

CARLTON COUNTY

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

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 CARLTON COUNTY AUDITOR/TREASURER, P.O. BOX 130, CARLTON, MN 55718-0130 OR ON THE COUNTY'S WEBSITE www.carltoncountymn.gov

COUNTY OFFICIALS

Sarah Plante Buhs, First District Commissioner	218-576-3989
Marv Bodie, Second District Commissioner	218-879-2085
Thomas Proulx, Third District Commissioner	218-348-4288
Susan Zmyslony, Fourth District Commissioner	218-380-2170
Dan Reed, Fifth District Commissioner	218-380-2857
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.

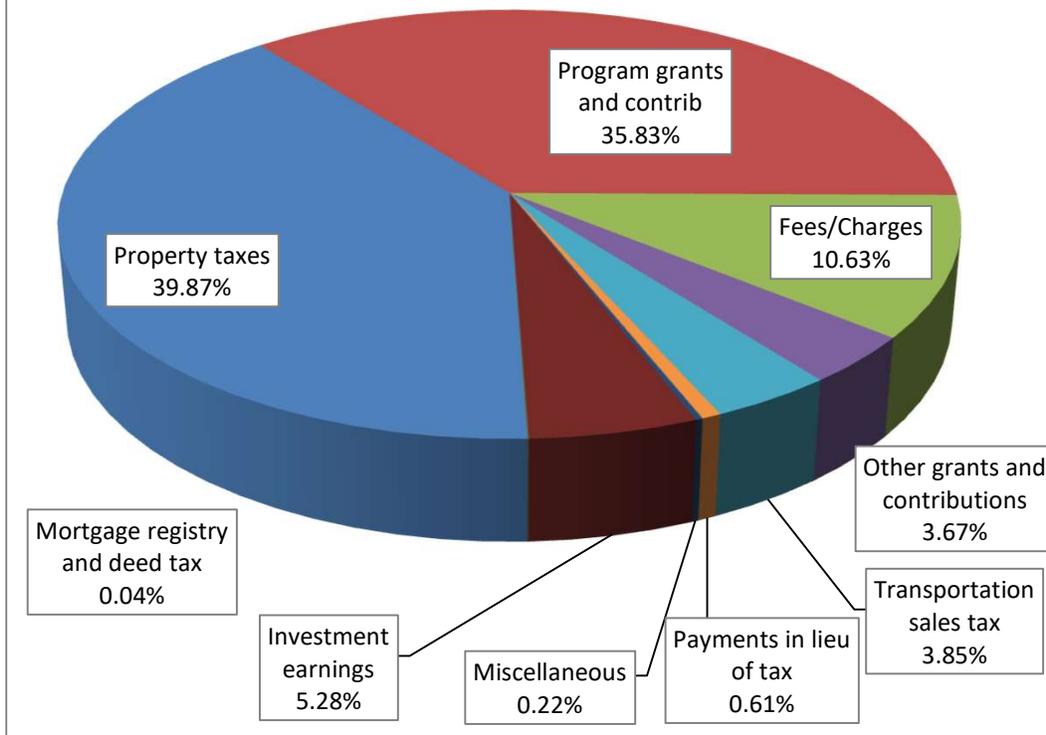
Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

A PROFILE OF CARLTON COUNTY

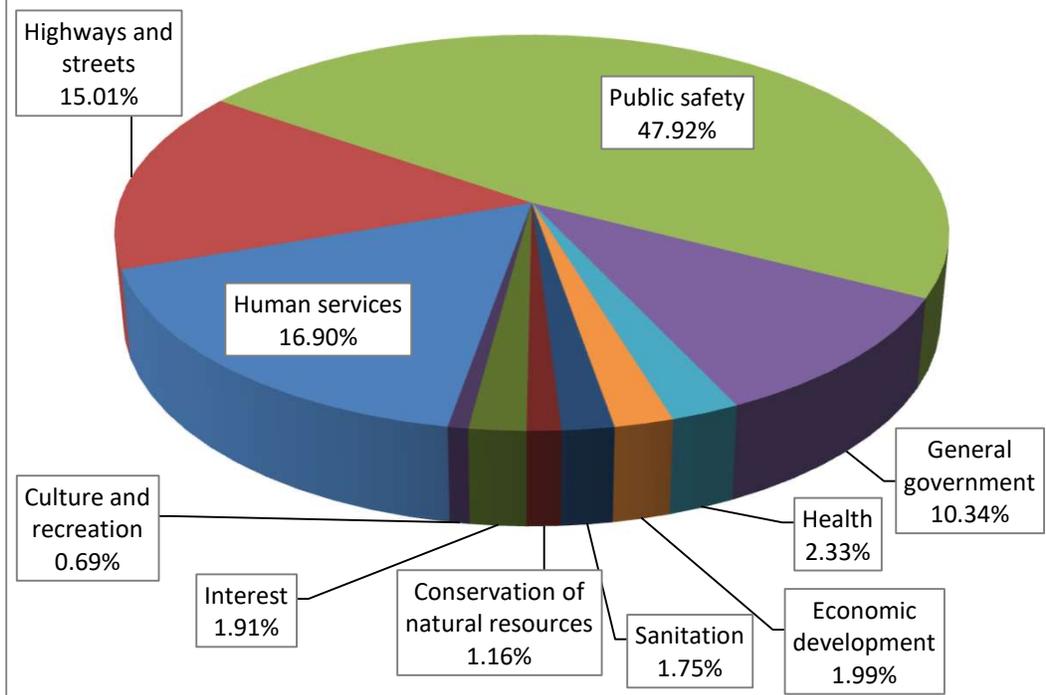
<u>Key Indicator</u>	<u>Total 2023</u>	<u>Total 2022</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	36,823	37,389	-1.51%
Total Tax Capacity	47,970,076	36,643,689	30.91%
Percent of Property Taxes Collected	98.85%	98.86%	-0.01%
Total General Revenues	44,750,080	40,053,338	11.73%
Total Program Revenues	37,402,631	33,774,378	10.74%
Total Expenses	111,795,769	78,772,095	41.92%
Governmental activities	111,795,769	78,772,095	41.92%
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	71,882,457	57,025,153	26.05%
Revenue supported	-	-	0.00%
Special assessment	-	-	0.00%
Other debt	-	-	0.00%
Bond Rating on Most Recent General Obligation Bond Issue	<u>Aa2 UND/Aa1 ENH</u>	<u>Aa2 UND/Aa1 ENH</u>	
Total Government-Wide Net Assets			
Governmental activities	(35,982,790)	(6,339,732)	-467.58%
Business-type activities	-	-	0.00%
Total Number of Full-Time Employees	316	326	-3.07%

