

SHERBURNE COUNTY

SUMMARY FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2024

The purpose of this report is to provide a summary of financial information concerning Sherburne County or interested citizens. Questions about this report should be directed to Loraine Rupp, County Auditor-Treasurer at (763) 765-4363.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE ON OUR WEBSITE AT WWW.CO.SHERBURNE.MN.US OR UPON REQUEST BY CALLING LORAIN RUPP, OR BY WRITING TO THE COUNTY AUDITOR-TREASURER AT 13880 BUSINESS CENTER DRIVE, SUITE 100, ELK RIVER, MN 55330.

<u>COUNTY OFFICIALS</u>	<u>TITLE</u>	<u>PHONE NUMBER</u>
Andrew Hulse	Commissioner District 1	(763) 765-3001
Raeanne Danielowski	Commissioner District 2	(763) 765-3001
Gregg Felber	Commissioner District 3	(763) 765-3001
Gary Gray	Commissioner District 4	(763) 765-3001
Lisa A. Fobbe	Commissioner District 5	(763) 765-3001
Bruce Messelt	County Administrator	(763) 765-3001
Kathleen Heaney	County Attorney	(763) 765-4725
Loraine Rupp	County Auditor-Treasurer	(763) 765-4351
Michelle Ashe	County Recorder	(763) 765-4420
Joel Brott	County Sheriff	(763) 765-4000

A PROFILE OF SHERBURNE COUNTY

<u>KEY INDICATOR</u>	<u>Total 2024</u>	<u>Total 2023</u>	<u>Percent Increase (Decrease)</u>
Estimated Population	103,059	102,206	0.83%
Total Assessed Market Value of all Taxable Property	14,861,113,674	14,827,328,804	0.23%
Percent of Property Taxes Collected (including delinquent collections)	99.27%	99.27%	0%
Total General Revenues	86,888,730	84,521,152	2.80%
Total Program Revenues	84,258,983	78,792,515	6.94%
Total Expenses Governmental activities	118,562,029	111,954,505	5.90%
Total Expenses Business-type activities	21,556,632	19,292,909	11.73%
Capital Assets - Governmental activities	323,041,651	310,142,750	4.16%
Capital Assets - Business-type activities	15,960,587	16,515,178	-3.36%
Total Outstanding Net Bonded Debt of the County	33,192,534	34,684,240	-4.30%
Bond Rating on the Most Recent Bond Issue(s)	AA+	AA+	
Total Government-Wide Net Position			
Governmental activities			
Business-type activities	417,629,558	384,224,832	8.69%
Total Number of Employees	10,569,188	12,944,862	18.35%
	787	758	3.83%

ECONOMIC CONDITION AND OUTLOOK

Sherburne County continues to grow both from a population and a tax base perspective. The population increased 0.835% from the previous year of 102,206 to 103,059, making Sherburne County the 12th largest County in Minnesota. Countywide residential values have increased approximately 5% for taxes payable in 2024, bringing the average residential value to \$368,300. New home permits are level compared to the same period in 2023. The County continues to see a number of solar farms (known as Community Solar Gardens under Minnesota Statutes) that have developed primarily during the 2017-2021 timeframe. Additionally, commercial and industrial new construction, as well as permits for renovations and/or expansions of existing properties and facilities, has decreased compared to prior years. County staff continues to look for innovative solutions to control expenses and increase revenues while maintaining services to our residents.

A number of indicators contribute to continued growth and financial stability of the County. The following are some of what we feel to be key indicators.

<u>Key Economic Indicators</u>	<u>Amounts</u>	<u>Characteristics</u>
2024 Population	103,059	Up 12.38% from the 2015 census of 91,705
2024 Taxable Market Value	\$14,861,113,674	Up 105.30% from 2015 Taxable Market Value of \$7,238,825,100
2024 New Construction	\$ 101,823,100	Compared to 2015 New Construction of \$79,406,200
2024 Tax Parcels	43,547	Up 8.40% from Pay 2015 Tax Parcels of 40,172
2024 Business-Type Parcels	1,647	Up 19.00% from Pay 2015 Business-Type Parcels of 1,384

Due to its relatively dense population outside of - and yet in close proximity to - the Twin Cities metropolitan area, Sherburne County is attractive to businesses that seek affordable land and labor costs to locate or expand their operations. Businesses are continuing to choose Sherburne County because of the growing population, available and educated workforce, and access to major highways and the railroad.

Commuter rail service continues to provide ridership via the Metro Transit Northstar Corridor rail line and its related bus connector, the “Northstar Link”, which began operation in November of 2009, linking St. Cloud to Big Lake (via the Northstar Link) to downtown Minneapolis, with additional stops in Elk River, Anoka, Ramsey, Coon Rapids, Fridley and Target Field (Minneapolis). Ridership was greatly impacted by business shutdowns and restrictions caused by the COVID 19 pandemic leading to the State of Minnesota to contemplate shutdown of Northstar as early as January 2026. A final determination on the future of Northstar and/or any successor transit service is still to be determined.

