

CASS COUNTY SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2007

The purpose of this report is to provide a summary of financial information concerning Cass County for interested citizens. Questions about this report should be addressed to Larry R. Wolfe, Cass County Chief Financial Officer, (218) 547-7266.

A full and complete copy of Cass County's Audited Financial Statement is available upon request by calling Cass County at (218) 547-7266, or by writing to the Cass County Chief Financial Officer, PO Box 3000, Walker, MN 56484, or on our website, <http://www.co.cass.mn.us>

2007 Cass County Officials Roster

Commissioners

1st District	Jim Demgen	(218) 829-7438
2nd District	Bob Kangas	(218) 587-4453
3rd District	Jeff Peterson	(218) 675-6086
4th District	James Dowson	(218) 547-1894
5th District	Virgil Foster	(218) 335-0057

Officers - Elected

Attorney	Earl Maus	(218) 547-7255
Recorder	Kathryn Norby	(218) 547-7381
Sheriff	Randy Fisher	(218) 547-1424

Officers - Appointed

Administrator	Robert H. Yochum	(218) 547-7419
Assessor	Steven Kuha	(218) 547-7298
Auditor-Treasurer	Sharon K. Anderson	(218) 547-7260
Bldg & Grds Supervisor	Tom Emery	(218) 547-7230
Chief Financial Officer	Larry R. Wolfe	(218) 547-7266
Environmental Services	John Sumption	(218) 547-7241
Highway Engineer	David Enblom	(218) 547-7368
Health, Human, & Veteran Services	Dorothy Opheim	(218) 547-1340
Land Commissioner	Norm Moody	(218) 947-3338
Medical Examiner	M.McGee, M.D.	(218) 547-1424
MIS Department	Tim Richardson	(218) 547-7265
Probation Office	Reno Wells	(218) 547-7212

STATEMENT OF NET ASSETS DECEMBER 31, 2007	Primary Government Governmental Activities	Discretely Presented Component Units
Assets		
Cash and pooled investments	\$ 40,691,140	\$ 247,435
Petty cash and change funds	2,591	
Investments	4,139,474	
Taxes Receivable		
Prior - net	667,687	
Special assessments receivable		
Prior - net	155,981	10,996
Accounts receivable - net	2,332,420	39,986
Long-term receivables		155,225
Accrued Interest Receivable	379,411	
Due from other governments	2,166,579	
Prepaid items	2,162,800	3,161
Inventories	403,391	
Restricted assets		
Cash and pooled investments		123,586
Investment in joint venture	606,619	
Capital assets		
Non-depreciable	6,750,756	35,753
Depreciable - net of depreciation	81,134,983	2,878,113
Total Assets	\$ 141,593,832	\$ 3,494,255
Liabilities		
Accounts payable	1,218,745	14,673
Salaries payable	646,075	7,350
Compensated absences payable - current		5,907
Contracts payable	133,601	
Due to other governments	1,859,827	
Accrued interest payable		3,922
Unearned revenue	72,744	
Advance from other governments	624,727	
Customer deposits		3,850
Long-term liabilities		
Due within one year	596,963	170,869
Due in more than one year	3,074,420	2,003,177
Total Liabilities	\$ 8,227,102	\$ 2,209,748
Net Assets		
Invested in capital assets - net of debt	\$ 87,885,739	\$ 740,445
Restricted for		
General government	351,816	
Public safety	2,951,561	
Highways and streets	665,211	
Conservation of natural resources	8,858,260	
Capital projects		15,045
Debt service	155,816	
Other purposes	390,037	
Unrestricted	32,108,290	529,017
Total Net Assets	\$ 133,366,730	\$ 1,284,507

STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS DECEMBER 31, 2007	Agency		
Assets			
Cash and cash equivalents	\$ 1,575,675		
Petty cash and change funds	440		
Total Assets	\$ 1,576,115		
Liabilities			
Salaries payable	\$ 36,461		
Due to other governments	1,463,129		
Prepaid taxes	76,525		
Total Liabilities	\$ 1,576,115		
Cass County Profile			
Key Indicator	Total Current	Total Prior	Percent Increase (Decrease)
Est Population	28,743	28,949	-0.71%
Total Tax Capacity	54,281,148	46,297,675	17.24%
Percent of Property Tax Collected	97.66%	97.77%	-0.11%
Total General Revenues	23,168,111	20,033,730	15.65%
Total Program Revenues	25,176,459	22,879,762	10.04%
Total Expenses Governmental	36,518,102	37,630,721	-2.96%
Capital Assets Governmental Activities	87,885,739	84,191,503	4.39%
Total Outstanding Net Bonded Debt of the County	2,073,726	2,240,509	-7.44%
Bond Rating on most recent government obligation	N/A	N/A	N/A
Government-Wide Net Assets	133,366,730	121,540,262	9.73%
Total Number of Full Time Employees	272	275	-1.09%

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2007	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Environmental Trust	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and pooled investments	\$ 22,415,625	\$ 5,283,654	\$ 6,644,351	\$ 4,427,343	\$ 602,737	\$ 1,025,814	\$ 40,399,524
Petty cash and change funds	2,251	100	140	100			2,591
Undistributed cash in agency funds	164,264	47,535	71,795			8,022	291,616
Investments					4,139,474		4,139,474
Taxes receivable							
Prior	303,397	133,549	208,542			22,199	667,687
Special assessments receivable							
Prior	155,981						155,981
Accounts receivable	227,361		120,965	1,963,708	20,386		2,332,420
Accrued interest receivable	320,499				58,912		379,411
Due from other funds	393,097	33,067				13,905	440,069
Due from other governments	147,382	1,025,627	993,570				2,166,579
Inventories			403,391				403,391
Prepaid Items						2,162,800	2,162,800
Total Assets	\$ 24,129,857	\$ 6,926,923	\$ 8,039,363	\$ 6,391,151	\$ 4,821,509	\$ 3,232,740	\$ 53,541,543
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 570,601	\$ 156,241	\$ 457,434	\$ 13,723	\$ 1,120	\$ 19,626	\$ 1,218,745
Salaries payable	340,801	82,618	197,174	25,482			646,075
Compensated absences - current	125,036	46,385	85,930	7,297			264,648
Contracts payable		133,601					133,601
Due to other funds	2,602		422	407,153		29,892	440,069
Due to other governments		2,782	525,404	575,680		162,102	1,265,968
Deferred revenue - unavailable	379,856	880,624	178,241	1,963,708		19,341	3,421,770
Deferred revenue - unearned	28,399		23,959		20,386		72,744
Advance from other governments		557,727		67,000			624,727
Total Liabilities	\$ 1,447,295	\$ 1,859,978	\$ 1,468,564	\$ 3,060,043	\$ 21,506	\$ 230,961	\$ 8,088,347
Fund Balances							
Reserved for							
Prepaid Items	\$	\$	\$	\$	\$	\$ 2,162,800	\$ 2,162,800
Inventories		403,391					403,391
Missing heirs	30,374						30,374
Law library	49,206						49,206
Recorder's equipment	219,094						219,094
Recorder's compliance fund	76,657						76,657
Attorney's forfeiture	6,859						6,859
Enhanced 911	242,475						242,475
Federal projects	359,663						359,663
Forestry development					3,331,108		3,331,108
Environmental trust						4,800,003	4,800,003
Wetland activity	67,162						67,162
SSIDAA fees			6,683				6,683
Birth/death certificates			140				140
Unreserved							
Designated for future expenditures	5,250,000	31,800					5,281,800
Designated for cash flows	6,525,342	3,808,525	5,230,932				15,564,799
Designated for uninsured claims	500,000						500,000
Designated for health insurance	1,926,760						1,926,760
Designated for public health grants			4,000				4,000
Designated for OSHA grants			5,000				5,000
Designated for South Country Health Alliance			1,300,000				1,300,000
Designated for Longville Amulance District	62,449						62,449
Designated for petty cash funds	2,251						2,251
Designated for compensated absences	2,409,789						2,409,789
Undesignated	4,954,481	823,229	24,044				5,801,754
Unreserved, reported in nonmajor funds						838,979	838,979
Total Fund Balances	\$ 22,682,562	\$ 5,066,945	\$ 6,570,799	\$ 3,331,108	\$ 4,800,003	\$ 3,001,779	\$ 45,453,196
Total Liabilities and Fund Balances	\$ 24,129,857	\$ 6,926,923	\$ 8,039,363	\$ 6,391,151	\$ 4,821,509	\$ 3,232,740	\$ 53,541,543



