

CARLTON COUNTY

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

COUNTY OFFICIALS

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

A User's Guide to County Financial Statements

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Minnesota County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules¹ are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

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

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

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

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

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

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

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

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

County Governmental Fund Types

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

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

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

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

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

County Proprietary Funds

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

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

County Fiduciary Funds

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

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

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

Character Classification of County Expenditures

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

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

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

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

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

Classification of County Functions

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

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

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

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

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

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

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

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

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

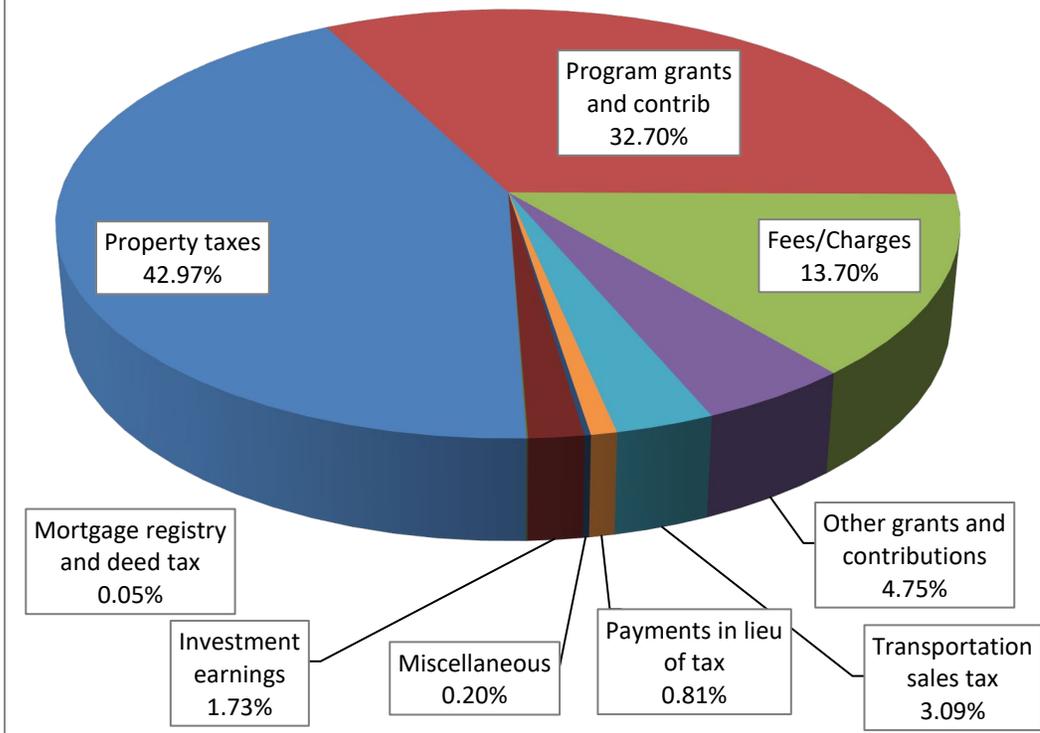
Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

A PROFILE OF CARLTON COUNTY

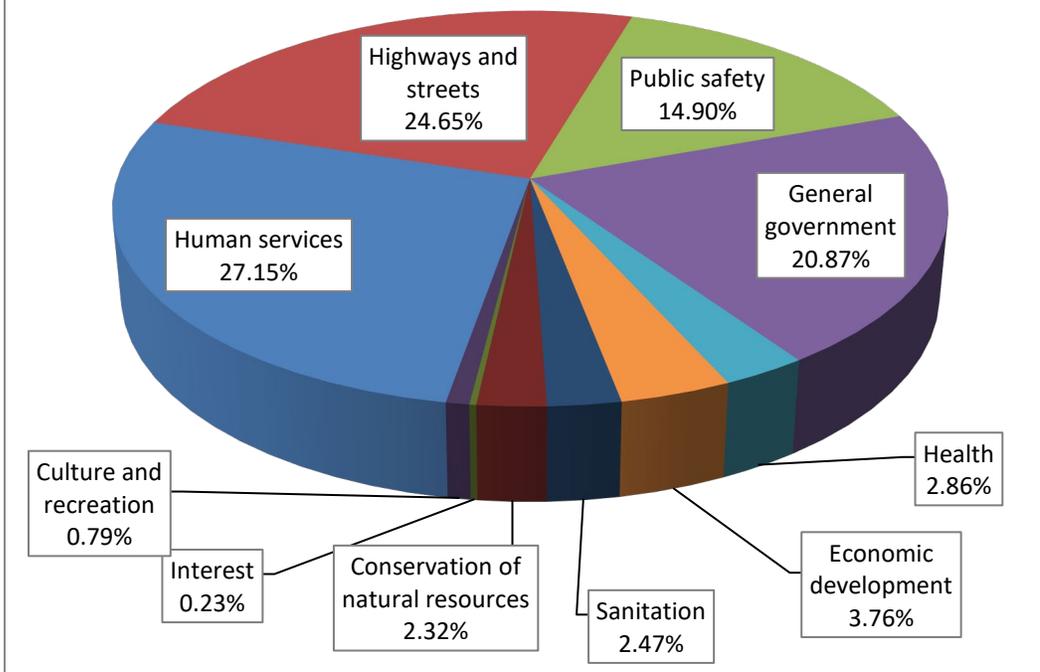
<u>Key Indicator</u>	<u>Total 2019</u>	<u>As Restated Total 2018</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	35,935	35,923	0.03%
Total Tax Capacity	32,921,492	31,482,196	4.57%
Percent of Property Taxes Collected	98.54%	98.28%	0.26%
Total General Revenues	33,534,624	32,600,664	2.86%
Total Program Revenues	29,037,151	27,087,354	7.20%
Total Expenses	67,220,125	55,086,080	22.03%
Governmental activities	67,220,125	55,086,080	22.03%
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	9,198,738	10,034,987	-8.33%
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	(4,359,428)	288,922	-1608.86%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	320	317	0.95%