LONG-TERM FINANCIAL PLANNING

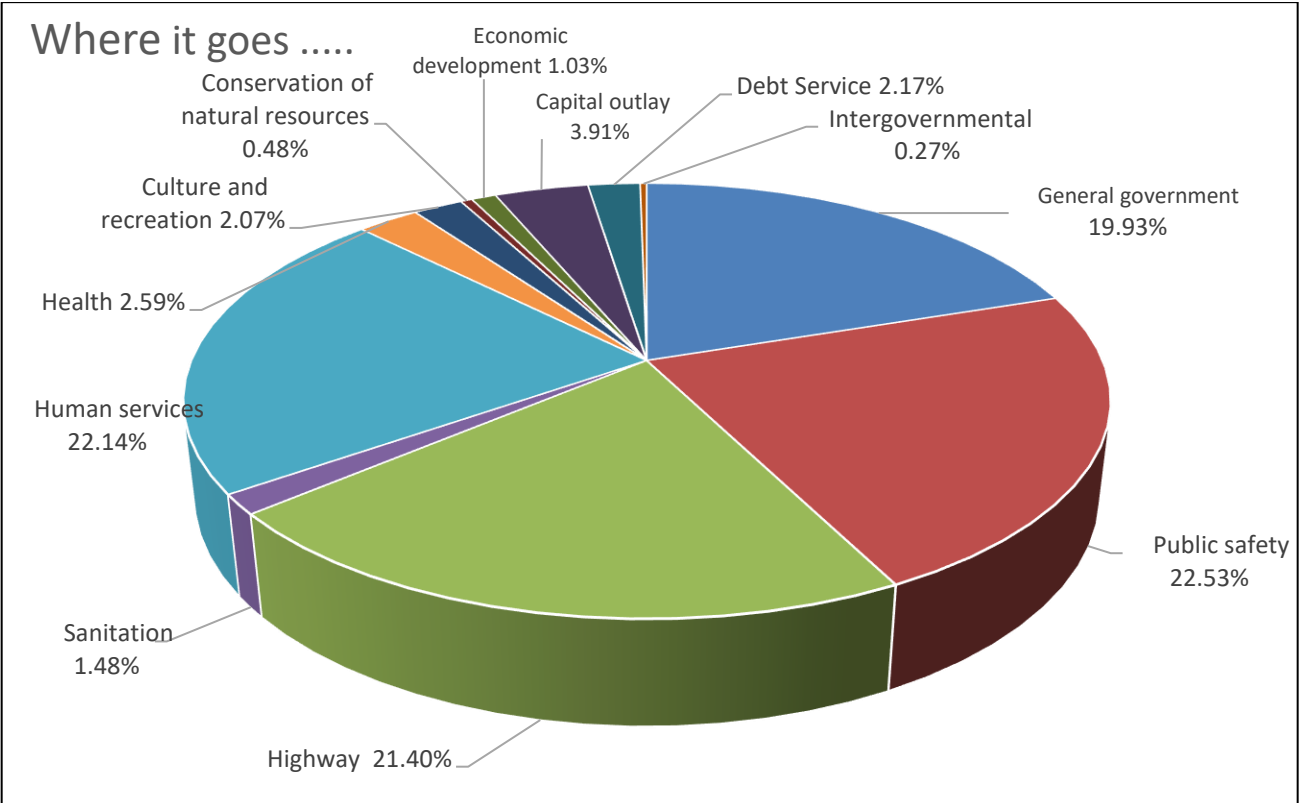
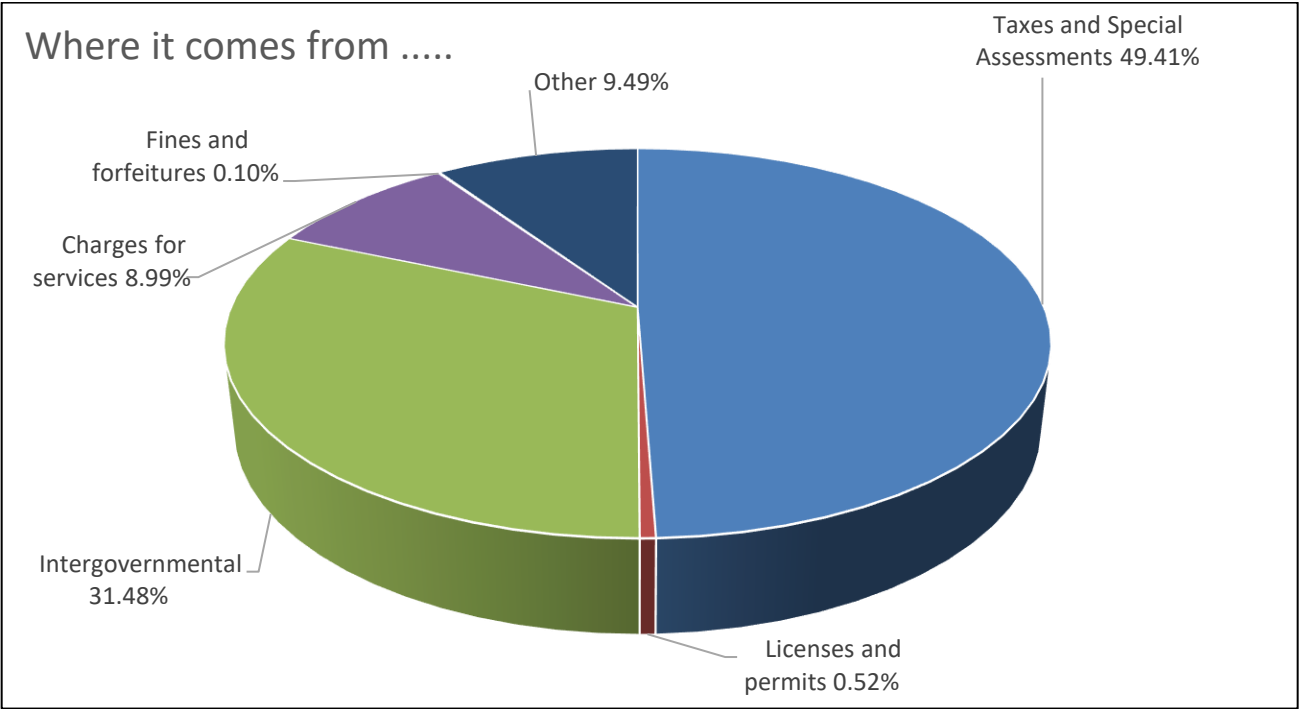
The County Board annually sets goals to establish key priorities, based upon an adopted 3-5 year Strategic Plan. The budget process provides direction for Department Heads to document savings to be achieved during the year to address any anticipated revenue shortages from the State. The County Board encourages Department Heads to explore work process efficiencies and review current service offerings, and/or find alternate methods of cost reduction or revenue enhancement. The County holds regular “LEAN” events to look for departmental and countywide efficiency improvements and cost savings. The County also annually updates the Five-Year Capital Improvement Plan, prepared by the Administration department, with inputs from all County departments. The County has utilized the OpenGov budget platform software to increase budgeting efficiency and enhance transparency with the public. The software is available to County residents 24 hours a day on the County’s website.

MAJOR INITIATIVES

Public Works Department and Regional Rail Fund - The County Board approve allocating some of the adopted local option sales tax to Metro Transit’s Northstar Line costs, thus reducing the Regional Rail Authority levy to \$0 again for 2024 – the net effect of both county levies, therefore is a 3.99% increase. Put another way, the average residential homesteaded property in Sherburne County will see a \$2.50 increase/month. For 2025 valuation for payable 2025 property tax, the average valued residential home increased by 0.5% and commercial & industrial values increased 4% in Sherburne County. However, the County experienced an overall tax base loss of 0.5% due to the Sherco Coal plant Unit #2 decommissioning that occurred in 2023. In addition, the recent Homestead Market Valuation Exclusion law change led to an additional \$200M loss in residential taxable value.

Providing quality services in a fiscally responsible manner continues to be the mission and one of the five pillars of the Strategic Plan of Sherburne County. Streamlining business processes through technology improvements is a consistent theme for County Elected leaders and staff. The County Board is now utilizing Microsoft Teams for residents to be able to listen and/or become participants, when appropriate, in the County Board, County EDA and Planning Commission meetings. This meeting platform is also utilized by our employees as they work or conduct significant business remotely, thus increasing efficiencies and reducing travel time and costs. Meetings can now be viewed in real time through a live YouTube stream. This is a trend that will likely continue. In addition, the County recently automated the Homestead process in the Assessor's office and the foster home service agreement and payment voucher process in HHS. We have also created an appointment system for Driver's License and Recorder's departments greatly reducing the wait times for residents. An enhanced online service portal has been developed for the County's permitting and planning and zoning functions and a similar program for Solid Waste-related functions is in the process of being developed. Sherburne County will continue to look for ways of conducting business more effectively for County residents.

