

CARLTON COUNTY

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022

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.carltoncountymn.gov

COUNTY OFFICIALS

Dick Brenner, First District Commissioner	218-879-5572
Marv Bodie, Second District Commissioner	218-879-2085
Thomas Proulx, Third District Commissioner	218-348-4288
Susan Zmyslony, Fourth District Commissioner	218-380-2170
Gary Peterson, Fifth District Commissioner	218-380-4949
Dennis Genereau, County Coordinator	218-384-9190
Kelly Lake, County Sheriff	218-384-3236
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 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.

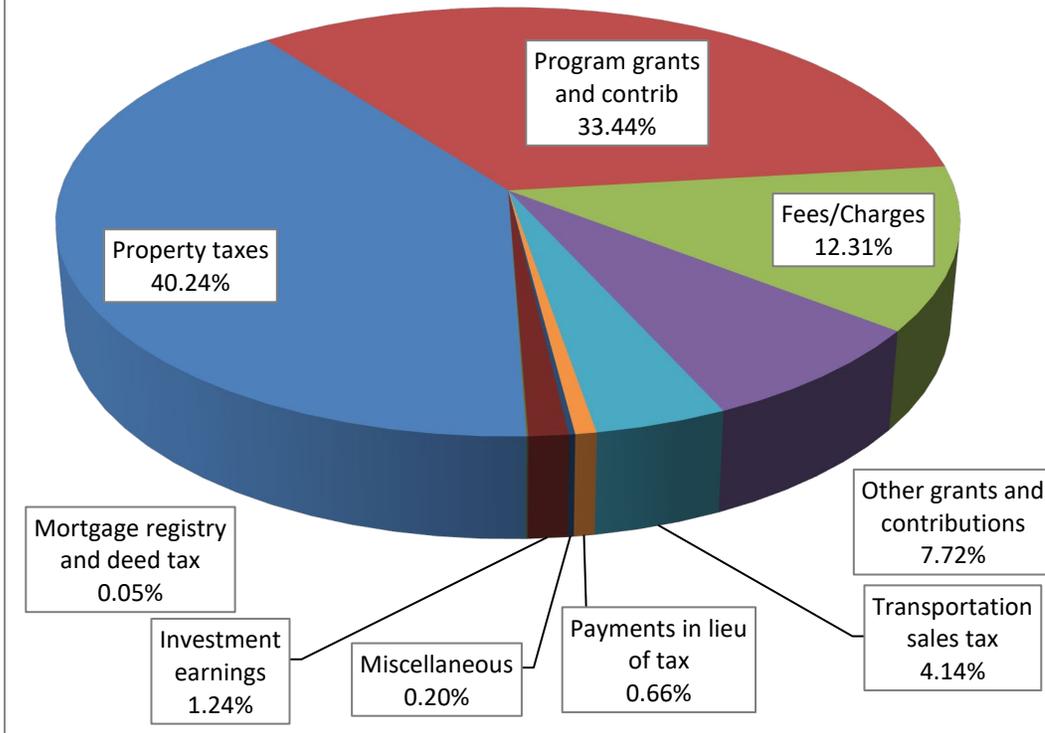
Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

A PROFILE OF CARLTON COUNTY

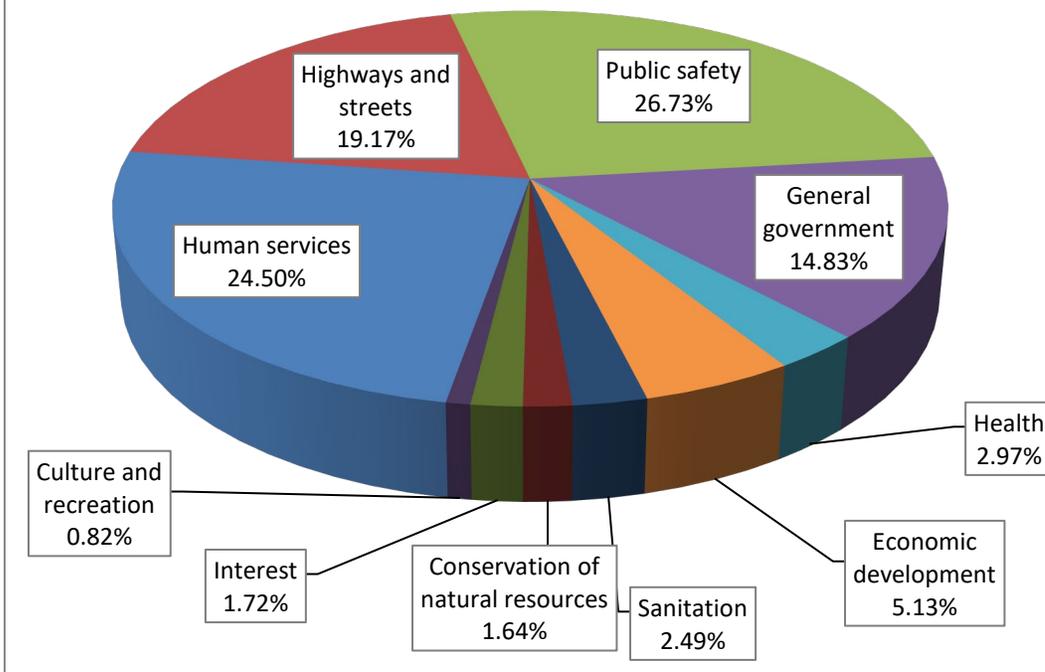
<u>Key Indicator</u>	<u>Total 2022</u>	<u>Total 2021</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	37,389	36,529	2.35%
Total Tax Capacity	36,643,689	34,940,369	4.87%
Percent of Property Taxes Collected	98.86%	98.92%	-0.06%
Total General Revenues	40,053,338	41,010,247	-2.33%
Total Program Revenues	33,774,378	38,599,493	-12.50%
Total Expenses	78,772,095	68,279,627	15.37%
Governmental activities	78,772,095	68,279,627	15.37%
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	57,025,153	27,763,281	105.40%
Revenue supported	-	-	0.00%
Special assessment	-	-	0.00%
Other debt	-	-	0.00%
Bond Rating on Most Recent General Obligation Bond Issue	Aa2 UND/Aa1 ENH	Aa2	
Total Government-Wide Net Assets			
Governmental activities	(6,339,732)	639,408	-1091.50%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	326	326	0.00%