Carlton County's 2023 Governmental Funds' Finances

Where it comes from . . .



Where it goes . . .



**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
DECEMBER 31, 2023**

Assets

Cash and pooled investments	\$	72,119,729
Receivables		8,553,543
Inventories		1,150,660
Prepaid items		1,796,772
Capital assets		
Amortizable - net of accumulated amortization		1,272,492
Total Assets	\$	<u>84,893,196</u>

Deferred Outflows of Resources

Deferred other postemployment benefits outflows		1,283,756
Deferred pension outflows		9,463,759
Total Deferred Outflows of Resources	\$	<u>10,747,515</u>

Liabilities

Accounts payable and other current liabilities	\$	6,841,261
Accrued interest payable		930,285
Unearned revenue		297,766
Long-term liabilities		
Due within one year		2,580,223
Due in more than one year		74,880,572
Other postemployment benefits liability		15,332,530
Net pension liability		17,766,917
Total Liabilities	\$	<u>118,629,554</u>

Deferred Inflows of Resources

Advanced highway allotments		186,900
Deferred other postemployment benefits inflows		1,850,085
Deferred pension inflows		10,953,197
Deferred lease inflows		3,765
Total Deferred Inflows of Resources	\$	<u>12,993,947</u>

Net Position

Net investment in capital assets	\$	37,268
Restricted for		
General government		560,004
Public safety		1,079,378
Highways and streets		3,135,153
Health		472,872
Conservation of natural resources		686,663
Sanitation		77,581
Economic development		3,679,932
Debt service		2,861,367
Unrestricted		(48,573,008)
Total Net Position	\$	<u>(35,982,790)</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions		
Functions/Programs					
Governmental activities					
General government	\$ 11,556,457	\$ 1,796,759	\$ 500,484	\$ -	\$ (9,259,214)
Public safety	53,567,022	485,389	2,489,433	2,000,000	(48,592,200)
Highways and streets	16,781,731	964,126	8,694,570	771,042	(6,351,993)
Sanitation	1,958,678	1,516,121	106,645	-	(335,912)
Human services	18,895,321	2,057,717	9,459,631	-	(7,377,973)
Health	2,605,150	788,196	1,583,077	-	(233,877)
Culture and recreation	771,531	-	499,944	-	(271,587)
Conservation of natural resources	1,293,102	708,405	207,817	-	(376,880)
Economic development	2,227,144	237,833	264,986	2,270,456	546,131
Interest	2,139,633	-	-	-	(2,139,633)
Total Governmental Activities	\$ 111,795,769	\$ 8,554,546	\$ 23,806,587	\$ 5,041,498	\$ (74,393,138)
General Revenues					
Property taxes					\$ 32,104,679
Mortgage registry and deed tax					29,427
Transportation sales tax					3,100,627
Local option sales tax					1,642,905
Payments in lieu of tax					491,923
Grants and contributions not restricted to specific programs					2,957,498
Unrestricted investment earnings					4,247,137
Miscellaneous					175,884
Total General Revenues					\$ 44,750,080
Change in net position					\$ (29,643,058)
Net Position - Beginning, as restated					(6,339,732)
Net Position - Ending					\$ (35,982,790)