Sherburne County's 2024 Governmental Fund's Finances



SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and pooled investments	\$ 160,855,166	\$ 2,542,284	\$ 163,397,450
Interest receivable	565,833	-	565,833
Taxes receivable, net	696,406	-	696,406
Special assessments receivable, net			
Due within one year	35,680	-	35,680
Due in more than one year	157,448	-	157,448
Accounts receivable, net	1,709,318	-	1,709,318
Loans receivable, net			
Due within one year	191,849	-	191,849
Due in more than one year	1,493,351	-	1,493,351
Due from other governments	24,199,737	3,206,745	27,406,482
Prepaid items	3,662,608	225,732	3,888,341
Capital assets not being depreciated:			
Land	22,768,839	-	22,768,839
Construction in progress	33,574,720	-	33,574,720
Capital assets, net of accumulated depreciation:			
Buildings, net	64,339,602	15,960,587	80,300,189
Improvements, net	1,819,891	-	1,819,891
Equipment, net	9,128,810	-	9,128,810
Infrastructure, net	191,409,789	-	191,409,789
Total Assets	\$ 516,609,047	\$ 21,935,348	\$ 538,544,395
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred pension outflows	\$ 14,425,656	\$ 4,256,705	\$ 18,682,361
Deferred OPEB outflows	1,185,887	296,545	1,482,432
Total Deferred Outflows	\$ 15,611,543	\$ 4,553,250	\$ 20,164,793
<u>LIABILITIES</u>			
Accounts payable	\$ 2,751,125	\$ 34,015	\$ 2,785,140
Salaries and benefits payable	3,073,680	660,306	3,733,986
Contracts payable	1,059,100	-	1,059,100
Due to other governments	645,920	25	645,945
Deposits payable	2,061,118	-	2,061,118
Interest payable	470,244	-	470,244
Unearned revenue	2,516,150	-	2,516,150
Long-term liabilities:			
Due within one year			
General obligation bonds payable	1,525,000	-	1,525,000
Loans payable	46,165	-	46,165
Compensated absences	537,366	85,159	622,525
Long-term liabilities:			
Due in more than one year			
General obligation bonds payable	34,453,803	-	34,453,803
Loans payable	169,630	-	169,630
Compensated absences	7,139,281	1,131,411	8,270,692
Net pension liability	23,770,224	3,154,037	26,924,261
Total OPEB liability	6,365,177	1,635,203	8,000,380
Total Liabilities	\$ 86,583,983	\$ 6,700,156	\$ 93,284,139
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred pension inflows	\$ 24,819,371	\$ 8,502,494	\$ 33,321,865
Deferred OPEB inflows	3,143,139	716,760	3,859,899
Property taxes collected for subsequent period	44,539	-	44,539
Total Deferred Inflows	\$ 28,007,049	\$ 9,219,254	\$ 37,226,303
<u>NET POSITION</u>			
Net investment in capital assets	\$ 286,003,749	\$ 15,960,587	\$ 301,964,336
Restricted:			
County attorney programs	109,966	-	109,966
Auditor/Treasurer/Elections	24,930	-	24,930
Debt service	3,871,134	-	3,871,134
Ditches	376,996	-	376,996
Economic Development	307,429	-	307,429
Education	59,224	-	59,224
Gravel tax	1,503,163	-	1,503,163
Highways and streets	14,582,821	-	14,582,821
Law library	361,514	-	361,514
Opioid remediation	1,474,121	-	1,474,121
Parks dedication	599,815	-	599,815
Recorder programs	1,362,087	-	1,362,087
Regional rail	729,090	-	729,090
Public Safety	2,310,395	-	2,310,395
Solid waste	66,669,049	-	66,669,049
Unrestricted	37,284,075	(5,391,399)	31,892,676
Total Net Position	\$ 417,629,558	\$ 10,569,188	\$ 428,198,746

Notes to the Financial Statements are an integral part of this statement.

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental activities:							
General government	\$ 28,498,357	\$ 3,786,711	\$ 3,104,199	\$ -	\$ (21,607,447)	\$ -	\$ (21,607,447)
Public safety	33,654,270	4,958,739	5,850,010	-	(22,845,521)	-	(22,845,521)
Highway	16,154,712	512,355	3,515,930	14,246,825	2,120,398	-	2,120,398
Sanitation	2,071,624	6,825,436	507,904	-	5,261,716	-	5,261,716
Human services	28,953,984	4,494,109	12,509,041	-	(11,950,834)	-	(11,950,834)
Health	3,668,330	355,088	2,996,006	-	(317,236)	-	(317,236)
Culture and recreation	3,391,808	41,219	958,360	-	(2,392,229)	-	(2,392,229)
Conservation of natural resources	616,694	77,795	-	-	(538,899)	-	(538,899)
Economic development	430,542	21	318,277	-	(112,244)	-	(112,244)
Interest expense and fiscal charges on long-term debt	1,121,708	-	-	-	(1,121,708)	-	(1,121,708)
Total governmental activities	\$ 118,562,029	\$ 21,051,473	\$ 29,759,727	\$ 14,246,825	\$ (53,504,004)	\$ -	\$ (53,504,004)
Business-type activities:							
Justice Center	\$ 21,556,632	\$ 18,868,777	\$ 332,181	\$ -	\$ -	\$ (2,355,674)	\$ (2,355,674)
Total	\$ 140,118,661	\$ 39,920,250	\$ 30,091,908	\$ 14,246,825	\$ (53,504,004)	\$ (2,355,674)	\$ (55,859,678)
General revenues:							
Property taxes					\$ 60,730,898	\$ -	\$ 60,730,898
Transportation tax					7,437,478	-	7,437,478
Wheelage tax					1,896,040	-	1,896,040
Other tax					614,043	-	614,043
Intergovernmental, unrestricted					8,304,751	-	8,304,751
Investment earnings					7,549,931	-	7,549,931
Gain on disposal of capital assets					355,589	-	355,589
Transfers					20,000	(20,000)	-
Total general revenues and transfers					\$ 86,908,730	\$ (20,000)	\$ 86,888,730
Change in net position					\$ 33,404,726	\$ (2,375,674)	\$ 31,029,052
Net position - January 1					384,224,832	12,944,862	397,169,694
Net position - December 31					\$ 417,629,558	\$ 10,569,188	\$ 428,198,746

Notes to the Financial Statements are an integral part of this statement.