Carlton County's 2019 Governmental Funds' Finances

Where it comes from . . .



Where it goes . . .



**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
DECEMBER 31, 2019**

Assets

Cash and pooled investments	\$	38,845,929
Receivables - net		9,282,869
Inventories		959,810
Prepaid items		<u>1,708,914</u>
Total Assets	\$	<u>50,797,522</u>

Deferred Outflows of Resources

Deferred other postemployment benefits outflows		793,451
Deferred pension outflows		<u>3,618,697</u>
Total Deferred Outflows of Resources	\$	<u>4,412,148</u>

Liabilities

Accounts payable and other current liabilities	\$	5,381,402
Accrued interest payable		71,952
Claims and judgements payable		4,200,000
Unearned revenue		239,424
Long-term liabilities		
Due within one year		840,000
Due in more than one year		12,090,495
Other postemployment benefits liability		14,425,959
Net pension liability		<u>15,908,273</u>
Total Liabilities	\$	<u>53,157,505</u>

Deferred Inflows of Resources

Deferred pension inflows	\$	<u>6,411,593</u>
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Net Position

Restricted for		
General government	\$	481,548
Public safety		108,926
Highways and streets		2,359,276
Conservation of natural resources		297,798
Sanitation		94,547
Economic development		4,298,702
Debt service		2,153,266
Unrestricted		<u>(14,153,491)</u>
Total Net Position	\$	<u>(4,359,428)</u>

CARLTON COUNTY
CARLTON, MINNESOTA

SUMMARY STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	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	
Functions/Programs					
General government	\$ 14,032,044	\$ 1,993,625	\$ 239,998	\$ -	\$ (11,798,421)
Public safety	10,018,363	550,652	1,026,899	-	(8,440,812)
Highways and streets	16,569,198	1,329,532	6,414,246	111,937	(8,713,483)
Sanitation	1,660,710	1,227,413	100,436	-	(332,861)
Human services	18,247,747	1,425,708	9,270,220	-	(7,551,819)
Health	1,922,591	767,089	1,156,169	-	667
Culture and recreation	528,102	-	226,538	-	(301,564)
Conservation of natural resources	1,561,083	1,036,090	157,393	-	(367,600)
Economic development	2,525,948	245,210	1,727,022	30,974	(522,742)
Interest	154,339	-	-	-	(154,339)
Total Governmental Activities	<u>\$ 67,220,125</u>	<u>\$ 8,575,319</u>	<u>\$ 20,318,921</u>	<u>\$ 142,911</u>	<u>\$ (38,182,974)</u>
General Revenues					
Property taxes				\$ 26,887,817	
Mortgage registry and deed tax				28,695	
Transportation sales tax				1,934,939	
Payments in lieu of tax				509,046	
Grants and contributions not restricted to specific programs				2,971,615	
Unrestricted investment earnings				1,079,992	
Miscellaneous				122,520	
Total General Revenues				<u>\$ 33,534,624</u>	
Change in net position				\$ (4,648,350)	
Net Position - Beginning, as restated				288,922	
Net Position - Ending				<u>\$ (4,359,428)</u>	