CASS COUNTY WEBSITE
<http://www.co.cass.mn.us>

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2007	Program Revenues		Primary Government Activities		Discretely Presented Component Units	Net (Expense) Revenue and Changes in Net Assets
Expenses	Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions			
Functions/Programs						
Primary Government Governmental activities						
General government	\$ 5,809,094	\$ 1,805,939	\$ 259,493	\$	(3,743,662)	
Public safety	7,727,653	408,923	644,570		(6,674,160)	
Highways and streets	5,881,140	473,729	3,570,661	2,939,754	1,103,004	
Sanitation	2,327,231	1,163,543			(1,163,688)	
Human services	9,745,745	640,978	4,912,135		(4,192,632)	
Health	3,548,769	1,323,639	1,203,019		(1,022,111)	
Culture and recreation	16,812				(16,812)	
Conservation of natural resources	1,426,658	3,576,015	581,751	1,672,310	4,403,418	
Economic development	35,000				(35,000)	
Total governmental activities	\$ 36,518,102	\$ 9,392,766	\$ 11,171,629	\$ 4,612,064	\$ (11,341,643)	
Component Units						
Housing and Redevelopment Auth	\$ 529,167	\$ 51,996	\$ 429,852	\$	(47,319)	
Pine River Area Sanitary District	413,390	365,239		94,190	46,039	
Total component units	\$ 942,557	\$ 417,235	\$ 429,852	\$ 94,190	\$ (1,280)	
General Revenues						
Property taxes					\$ 16,885,412	
Mortgage registry and deed tax					57,734	
Other taxes					23,535	
Payments in lieu of tax					966,093	
Grants and contributions not restricted to specific programs					2,061,688	
Unrestricted investment earnings					2,823,309	15,009
Miscellaneous					255,640	
Gain (loss) on sale of capital assets					94,700	500
Total general revenues					\$ 23,168,111	\$ 15,509
Change in net assets					\$ 11,826,468	\$ 14,229
Net Assets - Beginning					121,540,262	1,270,278
Net Assets - Ending					\$ 133,366,730	\$ 1,284,507

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2007	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Environmental Trust	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 7,564,043	\$ 3,480,116	\$ 5,233,458	\$	\$	\$ 594,153	\$ 16,871,770
Special assessments	1,671,436						1,671,436
Licenses and permits	87,985		9,575				97,560
Intergovernmental	3,186,180	7,088,835	6,312,514	354,412		101,987	17,043,9

A USER'S GUIDE TO COUNTY FINANCIAL STATEMENTS

Basic Financial Statements

Cass 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 schedule's 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 provide additional information and disclosure for information in the financial statements.

Governmental activities are general 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.

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 operation 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.

County Fiduciary Funds

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 associated 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 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 functions classifications:

**The General Government function includes 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 offices.

**Public safety related 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 involves 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.

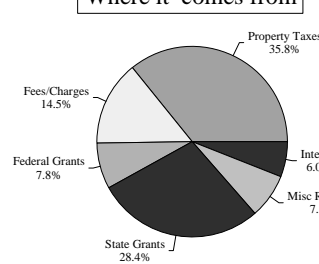
**Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, and other recreation programs.

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

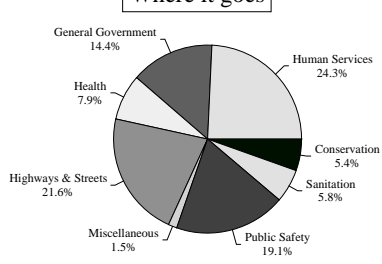
**Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses.