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Public Works	Health and Human Services	Solid Waste	Regional Rail Authority	Debt Service	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets									
Cash and pooled investments	\$ 31,234,376	\$ 35,318,291	\$ 16,014,735	\$ 64,086,421	\$ 726,149	\$ 4,306,537	\$ 1,419,172	\$ 7,747,785	\$ 160,853,466
Petty cash and change funds	1,700	-	-	-	-	-	-	-	1,700
Interest receivable	565,833	-	-	-	-	-	-	-	565,833
Taxes receivable, net	388,179	135,315	129,524	-	3,413	36,897	3,078	-	696,406
Special assessments receivable, net	134,198	-	-	964	-	-	-	57,966	193,128
Accounts receivable, net	66,591	58,609	220,391	1,114,825	-	-	-	248,902	1,709,318
Loans receivable, net	-	-	-	1,673,002	-	-	-	12,198	1,685,200
Due from other funds	18,954	30,078	-	-	-	-	-	-	49,032
Due from other governments	339,613	21,194,664	2,656,605	-	-	-	-	8,855	24,199,737
Advance to other funds	11,341	-	-	-	-	-	-	-	11,341
Prepaid items	2,355,944	1,245,764	31,976	245	-	-	-	28,679	3,662,608
Total Assets	\$ 35,116,729	\$ 57,982,721	\$ 19,053,231	\$ 66,875,457	\$ 729,562	\$ 4,343,434	\$ 1,422,250	\$ 8,104,385	\$ 193,627,769
Liabilities, Deferred Inflows of Resources and Fund Balances									
Liabilities									
Accounts payable	\$ 712,625	\$ 1,314,955	\$ 342,931	\$ 61,291	\$ 472	\$ -	\$ -	\$ 318,851	\$ 2,751,125
Salaries and benefits payable	1,711,559	293,640	1,013,233	55,109	-	-	-	139	3,073,680
Contracts payable	-	1,059,100	-	-	-	-	-	-	1,059,100
Deposits Payable	2,061,118	-	-	-	-	-	-	-	2,061,118
Due to other funds	30,078	-	18,231	359	-	-	-	364	49,032
Due to other governments	179,035	331,635	45,721	89,404	-	-	-	125	645,920
Unearned revenue	2,407,538	-	-	-	-	-	-	108,612	2,516,150
Advance from other funds	-	-	-	-	-	-	-	11,341	11,341
Total Liabilities	\$ 7,101,953	\$ 2,999,330	\$ 1,420,116	\$ 206,163	\$ 472	\$ -	\$ -	\$ 439,432	\$ 12,167,466
Deferred Inflows of Resources									
Unavailable revenue	\$ 653,925	\$ 17,687,774	\$ 116,472	\$ 964	\$ 3,413	\$ 33,928	\$ 2,866	\$ 95,085	\$ 18,594,427
Unavailable revenue-prepaid property taxes	25,007	8,295	9,035	-	-	2,055	147	-	44,539
Total Deferred Inflows of Resources	\$ 678,932	\$ 17,696,069	\$ 125,507	\$ 964	\$ 3,413	\$ 35,983	\$ 3,013	\$ 95,085	\$ 18,638,966
Fund Balances									
Nonspendable:									
Advances	\$ 11,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,341
Prepays	2,355,944	1,245,764	31,976	245	-	-	-	28,679	3,662,608
Restricted for:									
Attorney forfeitures	109,966	-	-	-	-	-	-	-	109,966
Auditor/Treasurer/Elections	24,930	-	-	-	-	-	-	-	24,930
Debt service	-	-	-	-	-	4,307,451	-	-	4,307,451
Ditches	-	-	-	-	-	-	-	281,912	281,912
E-911	1,087,959	-	-	-	-	-	-	-	1,087,959
Economic development	307,429	-	-	-	-	-	-	-	307,429
Education	59,224	-	-	-	-	-	-	-	59,224
Gravel tax	-	-	-	-	-	-	-	1,503,163	1,503,163
Landfill postclosure	-	-	-	29,143,075	-	-	-	-	29,143,075
Law library	-	-	-	-	-	-	-	360,734	360,734
Opioid remediation	-	-	-	-	-	-	-	1,474,121	1,474,121
Parks dedication	-	-	-	-	-	-	-	599,815	599,815
Public safety aid	879,438	-	-	-	-	-	-	-	879,438
Recorder compliance	542,647	-	-	-	-	-	-	-	542,647
Recorder technology	819,440	-	-	-	-	-	-	-	819,440
Regional rail	-	-	-	-	725,677	-	-	-	725,677
Sanitation	-	-	-	37,525,010	-	-	-	-	37,525,010
Sheriff fines	294,213	-	-	-	-	-	-	-	294,213
Sheriff forfeitures	48,785	-	-	-	-	-	-	-	48,785
Committed to:									
Public safety	-	-	-	-	-	-	-	3,351,765	3,351,765
Assigned to:									
General government	5,763,242	-	-	-	-	-	-	-	5,763,242
Public safety	382,403	-	-	-	-	-	-	-	382,403
Highway	-	36,041,558	-	-	-	-	-	-	36,041,558
Human services	-	-	16,416,927	-	-	-	-	-	16,416,927
Culture and recreation	559,671	-	-	-	-	-	-	-	559,671
Economic development	207,526	-	-	-	-	-	-	-	207,526
Capital projects	-	-	-	-	-	-	1,419,237	-	1,419,237
Subsequent years budgets	452,620	-	518,205	-	-	-	-	-	970,825
Other capital purposes	-	-	540,500	-	-	-	-	-	540,500
Unassigned:	13,429,066	-	-	-	-	-	-	(30,321)	13,398,745
Total Fund Balances	\$ 27,335,844	\$ 37,287,322	\$ 17,507,608	\$ 66,668,330	\$ 725,677	\$ 4,307,451	\$ 1,419,237	\$ 7,569,868	\$ 162,821,337
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 35,116,729	\$ 57,982,721	\$ 19,053,231	\$ 66,875,457	\$ 729,562	\$ 4,343,434	\$ 1,422,250	\$ 8,104,385	\$ 193,627,769

Notes to the Financial Statements are an integral part of this statement.

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	General Fund	Public Works	Health and Human Services	Solid Waste	Regional Rail Authority	Debt Service	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues									
Property taxes	\$ 34,208,846	\$ 11,230,884	\$ 12,226,267	\$ -	\$ 542	\$ 2,784,071	\$ 199,005	\$ -	\$ 60,649,615
Other taxes	316,679	8,643,689	-	-	36,834	-	-	77,573	9,074,775
Special assessments	50,084	-	-	26,095	-	-	-	84,241	160,420
Licenses and permits	659,349	46,800	-	31,740	-	-	-	-	737,889
Intergovernmental	16,664,366	9,605,163	17,894,191	354,907	-	8,451	739	-	44,527,817
Charges for services	4,111,313	400,561	1,400,388	6,729,538	-	-	-	69,001	12,710,801
Fines and forfeitures	31,672	-	-	-	-	-	-	112,311	143,983
Earnings on investments	7,419,389	-	-	154,331	-	-	-	56,098	7,629,818
Gifts and contributions	14,199	-	77,552	-	-	-	-	113	91,864
Miscellaneous revenues	1,254,259	64,994	522,881	38,604	318,277	-	-	3,505,320	5,704,335
Total revenues	<u>\$ 64,730,156</u>	<u>\$ 29,992,091</u>	<u>\$ 32,121,279</u>	<u>\$ 7,335,215</u>	<u>\$ 355,653</u>	<u>\$ 2,792,522</u>	<u>\$ 199,744</u>	<u>\$ 3,904,657</u>	<u>\$ 141,431,317</u>
Expenditures									
Current:									
General government	\$ 26,801,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,143	\$ 26,885,655
Public safety	29,217,411	-	-	-	-	-	-	1,903,773	31,121,184
Highway	-	27,663,523	-	-	-	-	-	-	27,663,523
Sanitation	-	-	-	2,054,702	-	-	-	-	2,054,702
Human services	-	-	28,944,837	-	-	-	-	-	28,944,837
Health	-	-	3,668,330	-	-	-	-	-	3,668,330
Culture and recreation	2,635,151	-	-	-	-	-	-	-	2,635,151
Conservation of natural resources	482,381	-	-	-	-	-	-	60,920	543,301
Economic development	383,955	-	-	-	46,579	-	-	-	430,534
Debt service:									
Interest and fiscal charges	-	-	-	-	-	1,151,283	-	-	1,151,283
Principal	-	-	-	-	-	1,480,000	-	-	1,480,000
Capital outlay	3,630,292	1,525,277	-	-	-	-	154,576	313,498	5,623,643
Intergovernmental :									
Highway	-	372,181	-	-	-	-	-	-	372,181
Total expenditures	<u>\$ 63,150,702</u>	<u>\$ 29,560,981</u>	<u>\$ 32,613,167</u>	<u>\$ 2,054,702</u>	<u>\$ 46,579</u>	<u>\$ 2,631,283</u>	<u>\$ 154,576</u>	<u>\$ 2,362,334</u>	<u>\$ 132,574,324</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 1,579,454</u>	<u>\$ 431,110</u>	<u>\$ (491,888)</u>	<u>\$ 5,280,513</u>	<u>\$ 309,074</u>	<u>\$ 161,239</u>	<u>\$ 45,168</u>	<u>\$ 1,542,323</u>	<u>\$ 8,856,993</u>
Other Financing Sources (Uses)									
Transfers in	\$ 568,623	\$ -	\$ 112,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,852
Transfers out	-	-	-	(430,623)	-	-	(118,000)	(112,229)	(660,852)
Proceeds - sale of capital assets	64,868	273,121	-	-	-	-	17,600	-	355,589
Total other financing sources (uses)	<u>\$ 633,491</u>	<u>\$ 273,121</u>	<u>\$ 112,229</u>	<u>\$ (430,623)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (100,400)</u>	<u>\$ (112,229)</u>	<u>\$ 375,589</u>
Net Change in Fund Balance	<u>\$ 2,212,945</u>	<u>\$ 704,231</u>	<u>\$ (379,659)</u>	<u>\$ 4,849,890</u>	<u>\$ 309,074</u>	<u>\$ 161,239</u>	<u>\$ (55,232)</u>	<u>\$ 1,430,094</u>	<u>\$ 9,232,582</u>
Fund Balance - January 1	<u>25,122,899</u>	<u>36,583,091</u>	<u>17,887,267</u>	<u>61,818,440</u>	<u>416,603</u>	<u>4,146,212</u>	<u>1,474,469</u>	<u>6,139,774</u>	<u>153,588,755</u>
Fund Balance - December 31	<u>\$ 27,335,844</u>	<u>\$ 37,287,322</u>	<u>\$ 17,507,608</u>	<u>\$ 66,668,330</u>	<u>\$ 725,677</u>	<u>\$ 4,307,451</u>	<u>\$ 1,419,237</u>	<u>\$ 7,569,868</u>	<u>\$ 162,821,337</u>