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<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>
<u>Assets</u>							
Cash and pooled investments	\$ 19,446,565	\$ 2,357,652	\$ 14,366,917	\$ 514,515	\$ -	\$ 2,151,780	\$ 38,837,429
Petty cash and change funds	2,100	-	6,400	-	-	-	8,500
Taxes receivable							
Delinquent	404,451	78,498	207,429	-	-	29,303	719,681
Special assessments receivable							
Delinquent	34,135	-	-	-	-	-	34,135
Accounts receivable	64,299	-	-	808,061	-	-	872,360
Accrued interest receivable	230,031	-	-	-	-	-	230,031
Due from other funds	602,810	-	-	-	-	-	602,810
Due from other governments	368,719	2,859,702	1,879,262	-	-	-	5,107,683
Inventories	-	959,810	-	-	-	-	959,810
Prepaid items	1,708,914	-	-	-	-	-	1,708,914
Loans receivable	2,318,979	-	-	-	-	-	2,318,979
Total Assets	<u>\$ 25,181,003</u>	<u>\$ 6,255,662</u>	<u>\$ 16,460,008</u>	<u>\$ 1,322,576</u>	<u>\$ -</u>	<u>\$ 2,181,083</u>	<u>\$ 51,400,332</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 450,404	\$ 127,553	\$ 467,793	\$ 1,282	\$ 112,720	\$ -	\$ 1,159,752
Salaries payable	746,897	218,699	659,402	11,389	-	-	1,636,387
Contracts payable	-	1,727,997	-	-	-	-	1,727,997
Due to other funds	-	-	-	384,240	218,570	-	602,810
Due to other governments	100,971	279,152	359,538	117,605	-	-	857,266
Claims and judgements payable	4,200,000	-	-	-	-	-	4,200,000
Unearned revenue	51,535	131,917	55,972	-	-	-	239,424
Total Liabilities	<u>\$ 5,549,807</u>	<u>\$ 2,485,318</u>	<u>\$ 1,542,705</u>	<u>\$ 514,516</u>	<u>\$ 331,290</u>	<u>\$ -</u>	<u>\$ 10,423,636</u>
Deferred Inflows of Resources							
Unavailable revenue							
Taxes	\$ 400,286	\$ 74,537	\$ 198,516	\$ -	\$ -	\$ 27,817	\$ 701,156
Grants	205,331	672,934	-	-	-	-	878,265
Long-term receivables	-	-	-	707,895	-	-	707,895
Total Deferred Inflows of Resources	<u>\$ 605,617</u>	<u>\$ 747,471</u>	<u>\$ 198,516</u>	<u>\$ 707,895</u>	<u>\$ -</u>	<u>\$ 27,817</u>	<u>\$ 2,287,316</u>
Fund Balances							
Nonspendable	\$ 4,061,521	\$ 959,810	\$ -	\$ -	\$ -	\$ -	\$ 5,021,331
Restricted	2,928,914	2,171,712	-	-	-	2,153,266	7,253,892
Assigned	90,000	-	14,718,787	100,165	-	-	14,908,952
Unassigned	11,945,144	(108,649)	-	-	(331,290)	-	11,505,205
Total Fund Balances	<u>\$ 19,025,579</u>	<u>\$ 3,022,873</u>	<u>\$ 14,718,787</u>	<u>\$ 100,165</u>	<u>\$ (331,290)</u>	<u>\$ 2,153,266</u>	<u>\$ 38,689,380</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 25,181,003</u>	<u>\$ 6,255,662</u>	<u>\$ 16,460,008</u>	<u>\$ 1,322,576</u>	<u>\$ -</u>	<u>\$ 2,181,083</u>	<u>\$ 51,400,332</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<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>
Revenues							
Taxes	\$ 15,420,357	\$ 4,914,087	\$ 7,548,881	\$ -	\$ -	\$ 1,032,970	\$ 28,916,295
Special assessments	575,300	-	-	-	-	-	575,300
Licenses and permits	97,282	-	-	-	-	-	97,282
Intergovernmental	5,430,682	8,974,021	10,976,798	54,727	-	21,341	25,457,569
Charges for services	2,603,428	461,705	2,037,282	-	-	-	5,102,415
Fines and forfeits	43,947	-	-	-	-	-	43,947
Gifts and contributions	85,720	-	83,886	-	-	-	169,606
Investment income	1,068,434	11,558	-	-	-	-	1,079,992
Miscellaneous	1,063,800	867,827	155,515	691,150	-	-	2,778,292
Total Revenues	<u>\$ 26,388,950</u>	<u>\$ 15,229,198</u>	<u>\$ 20,802,362</u>	<u>\$ 745,877</u>	<u>\$ -</u>	<u>\$ 1,054,311</u>	<u>\$ 64,220,698</u>
Expenditures							
Current							
General government	\$ 13,889,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,889,993
Public safety	9,683,528	-	-	-	331,290	-	10,014,818
Highways and streets	-	16,568,673	-	-	-	-	16,568,673
Sanitation	1,657,672	-	-	-	-	-	1,657,672
Human services	-	-	18,174,412	-	-	-	18,174,412
Health	-	-	1,914,010	-	-	-	1,914,010
Culture and recreation	528,102	-	-	-	-	-	528,102
Conservation of natural resources	972,282	-	-	585,136	-	-	1,557,418
Economic development	2,525,948	-	-	-	-	-	2,525,948
Debt service							
Principal	-	-	-	-	-	815,000	815,000
Interest	-	-	-	-	-	178,405	178,405
Administrative charge	-	-	-	-	-	1,950	1,950
Total Expenditures	<u>\$ 29,257,525</u>	<u>\$ 16,568,673</u>	<u>\$ 20,088,422</u>	<u>\$ 585,136</u>	<u>\$ 331,290</u>	<u>\$ 995,355</u>	<u>\$ 67,826,401</u>
Excess of Revenues Over (Under)							
Expenditures	<u>\$ (2,868,575)</u>	<u>\$ (1,339,475)</u>	<u>\$ 713,940</u>	<u>\$ 160,741</u>	<u>\$ (331,290)</u>	<u>\$ 58,956</u>	<u>\$ (3,605,703)</u>
Other Financing Sources (Uses)							
Transfers in	\$ 294,240	\$ -	\$ 13,077	\$ -	\$ -	\$ -	\$ 307,317
Transfers out	(13,077)	-	-	(294,240)	-	-	(307,317)
Total Other Financing Sources (Uses)	<u>\$ 281,163</u>	<u>\$ -</u>	<u>\$ 13,077</u>	<u>\$ (294,240)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,587,412)</u>	<u>\$ (1,339,475)</u>	<u>\$ 727,017</u>	<u>\$ (133,499)</u>	<u>\$ (331,290)</u>	<u>\$ 58,956</u>	<u>\$ (3,605,703)</u>
Fund Balance-January 1	<u>\$ 21,612,991</u>	<u>\$ 4,261,125</u>	<u>\$ 13,991,770</u>	<u>\$ 233,664</u>	<u>\$ -</u>	<u>\$ 2,094,310</u>	<u>\$ 42,193,860</u>
Increase (decrease) in inventories	<u>-</u>	<u>101,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,223</u>
Fund Balance-December 31	<u>\$ 19,025,579</u>	<u>\$ 3,022,873</u>	<u>\$ 14,718,787</u>	<u>\$ 100,165</u>	<u>\$ (331,290)</u>	<u>\$ 2,153,266</u>	<u>\$ 38,689,380</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and pooled investments	\$ <u><u>2,056,947</u></u>
<u>Liabilities</u>	
Accounts payable and other current liabilities	\$ 85,040
Due to other governments	<u>1,971,907</u>
Total Liabilities	\$ <u><u>2,056,947</u></u>