CASS COUNTY'S 2007 FINANCES

Where it comes from



Where it goes



CASS COUNTY WEBSITE
<http://www.co.cass.mn.us>

All Funds Excluding Human Service		Vendor		2007 Payments	
AVIANDS FOOD & SERVICES	114,408.04	ELK RIVER FORD INC	218,120.33	MILLS MOTOR INC	19,568.71
ACCLAIM BENEFITS	203,096.52	EMILY-OUTING SNOWBIRDS	15,148.38	MINNESOTA POWER	119,286.39
ATKIN COUNTY	107,719.05	EMMONS & OLIVIER RESOURCES INC	15,444.29	MN COUNTIES COMPUTER COOP	48,752.87
AMERICAN DISPOSAL INC	41,563.94	ENVENTIS TELECOM INC	5,447.49	MN COUNTIES INFORMATION SYS	111,659.87
AMERICAN SOLUTIONS	5,944.15	ENVIRONMENTAL SYSTEMS RES	31,165.88	MN COUNTIES INSURANCE TRUST	536,148.00
ANDERSON BROTHERS CONSTR	284,569.36	EXPRESS FORESTRY INC	13,831.16	MN DEPARTMENT OF FINANCE	7,091,447.65
ANDERSON CONTRACTING INC	567,373.27	FAIRVIEW TOWNSHIP	314,775.61	MN DEPT OF EMPLOYMENT	13,431.08
ANSEL TOWNSHIP	28,490.52	FEDERAL DAM/CITY OF	39,915.61	MN DEPT OF REVENUE	1,916,885.25
ARVIG COMMUNICATIONS SYSTEMS	71,189.19	FERRILLGAS	31,098.97	MN DOT - COMM OF TRANSP	8,438.28
ASSET RECOVERY CORPORATION	12,756.74	FIDLAR COMPANIES	56,318.22	MN OFFICE OF ENTERPRISE TECH	12,608.71
ASSOC OF MINNESOTA COUNTIES	15,083.00	FLEET SERVICES	84,124.33	MN STATE AUDITOR	86,068.35
ASSURANT EMPLOYEE BENEFITS	47,360.76	FRONTIER PRECISION INC	9,984.58	MN STATE TREAS-DEPT OF HEALTH	9,777.50
ASTECH	28,749.60	FUTURE FORESTS INC	12,737.20	MOBILE VISION IN-CAR VIDEO SVS	8,862.00
AYRES ASSOCIATES INC	9,361.38	GATEWAY COMPANIES INC	95,945.10	MOOSE LAKE TOWNSHIP	33,368.09
B&L AUTOMOTIVE SERVICE	5,928.29	GIRARD'S BUSINESS MACHINES INC	15,098.45	MOREY/LOREN	18,500.00
BACKUS/CITY OF	84,669.83	GLADEN CONSTRUCTION INC	15,002.00	MORRISON COUNTY	92,100.00
BARCLAY TOWNSHIP	40,581.79	GOTTMANN EXCAVATING INC	40,292.61	MOTOROLA	7,566.00
BECKER TOWNSHIP	72,242.94	GOULD TOWNSHIP	13,095.13	MPH INDUSTRIES INC	10,806.24
BEMIDJI SEWER & WATER WORKS	7,707.70	GOVERNMENT MGMT GROUP	5,100.00	MQ NORTH LLC	65,710.34
BENA/CITY OF	10,412.59	GOVERNMENT TRAINING SERVICE	5,137.87	MURNANE BRANDT	198,598.87
BENEDICTINE HEALTH SYSTEM	50,000.00	GREENMAN TECHNOLOGIES OF MN	32,785.49	NELSON INTERNATIONAL	5,570.31
BERBEE INFORMATION NETWORKS	17,063.11	GREENTREE GRAPHIC PRODUCTS	5,299.02	NISSWA SANITATION	8,125.00
BEULAH TOWNSHIP	17,324.47	GULL LAKE DRIFTERS INC	18,050.38	NORTH AMERICAN SALT CO	46,171.23