See Notes to Basic Financial Statements.

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF NET POSITION
JUSTICE CENTER
ENTERPRISE FUND
DECEMBER 31, 2024

ASSETS

Current assets

Cash and pooled investments	\$ 2,542,284
Due from other governments	3,206,745
Prepaid items	225,732
Total Current Assets	<u>\$ 5,974,761</u>

Long-Term assets

Capital assets, net of accumulated depreciation	
Buildings	\$ 15,960,587
Total Long-Term Assets	<u>\$ 15,960,587</u>

Total Assets	<u>\$ 21,935,348</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	\$ 4,256,705
Deferred OPEB outflows	296,545
Total Deferred Outflows of Resources	<u>\$ 4,553,250</u>

LIABILITIES

Current liabilities:

Accounts payable	\$ 34,015
Salaries payable	660,306
Due to other governments	25
Compensated absences payable	85,159
Total Current Liabilities	<u>\$ 779,505</u>

Long-Term liabilities:

Due in more than one year:	
Compensated absences payable	\$ 1,131,411
Net pension liability	3,154,037
Total OPEB liability	1,635,203
Total Long-Term Liabilities	<u>\$ 5,920,651</u>

Total Liabilities	<u>\$ 6,700,156</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	\$ 8,502,494
Deferred OPEB inflows	716,760
	<u>\$ 9,219,254</u>

NET POSITION

Net investment in capital assets	\$ 15,960,587
Unrestricted	<u>(5,391,399)</u>
Total Net Position	<u>\$ 10,569,188</u>

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
JUSTICE CENTER
ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2024

Operating revenues:	
Charges for services	\$ 12,989
Mileage	553,508
Board of prisoners	18,300,573
Miscellaneous	<u>333,888</u>
Total operating revenues	<u>\$ 19,200,958</u>
Operating expenses:	
Salaries and benefits	\$ 17,336,888
Prisoner expense	3,665,153
Depreciation	<u>554,591</u>
Total operating expenses	<u>\$ 21,556,632</u>
Operating income (loss)	\$ (2,355,674)
Transfers in (out):	
Transfer out	<u>(20,000)</u>
Change in net position	\$ (2,375,674)
Net Position - January 1	<u>12,944,862</u>
Net Position - December 31	<u><u>\$ 10,569,188</u></u>

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Social Welfare Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 349	\$ 3,742,899
Taxes for Other Governments	-	1,168,551
Total Assets	<u>349</u>	<u>4,911,450</u>
LIABILITIES		
Due to Other Governments	-	2,910,452
Total Liabilities	<u>-</u>	<u>2,910,452</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Collected for Subsequent Period	-	66,681
NET POSITION		
Restricted for:		
Individuals, Organizations, and Other Governments	<u>\$ 349</u>	<u>\$ 1,934,317</u>

SHERBURNE COUNTY
ELK RIVER, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Social Welfare Private Purpose Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Individuals	\$ 4,176	\$ 9,615,736
Property Tax Collections for Other Governments	-	120,950,491
License and Fees Collected for State	-	12,005,095
Miscellaneous	2	201,314
Total Additions	<u>4,178</u>	<u>142,772,636</u>
DEDUCTIONS		
Beneficiary Payments to Invididuals	15,940	8,296,948
Payments to State	-	12,646,378
Payments to Other Entities	-	121,670,503
Total Deductions	<u>15,940</u>	<u>142,613,829</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(11,762)	158,807
Fiduciary Net Position - Beginning of Year	<u>12,111</u>	<u>1,775,510</u>
FIDUCIARY NET POSITION - END OF YEAR	<u><u>\$ 349</u></u>	<u><u>\$ 1,934,317</u></u>

Major Recipients of Sherburne County Expenditures

The following is a list of the recipients of Sherburne County expenditures totaling \$5,000 or more during 2024. The 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 2024
1000 Petals LLC	\$17,088.00
106 Group Ltd.	\$40,992.84
180 Degrees, Inc.	\$5,166.90
4Imprint	\$20,021.06
A New Direction, Inc.	\$17,780.85
ABRA Auto Body & Glass	\$8,479.38
Absolute Commercial Flooring Inc	\$50,111.54
Adolfson & Peterson Construction	\$12,643.00
ADP, Inc	\$155,922.62
Advantage Police Supply Inc	\$7,781.60
AFSCME Council 65	\$10,354.40
Aggregate Industries-North Central	\$18,629.00
Alerus Retirement and Benefits	\$25,948.30
Alliant Engineering, Inc.	\$77,841.07
Allied Professionals, Inc.	\$9,880.00
Allina Health System	\$8,905.90
AM Painting of Princeton, Inc	\$13,710.00
Amazing Grace Recovery Consultants LLC	\$16,065.00
American Engineering Testing Inc	\$14,889.00
American Solutions For Business	\$23,126.16
Amherst H. Wilder Foundation	\$20,000.00
Anoka County Juvenile Center	\$177,182.50
Anoka County Sheriff- Civil Unit	\$5,560.00
Anoka County Treasury Office	\$420,645.98
Anova	\$12,712.96
Apex Engineering Group, Inc.	\$130,601.80
Arrows Family Services	\$35,502.00
Arvig	\$796,270.44
Association of Minnesota Counties (AMC)	\$72,622.00
Aston Villa LLC	\$10,650.00
AT & T Mobility	\$215,850.79
Atlasticity LLC	\$21,843.32
Atmosphere Commercial Interiors	\$7,734.36
At-Scene LLC	\$13,120.00
Auld's Communications	\$58,565.39
Auto Value Monticello Inc	\$25,010.22
Avenu Insights and Analytics LLC	\$8,791.69
Avivo	\$374,270.00
Axon Enterprise, Inc	\$34,332.50