Major Recipients of Carlton County Expenditures

The following is a list of the recipients of Carlton County expenditures totaling \$5,000 or more during 2019. 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 2019
3-D CONSTRUCTION	25,875.00
A+ LANDSCAPING LLC	148,572.20
A-1 FENCE CO	6,237.65
AAA STRIPING SERVICE CO	30,685.20
AGVISE LABORATORIES, INC	8,921.11
AKITABOX INC	6,565.36
ALBERT LEA SEED HOUSE	11,073.51
ALL SEASON BUILDERS	9,550.00
AMAZON.COM	50,870.92
AMERICAN SOLUTIONS FOR BUSINESS	6,161.89
ANOKA COUNTY	83,297.00
ANOKA METRO RTC - 412	41,550.00
APPLIED CONCEPTS INC	8,168.00
APPLIED PROFESSIONAL SERVICES	17,687.92
ARAMARK UNIFORM & CAREER APPAREL LLC	10,414.90
ARCSEARCH CORPORATION	52,389.55
ARROWHEAD ECON OPPORTUNITY AGENCY	147,383.97
ARROWHEAD HEALTH ALLIANCE	28,344.50
ARROWHEAD LIBRARY SYSTEMS	153,336.35
ARROWHEAD REGIONAL CORRECTIONS	1,957,842.63
ARROWHEAD REGIONAL DEV COMM	59,660.33
ARROWHEAD TRANSIT	6,690.00
ASPHALT SURFACE TECHNOLOGIES CORPORATION	37,385.29
ASSOC OF MINNESOTA COUNTIES	23,049.00
ASSOC OF MINNESOTA COUNTIES	5,410.00
ASTLEFORD INTERNATIONAL	240,731.40
AT&T MOBILITY	102,396.83
AVENU INSIGHTS & ANALYTICS LLC	15,635.69
AXON ENTERPRISE INC	6,611.00
BAYCOM INC	11,607.75
BCA TRAINING & DEVELOPMENT	6,090.00
BELTRAMI COUNTY AUDITOR TREASURER	153,377.03
MATTHEW BENDER & CO INC	6,760.05
BEST OIL CO	306,318.50
BG AUTOMOTIVE INC OF MINNESOTA	6,791.45
BIG LAKE AREA SANITARY DISTRICT	42,888.95
BKV GROUP	144,706.66
BLAINE BROTHERS	26,380.00
BLUE CROSS BLUE SHIELD OF MN	19,872.30
BOBCAT OF DULUTH	6,222.81
BOB'S BULLSEYE AUTO GLASS	7,311.00
BRAUN INTERTEC CORP	18,750.00
BROCK WHITE COMPANY	57,937.18
BUILTRITE MANUFACTURING	6,256.59
BUREAU OF CRIMINAL APPREHENSION	10,225.00
CARLTON COUNTY 4-H FEDERATION MN	17,340.80
CARLTON COUNTY ABSTRACT & TITLE	40,493.45
CARLTON COUNTY CHILDREN & FAMILY	246,290.00
CARLTON COUNTY FAIR	37,750.00
CARLTON COUNTY HISTORICAL SOCIETY	35,000.00
CARLTON COUNTY SWCD	174,202.78
CARLTON POSTMASTER	5,195.86
CENTER FOR ALCOHOL & DRUG TREATMENT	81,027.40
CENTURY FENCE	257,340.18
CENTURYLINK	29,475.60
CENTURYLINK	24,020.45
CENTURYLINK	5,421.05
CHAMP SOFTWARE, INC	35,489.00
CHAMPION FORESTRY SERVICE LLC	11,004.00
CITIZENS TELECOMMUNICATIONS CO OF MN LLC	179,768.87
CITY OF BARNUM	200,758.43
CITY OF BARNUM	5,000.00
CITY OF CARLTON	484,291.62
CITY OF CARLTON	39,708.08

CITY OF CLOQUET	155,239.51
CITY OF CLOQUET CITY HALL	5,827,462.74