Carlton County's 2022 Governmental Funds' Finances

Where it comes from . . .



Where it goes . . .



**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
DECEMBER 31, 2022**

Assets

Cash and pooled investments	\$	84,079,047
Receivables		7,352,027
Inventories		1,184,629
Prepaid items		1,772,465
Capital assets		
Amortizable - net of accumulated amortization		143,638
Total Assets	\$	<u>94,531,806</u>

Deferred Outflows of Resources

Deferred other postemployment benefits outflows	1,409,484
Deferred pension outflows	13,339,050
Total Deferred Outflows of Resources	\$ <u>14,748,534</u>

Liabilities

Accounts payable and other current liabilities	\$	4,367,202
Accrued interest payable		1,028,573
Unearned revenue		317,495
Long-term liabilities		
Due within one year		1,028,470
Due in more than one year		60,502,638
Other postemployment benefits liability		17,041,163
Net pension liability		30,498,715
Total Liabilities	\$	<u>114,784,256</u>

Deferred Inflows of Resources

Deferred other postemployment benefits inflows	163,331
Deferred pension inflows	667,779
Deferred lease inflows	4,706
Total Deferred Inflows of Resources	\$ <u>835,816</u>

Net Position

Net investment in capital assets	\$	29,126
Restricted for		
General government		721,183
Public safety		141,089
Highways and streets		3,226,208
Health		427,248
Conservation of natural resources		556,741
Sanitation		88,158
Economic development		3,682,970
Debt service		1,853,655
Unrestricted		(17,066,110)
Total Net Position	\$	<u>(6,339,732)</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	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	\$ 11,682,861	\$ 1,755,206	\$ 424,237	\$ -	\$ (9,503,418)
Public safety	21,054,019	529,126	930,415	-	(19,594,478)
Highways and streets	15,097,872	919,439	9,207,891	640,252	(4,330,290)
Sanitation	1,963,171	1,461,403	106,427	-	(395,341)
Human services	19,299,710	1,842,272	9,255,680	-	(8,201,758)
Health	2,337,059	1,247,766	1,162,062	-	72,769
Culture and recreation	646,035	-	353,857	-	(292,178)
Conservation of natural resources	1,291,390	922,122	132,484	-	(236,784)
Economic development	4,041,816	408,505	1,259,725	1,215,509	(1,158,077)
Interest	1,358,162	-	-	-	(1,358,162)
Total Governmental Activities	<u>\$ 78,772,095</u>	<u>\$ 9,085,839</u>	<u>\$ 22,832,778</u>	<u>\$ 1,855,761</u>	<u>\$ (44,997,717)</u>
General Revenues					
Property taxes				\$ 29,718,490	
Mortgage registry and deed tax				37,729	
Transportation sales tax				3,053,987	
Payments in lieu of tax				487,784	
Grants and contributions not restricted to specific programs				5,696,024	
Unrestricted investment earnings				914,716	
Miscellaneous				144,608	
Total General Revenues				<u>\$ 40,053,338</u>	
Change in net position				\$ (4,944,379)	
Net Position - Beginning, as restated				<u>(1,395,353)</u>	
Net Position - Ending				<u>\$ (6,339,732)</u>	