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	<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	\$ 33,763,266	\$ 6,376,113	\$ 17,547,862	\$ 48,799	\$ 11,940,361	\$ 2,434,628	\$ 72,111,029
Petty cash and change funds	2,300	-	6,400	-	-	-	8,700
Taxes receivable							
Delinquent	319,988	65,500	136,930	-	-	26,606	549,024
Special assessments receivable							
Delinquent	29,684	-	-	-	-	-	29,684
Accounts receivable	99,339	7,094	333,725	716,085	-	-	1,156,243
Accrued interest receivable	433,816	-	-	-	73,280	-	507,096
Due from other funds	39,564	10,442	-	-	-	-	50,006
Due from other governments	1,100,774	1,819,719	1,601,101	-	-	424,503	4,946,097
Leases receivable	-	-	-	3,765	-	-	3,765
Loans receivable	1,361,634	-	-	-	-	-	1,361,634
Inventories	-	1,150,660	-	-	-	-	1,150,660
Prepaid items	1,796,772	-	-	-	-	-	1,796,772
Total Assets	\$ 38,947,137	\$ 9,429,528	\$ 19,626,018	\$ 768,649	\$ 12,013,641	\$ 2,885,737	\$ 83,670,710
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>							
Liabilities							
Accounts payable	\$ 766,976	\$ 73,369	\$ 420,716	\$ 1,085	\$ 3,349,420	\$ -	\$ 4,611,566
Salaries payable	555,034	146,260	417,814	7,740	-	-	1,126,848
Contracts payable	-	232,295	-	-	-	-	232,295
Due to other funds	5,673	-	-	44,333	-	-	50,006
Due to other governments	27,128	393,135	450,014	275	-	-	870,552
Unearned revenue	54,036	78,705	9,753	-	155,272	-	297,766
Total Liabilities	\$ 1,408,847	\$ 923,764	\$ 1,298,297	\$ 53,433	\$ 3,504,692	\$ -	\$ 7,189,033
Deferred Inflows of Resources							
Unavailable revenue							
Taxes	\$ 270,455	\$ 55,437	\$ 112,330	\$ -	\$ -	\$ 24,370	\$ 462,592
Grants	82,573	858,129	109,840	-	-	-	1,050,542
Long-term receivables	-	-	-	677,680	-	-	677,680
Deferred lease inflows	-	-	-	3,765	-	-	3,765
Advanced highway allotments	-	186,900	-	-	-	-	186,900
Total Deferred Inflows of Resources	\$ 353,028	\$ 1,100,466	\$ 222,170	\$ 681,445	\$ -	\$ 24,370	\$ 2,381,479
Fund Balances							
Nonspendable	\$ 3,194,402	\$ 1,150,660	\$ -	\$ -	\$ -	\$ -	\$ 4,345,062
Restricted	4,685,929	2,822,208	472,872	-	8,508,949	2,861,367	19,351,325
Assigned	90,000	3,432,430	17,632,679	33,771	-	-	21,188,880
Unassigned	29,214,931	-	-	-	-	-	29,214,931
Total Fund Balances	\$ 37,185,262	\$ 7,405,298	\$ 18,105,551	\$ 33,771	\$ 8,508,949	\$ 2,861,367	\$ 74,100,198
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 38,947,137	\$ 9,429,528	\$ 19,626,018	\$ 768,649	\$ 12,013,641	\$ 2,885,737	\$ 83,670,710