CITY OF CROMWELL	219,322.50
CITY OF KETTLE RIVER	114,571.25
CITY OF MOOSE LAKE	699,019.84
CITY OF MOOSE LAKE	5,000.00
CITY OF SCANLON	301,540.11
CITY OF WRENSHALL	148,555.97
CITY OF WRIGHT	34,983.52
CIVICPLUS INC	8,499.00
CLOQUET FORD CHRYSLER	24,646.86
CLOQUET INTERIORS	16,359.00
CLOQUET RIVERSIDE RECYCLING, INC	70,747.50
CLOQUET SANITARY SERVICE INC	6,481.22
COLLIER WILDLIFE CONTROL	23,200.00
COMM OF FINANCE, TREAS DIV	133,000.36
COMMERCIAL ROOFING INC	32,953.00
COMMUNITY MEMORIAL HOSPITAL-RAITER FAMIL	16,486.84
COMMUNITY PRINTING, INC.	30,407.95
COMO OIL AND PROPANE	39,811.10
COMPASS MINERALS	62,580.30
COMPENSATION CONSULTANTS LTD	23,354.00
CONSOLIDATED CORRECTIONAL FOODSERVICE	101,237.51
CONSTELLATION JUSTICE SYSTEM	36,756.00
CONSTELLATION NEWENERGY GAS DIVISION LLC	53,252.80
CONTECH ENGINEERED SOLUTIONS INC	23,230.95
COUNTRY CORNER PROPERTIES LLC	40,000.00
COURTVIEW JUSTICE SOLUTIONS INC	5,254.00
COUSIN'S CONSTRUCTION, LLC	14,797.50
CRAGUN'S CONFERENCE CENTER	5,816.65
CREMATION SOCIETY OF MINNESOTA	5,875.45
CROMWELL SELF SERVE	27,295.07
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	30,882.36
CW TECHNOLOGY	57,724.70
D R C C	117,103.65
DALCO ENTERPRISES INC	10,759.95
DARLING'S SALES & SERVICE CO., INC	8,495.00
DATABANK IMX LLC	27,955.06
DC LIVERY SERVICE INC	15,600.00
DEARBORN/TERRY L.	5,582.58
DECAIGNY EXCAVATING INC	54,194.52
DEED	47,995.28
DEPARTMENT OF PUBLIC SAFETY	4,740,765.72
DEPARTMENT OF TRANSPORTATION	13,880.50
DHS-CBHH-BAXTER-491	33,396.00
Dhs-Msop-462	41,761.50
DODGE OF BURNSVILLE	117,028.00
DUFF & PHELPS	73,162.09
ECLIPSE INC	6,660.22
EDWARDS OIL INC	69,368.84
ELECTION SYSTEMS & SOFTWARE	14,992.02
EMERGENCY AUTOMOTIVE TECHNOLOGIES, INC	33,903.56
EMERGENCY MEDICAL SERV COUNCIL	52,100.00
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	35,000.00
EVERBRIDGE INC	18,468.00
EVERGREEN ATV CLUB	29,774.78
FAMILY PATHWAYS	5,670.00
FASTENAL COMPANY	11,424.83
FEDERATED CO - OPS INC	7,024.73
FFF ENTERPRISES INC	6,576.87
FIRST WITNESS CHILD ADVOCACY	5,700.00
FLEXIBLE BENEFIT CONSULTING INC	32,818.00
Fond Du Lac Foster Care Licensing	150,857.35
Fond Du Lac Human Services	5,000.00
Fond Du Lac Off Res-Admin	66,320.00
FOND DU LAC ON RES-ADMIN	98,680.00
Fond Du Lac On-Reservation	221,601.05
FRONTIER PRECISION INC	15,559.18
MARY A FRUEHAUF	16,320.00
GALLS LLC-DBA KEEPRS	18,553.17
GARD SPECIALISTS CO., INC	5,169.88
GIANT VOICES INC	7,517.19
GOODIN COMPANY	6,038.13