Bargen Incorporated	\$7,200.00
Barnes & Noble Inc	\$7,722.93
Bauman Consulting Group, LLC	\$7,410.00
Bean/Joseph F	\$90,000.00
Beaudry Oil and Propane	\$370,774.60
Beverly J Edling	\$5,000.00
Bluum of Minnesota, LLC	\$13,679.41
BNSF Railway Company	\$116,283.76
Bob Barker Company Inc.	\$24,363.41
BOE Electrical Contractors	\$25,002.61
Bogart Pederson & Associates	\$33,590.00
Bolton & Menk, Inc	\$1,698,553.75
Boyer Ford Trucks	\$24,103.88
Braun Intertec Corp	\$151,045.02
Brian E Ravnaas Revocable Trust	\$9,050.00
Brin Glass Service	\$13,412.00
BroMax Contracting LLC	\$27,181.25
Brown/Leroy F and Ruth H	\$6,800.00
Bureau Of Criminal Apprehension	\$34,689.75
CallTower Inc	\$127,032.90
Campion, Barrow & Associates, Inc.	\$27,855.00
Canvas Health Inc.	\$14,440.00
Cardinal Investigations	\$42,500.00
Carefree Cleaning LLC	\$136,299.36
Carson, Clelland & Schreder PLLP	\$25,506.25
Cash Christian and Anna Christian and	\$11,350.00
Catholic Charities	\$6,461.79
CB Marketplace Crossing Ltd Partnership	\$9,315.16
CCH Incorporated	\$18,288.60
CDW Government	\$179,256.28
CE Contract	\$5,580.00
Cellebrite, Inc	\$13,895.00
Centerpoint Energy	\$201,729.36
Central Hydraulics, Inc	\$6,538.79
Central McGowan Inc	\$7,892.15
Central Minnesota Jobs & Training Svcs	\$20,342.18
Central Minnesota Mental Health Center	\$292,606.66
Central MN Sexual Assault Center	\$6,000.00
Century Fence Company	\$12,250.00
Century Fence Company	\$13,570.00
CenturyLink	\$35,661.18
CenturyLink dba Lumen Technologies Group	\$771,375.44
Certified Recycling LLC	\$26,190.00
CGW Law Office	\$21,025.00
Cheeriup LLC	\$10,350.00
Children's Dental Services	\$10,484.60

Children's Trust Fund Alliance	\$10,000.00
Cintas Corporation	\$6,486.85
Ciresi Conlin LLP	\$187,013.75
Ciscor, Inc	\$16,063.81
City of Becker	\$10,212,942.37
City Of Princeton	\$806,559.25
City Of St Cloud	\$2,763,511.91
City of St Cloud Public Works Dept	\$6,714.11
City Of Zimmerman	\$3,206,743.13
Civic Plus LLC	\$68,605.61
Clean Harbors Environmental Services Inc	\$10,787.52
Clearview AI, Inc.	\$5,495.00
CliftonLarsonAllen LLP	\$95,991.90
Cole Papers Inc	\$28,905.00
Collaborative Planning Group, LLC	\$9,066.25
Commissioner Of Revenue	\$6,481,487.25
Compass Minerals America Inc.	\$352,645.68
Concrete Science Services	\$6,670.00
Connexus Energy	\$93,392.03
Construction Services Diversified Inc	\$6,681.50
Core & Main LP	\$10,731.99
Corporate Connection	\$20,778.97
Correctional Dentistry LLC	\$19,175.00
Correctional Technologies, Inc.	\$10,332.67
Country Manor	\$7,243.60
Crawford Supply Company	\$28,626.49
Crescent Tide LLC	\$5,049.00
Crystal Lee Imre PR of the Estate of	\$7,984.67
Crysteel Truck Equipment Inc.	\$5,190.00
Culligan Bottled Water	\$25,765.29
Culture Brokers LLC	\$191,292.00
Cyntox, LLC	\$23,170.89
Dacotah Paper Co	\$141,302.71
Daikin Applied	\$109,286.69
Dakota County Financial Services	\$27,861.00
Daniel Funeral Home Inc	\$8,000.00
Databank IMX LLC	\$226,345.68
DC Group Inc	\$19,708.00
DDA Human Resources Inc	\$20,375.00
Deano's Collision Specialists Inc	\$61,357.65
Deans Distributing	\$21,623.39
Deborah A Donald	\$9,913.00
DebtBook	\$8,000.00
Deere & Company	\$319,800.48
Delegard Tool Company	\$9,569.87
Dell Marketing L.P.	\$174,919.34

Design Electric Inc	\$738,869.92
DHS-SOS-462	\$416,944.10
Diamond Mowers, LLC	\$11,391.86
Divine House Inc	\$8,913.64
Dominion Voting Systems, Inc	\$99,296.60
Doug McConnell Construction LLP	\$50,525.00
Douglas-Kerr Underground, LLC	\$2,617,672.35
Dove Tree Apartments	\$6,423.33
Dove Tree Dominion	\$12,115.00
DVS	\$21,177.32
DW Jones Inc	\$5,560.00
E Weinberg Supply & Equipment	\$6,555.00
East Central Regional Juvenile Center	\$136,479.75
eCapital Advisors LLC	\$49,500.00
ECM Publishers Inc	\$48,792.95
Economic Development Of Becker	\$246,648.46
Economic Development of Big Lake	\$129,233.94
Economic Development Of Elk River	\$931,762.29
Edinger/Richard	\$34,557.12
Edling Family Trust	\$5,000.00
Elite Lawn Care Services	\$16,750.00
Elk River Municipal Utilities	\$749,294.27
Elk River Printing	\$22,619.71
Esri Inc	\$55,000.00
Express Window Cleaning, LLC	\$9,185.00
Family Alternatives	\$58,711.07
FamilyWise Services	\$16,150.00
Fastenal Company	\$40,124.82
Fidelity Security Life Insurance Company	\$44,293.58
First Impression Group	\$27,175.80
FirstTwo, Inc	\$7,200.00
FleetPride Inc	\$7,540.34
Foley Collision Center Inc	\$25,150.32
Food Express USA	\$63,497.94
Ford of Hibbing	\$28,577.52
Foster Appraisals Inc	\$56,550.00
Franklin Outdoor Advertising	\$8,559.89
Friends of the Mississippi River	\$9,000.00
Frontier Precision Inc	\$75,802.86
Frontline Warning Systems	\$8,595.00
Frost Inc.	\$10,000.10
G.S. Ridley LLC	\$9,188.40
Galls, LLC	\$69,171.73
Garage Door Store	\$12,843.00
Garratt-Callahan Co	\$18,988.05
GBR Interpreting & Translation Services	\$5,250.04