BIRCH LAKE TOWNSHIP	157,425.50	H&L MESABI	22,056.90	NORTH COUNTRY BUSINESS PROD	19,747.91
BLIND LAKE TOWNSHIP	20,760.64	HACKENSACK/CITY OF	212,684.80	NORTH MEMORIAL AMBULANCE	230,498.60
BLOOMINGTON TIRE & AUTO	6,471.99	HASLER INC	70,000.00	NORTHEAST SERVICE COOP	103,854.00
BLUE CROSS BLUE SHIELD	3,624,451.48	HEARTLAND TIRE SERVICE INC	7,559.21	NORTHERN CASS DAC INC	27,025.37
BNSF RAILWAY COMPANY	17,632.05	HERZOG ROOFING INC	15,020.00	NORTHERN SAFETY TECH	16,084.81
BOY LAKE TOWNSHIP	42,604.70	HIBBING COMMUNITY COLLEGE	10,557.00	NORTHERN STAR COOP	9,104.66
BOY RIVER TOWNSHIP	7,034.43	HILDI INCORPORATED	7,167.00	NORTHERN 2-WAY SERVICE LLC	5,008.01
BP	14,977.12	HILLIARD-HUTCHINSON	30,489.47	NORTHSTAR AUTO AUCTION INC	34,200.00
BRUNSWICK COMM GOVT	31,141.00	HIRAM TOWNSHIP	130,345.38	NORTHWEST MN HHW	17,673.64
BUDGET BLINDS OF BRAINERD	6,978.95	HOFFMAN, DALE, & SWENSON PLLC	5,600.00	OFFICE DEPOT	35,002.36
BULL MOOSE TOWNSHIP	8,185.88	HONEYWELL INTERNATIONAL INC	66,494.97	OK TIRE STORE - MOTLEY	52,732.81
BUNDY/PAUL BAXTER	6,361.28	HOUSTON FORD INC	67,471.09	OLSON ELECTRIC	21,936.92
BUNGO TOWNSHIP	41,325.71	HSBC BUSINESS SOLUTIONS	5,663.89	ORTON OIL COMPANY	241,489.52
BURCKHARDT PROPERTIES LLC	62,135.51	HUBBARD COUNTY	50,049.03	OTTER TAIL PENINSULA	36,583.31
BUSINESS CARD	5,605.90	INDEPENDENT PETROLEUM SERV	11,253.88	OUTING SAND & GRAVEL	5,600.00
BYRON TOWNSHIP	41,084.40	INDEPENDENT SCH DIST 113	1,691,315.16	OVERHEAD DOOR CO	9,352.10
CAM	47,751.98	INDEPENDENT SCH DIST 114	1,407,241.97	PACIFIC REGENERATION TECH	23,772.20
CARDMEMBER SERVICE	18,826.90	INDEPENDENT SCH DIST 115	916,833.13	PENROSE OIL COMPANY	20,929.46
CARLSON TRACTOR & EQUIP CO	6,764.26	INDEPENDENT SCH DIST 116	1,068,331.33	PIKE BAY TOWNSHIP	253,823.86
CASS CO AGRICULTURAL ASSOC	5,000.00	INDEPENDENT SCH DIST 118	889,447.21	PILLAGER/CITY OF	190,701.76
CASS CO AGRICULTURAL SOCIETY	5,000.00	INDEPENDENT SCH DIST 119	1,734,150.80	PILOT NEWSPAPERS INC	17,801.02
CASS CO AUDITOR-TREASURER	265,871.98	INDEPENDENT SCH DIST 120	110,963.17	PINE LAKE TOWNSHIP	82,891.64
CASS COUNTY EDC	35,000.00	INDEPENDENT SCH DIST 121	234,334.13	PINE RIVER STATE BANK	25,221.23
CASS CO HISTORICAL SOCIETY	5,000.00	INDEPENDENT SCH DIST 122	665,803.47	PINE RIVER TOWNSHIP	246,017.46