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<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>
Assets							
Cash and pooled investments	\$ 26,890,710	\$ 6,079,859	\$ 16,780,537	\$ 655,907	\$ 31,811,917	\$ 1,851,417	\$ 84,070,347
Petty cash and change funds	2,300	-	6,400	-	-	-	8,700
Taxes receivable							
Delinquent	311,180	54,588	136,543	-	-	14,439	516,750
Special assessments receivable							
Delinquent	31,819	-	-	-	-	-	31,819
Accounts receivable	95,315	720	417,310	524,479	-	-	1,037,824
Accrued interest receivable	236,490	-	-	-	-	-	236,490
Due from other funds	970,112	4,949	-	-	-	-	975,061
Due from other governments	975,957	1,383,439	1,420,924	-	-	-	3,780,320
Leases receivable	-	-	-	4,691	-	-	4,691
Inventories	-	1,184,629	-	-	-	-	1,184,629
Prepaid items	1,772,465	-	-	-	-	-	1,772,465
Loans receivable	1,744,133	-	-	-	-	-	1,744,133
Total Assets	<u>\$ 33,030,481</u>	<u>\$ 8,708,184</u>	<u>\$ 18,761,714</u>	<u>\$ 1,185,077</u>	<u>\$ 31,811,917</u>	<u>\$ 1,865,856</u>	<u>\$ 95,363,229</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities							
Accounts payable	\$ 926,028	\$ 113,235	\$ 519,512	\$ 46,581	\$ 676,602	\$ -	\$ 2,281,958
Salaries payable	514,387	172,935	422,168	7,537	-	-	1,117,027
Contracts payable	-	174,054	-	-	-	-	174,054
Due to other funds	3,853	500,000	-	471,208	-	-	975,061
Due to other governments	31,893	390,997	239,998	131,275	-	-	794,163
Unearned revenue	53,323	92,008	16,892	-	155,272	-	317,495
Total Liabilities	<u>\$ 1,529,484</u>	<u>\$ 1,443,229</u>	<u>\$ 1,198,570</u>	<u>\$ 656,601</u>	<u>\$ 831,874</u>	<u>\$ -</u>	<u>\$ 5,659,758</u>
Deferred Inflows of Resources							
Unavailable revenue							
Taxes	\$ 292,007	\$ 47,133	\$ 120,142	\$ -	\$ -	\$ 12,201	\$ 471,483
Grants	321,270	563,215	-	-	-	-	884,485
Long-term receivables	-	-	-	400,562	-	-	400,562
Deferred lease inflows	-	-	-	4,706	-	-	4,706
Total Deferred Inflows of Resources	<u>\$ 613,277</u>	<u>\$ 610,348</u>	<u>\$ 120,142</u>	<u>\$ 405,268</u>	<u>\$ -</u>	<u>\$ 12,201</u>	<u>\$ 1,761,236</u>
Fund Balances							
Nonspendable	\$ 3,552,594	\$ 1,184,629	\$ -	\$ -	\$ -	\$ -	\$ 4,737,223
Restricted	3,410,012	2,742,874	427,248	-	30,980,043	1,853,655	39,413,832
Assigned	45,000	2,727,104	17,015,754	123,208	-	-	19,911,066
Unassigned	23,880,114	-	-	-	-	-	23,880,114
Total Fund Balances	<u>\$ 30,887,720</u>	<u>\$ 6,654,607</u>	<u>\$ 17,443,002</u>	<u>\$ 123,208</u>	<u>\$ 30,980,043</u>	<u>\$ 1,853,655</u>	<u>\$ 87,942,235</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 33,030,481</u>	<u>\$ 8,708,184</u>	<u>\$ 18,761,714</u>	<u>\$ 1,185,077</u>	<u>\$ 31,811,917</u>	<u>\$ 1,865,856</u>	<u>\$ 95,363,229</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 18,588,211	\$ 6,272,409	\$ 7,560,782	\$ -	\$ -	\$ 748,644	\$ 33,170,046
Special assessments	595,414	-	-	-	-	-	595,414
Licenses and permits	105,449	-	-	-	-	-	105,449
Intergovernmental	10,429,995	9,841,923	10,960,406	10,431	-	14,592	31,257,347
Charges for services	2,814,799	651,723	2,329,218	-	-	-	5,795,740
Fines and forfeits	41,485	-	-	-	-	-	41,485
Gifts and contributions	224,368	-	-	-	-	-	224,368
Investment earnings	554,722	8,640	-	-	351,354	-	914,716
Miscellaneous	843,471	267,716	760,820	995,369	-	-	2,867,376
Total Revenues	\$ 34,197,914	\$ 17,042,411	\$ 21,611,226	\$ 1,005,800	\$ 351,354	\$ 763,236	\$ 74,971,941
Expenditures							
Current							
General government	\$ 11,060,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,060,246
Public safety	10,942,870	-	-	-	9,142,653	-	20,085,523
Highways and streets	-	14,933,658	-	-	-	-	14,933,658
Sanitation	1,942,302	-	-	-	-	-	1,942,302
Human services	-	-	18,456,253	-	-	-	18,456,253
Health	-	-	2,221,964	-	-	-	2,221,964
Culture and recreation	646,035	-	-	-	-	-	646,035
Conservation of natural resources	650,110	-	-	636,764	-	-	1,286,874
Economic development	4,041,816	-	-	-	-	-	4,041,816
Capital outlay							
General government	38,787	-	-	-	-	-	38,787
Debt service							
Principal	41,857	-	-	-	-	965,000	1,006,857
Interest	4,970	-	-	-	-	504,061	509,031
Bond issuance costs	-	-	-	-	194,750	-	194,750
Administrative charge	-	-	-	-	-	5,700	5,700
Total Expenditures	\$ 29,368,993	\$ 14,933,658	\$ 20,678,217	\$ 636,764	\$ 9,337,403	\$ 1,474,761	\$ 76,429,796
Excess of Revenues Over (Under)							
Expenditures	\$ 4,828,921	\$ 2,108,753	\$ 933,009	\$ 369,036	\$ (8,986,049)	\$ (711,525)	\$ (1,457,855)
Other Financing Sources (Uses)							
Leases issued	\$ 158,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,147
Transfers in	380,112	-	29,579	-	-	-	409,691
Transfers out	(29,579)	(657,358)	-	(380,112)	-	657,358	(409,691)
Proceeds from bonds issued	-	-	-	-	27,500,000	-	27,500,000
Premium on bonds issued	-	-	-	-	2,958,326	-	2,958,326
Total Other Financing Sources (Uses)	\$ 508,680	\$ (657,358)	\$ 29,579	\$ (380,112)	\$ 30,458,326	\$ 657,358	\$ 30,616,473
Net Change in Fund Balance	\$ 5,337,601	\$ 1,451,395	\$ 962,588	\$ (11,076)	\$ 21,472,277	\$ (54,167)	\$ 29,158,618
Fund Balance-January 1	\$ 25,550,119	\$ 4,991,014	\$ 16,480,414	\$ 134,284	\$ 9,507,766	\$ 1,907,822	\$ 58,571,419
Increase (decrease) in inventories	-	212,198	-	-	-	-	212,198
Fund Balance-December 31	\$ 30,887,720	\$ 6,654,607	\$ 17,443,002	\$ 123,208	\$ 30,980,043	\$ 1,853,655	\$ 87,942,235