Gerber Collision & Glass	\$19,591.39
Gilleland Chevrolet	\$147,297.00
Glover Consulting LLC	\$10,750.00
Government Forms & Supplies LLC	\$28,441.22
Grainger	\$11,321.09
Granite Electronics- DSC Communications	\$41,866.93
Granite Electronics Inc	\$92,755.84
Great River Regional Library	\$1,464,162.00
Greater Minnesota Family Services	\$37,225.18
Greater MSP	\$10,500.00
Greater St Cloud Development Corp	\$10,000.00
Grounds Maintenance Service Inc	\$46,472.50
Group Health Non-Patient A-R	\$346,864.55
Grove Company, LLC	\$17,107.00
GTRE Commercial	\$9,800.00
Guardian Fleet Safety, LLC	\$436,769.07
Guardian RFID	\$14,855.37
H & R Custom Woodworks LLC	\$10,215.78
Hannah Cisewski - Monitoring Services	\$5,024.00
Hanson/Randy C	\$62,500.00
Hardy Lean Solutions	\$13,999.00
HDR Engineering Inc.	\$59,984.17
Heartland Business Systems LLC	\$93,830.90
Helmin Construction Inc.	\$7,718.63
Hennepin County	\$64,144.45
Heritage Construction Companies, LLC	\$24,812.91
Hess & Jendro Law Office, P.A.	\$81,252.53
Hillside Heights	\$10,768.43
Hoglund Body & Equipment, Inc	\$16,024.76
Hoisington Koegler Group Inc	\$38,709.78
Housing & Development Auth	\$437,531.74
Housing & Redevelopment Auth Of St Cloud	\$43,847.02
Houston Engineering Inc	\$72,104.81
Hubbard Electric, Inc.	\$70,899.24
Ice Man Properties LLC	\$7,788.09
iHeartMedia	\$15,120.00
Influencer Hotspot	\$5,316.58
Information Professionals Inc	\$12,600.00
Initiative Foundation	\$6,700.00
Innovative Office Solutions, LLC	\$65,033.40
Insight Public Sector, Inc.	\$48,151.60
InStream LLC	\$12,000.00
InTech Software Solutions Inc	\$13,850.00
Interstate Power Systems, Inc.	\$13,753.52
InTime Services Inc	\$20,220.00
Intoximeters Inc	\$5,365.00

Jason Anderson Consulting	\$25,300.00
Jeddeloh Snyder Stommes PA	\$12,563.00
Jeremy's Lawn Service Inc	\$35,932.18
Johnson Controls	\$47,154.00
Johnson/Steven M	\$6,600.00
Jones Law Office	\$16,050.00
Joyous Care	\$14,141.12
Kabele Law and Mediation LLC	\$15,137.50
Kapphahn/Judith M	\$165,637.40
Karl Chevrolet Inc	\$101,670.40
Karpel Solutions	\$38,900.00
Keefe Group Access Catalog	\$17,534.47
Keefe Supply Company	\$439,343.83
Kennedy and Graven, Chartered	\$52,216.47
KFI Engineers PC	\$50,885.00
Kiser Construction Inc	\$40,746.15
Knife River	\$6,996,677.21
KNOWiNK, LLC	\$37,172.00
KS Concrete & Masonry, LLC.	\$20,205.00
Lake State Recycling Inc	\$5,648.40
Law Enforcement Labor Service	\$58,581.06
Law Office of Eric Schmidtke PLLC	\$21,252.00
Lawson Products	\$17,097.30
Lawver/John A and Brenda J Iliff	\$22,000.00
LeadsOnline LLC	\$9,844.00
League Of Minnesota Cities	\$10,528.00
Lefebvre's Carpet	\$10,079.19
Letz Talk Inc	\$8,450.00
Lexipol LLC	\$40,217.60
Lexis Nexis	\$5,784.00
LexisNexis Risk Solutions	\$41,095.69
LHB Inc	\$83,494.68
Lietha Jr./Dennis L.	\$12,071.00
Lietha Properties, LLC	\$29,917.50
Lietha/Dennis L. and Rita M.	\$16,251.50
Lincoln National Life Insurance Co	\$1,133,857.43
Line X of St Cloud	\$15,990.70
Little Falls Machine, Inc	\$12,017.06
Little Sand West Group Home Inc	\$5,858.88
Lloyd Management	\$7,293.79
Lockridge Grindal Nauen PLLP	\$40,299.96
Lone Wolf Recovery, LLC	\$8,585.00
Longfellow/Thomas R and Stephen R	\$13,731.00
Lorex, Inc	\$39,960.52
Lutheran Social Service Of Minnesota	\$78,984.35
Lutheran Social Service-Youth Resiliency	\$5,500.00

M&S Machine and Manufacturing	\$44,360.00
MacQueen Equipment LLC	\$5,428.80
Magnet Forensics, LLC	\$37,825.00
Main Street Family Services	\$118,297.27
Mainsl Services Inc	\$17,097.98
Mansfield Oil Co of Gainesville, Inc	\$67,015.13
Marco	\$108,412.14
Marco Technologies, LLC	\$23,707.53
Martha Stiller & Larry Heim & Maren Heim	\$84,250.00
Martin-McAllister Consulting Psychologist	\$9,700.00
Mauzy Properties	\$6,640.00
Maxfield LLC	\$38,000.00
Maxima Supply/Vistar	\$47,026.59
McDowall Company	\$7,564.00
MCIT	\$1,611,795.92
McKesson Medical- Surgical Government	\$9,150.22
MCM Technology, LLC	\$7,283.73
McMaster-Carr Supply Co	\$5,228.90
Medica	\$11,208,748.74
Medsurety LLC	\$27,390.58
MEI Total Elevator Solutions	\$26,691.27
Menards	\$17,943.53
Meridian Services, Inc	\$7,850.31
Metro Bus	\$29,357.50
Metro Paving Inc.	\$55,831.00
Midcontinent Communications	\$350,064.29
Midstates Equipment And Supply, Inc.	\$40,057.09
Mies Outland of St Cloud	\$20,450.18
Mille Lacs Band Family Services	\$12,161.02
Mimbach Fleet Supply Inc	\$7,028.75
Minnesota Appraisal Services Inc	\$6,500.00
Minnesota Counties Information Syst MCIS	\$145,262.00
Minnesota County Attorneys Association	\$10,966.00
Minnesota Equipment Inc	\$13,186.35
Minnesota Humanities Center	\$5,800.00
Minnesota Hwy Safety&Research Ctr- MHSRC	\$10,995.00
Minnesota Monitoring Inc	\$59,957.55
Minnesota Public Employees Assoc (MNPEA)	\$88,176.00
Minnesota Restaurant Services Inc	\$5,361.11
Minnesota Sheriffs' Association	\$12,828.73
Minnesota Social Service Association	\$8,132.00
Mister Berndt Media	\$8,000.00
Mn Child Support Payment Center	\$113,830.05
MN Department of Agriculture	\$40,459.75
MN Dept of Health	\$10,119.30
Mn Dept Of Human Services-BHF (CCDTF)	\$29,857.94

