIVER INN BAR & GRILL	7,500.00
ROBERT SILTANEN DAIRY	7,500.00
ROBINS KAPLAN LLP	1,813,000.00
ROOT SENSE	12,564.66
ROYAL TIRE INC	7,326.65
RTVISION INC	9,541.28
RYDBERG & SONS INC	141,848.61
SAFEASSURE CONSULTANTS INC	10,448.88
SAINT PAUL PORT AUTHORITY (PACE)	19,802.85
SAND CREEK EAP LLC	16,832.29
SANDBERG CONSTRUCTION INC	16,700.00
SANOFI PASTEUR INC	8,758.61
SATELLITE SHELTERS INC	9,007.00
SCAN AIR FILTER INC.	5,125.61
SCOTT ANDERSON PROPERTY MANAGEMENT	29,376.00
SEACHANGE PRINT INNOVATIONS	65,224.68
SEH ENGINEERS	311,528.30
SGTS INC	6,643.44
SHAFFER PROFESSIONAL SERVICES	6,141.37
SHAMROCK TRUCKING-WASTE CONNECTIONS	5,050.00

SHARKFINN CORPORATION	7,500.00
SHI INTERNATIONAL CORPORATION	424,943.74
SHRED-IT USA	6,944.51
SILVER ROSE FASHIONS	7,500.00
SORENSEN/DOUGLAS & MARY	14,000.00
SOUTH METRO ATV CLUB	10,365.07
SPLIT ROCK STAR CLUB INC	7,500.00
ST LOUIS COUNTY AUDITOR	108,850.71
ST LOUIS COUNTY PH&HS	37,318.37
ST LUKES CLINICS	15,963.24
STACK BROS MECHANICAL CONTRACTORS INC	11,675.51
STATE OF MINNESOTA	25,238.87
STATE OF MN - MNDP MSRS HCSP	591,620.37
STELLHER HUMAN SERVICES, INC	34,283.55
STEPHENSON CUSTOM CASE COMPANY	7,095.00
STERLE PA/LAW OFFICE OF JESSICA L	42,368.00
STOKES MEDIA HOUSE, INC.	7,500.00
STONEBROOKE ENGINEERING	53,200.66
STRAIGHTLINE SURVEYING INC	15,000.00
STREICHERS	8,946.93
SUPER ONE FOODS RETAIL ACCOUNTING	7,404.79
SWANUM/VERNON D	5,756.25
SWEETLY KISMET LLC	70,000.00
TARS & STRIPES ARROW STRIPING LLC	7,128.00
TD AMERITRADE TRUST COMPANY	9,795.00
TEAMSTERS LOCAL 346	54,800.00
TELCOLOGIX LLC	8,374.48
TENDER LOVING CARE	49,952.40
TENVOORDE FORD INC	100,835.68
THE HARTFORD	42,977.49
THERAPEUTIC SERVICES AGENCY	214,688.53
THIRD BASE BAR	7,500.00
THOMSON REUTERS - WEST	48,702.61
THRIFTY WHITE PHARMACY	67,767.63
TITAN ENERGY SYSTEMS INC	18,075.00
TOSHIBA FINANCIAL SERVICES	6,647.99
TOWER TAP BAR & RESTAURANT	7,500.00
TOWN OF ATKINSON	44,160.37
TOWN OF AUTOMBA	62,944.37
TOWN OF BARNUM	139,350.53
TOWN OF BESEMAN	50,427.76
TOWN OF BLACKHOOF	102,640.55
TOWN OF EAGLE	104,664.40
TOWN OF HOLYOKE	97,065.24
TOWN OF KALEVALA	56,424.68
TOWN OF LAKEVIEW	78,584.54
TOWN OF MAHTOWA	164,930.27
TOWN OF MOOSE LAKE	174,978.44
TOWN OF PERCH LAKE	156,137.99
TOWN OF SILVER	68,314.10
TOWN OF SILVER BROOK	101,262.69
TOWN OF SKELTON	63,621.54
TOWN OF SPLIT ROCK	54,210.92

TOWN OF THOMSON	1,677,490.12
TOWN OF TWIN LAKES	1,085,487.43
TOWN OF WRENSHALL	84,255.10
TRACKER SOFTWARE CORP	8,275.00
TRAFFIC MARKING SERVICE	32,479.33
TRAPPER PETE'S STEAKHOUSE AND SALOON	7,500.00
TRITECH SOFTWARE SYSTEMS	58,636.13
TRUENORTH STEEL INC	204,912.82
TRUST ACCT OF ATTORNEY DAVID L. WEIDT	6,240.00
TWIN PORT MAILING	132,148.15
TWIN PORTS PAPER & SUPPLY INC	19,841.00
TWIN STAR EQUIPMENT & MFG CO	30,112.00
U S BANK	1,242,886.08
ULLAND BROTHERS	3,582,122.79
UNITED STATES TREASURY	10,070.11
UNITED WAY OF CARLTON COUNTY	7,500.00
USDA RURAL DEVELOPMENT	8,320.20
VEIT & COMPANY INC	577,048.71
VIKING ELECTRIC SUPPLY, INC.	7,084.19
VOLUNTEER SERV OF CARLTON CO	12,605.76
Volunteers Of America	65,816.86
W L S S D	1,046,941.85
WALMART COMMUNITY-GECRB	33,041.40
WARNING LITES OF MINNESOTA INC	9,668.75
WASTE MANAGEMENT OF WI-MN	29,410.33
WATCHGUARD VIDEO	73,495.00
WEST INC	5,107.85
WIRE WORKS SPRING CO	7,500.00
WOLD ARCHITECTS AND ENGINEERS, INC	386,919.84
WOOD CITY RIDERS	18,133.20
Woodland Hills	91,861.75
WRIGHTSOLE LLC Dba HUMANIZE MY HOODIE	5,800.00
WYNDTREE FAMILY RESTAURANT INC	15,000.00
YOUNG LIFE CLOQUET AREA	7,500.00
ZIEGLER INC	110,996.99
ZIXCORP SYSTEMS INC	10,395.00