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
<u>Assets</u>		
Cash and pooled investments	\$ 81,393	\$ 1,977,750
Taxes receivable for state	-	12,194
Taxes receivable for other governments	-	475,076
Total Assets	<u>\$ 81,393</u>	<u>\$ 2,465,020</u>
<u>Liabilities</u>		
Due to other governments	<u>\$ -</u>	<u>\$ 936,432</u>
<u>Net Position</u>		
Restricted for Individuals, organizations, and other governments	<u>\$ 81,393</u>	<u>\$ 1,528,588</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
<u>Additions</u>		
Contributions		
Individuals	\$ 568,030	\$ -
Other governments	-	298,375
Investment earnings		
Interest, dividends, and other	-	802
Monetary forfeitures	-	2,807
Property tax collections for		
State	-	3,577,546
Other governments	-	28,431,844
Fees collected for the state	-	5,409,205
Total Additions	\$ 568,030	\$ 37,720,579
<u>Deductions</u>		
Payments of property taxes to		
Other governments	\$ -	\$ 28,621,223
State	-	3,576,272
Beneficiary payments to individuals	566,035	-
Payments to the state	-	5,412,099
Forfeitures paid to the County	-	5,534
Payments to other individuals/entities	-	298,375
Total Deductions	\$ 566,035	\$ 37,913,503
Change in Net Position	\$ 1,995	\$ (192,924)
Net Position-January 1	\$ 79,398	\$ 1,721,512
Net Position-December 31	\$ 81,393	\$ 1,528,588