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<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	\$ 18,513,024	\$ 7,192,728	\$ 7,685,690	\$ -	\$ -	\$ 3,491,467	\$ 36,882,909
Special assessments	631,177	-	-	-	-	-	631,177
Licenses and permits	101,767	-	-	-	-	-	101,767
Intergovernmental	9,122,953	9,889,158	11,393,331	4,838	2,000,000	35,457	32,445,737
Charges for services	2,588,599	759,148	2,528,199	-	-	-	5,875,946
Fines and forfeits	56,707	-	-	-	-	-	56,707
Gifts and contributions	254,449	-	83,886	-	-	-	338,335
Investment earnings	2,945,252	-	24,142	-	1,277,743	-	4,247,137
Miscellaneous	912,356	204,978	317,714	356,287	-	-	1,791,335
Total Revenues	\$ 35,126,284	\$ 18,046,012	\$ 22,032,962	\$ 361,125	\$ 3,277,743	\$ 3,526,924	\$ 82,371,050
Expenditures							
Current							
General government	\$ 11,200,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,200,754
Public safety	11,426,646	-	-	-	41,488,312	-	52,914,958
Highways and streets	-	16,677,102	-	-	-	-	16,677,102
Sanitation	2,083,739	-	-	-	-	-	2,083,739
Human services	-	-	18,798,765	-	-	-	18,798,765
Health	-	-	2,579,841	-	-	-	2,579,841
Culture and recreation	771,531	-	-	-	-	-	771,531
Conservation of natural resources	846,338	-	-	450,562	-	-	1,296,900
Economic development	2,227,144	-	-	-	-	-	2,227,144
Capital outlay							
General government	982,703	-	-	-	-	-	982,703
Public safety	390,329	-	-	-	-	-	390,329
Debt service							
Principal	247,766	-	-	-	-	980,000	1,227,766
Interest	16,631	-	-	-	-	2,121,462	2,138,093
Bond issuance costs	-	-	-	-	329,282	-	329,282
Administrative charge	-	-	-	-	-	2,000	2,000
Total Expenditures	\$ 30,193,581	\$ 16,677,102	\$ 21,378,606	\$ 450,562	\$ 41,817,594	\$ 3,103,462	\$ 113,620,907
Excess of Revenues Over (Under)							
Expenditures	\$ 4,932,703	\$ 1,368,910	\$ 654,356	\$ (89,437)	\$ (38,539,851)	\$ 423,462	\$ (31,249,857)
Other Financing Sources (Uses)							
Leases issued	\$ 478,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,176
Software subscriptions issued	\$ 894,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,856
Transfers in	-	-	8,193	-	-	584,250	592,443
Transfers out	(8,193)	(584,250)	-	-	-	-	(592,443)
Proceeds from bonds issued	-	-	-	-	15,000,000	-	15,000,000
Premium on bonds issued	-	-	-	-	1,068,757	-	1,068,757
Total Other Financing Sources (Uses)	\$ 1,364,839	\$ (584,250)	\$ 8,193	\$ -	\$ 16,068,757	\$ 584,250	\$ 17,441,789
Net Change in Fund Balance	\$ 6,297,542	\$ 784,660	\$ 662,549	\$ (89,437)	\$ (22,471,094)	\$ 1,007,712	\$ (13,808,068)
Fund Balance-January 1	\$ 30,887,720	\$ 6,654,607	\$ 17,443,002	\$ 123,208	\$ 30,980,043	\$ 1,853,655	\$ 87,942,235
Increase (decrease) in inventories	-	(33,969)	-	-	-	-	(33,969)
Fund Balance-December 31	\$ 37,185,262	\$ 7,405,298	\$ 18,105,551	\$ 33,771	\$ 8,508,949	\$ 2,861,367	\$ 74,100,198

**CARLTON COUNTY
CARLTON, MINNESOTA**

**SUMMARY STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
<u>Assets</u>		
Cash and pooled investments	\$ 72,880	\$ 2,465,618
Taxes receivable for state	-	12,822
Taxes receivable for other governments	-	517,690
Total Assets	<u>\$ 72,880</u>	<u>\$ 2,996,130</u>
<u>Liabilities</u>		
Due to other governments	<u>-</u>	<u>\$ 1,418,310</u>
<u>Net Position</u>		
Restricted for Individuals, organizations, and other governments	<u>\$ 72,880</u>	<u>\$ 1,577,820</u>

**CARLTON COUNTY
CARLTON, MINNESOTA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023**

	Social Welfare Private-Purpose Trust Fund	Custodial Funds
<u>Additions</u>		
Contributions		
Individuals	\$ 550,311	\$ -
Other governments	-	238,284
Investment earnings		
Interest, dividends, and other	-	1,431
Monetary forfeitures	-	5,990
Property tax collections for		
State	-	4,131,010
Other governments	-	30,661,040
Fees collected for the state	-	5,345,487
Total Additions	\$ 550,311	\$ 40,383,242
<u>Deductions</u>		
Payments of property taxes to		
Other governments	\$ -	\$ 30,618,426
State	-	4,128,725
Beneficiary payments to individuals	558,824	-
Payments to the state	-	5,348,575
Payments to other individuals/entities	-	238,284
Total Deductions	\$ 558,824	\$ 40,334,010
Change in Net Position	\$ (8,513)	\$ 49,232
Net Position-January 1	\$ 81,393	\$ 1,528,588
Net Position-December 31	\$ 72,880	\$ 1,577,820