GOODWILL INDUSTRIES	24,083.50
GORDER AND/JOSHUA C & TARA I	14,350.00
GOVERNMENT MANAGEMENT GROUP INC	5,500.00
GRAPHIC TECHNOLOGIES	11,210.01
GREAT AMERICAN MARINE	18,445.00
GREAT LAKES OFFICE SOLUTIONS INC	41,945.85
GRIMM COLLISION & AUTO SALES	11,567.75
GROVER TREE EXPERTS INC	19,925.00
GRW AERIAL SURVEYS INC	27,480.00
GSP CONSTRUCTION	14,200.00
GTS EDUCATIONAL EVENTS INC	5,035.00
GUARDIAN RFID	14,338.01
H & L MESABI	8,129.99
H & R CONSTRUCTION CO	22,499.38
HAGENS GLASS & PAINT	16,995.64
HAMMERLUND CONSTRUCTION INC	71,252.90
HARDRIVES INC	233,531.18
CRAIG A HARP	18,196.00
HARTLAND LUBRICANTS & CHEMICALS	11,429.93
HAYDEN LAND SURVEYING INC	15,000.00
HIGHWAY PRODUCTS INC	7,929.07
HILSON HOLDINGS, LLC	17,840.00
HOLIDAY STATIONSTORES LLC	15,040.64
HOTSY MINNESOTA	9,100.76
HUMAN DEVELOPMENT CENTER	717,798.14
HUNT ELECTRIC CORPORATION	105,268.01
I.U.O.E. LOCAL 49	6,169.87
INFORMATION SYSTEMS CORPORATION	23,697.00
ISD #91 BARNUM	11,642.26
ISD 100 WRENSHALL	957,832.39
ISD 91 BARNUM	737,123.44
ISD 93 CARLTON	1,708,864.14
ISD 94 CLOQUET	6,555,267.09
ISD 95 CROMWELL-WRIGHT	779,253.18
ISD 97 MOOSE LAKE	868,739.68
ISD 99 ESKO	2,226,314.84
ISD NO 94 - CLOQUET	29,129.00
Jay Litman Construction	21,152.00
JOHNSON CONTROLS FIRE PROTECTION LP	6,109.45
JOHNSON CONTROLS INC	70,566.35
K G M CONTRACTORS	2,671,716.12
KANABEC COUNTY COMMUNITY HEALTH	41,227.59
KARPEL SOLUTIONS	83,387.05
KETTLE RIVER SNOWMOBILE CLUB	15,738.87
KIESLER'S POLICE SUPPLY INC	9,138.35
KIMBALL MIDWEST	5,540.64
KIMINSKI PAVING, INC	16,170.00
KNIFE RIVER CORPORATION-NORTH CENTRAL	70,956.56
KRIS ENGINEERING INC	10,494.16
KWIK TRIP	7,402.76
L & M SUPPLY INC-CLOQUET	14,294.72
REX LAAKSONEN	33,800.00
LAKE COUNTRY POWER	13,193.92
LEGAL AID SERVICE OF NORTHEASTERN MN	6,489.00
LHB INC	79,078.00
LIBERTY TIRE SERVICES LLC	5,735.15
LINDQUIST/JAMES	16,931.46
LITTLE FALLS MACHINE INC	17,878.14
Little Sand Group Home	19,416.51
LIVINGWORKS EDUCATION USA, INC	20,446.73
LSS of MN - GUARDIANSHIP OPTIONS	10,655.00
LULICH IMPLEMENT INC	22,790.17
LUTHERAN SOCIAL SERVICES OF MN	344,772.50
M R SIGN CO INC	19,290.47
MACTEK SYSTEMS INC	18,677.00
MAHKAHTA TRUCKING	152,354.48
MANEY INTERNATIONAL INC	45,298.51
MATHY CONSTRUCTION COMPANY	6,466.07
PAUL MAZZUCO AND 3-D CONSTRUCTION	14,000.00
MCCOY CONSTRUCTION & FORESTRY INC	95,445.24
MENARDS WEST DULUTH	6,150.97
MERCY HOSPITAL	295,243.58
METRO SALES INC	7,030.69