Major Recipients of Carlton County Expenditures

The following is a list of the recipients of Carlton County expenditures totaling \$5,000 or more during 2022. 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 2022
A-1 FENCE CO	21,679.24
ADULT MENTAL HEALTH ADVISORY COUNCIL	5,000.00
AFLAC	46,376.74
AFSCME COUNCIL 65	86,624.27
AIRE SERV OF NORTHEASTERN MINNESOTA	11,676.64
ALLUMA, INC.	35,430.98
AMAZON.COM	79,348.14
AMERICAN INDIAN FAMILY	14,415.98
AMERICAN SOLUTIONS FOR BUSINESS	6,756.70
ANOKA COUNTY	80,735.00
AP MIDWEST LLC DBA:ADOLFSON & PETERSON	4,949,154.81
ARAMARK UNIFORM & CAREER APPAREL LLC	6,251.28
ARCSEARCH, LLC	8,217.22
ARROW LIFT ACCESSIBILITY	37,629.50
ARROWHEAD ECON OPPORTUNITY AGENCY	147,650.50
ARROWHEAD HEALTH ALLIANCE	24,000.00
ARROWHEAD LIBRARY SYSTEMS	152,490.00
ARROWHEAD REGIONAL CORRECTIONS	2,071,281.67
ARROWHEAD REGIONAL DEV COMM	65,820.65
ARROWHEAD TRANSIT	6,237.00
ASSOC OF MINNESOTA COUNTIES	32,554.00
AT&T MOBILITY	148,916.87
ATLAS OUTFITTERS	5,382.00
AVENU INSIGHTS & ANALYTICS LLC	6,704.64
AVENUE B RENTALS LLC	24,275.00
AXON ENTERPRISE INC	33,430.62
BCA TRAINING & DEVELOPMENT	5,700.00
BEAUDRY OIL & SERVICE INC	595,465.80
BERGERSON-CASWELL, INC.	6,750.00
BETHANY CHRISTIAN SERVICES OF MN	16,819.15
BLAINE BROTHERS	25,961.06
BLUE CROSS BLUE SHIELD MINNESOTA	6,983,536.73
BRAUN INTERTEC CORP	50,568.50
BREEZY POINT RESORT	5,378.21
BROCK WHITE COMPANY	44,624.25
BRYANT/RICHARD L.	5,346.00
BUILTRITE MANUFACTURING	122,581.70
BUREAU OF CRIMINAL APPREHENSION	13,380.00
CARLTON COUNTY ABSTRACT & TITLE	65,531.25
CARLTON COUNTY CHILDREN & FAMILY	182,457.00
CARLTON COUNTY FAIR	37,850.00
CARLTON COUNTY HISTORICAL SOCIETY	40,000.00
CARLTON COUNTY RIDERS ATV CLUB	26,418.63
CARLTON COUNTY SWCD	199,785.00

CENTER FOR ALCOHOL & DRUG TREATMENT	109,077.79
CENTER FOR EFFECTIVE PUBLIC POLICY	5,000.00
CENTRAL PENSION FUND	57,642.66
CENTURYLINK	100,900.35
CHAMP SOFTWARE, INC	39,126.00
CHOICE, UNLIMITED	30,082.52
CITY OF BARNUM	243,797.02
CITY OF CARLTON	752,041.16
CITY OF CLOQUET CITY HALL	6,691,963.84
CITY OF CROMWELL	203,156.77
CITY OF KETTLE RIVER	109,156.72
CITY OF MOOSE LAKE	784,203.34
CITY OF SCANLON	326,163.25
CITY OF WRENSHALL	212,213.60
CITY OF WRIGHT	62,504.74
CIVICPLUS INC	7,883.73
CLOQUET AREA FIRE DISTRICT	16,330.00
CLOQUET CONSTRUCTORS LLC	15,054.00
CLOQUET INTERIORS	9,203.00
CLOQUET POSTMASTER	6,442.36
CLOQUET RIVERSIDE RECYCLING, INC	99,999.11
CLOQUET SANITARY SERVICE INC	12,189.10
COLLIER WILDLIFE CONTROL/BRETT	13,200.00
COMM OF FINANCE, TREAS DIV	130,401.42
COMMERCIAL ROOFING INC	14,660.00
COMMON GROUND CONSTRUCTION	9,909.00
COMMUNITY HEALTH BOARD	21,895.20
COMMUNITY MEMORIAL HOSPITAL-RAITER FAMIL	7,847.15
COMMUNITY PRINTING, INC.	32,114.86
COMO LUBE & SUPPLIES	25,310.80
COMO OIL AND PROPANE	33,946.49
COMPENSATION CONSULTANTS LTD	27,836.00
CONSOLIDATED CORRECTIONAL FOODSERVICE	136,106.20
CONSTELLATION NEWENERGY GAS DIV LLC	28,535.12
CONTECH ENGINEERED SOLUTIONS INC	265,586.46
CRAGUN'S CONFERENCE CENTER	5,466.18
CROMWELL SELF SERVE	33,490.09
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	53,181.39
D R C C	62,966.04
DALCO ENTERPRISES	20,429.25
DARLING'S SALES & SERVICE CO., INC	6,495.00
DC LIVERY SERVICE INC	22,900.00
DELTA DENTAL OF MINNESOTA	193,309.56
DEPARTMENT OF PUBLIC SAFETY	4,073,896.10
DEPARTMENT OF TRANSPORTATION	19,632.46
DEPCO POWER SYSTEMS	124,875.00
DHS - MOOSE LAKE RTC	7,781.50
DHS-CBHH-ANNANDALE-491	89,352.00
DHS-MSOP-462	49,732.20
DLT SOLUTIONS INC	7,351.44
DOCUSIGN INC LOCKBOX	13,834.80
DSC COMMUNICATIONS	9,887.54
DULUTH TIRE	31,004.66