Major Recipients of Carlton County Expenditures

The following is a list of the recipients of Carlton County expenditures totaling \$5,000 or more during 2023. 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 2023
3-D CONSTRUCTION	30,500.00
AFLAC	50,106.86
AFSCME COUNCIL 65	80,315.72
AITKIN COUNTY SHERIFF	9,774.37
ALBERT LEA SEED HOUSE	5,900.00
ALLUMA, INC.	31,838.45
AMAZON.COM	60,143.96
AMERICAN SOLUTIONS FOR BUSINESS	5,756.79
ANNGUS CONSTRUCTION LLC	36,500.00
ANOKA COUNTY	83,423.00
ANOKA METRO RTC - 412	30,780.00
AP MIDWEST LLC DBA:ADOLFSON & PETERSON	37,969,224.85
ARCSEARCH, LLC	12,009.00
ARROW LIFT ACCESSIBILITY	6,640.50
ARROWHEAD ECON OPPORTUNITY AGENCY	158,774.88
ARROWHEAD HEALTH ALLIANCE	24,000.00
ARROWHEAD LIBRARY SYSTEMS	154,015.00
ARROWHEAD REGIONAL CORRECTIONS	2,060,045.63
ARROWHEAD REGIONAL DEV COMM	68,393.28
ARROWHEAD TRANSIT	6,295.00
ART OF PRESENCE	5,240.75
ASSOC OF MINNESOTA COUNTIES	32,197.00
ASSOCIATION OF MINNESOTA COUNTIES	6,492.00
ASTROPHYSICS INC	32,100.00
AT&T AIRWATCH SEI PROCESSING	12,700.00
AT&T MOBILITY	120,055.86
AVENU INSIGHTS & ANALYTICS LLC	7,023.17
AVENUE B RENTALS LLC	25,025.00
AXON ENTERPRISE INC	24,329.80
BAYCOM INC	123,518.00
BEAUDRY OIL & SERVICE INC	495,052.16
BEST OIL CO	14,200.04
BG AUTOMOTIVE INC OF MINNESOTA	8,121.39
BLAINE BROTHERS	32,264.32
BLUE CROSS BLUE SHIELD MINNESOTA	7,268,827.21
BOB'S BULLSEYE AUTO GLASS	8,875.00
BRAUN INTERTEC CORP	132,453.95
BRIGHTWATER HEALTH	737,046.87
BRINC DRONES INC	21,999.00
BROCK WHITE COMPANY	6,120.00
BUREAU OF CRIMINAL APPREHENSION	6,645.00
CARLSON TIMBER PRODUCTS INC	112,411.28
CARLTON COUNTY FAIR	37,940.00
CARLTON COUNTY HIGHWAY DEPT	82,393.91

CARLTON COUNTY HISTORICAL SOCIETY	40,000.00
CARLTON COUNTY PUBLIC HEALTH	72,836.14
CARLTON COUNTY RIDERS ATV CLUB	17,998.69
CARLTON COUNTY SWCD	249,069.00
CENTER FOR ALCOHOL & DRUG TREATMENT	94,136.53
CENTRAL PENSION FUND	70,722.64
CENTURYLINK	57,528.50
CHAMP SOFTWARE, INC	40,300.00
CITY OF BARNUM	253,621.94
CITY OF CARLTON	754,050.40
CITY OF CLOQUET CITY HALL	7,331,552.35
CITY OF CROMWELL	209,609.18
CITY OF KETTLE RIVER	103,176.96
CITY OF MOOSE LAKE	955,588.06
CITY OF SCANLON	342,007.86
CITY OF WRENSHALL	227,299.78
CITY OF WRIGHT	62,000.51
CIVICPLUS, LLC	16,256.91
CLOQUET AREA FIRE DISTRICT	15,000.00
CLOQUET INTERIORS	21,529.00
CLOQUET RIVERSIDE RECYCLING, INC	103,251.01
CLOQUET SANITARY SERVICE INC	21,751.46
COLLIER WILDLIFE CONTROL/BRETT	13,600.00
COMM OF FINANCE, TREAS DIV	113,402.57
COMMUNITY MEMORIAL HOSPITAL-RAITER FAM	9,889.44
COMMUNITY PRINTING, INC.	93,480.22
COMO LUBE & SUPPLIES, INC	50,317.90
COMO OIL AND PROPANE	10,891.63
COMPENSATION CONSULTANTS LTD	27,566.00
CONSOLIDATED CORRECTIONAL FOODSERVICE	164,457.34
CONSTELLATION NEWENERGY GAS DIV LLC	33,247.64
CONTECH ENGINEERED SOLUTIONS INC	103,892.14
COUNTY OF BELTRAMI	19,752.00
CROMWELL SELF SERVE	35,353.08
CROMWELL SNO-GOPHERS SNOWMOBILE CLUB	52,500.48
D R C C	69,570.00
DC LIVERY SERVICE INC	17,000.00
DECAIGNY EXCAVATING INC	23,870.00
DELTA DENTAL OF MINNESOTA	170,626.76
DEPARTMENT OF PUBLIC SAFETY	4,316,783.44
DEPARTMENT OF TRANSPORTATION	37,669.11
DHS - MOOSE LAKE RTC	6,599.50
DHS-CBHH-ALEXANDRIA-491	20,160.00
DHS-MSOP-462	44,494.50
DIVE GUYS/MATT WILKIE	11,000.00
DLT SOLUTIONS INC	7,351.44
DOCUSIGN INC LOCKBOX	7,686.00
DRONESENSE INC	6,000.00
DSC COMMUNICATIONS	198,275.80
DULUTH AREA FAMILY YMCA	7,300.00
DULUTH INSTITUTE	15,000.00
DULUTH TIRE	18,132.34
EARTHLINK LLC - NEXTERA	16,670.37