CASS COUNTY HRA	10,756.74	INDEPENDENT SCH DIST 123	25,533.90	PINE RIVER/CITY OF	29,524.61
CASS COUNTY PUBLIC HEALTH	8,319.33	INFORMATION SYSTEMS CORP	25,288.21	POLAR CHEVROLET MAZDA	22,486.20
CASS LAKE VOLUNTEER RURAL FIRE	6,100.00	INGUADONA TOWNSHIP	55,635.55	POMPS TIRE SERVICE INC	13,369.72
CASS LAKE/CITY OF	319,569.29	INITIATIVE FOUNDATION	16,955.00	PONTO KNIGHT RIDERS INC	40,684.50
CATCO PARTS & SERVICE	5,383.91	IVerson BARBARA A	7,775.00	PONTO LAKE TOWNSHIP	135,291.24
CDW GOVERNMENT INC	24,507.89	J&S QUALITY INSULATING	12,704.07	POPULAR TOWNSHIP	30,307.47
CENTRAL SPECIALTIES INC	831,745.46	J-CRAFT DIV OF CRVSTEEL MFG	145,418.59	POSITRON PUBLIC SAFETY SVS	46,260.00
CHICKAMAW BEACH/CITY OF	29,228.81	JL TRUCKING EXCAVATING	14,835.88	POWERS TOWNSHIP	207,438.58
CHILD, GIRL, WOMAN LK PROPERTY	10,000.00	JOHNSTON FARGO CULVERT INC	32,170.79	PRO-WEST & ASSOCIATES INC	97,094.12
CHITWOOD OIL CO	7,171.21	KEGO TOWNSHIP	75,805.41	PUBLIC UTILITIES COMMISSION	5,152.97
CITY SANITARY SERVICE	52,963.64	KITCHIGAMI REGIONAL LIBRARY	301,391.00	RAINFORREST ALLIANCE INC	5,732.00
CLAIMS - DAVITA INC	39,556.44	KLINE FUNERAL HOME	10,375.00	RAMSEY CO MEDICAL EXAMINER	44,900.00
CORE PROFESSIONAL SERVICES, PA	6,600.00	KNIFE RIVER MATERIALS	377,677.61	RECYCLE TECHNOLOGIES INC	5,241.15
COUNTRYWIDE TAX SERVICES CORP	10,429.78	KRAMER LEAS DELEO PC	7,200.00	REGION 5 DEVELOPMENT COMM	61,276.88
CPS TECHNOLOGY SOLUTIONS	57,470.28	KUEPERS INC	184,326.08	REICHERT ENTERPRISES INC	5,004.59
CROCKER COLLISION	5,472.17	LAKE SHORE/CITY OF	716,686.27	RELIANCE TELEPHONE SYSTEMS	20,477.43
CROOKED LAKE TOWNSHIP	284,537.33	LAKELAND PUBLIC TELEVISION	5,171.52	REMER AREA EMS DISTRICT	35,249.83
CROW WING COUNTY TREASURER	576,847.26	LAKER CHEMICAL INC	28,224.75	REMER TOWNSHIP	14,515.58
CROW WING SWCD	25,000.00	LAMPERTS CABINETS INC	8,150.38	REMER-CITY OF	164,440.46
CUTLER-MAGNER COMPANY	42,451.51	LANDECKER & ASSOC OF WALKER	7,188.00	ROGER'S TWO WAY RADIO INC	30,715.08
D W JONES INC	16,950.00	LANDT AUTO BODY PLUS	12,530.86	ROGERS TOWNSHIP	29,860.00
DACOTAH PAPER CO	14,646.37	LEECH LAKE AREA JANITORIAL	6,230.28	ROLLINS/DARLENE M	5,889.00
DEEP PORTAGE	5,950.00	LEECH LAKE RIDERS INC	53,368.13	RS EDEN	7,292.00
DEER RIVER/CITY OF	14,193.00	LEECH LAKE TELEVISION CORP	9,267.00	RURAL CELLULAR CORP - UNICEL	38,094.34