EAST CENTRAL ENERGY	6,164.47
ECLIPSE INC	120,228.31
ELECTION SYSTEMS & SOFTWARE	22,577.48
EMERGENCY MEDICAL SERV COUNCIL	27,725.00
ENTERPRISE FM TRUST	58,206.67
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	38,500.00
EQUIPMENT BLADES INC	9,695.71
EVERBRIDGE INC	18,832.00
EVERGREEN ATV CLUB	72,287.30
FAMILY PATHWAYS	22,385.00
FAMILY SERVICE ROCHESTER	24,102.00
FASTENAL COMPANY	13,150.68
FFF ENTERPRISES INC	11,450.04
FIRST WITNESS CHILD ADVOCACY	5,000.00
FOND DU LAC OFF RES-ADMIN	76,740.00
FOND DU LAC OFF-RESERVATION	123,419.41
FOND DU LAC ON RES-ADMIN	86,490.00
FOND DU LAC ON-RESERVATION	166,442.83
FOND DU LAC REGISTRAR	8,988.00
FORCE AMERICA DISTRIBUTING LLC	8,846.37
FORUM COMMUNICATIONS COMPANY	5,048.40
FRYBERGER, BUCHANAN, SMITH & FREDERICK	36,322.50
GALLAGHER BENEFIT SERVICES INC	50,301.28
GALLS LLC-DBA KEEPRS	37,417.52
GENERAL PARTS LLC	10,466.52
GERARD ACADEMY	44,065.28
GIANT VOICES INC	11,307.50
GOODWILL INDUSTRIES	35,005.00
GOVERNMENT MANAGEMENT GROUP INC	5,500.00
GRAHAM/JOHN E	13,800.00
GRAVES DRILLING	15,792.00
GREAT LAKES OFFICE SOLUTIONS INC	30,724.65
GUARDIAN RFID	8,221.57
H & L MESABI	57,450.64
H & R CONSTRUCTION CO	10,295.48
HALRON LUBRICANTS INC	24,997.55
HOLIDAY INN	5,885.24
HUMAN DEVELOPMENT CENTER	671,787.24
HUNT ELECTRIC CORPORATION	96,624.86
HYATT REGENCY	6,892.38
I.U.O.E. LOCAL 49	6,400.09
INFORMATION SYSTEMS CORPORATION	12,646.00
INNOVATIVE OFFICE SOLUTIONS LLC	19,307.22
INTEGRATED OFFICE SOLUTIONS	13,740.16
INTL UNION OF OPERATING ENGINEERS-IUOE	11,760.00
ISD 100 WRENSHALL	1,465,683.21
ISD 91 BARNUM	1,015,728.24
ISD 93 CARLTON	1,610,597.42
ISD 94 CLOQUET	6,659,201.14
ISD 95 CROMWELL-WRIGHT	745,686.48
ISD 97 MOOSE LAKE	917,365.74
ISD 99 ESKO	2,182,065.37
JOHNSON CONTROLS FIRE PROTECTION LP	6,605.47

JOHNSON CONTROLS INC	26,492.93
K G M CONTRACTORS	125,798.15
KANABEC COUNTY COMMUNITY HEALTH	54,067.25
KARPEL SOLUTIONS	24,098.12
KARTTA GROUP LLC	5,200.00
KARVAKKO ENGINEERING INC	9,800.00
KETTLE RIVER SNOWMOBILE CLUB	41,308.46
KIVU CONSULTING INC.	11,000.00
KNIFE RIVER CORPORATION-NORTH CENTRAL	85,866.48
KOGNITO SOLUTIONS, LLC	9,750.00
KRIS ENGINEERING INC	13,950.30
KWIK TRIP	9,807.91
L & M FLEET SUPPLY INC	12,236.41
LAAKSONEN/REX	31,200.00
LAKE COUNTRY POWER	12,855.28
LARSON EXCAVATING INC/R.L.	298,651.91
LAW ENFORCEMENT LABOR SERV INC	37,465.86
LHB INC	162,811.59
LIBERTY TIRE SERVICES LLC	5,694.80
LINCOLN PARK FLATS	11,125.00
LIND/JAMES RICHARD	7,521.00
LITTLE FALLS MACHINE INC	14,944.91
LIVINGWORKS EDUCATION USA, INC	6,818.00
LSSMN-ADMIN	18,069.39
LUTHERAN SOCIAL SERVICES OF MN	370,389.75
M R SIGN CO INC	14,761.42
MADDEN'S ON GULL LAKE	9,082.07
MAERTENS-BRENNY CONSTRUCTION COMPANY	1,639,880.89
MATHY CONSTRUCTION COMPANY	41,695.64
MATRIX TRUST COMPANY	42,890.00
MCAA - MINN COUNTY ATTORNEYS ASSOC	7,337.00
MCCARTHY ARCHITECTS/KLEIN	3,824,955.54
MCCARTHY/BRIAN AND KARI	13,000.00
MCCOY CONSTRUCTION & FORESTRY INC	95,237.38
MCDONOUGH/MARK	15,500.00
MECHANICAL SERVICES & EQUIPMENT	7,333.78
MENARDS	16,052.42
MID-STATE TRUCK SERVICE INC	184,011.17
MIDWEST LIFT WORKS LLC	8,061.00
MILLE LACS BAND OF OJIBWE FAMILY SERVICE	25,187.74
MINN COUNTIES COMPUTER COOP LOCKBOX	306,922.98
MINN COUNTIES INFORMATION SYSTEM	122,807.00
MINN COUNTIES INTERGOVERNMENTAL TRUST	729,790.00
MINN DEPT OF LABOR & INDUSTRY	112,627.56
MINN DEPT OF NATURAL RESOURCES	6,828.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	27,449.22
MINN SHERIFFS' ASSOCIATION	13,604.14
MINNEAPOLIS OXYGEN COMPANY	9,464.50
MINNESOTA BENEFIT ASSOCIATION	18,114.59
MINNESOTA DEPT OF HUMAN SERVICES	516,616.14
MINNESOTA ENERGY RESOURCES	112,767.01
MINNESOTA GIRLS ACADEMY	53,582.45
MINNESOTA POWER	296,511.62