ECLIPSE INC	101,200.62
ECOLIBRIUM3	6,000.00
EIP CREDIT CO LLC	16,200.00
ELECTION SYSTEMS & SOFTWARE, LLC	8,495.17
EMERGENCY MEDICAL SERV COUNCIL	27,225.00
ENTERPRISE FM TRUST	126,491.66
ENVIRONMENTAL SYSTEMS RESEARCH INST ESRI	38,500.00
EQUIPMENT BLADES INC	8,297.94
EVERBRIDGE INC	18,832.00
EVERGREEN PAC ATV CLUB	60,000.00
FAMILY PATHWAYS	20,850.00
FAMILY SERVICE ROCHESTER	22,805.74
FASTENAL COMPANY	14,310.78
FAUL PSYCOLOGICAL	7,150.00
FFF ENTERPRISES INC	22,101.81
FIRST WITNESS CHILD ADVOCACY CENTER	24,375.00
FOND DU LAC OFF RES-ADMIN	83,383.46
FOND DU LAC OFF-RESERVATION	36,899.70
FOND DU LAC ON RES-ADMIN	72,000.00
FOND DU LAC ON-RESERVATION	134,411.45
FORCE AMERICA DISTRIBUTING LLC	5,874.97
FRYBERGER, BUCHANAN, SMITH & FREDERICK	19,880.10
GALLAGHER BENEFIT SERVICES INC	37,725.96
GALLS, LLC	22,650.50
GARD SPECIALISTS CO., INC	5,340.34
GIANT VOICES INC	20,926.00
GOBEL EXCAVATING & AGGREGATE INC	21,352.00
GOODIN COMPANY	14,086.53
GOVERNMENT MANAGEMENT GROUP INC	5,500.00
GRAPHIC TECHNOLOGIES	7,284.36
GREAT LAKES OFFICE SOLUTIONS INC	62,510.80
GROUP MEDICAREBLUE RX	6,115.30
GUARDIAN RFID	11,531.04
H & L MESABI	31,758.00
HALRON LUBRICANTS INC	7,378.82
HANCO UTILITIES INC	11,958.00
HAWKINSON CONSTRUCTION COMPANY INC	3,796,272.69
HEIKKILA/DAN C	30,000.00
HILDI USI	8,250.00
HORIZON EQUIPMENT LLC	66,165.00
HUNT ELECTRIC CORPORATION	115,730.63
I.U.O.E. LOCAL 49	7,462.61
IMPERIAL DADE	62,726.53
INFORMATION SYSTEMS CORPORATION	51,656.00
INNOVATIVE OFFICE SOLUTIONS LLC	19,311.03
INTL UNION OF OPERATING ENGINEERS-IUOE	11,620.00
ISD 100 WRENSHALL	1,504,851.42
ISD 91 BARNUM	1,013,932.10
ISD 93 CARLTON	1,537,165.00
ISD 94 CLOQUET	7,014,385.71
ISD 95 CROMWELL-WRIGHT	841,164.15
ISD 97-MOOSE LAKE	894,720.99
ISD 99 ESKO	2,251,613.40

ISD NO 100 - WRENSHALL	5,215.40
JAKES COMPANIES LLC	91,847.35
KANABEC COUNTY COMMUNITY HEALTH	43,811.87
KARPEL SOLUTIONS	20,098.12
KARTTA GROUP LLC	6,437.50
KETTLE RIVER SNOWMOBILE CLUB	26,693.00
KEYSTONE COMPENSATION GROUP LLC	24,325.00
KIESLER'S POLICE SUPPLY INC	12,770.75
KOLAR	15,808.24
KRAEMER CONSTRUCTION INC	22,660.00
KRIS ENGINEERING INC	21,273.81
KRUEGER DIRTWERX INC	17,295.77
KWIK TRIP	10,741.98
L & M FLEET SUPPLY INC	17,510.04
LAAKSONEN/REX	31,866.00
LAKE COUNTRY POWER	15,588.44
LANDWEHR CONSTRUCTION INC	1,166,346.20
LARKIN HOFFMAN DALY & LINDGREN, LTD	7,500.00
LAUGH & LEARN	18,000.00
LAW ENFORCEMENT LABOR SERV INC	37,817.64
LHB INC	47,059.62
LINCOLN PARK CHILDREN & FAMILIES COLLAB.	5,762.77
LINCOLN PARK FLATS	5,320.00
LIND/JAMES RICHARD	25,830.00
LITTLE B'S	24,000.00
LITTLE FALLS MACHINE INC	16,042.19
LITTLE SAND GROUP HOME	46,823.68
LIVINGWORKS EDUCATION USA, INC	19,359.34
LSS OF MN	7,018.56
LSSMN-ADMIN	70,320.64
LUTHERAN SOCIAL SERVICES OF MN	154,455.24
M R SIGN CO INC	19,426.86
MACQUEEN EQUIPMENT INC	17,856.69
MADDEN'S ON GULL LAKE	8,822.83
MAERTENS-BRENNY CONSTRUCTION COMPANY	459,560.73
MARCHELL/MARY ANN	9,531.30
MATHY CONSTRUCTION COMPANY	132,987.30
MATRIX TRUST COMPANY	46,255.00
MAVERICK DRONE SYSTEMS LLC	26,918.00
MCCARTHY ARCHITECTS/KLEIN	495,154.59
MCCOY CONSTRUCTION & FORESTRY INC	309,955.00
MCKESSON MEDICAL-SURGICAL	5,435.81
MENARDS WEST DULUTH	7,252.82
MID AMERICA BUSINESS SYSTEMS	9,625.00
MID-STATE TRUCK SERVICE INC	518,300.06
MILLER/MATTHEW	29,333.00
MINN COUNTIES COMPUTER COOP LOCKBOX	40,908.67
MINN COUNTIES INFORMATION SYSTEM	130,808.00
MINN COUNTIES INTERGOVERNMENTAL TRUST	652,139.00
MINN DEPT OF NATURAL RESOURCES-OMB	13,596.00
MINN OFFICE OF ENTERPRISE TECHNOLOGY	40,894.98
MINN SHERIFFS' ASSOCIATION	21,968.87
MINNEAPOLIS OXYGEN COMPANY	11,095.30