MIDWAY FORD COMPANY	66,968.80
MILLE LACS BAND OF OJIBWE FAMILY SERVICE	7,063.24
MINN COUNTIES COMPUTER COOP LOCKBOX	13,952.00
MINN COUNTIES INFORMATION SYSTEM	120,109.41
MINN COUNTIES INTERGOVERNMENTAL TRUST	438,559.24
MINN COUNTY ATTORNEYS ASSOC	5,823.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	29,288.15
MINN SHERIFFS' ASSOCIATION	13,117.53
MINNEAPOLIS OXYGEN COMPANY	5,961.41
MINNESOTA ALLIANCE WITH YOUTH	8,000.00
MINNESOTA DEPT OF HUMAN SERVICES	490,522.64
MINNESOTA DEPT OF HUMAN SERVICES	118,306.06
MINNESOTA DEPT OF HUMAN SERVICES	7,712.31
MINNESOTA DEPT OF HUMAN SERVICES	7,422.04
MINNESOTA ENERGY RESOURCES	27,776.56
MINNESOTA GIRLS ACADEMY	81,164.26
MINNESOTA POWER	173,476.82
MINNESOTA STATE AUDITOR	7,981.50
MINNESOTA TELECOMMUNICATIONS	8,190.00
MINNESOTA UI FUND	9,316.00
MN DEPARTMENT OF REVENUE	5,070,578.80
MN STATE TREAS - DEPT OF HEALTH	6,927.50
MOOSE HORN ROD & GUN	29,604.52
MOOSE LAKE & WINDEMERE SEWER	29,612.54
MOOSE LAKE AUTO PARTS	11,231.49
MOOSE LAKE FIRE PROTECTION	173,315.80
MORTON SALT INC	107,213.09
MOTOROLA	47,002.52
NAMI NATIONAL ALLIANCE ON MENTAL ILLNESS	6,693.56
NAPA AUTO PARTS	46,670.99
NATIONAL BUSINESS FURNITURE	9,111.80
NEPCON LLC	10,156.00
NEXTERA COMMUNICATIONS, LLC	11,647.42
NEXUS - KINDRED FAMILY HEALING	50,515.53
NEXUS - KINDRED FAMILY HEALING - ADMIN	42,582.92
NORTH HOMES INC	404,405.32
NORTH SHORE OIL & PROPANE	54,129.22
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	135,909.00
NORTHEAST SERVICE COOP INS. POOL	6,542,138.00
NORTHERN BUSINESS PRODUCTS	59,442.21
NORTHERN ENGINE & SUPPLY CO INC	10,608.91
NORTHERN NATURAL GAS CO	558,033.99
NORTHERN PINES MENTAL HEALTH CENTER, INC	12,595.95
NORTHERN PRINTERY	9,660.44
NORTHERN SAFETY TECHNOLOGY, INC	8,295.08
NORTHLAND BUSINESS SYSTEMS	5,122.86
NORTHLAND CONSTRUCTORS OF DULUTH	3,309,341.98
NORTHLAND VEBA PLAN	1,178,897.00
NORTHSTAR MEDIA INC	5,901.60
NORTHWEST CARLTON CO AMBULANCE DISTRICT	45,721.71
NORTHWESTERN MENTAL HEALTH CENTER, INC	30,000.00
NORTHWOOD CHILDRENS SERVICES	185,946.99
NORTHWOOD EQUIPMENT INC	5,854.00
NORTHWOODS CONSULTING PARTNERS INC	11,530.00
NORTHWOODS HYDRAULIC & EQUIPMENT INC	6,130.00
NURSE FAMILY PARTNERSHIP	6,684.63
O'BRIEN PLUMBING & HEATING COMPANY	53,582.00
OFFICE DEPOT	10,944.32
OTIS ELEVATOR COMPANY	7,055.52
PAYCOM PAYROLL LLC	6,863.32
PAYPAL	7,379.52
PEARSON LAW LLC	37,861.00
PETERSON CONTRACTORS INC	106,050.00
PETROCHOICE	6,613.83
PETTY CASH FUND	11,524.77
PHOENIX SUPPLY	6,840.55
PINE COUNTY SHERIFF'S OFFICE	16,775.00
PINE RIDGE HOMES, INC.	10,502.16
PINEWOOD CLOQUET INC	79,628.00
PLM LAKE AND LAND MANAGEMENT CORP	24,733.18
POMP'S TIRE SERVICE INC	45,225.89
PRAIRIE LAKES YOUTH PROGRAMS	43,925.00
PRECISION AUTO BODY & SALES	5,569.47