MINNESOTA STATE AUDITOR	75,086.00
MINNESOTA TELECOMMUNICATIONS	23,993.56
MINNESOTA UI FUND	9,544.91
MN DEED: LOAN PAYMENTS	96,950.12
MN DEPARTMENT OF REVENUE	4,887,171.22
MN PERA	3,611,801.75
MN PUBLIC EMPLOYEES ASSOCIATION INC	10,803.00
MN STATE TREAS - DEPT OF HEALTH	10,795.00
MOODY'S INVESTORS SERVICE	57,000.00
MOOSE HORN ROD & GUN	55,900.01
MOOSE LAKE & WINDEMERE SEWER	5,282.12
MOOSE LAKE AUTO PARTS	10,315.01
MOOSE LAKE FIRE PROTECTION	174,841.17
MOOSE LAKE IMPLEMENT COMPANY	5,633.27
MORTON SALT INC	218,816.11
MOTOROLA SOLUTIONS, INC.	84,135.81
NAPA AUTO PARTS	45,280.97
NATIONWIDE RETIREMENT SOLUTIONS	191,700.00
NAVIGATE360 LLC	10,700.00
NEPCON LLC	5,426.00
NEXTERA COMMUNICATIONS, LLC	25,255.37
NEXUS - KINDRED FAMILY HEALING	25,738.56
NEXUS - MILLE LACS FAMILY HEALING	56,684.26
NORTH COUNTRY EXCAVATING	19,600.00
NORTH HOMES INC	119,711.95
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	147,650.50
NORTHERN BUSINESS PRODUCTS	20,063.33
NORTHERN PINES MENTAL HEALTH CENTER, INC	22,161.24
NORTHERN PRINTERY INC	7,454.54
NORTHLAND BUSINESS SYSTEMS	7,242.83
NORTHLAND CONSTRUCTORS OF DULUTH	26,591.39
NORTHLAND FIRE & SAFETY INC	7,587.55
NORTHLAND VEBA PLAN	1,215,995.00
NORTHSTAR COMMUNITY SERVICES LLC	91,492.85
NORTHSTAR MEDIA INC	34,109.35
NORTHWEST CARLTON CO AMBULANCE DISTRICT	70,209.35
NORTHWESTERN MINNESOTA JUVENILE CENTER	21,618.00
NORTHWOOD CHILDRENS SERVICES	165,330.50
NORTHWOODS CONSULTING PARTNERS INC	14,514.00
O'BRIEN PLUMBING & HEATING COMP	11,801.30
ODP BUSINESS SOLUTIONS, LLC	21,161.42
OTIS ELEVATOR COMPANY	7,975.80
PARAMOUNT PLANNING GROUP LLC	130,226.33
PARSONS ELECTRIC LLC	17,147.24
PAYCOM PAYROLL LLC	84,722.03
PDQ.COM CORPORATION	6,300.00
PEARSON/ADRIENNE	56,742.00
PETERSENS DOOR SERVICE LLC	12,432.50
PFM FINANCIAL ADVISORS LLC	79,000.00
PHOENIX SUPPLY	8,108.10
PINE COUNTY SHERIFFS DEPT	6,945.00
PINEWOOD CLOQUET INC	34,483.78
POMP'S TIRE SERVICE INC	8,916.00