MINNESOTA BENEFIT ASSOCIATION	16,477.41
MINNESOTA CHIPPEWA TRIBE	170,000.00
MINNESOTA COUNTY ATTORNEYS ASSOCIATION	6,445.00
MINNESOTA DEPT OF HUMAN SERVICES	604,524.80
MINNESOTA ENERGY RESOURCES	99,289.65
MINNESOTA POWER	298,718.32
MINNESOTA STATE AUDITOR	63,666.41
MINNESOTA TELECOMMUNICATIONS	24,178.56
MN DEPARTMENT OF REVENUE	5,138,069.97
MN PERA	3,655,677.38
MN PUBLIC EMPLOYEES ASSOCIATION INC	13,770.00
MN STATE TREAS - DEPT OF HEALTH	8,415.00
MOODY'S INVESTORS SERVICE	25,500.00
MOOSE HORN ROD & GUN	55,157.52
MOOSE LAKE & WINDEMERE SEWER	8,007.68
MOOSE LAKE AUTO PARTS	13,409.22
MOOSE LAKE FIRE PROTECTION	179,320.38
MOOSE LAKE IMPLEMENT COMPANY	9,096.93
MORTON SALT INC	179,285.37
MOTOROLA SOLUTIONS, INC	93,943.55
NAPA AUTO PARTS	35,763.08
NATIONAL BUSINESS FURNITURE	18,728.34
NATIONWIDE RETIREMENT SOLUTIONS	162,160.00
NAVIGATE360 LLC	10,700.00
NELSON AUTO CENTER	51,119.00
NELSON FUNERAL CARE & CREMATION SERVICE	7,655.20
NEPCON LLC	5,656.00
NEXT CHAPTER TECHNOLOGY, INC	278,623.00
NEXUS - KINDRED FAMILY HEALING	74,159.36
NEXUS - MILLE LACS FAMILY HEALING	77,422.36
NORTH COUNTRY EXCAVATING	11,696.36
NORTH HOMES INC	156,424.88
NORTHEAST MINNESOTA OFFICE OF JOB TRAIN	158,774.88
NORTHERN PINES MENTAL HEALTH CENTER, INC	44,802.23
NORTHERN PRECISION SALES LLC	5,580.00
NORTHERN PRINTERY INC	8,177.66
NORTHLAND CONST OF DULUTH	38,258.40
NORTHLAND FIRE & SAFETY INC	7,912.00
NORTHLAND VEBA PLAN	1,167,240.66
NORTHSTAR COMMUNITY SERVICES LLC	48,612.42
NORTHSTAR MEDIA INC	43,061.75
NORTHWEST CARLTON CO AMBULANCE DISTRICT	60,626.77
NORTHWOOD CHILDRENS SERVICES	305,777.98
NORTHWOODS CONSULTING PARTNERS INC	14,995.00
NSF INTERNATIONAL STRATEGIC REGISTRATION	5,512.40
ODP BUSINESS SOLUTIONS, LLC	28,307.86
OTIS ELEVATOR COMPANY	16,604.28
PARAMOUNT PLANNING GROUP LLC	128,513.67
PAYCOM PAYROLL LLC	82,816.02
PDQ.COM CORPORATION	7,650.00
PEARSON/ADRIENNE	43,290.00
PFM FINANCIAL ADVISORS LLC	34,250.00
PHOENIX SUPPLY	11,244.59