DEERFIELD TOWNSHIP	47,344.43	LEECH LAKE TOWNSHIP	63,394.55	SAILER ENVIRONMENTAL CONS	13,811.68
DELL MARKETING LP	32,715.91	LIMA TOWNSHIP	6,103.73	SALEM TOWNSHIP	11,370.45
DERBY INDUSTRIES	6,022.90	LINDYS PLUMBING & HEATING	5,967.71	SAWYER ENTERPRISES LLC	7,900.00
DIAMOND MOWERS INC	28,671.77	LITTLE FALLS MACHINE INC	7,052.63	SAWYER TIMBER CO	7,790.00
DOTTY PA/MELANIE R	24,930.95	LONGVILLE LAKES SNOWMOBILE	43,504.38	SHI INTERNATIONAL CORP	17,461.81
DSC COMMUNICATIONS	10,225.31	LONGVILLE/CITY OF	259,828.58	SHINGOBBEE TOWNSHIP	495,358.73
DUSTCOATING INC	271,991.58	LOON LAKE TOWNSHIP	91,775.24	SHORT ELLIOTT HENDRICKSON INC	24,847.22
DYNAMIC IMAGING SYSTEMS INC	6,434.73	LOTT EXCAVATING	8,530.65	SKOGERBOL/LARRY	5,000.00
EAGLE COUNTRY SNOWMOBILE	36,864.50	LUCE/JOHN C	5,354.16	SLATER TOWNSHIP	19,273.29
EAST GULL LAKE/CITY OF	704,601.40	LUNDRIGAN/TED N	44,700.00	SMITH LAW OFFICE	22,669.64
EBN CONTRACTORS LLC	12,490.00	M B MCGEE MD PA	17,800.00	SMOKY HOLLOW TOWNSHIP	15,644.83
ELECTION SYSTEMS & SOFTWARE	8,718.02	M G CARLSON CONSTRUCTION CO	89,147.27	SOUTH CNTRY HEALTH ALLIANCE	389,520.00
ELECTRICAL SYSTEMS INC	6,456.47	M-R SIGN CO INC	25,666.99	STOCKMAN TRANSFER INC	499,920.44
		MAPLE TOWNSHIP	107,607.54	STORLIE CONSTRUCTION	24,640.00
		MARCO FINANCING PRODUCTS INC	37,788.60	STREICHER'S	81,962.07
		MARCO FINANCING	53,782.65	SYLVAN TOWNSHIP	560,106.55
		MAY TOWNSHIP	140,222.04	TDS METROCOM - MN	12,163.63
		MC GILL/JAMES W	5,892.00	TDS TELECOM	20,799.20
		MCKINLEY TOWNSHIP	27,465.68	THELEN HEATING & ROOFING INC	37,693.50
		MEADOWBROOK TOWNSHIP	39,664.72	THUNDER LAKE TOWNSHIP	121,525.03
		MERCURY MARINE	8,864.00	TIERNEY BROTHERS INC	43,765.57
		MID-AMERICAN RESEARCH	5,633.21	TORREY TOWNSHIP	16,550.29
		MIDSTATES EQUIPMENT & SUPPLY	31,298.56	TRAFFIC MARKING SERVICE INC	104,611.56
				TRELPE TOWNSHIP	62,425.47
				TRI-CITY PAVING INC	173,522.95
				TRIANGLE OIL CO	134,727.62
				TRIMIN SYSTEMS INC	13,235.27
				TULENCHIK/JONI L	40,845.00
				TURTLE LAKE TOWNSHIP	176,706.98
				UNIFORMS UNLIMITED INC	28,278.80
				UNITED STATE POSTAL SERVICE	59,876.04
				UNIVERSITY OF MINNESOTA-F&A	36,852.47
				US AUTO FORCE	16,551.99
				US RECORDS	19,655.55
				USDA FOREST SERVICE	20,682.15
				VALEN/JOHN E	7,518.00
				VOGT'S DIRT SERVICE LLC	67,819.81
				WABEDO TOWNSHIP	166,693.87