POWERPLAN	30,688.01
PRAIRIECARE RESIDENTIAL SERVICES, LLC	42,600.00
PRECISION AUTO BODY LLC	46,489.52
PRICE WATERHOUSE COOPERS LLP	6,417.50
PRIMERICA SHAREHOLDER SERVICES	9,490.00
PRO PRINT INC	7,413.14
PRO-WEST & ASSOCIATES INC	11,050.05
QPR INSTITUTE	7,249.65
R S & H INC	436,125.95
RATWIK, ROSZAK & MALONEY PA	48,887.10
REDSTONE CONSTRUCTION COMPANY INC	322,380.40
REDWOOD TOXICOLOGY LABORATORY	21,895.48
REGENTS OF THE UNIVERSITY OF MINNESOTA	163,904.01
RESEARCH DESIGN SOLUTIONS LLC	188,017.77
RESIDENTIAL SERVICES of NEMN, INC	76,004.27
RETROFIT COMPANIES INC/THE	18,421.21
RIPP/DR KENNETH	12,250.00
RMB ENVIRONMENTAL LABORATORIES INC	10,957.76
ROLLING GREEN FENCING, INC	15,548.00
ROYAL TIRE INC	38,981.97
RTVISION INC	6,241.28
RYDBERG & SONS INC	129,974.28
SAFE TRANSITIONS	16,047.27
SAFEASSURE CONSULTANTS INC	10,871.01
SAINT PAUL PORT AUTHORITY (PACE)	35,392.89
SANDBERG CONSTRUCTION INC	20,750.00
SANOFI PASTEUR INC	10,628.14
SAPPI	10,579.00
SCOTT ANDERSON PROPERTY MANAGEMENT	26,928.00
SEACHANGE PRINT INNOVATIONS	67,707.69
SGTS INC	5,469.97
SHAMROCK TRUCKING-WASTE CONNECTIONS	392,249.47
SHI INTERNATIONAL CORPORATION	472,975.02
SHRED-IT USA	14,938.99
SK TAXI	20,157.00
SOUTH METRO ATV CLUB	10,753.89
ST LOUIS COUNTY AUDITOR	117,247.65
ST LOUIS COUNTY PH&HS	31,034.80
ST LUKES CLINICS	5,984.63
STATE OF MN - MNDP MSRS HCSP	654,473.66
STELLHER HUMAN SERVICES, INC	37,989.44
STERLE PA/LAW OFFICE OF JESSICA L	40,459.35
STRAIGHTLINE SURVEYING INC	32,900.00
STREICHERS	6,347.08
SUN LIFE FINANCIAL	47,458.54
SUPER ONE FOODS RETAIL ACCOUNTING	13,015.98
SWIM CREATIVE, LLC	24,013.61
TAG FIREARMS LLC	8,578.00
TEAMSTERS LOCAL 346	53,341.00
TELCOLOGIX LLC	6,577.50
TENDER LOVING CARE	6,951.44
THERAPEUTIC SERVICES AGENCY INC	38,881.53
THOMSON REUTERS - WEST	46,001.37

THRIFTY WHITE PHARMACY	72,633.11
TILL360, LLC	5,250.00
TITAN ENERGY SYSTEMS INC	6,660.53
TOWMASTER LLC	117,992.47
TOWN OF ATKINSON	47,946.02
TOWN OF AUTOMBA	68,072.08
TOWN OF BARNUM	149,835.17
TOWN OF BESEMAN	42,321.88
TOWN OF BLACKHOOF	181,597.75
TOWN OF EAGLE	119,670.49
TOWN OF HOLYOKE	90,185.49
TOWN OF KALEVALA	67,041.97
TOWN OF LAKEVIEW	78,967.55
TOWN OF MAHTOWA	187,785.33
TOWN OF MOOSE LAKE	205,624.80
TOWN OF PERCH LAKE	182,621.51
TOWN OF SILVER	91,383.84
TOWN OF SILVER BROOK	106,203.95
TOWN OF SKELTON	74,138.24
TOWN OF SPLIT ROCK	51,401.22
TOWN OF THOMSON	1,787,110.14
TOWN OF TWIN LAKES	1,651,210.18
TOWN OF WRENSHALL	89,068.72
TRAFFIC MARKING SERVICE	35,611.27
TRITECH SOFTWARE SYSTEMS	72,604.49
TWIN PORT MAILING	128,073.08
TWIN PORTS CHILDREN SERVICES, INC.	10,341.72
TWIN PORTS PAPER & SUPPLY INC	18,552.30
TWIN PORTS TESTING INC	7,080.00
TYLER TECHNOLOGIES INC	7,143.19
U S BANK	1,650,327.58
ULINE SHIPPING SUPPLY SPECIALISTS	6,737.43
ULLAND BROTHERS	7,425,257.05
UNITED STATES MARSHALS SERVICE	7,230.00
USDA RURAL DEVELOPMENT	8,320.20
VC3	43,377.02
VEIT & COMPANY INC	336,216.49
VIKING ELECTRIC SUPPLY, INC.	6,783.64
VITALITY MEDICAL	5,051.55
VOLUNTEERS OF AMERICA	50,259.82
W L HALL COMPANY	7,381.25
W L S S D	977,179.16
WALMART	30,465.17
WASTE MANAGEMENT OF WI-MN	20,528.72
WATCHGUARD VIDEO	22,774.00
WEX BANK	10,544.36
WOOD CITY RIDERS	49,155.94
WRENSHALL SNO-SHARKS	6,686.60
ZAHL-PETROLEUM MAINTENANCE CO	362,133.00
ZIEGLER INC	100,468.55
ZIXCORP SYSTEMS INC	10,395.00