PINE RIVER SALES INC	20,079.93
PINWOOD CLOQUET INC	45,352.14
POLK COUNTY PUBLIC HEALTH	42,095.37
POMP'S TIRE SERVICE INC	51,791.84
POWERPLAN	54,650.61
PRAIRIECARE RESIDENTIAL SERVICES, LLC	55,200.00
PRECISION AUTO BODY LLC	32,868.86
PRECISION GRADE LLC	21,200.00
PRIMERICA SHAREHOLDER SERVICES	9,112.00
PRO-WEST & ASSOCIATES INC	17,030.13
R S & H INC	177,486.90
RECOVERY ALLIANCE DULUTH	35,796.82
REDSTONE CONSTRUCTION COMPANY INC	1,432,908.10
REDWOOD TOXICOLOGY LABORATORY	34,435.48
REGENTS OF THE UNIVERSITY OF MINNESOTA	197,136.60
RELIANCE TELEPHONE, INC	6,300.00
RESEARCH DESIGN SOLUTIONS LLC	76,308.85
RESIDENTIAL SERVICES of NEMN, INC	66,751.81
RESOURCE TRAINING & SOLUTIONS	5,010.39
RETROFIT COMPANIES INC/THE	20,787.73
RIPP/DR KENNETH	14,696.25
ROYAL TIRE INC	16,603.69
RTVISION INC	6,241.28
RUSS BASSETT CORP	38,552.91
SAFEASSURE CONSULTANTS INC	15,391.96
SAINT PAUL PORT AUTHORITY (PACE)	34,238.07
SAND CREEK EAP, LLC DBA ALLONEHEALTH	6,732.50
SANOFI PASTEUR INC	5,680.34
SCOTT ANDERSON PROPERTY MANAGEMENT	31,824.00
SGTS INC	5,803.09
SHAMROCK TRUCKING-WASTE CONNECTIONS	331,430.01
SHI INTERNATIONAL CORPORATION	720,759.79
SHRED-IT USA	17,070.22
SIBLEY EQUINE CONSERVANCY	5,000.00
SIR LINES A LOT LLC	45,645.00
SK TAXI	15,676.00
SNOWMEN, INC	126,325.00
SOUNDOFF SIGNAL	17,354.96
SQUIRES, WALDSPURGER, & MACE P.A.	12,154.68
ST LOUIS COUNTY AUDITOR	126,157.81
ST LOUIS COUNTY HHSC FUND	5,050.00
ST LOUIS COUNTY PH&HS	24,698.81
STACK BROS MECHANICAL CONTRACTORS INC	63,989.25
STATE INDUSTRIAL PRODUCTS CORP	6,257.76
STATE OF MINNESOTA	15,405.11
STATE OF MN - MNDP MSRS HCSP	471,004.59
STELLAR SERVICES, LLC	7,992.88
STELLHER HUMAN SERVICES, INC	74,247.08
STRAIGHTLINE SURVEYING INC	31,400.00
STREICHERS	17,703.22
SUN LIFE FINANCIAL	47,584.29
SUPER ONE FOODS RETAIL ACCOUNTING	12,538.45
TEAMSTERS LOCAL 346	53,004.00

TELCOLOGIX LLC	9,221.50
TENDER LOVING CARE	16,145.20
TERMINAL SUPPLY COMPANY	8,263.66
THOMSON REUTERS - WEST	35,983.28
THRIFTY WHITE PHARMACY	26,056.67
TITAN ENERGY SYSTEMS INC	6,171.66
TOSHIBA AMERICA BUSINESS SOLUTIONS INC	5,010.43
TOWMASTER LLC	442,654.61
TOWN OF ATKINSON	48,417.74
TOWN OF AUTOMBA	70,669.45
TOWN OF BARNUM	150,537.87
TOWN OF BESEMAN	45,342.57
TOWN OF BLACKHOOF	191,106.60
TOWN OF EAGLE	121,313.63
TOWN OF HOLYOKE	88,613.78
TOWN OF KALEVALA	68,835.90
TOWN OF LAKEVIEW	89,732.51
TOWN OF MAHTOWA	191,452.21
TOWN OF MOOSE LAKE	214,253.78
TOWN OF PERCH LAKE	188,165.81
TOWN OF SILVER	95,354.80
TOWN OF SILVER BROOK	116,678.30
TOWN OF SKELTON	75,103.09
TOWN OF SPLIT ROCK	46,887.57
TOWN OF THOMSON	1,802,031.51
TOWN OF TWIN LAKES	1,224,060.31
TOWN OF WRENSHALL	90,716.00
TRITECH SOFTWARE SYSTEMS	69,160.19
TRUE NORTH GOODWILL	37,235.00
TWIN PORT MAILING	123,939.01
TWIN PORTS CHILDREN SERVICES, INC.	8,993.50
TWIN PORTS PAPER & SUPPLY INC	8,027.39
TYLER TECHNOLOGIES INC	6,661.56
U S BANK	3,311,241.66
ULINE, INC.	5,860.74
ULLAND BROTHERS	1,134,261.67
UNITED RENTALS (NORTH AMERICA) INC	25,972.00
UNITED TRUCK BODY COMPANY INC	60,202.31
UNITED WAY OF CARLTON COUNTY	6,427.00
VC3	25,595.75
VEIT & COMPANY INC	1,335,076.90
VESTIS SERVICES LLC	6,584.07
W L S D	1,010,895.88
WALMART	5,801.10
WALMART COMMUNITY-GEGRB	32,005.79
WASTE MANAGEMENT OF WI-MN	22,759.25
WEX BANK	10,613.73
WIDDES TRAILER SALES	7,155.00
WIESER CONCRETE PRODUCTS, INC	454,450.00
WM J SCHWARTZ & SON INC	87,758.30
WOOD CITY RIDERS	51,154.60
WRENSHALL SNO-SHARKS	6,616.42
ZAHL-PETROLEUM MAINTENANCE CO	184,797.31

ZIEGLER INC

229,176.85