PRECISION AUTO BODY LLC	37,159.42
PRO-WEST & ASSOCIATES INC	17,129.45
QPR INSTITUTE	12,846.35
R S & H INC	274,130.10
RANGE MENTAL HEALTH CENTER	9,534.00
RATWIK, ROSZAK & MALONEY PA	43,356.07
REDSTONE CONSTRUCTION COMPANY INC	688,983.13
REDWOOD TOXICOLOGY LABORATORY	39,764.67
REGENTS OF THE UNIVERSITY OF MINNESOTA	133,839.16
RELIANCE TELEPHONE, INC	5,000.00
REM ARROWHEAD	36,537.64
RESIDENTIAL SERVICES INC	58,242.58
RETROFIT COMPANIES INC	27,428.65
RICK'S TREE & STUMP REMOVAL LLC	9,000.00
DR KENNETH RIPP	9,525.00
ROCK/JEFFREY AND CHRISTINA	8,325.00
ROCON PAVING	28,717.92
ROYAL TIRE INC	15,664.23
RTVISION INC	13,569.46
RUDY, GASSERT, YETKA & PRITCHETT PA	5,443.20
RYDBERG & SONS INC	64,505.68
SAINT PAUL PORT AUTHORITY (PACE)	5,367.62
SAND CREEK EAP LLC	5,498.08
SANDBERG CONSTRUCTION INC	11,450.00
SANOFI PASTEUR INC	10,388.86
CHARLES P SCHUMACHER	12,015.00
SCOTT ANDERSON PROPERTY MANAGEMENT	23,331.00
SEACHANGE PRINT INNOVATIONS	22,863.44
MARLENE SENECHAL	10,907.48
SGTS INC	5,403.05
SHAMROCK TRUCKING-WASTE CONNECTIONS	287,870.86
SHI INTERNATIONAL CORPORATION	255,243.80
SOUTH METRO ATV CLUB	5,795.25
ST LOUIS COUNTY AUDITOR	91,885.95
ST LOUIS COUNTY PH&HS	16,664.68
STACK BROS MECHANICAL CONTRACTORS INC	7,573.91
STAR GAZETTE - EVERGREEN	19,682.23
STELLHER HUMAN SERVICES, INC	36,232.53
LAW OFFICE OF JESSICA L STERLE PA	41,304.74
STEWART'S BIKES, SPORTS & TROPHIES	6,600.00
STONEBROOKE ENGINEERING	33,485.91
STREICHERS	11,380.30
SUPERIOR DIAMOND CONCRETE CUTTING	15,750.00
VERNON D SWANUM	16,245.00
TELCOLOGIX LLC	6,164.50
TELEPHONE ASSOC see Nextera	5,009.02
TENDER LOVING CARE	22,372.93
TERMINAL SUPPLY COMPANY	5,172.73
THE HARTFORD	32,356.81
THERAPEUTIC SERVICES AGENCY	190,003.58
BILL L THOMPSON	5,390.00
THOMSON REUTERS - WEST	37,602.14
THRIFTY WHITE PHARMACY	8,760.14
TITAN ENERGY SYSTEMS INC	5,429.87
THE TOOL CHEST	10,639.31
TOSHIBA FINANCIAL SERVICES	6,265.67
TOWMASTER LLC	269,982.25
TOWN OF ATKINSON	44,669.29
TOWN OF AUTOMBA	60,732.19
TOWN OF BARNUM	134,691.88
TOWN OF BESEMAN	42,001.20
TOWN OF BLACKHOOF	99,685.52
TOWN OF EAGLE	88,360.20
TOWN OF HOLYOKE	76,636.16
TOWN OF KALEVALA	48,227.14
TOWN OF LAKEVIEW	70,641.76
TOWN OF MAHTOWA	144,834.48
TOWN OF MOOSE LAKE	322,160.17
TOWN OF PERCH LAKE	154,048.30