Mn Dept Of Human Services-SWIFT	\$833,960.85
MN Dept of Labor & Industry	\$19,315.63
Mn Dept Of Revenue	\$4,225,315.65
MN Dept of Transportation	\$54,088.80
MN Tactical Officers Association	\$5,100.00
Mn Uc Fund	\$15,124.98
MNCCC LOCKBOX	\$221,176.45
MNL	\$23,294.80
Mobili-Fi LLC	\$6,701.30
Morries Buffalo Ford LLC	\$24,929.35
Motorola Solutions, Inc	\$1,897,644.08
Murphy Chevrolet	\$53,313.30
Nardini Fire Equipment	\$20,805.14
National Dusters	\$5,909.44
Natural Resources Services Inc	\$189,618.63
NCIC Inmate Communications	\$691,256.58
Nelson Auto Center	\$135,542.00
NEOGOV	\$14,106.65
New Look Contracting Inc	\$324,323.20
Next Chapter Technology	\$309,260.50
Nexus Inc - Mille Lacs Academy	\$192,003.60
Nintex USA Inc	\$51,029.00
North Country Chevrolet Buick GMC	\$719,639.05
North Homes Children & Family Services	\$123,185.45
North Valley Inc	\$3,010,972.98
Northland Business Systems	\$26,285.44
Northland Trust Services, Inc	\$2,632,932.52
Northwood Children's Services	\$22,209.14
Northwoods Consulting Partners Inc	\$94,151.00
Nuss Truck And Equipment	\$29,192.08
OBO AJ's Complete Automotive	\$14,107.42
OBO Amazon	\$169,721.47
OBO BCA Training	\$5,640.00
OBO Breezy Point Resort	\$5,350.78
OBO Cradlepoint	\$11,255.75
OBO Craguns Lodge	\$8,224.56
OBO Dell	\$55,946.25
OBO Delta	\$16,411.49
OBO ESRI Inc	\$15,182.71
OBO Eventbrite	\$5,544.17
OBO Fitness Superstore Inc	\$10,695.00
OBO Hilton Hotels	\$5,891.71
OBO Holiday Station Store	\$24,990.02
OBO Minnesota CLE	\$5,753.00
OBO SANS Institute	\$5,271.50
OBO Sumuri	\$23,249.00

OBO Survey Monkey	\$5,148.00
OBO Thumbs Up High 5K	\$7,335.32
OBO Townsquare Media	\$6,120.00
OBO UofM ContLearning	\$7,060.00
OBO Walmart	\$16,170.06
Occupational Health Centers of MN, P.C.	\$6,329.00
Office Of MNIT Services	\$89,062.89
Old Hickory Buildings, LLC	\$5,992.00
Omann Brothers Inc	\$10,266.50
Omnicare Inc	\$127,521.04
Onsolve, LLC	\$21,752.44
OpenGov, Inc.	\$5,805.00
Operation Foresight Services Inc	\$8,265.00
Opportunity Partners Inc	\$7,700.71
Options Inc	\$26,590.83
Orono Lake Improvement District	\$17,388.05
Oziel Bando-Sandoval and Esmeralda	\$11,350.00
PA Depot Apartments, LLC	\$15,100.00
Pacific Dunes Forensic Psychological Ser	\$14,025.00
Paladin Technologies (USA) Inc	\$80,324.97
Patchin Messner Valuation Counselors	\$7,742.50
Patriot News MN, LLC	\$12,591.95
Paul Hasford & Metro General Service Inc	\$15,935.00
Paulson & Clark Engineering Inc	\$6,000.00
Peltonen/Brian R and Elizabeth M	\$11,450.00
Phoenix Supply LLC	\$117,701.24
Phyxius Inc.	\$12,081.18
Pineview Apartments	\$5,446.00
Pinnacle Printing Inc	\$5,540.00
Pipe Trade Services MN	\$13,312.00
Plaisted Companies Inc	\$10,059.12
Port Authority of the City of St Paul	\$10,489.87
PowerDMS, Inc	\$24,892.13
Prairie Hill Properties LLC	\$28,300.00
Prairie Lakes Youth Programs	\$48,033.00
Premier Biotech Labs, LLC	\$6,610.60
Premier Biotech LLC	\$10,706.52
Premier Graphic Solutions, LLC	\$9,162.94
Presbyterian Family Foundation	\$177,380.39
Primacy Strategy Group LLC	\$48,300.00
Primadata, LLC	\$37,300.00
Promise Neighborhood of Central MN	\$60,881.67
Prophoenix Corporation	\$198,081.21
Pro-West & Associates Inc	\$6,856.34
Quadient Leasing USA, Inc	\$10,632.79
Quadient, INC	\$9,503.69

Quinlivan & Hughes P.A.	\$7,712.90
Ran Properties LLC	\$30,128.09
Rave Mobile Safety	\$7,000.00
RD Offutt Company	\$192,706.90
Redstone Construction, LLC	\$1,438,670.86
Regents Of The University Of Minnesota	\$142,031.31
Registered Abstracters, Inc.	\$6,975.00
RELX Inc dba LexisNexis	\$8,880.00
Renae Post & Schabel Enterprise	\$13,918.15
Restoring Lives Church of God of Prophecy	\$65,000.00
Rivers Of Hope	\$23,737.83
Robert Senkyr III and Rebecca Senkyr and	\$12,695.00
Routeware, Inc.	\$5,109.48
Roy C Inc	\$11,185.00
Rudnitski/Neil and Jill	\$8,077.00
Rutland Law, PLLC	\$48,710.00
SafeAssure Consultants Inc	\$12,419.74
SafetyFirst Playground Maintenance	\$44,680.30
Safety-Kleen Systems, Inc	\$10,293.91
Sambatek, LLC	\$137,538.16
Sand Creek EAP LLC	\$14,762.50
Sanity Solutions Inc	\$18,452.00
Savance, LLC	\$9,051.00
SBH Properties LLC	\$7,317.20
Schneider Geospatial LLC	\$35,460.00
Schumacher/Corbin & Courtney	\$17,148.00
Scott County Finance Dept	\$16,410.00
Scott Morrell LLC	\$8,316.79
Screenvision	\$5,869.00
Securitas Technology Corporation	\$23,743.37
Seven County Process Servers, LLC	\$15,856.50
SGL	\$10,750.00
Sherburne Co Agriculture Soc	\$34,000.00
Sherburne Co Attorney	\$15,000.00
Sherburne Co Childrens Mental Health Col	\$122,004.00
Sherburne Co Community Corrections	\$15,114.00
Sherburne Co Court Adm	\$8,835.64
Sherburne Co Health & Human Services	\$27,895.74
Sherburne Co Historical Society	\$193,000.00
Sherburne Co Sheriff	\$69,501.89
Sherburne Co Sheriff's Assoc	\$16,161.00
Sherburne County Abstract & Title Co	\$8,250.00
Sherburne County Auditor Treasurer	\$1,092,280.67
Sherburne County District Court	\$45,568.50
Sherburne County Trail Association	\$61,947.54
Sherburne Soil and Water Conservation	\$437,408.42

Sherburne State Bank	\$24,092.58
Sherwin Williams Elk River	\$5,417.42
SHI International Corp	\$358,292.36
Shonyo/Terry J	\$28,076.00
Short Elliott Hendrickson Inc (SEH)	\$61,988.43
Shred-N-Go 446138	\$10,433.50
Sign Solutions, USA, LLC	\$26,464.50
Sir Lines-A-lot, LLC	\$430,865.31
SkyNorth Software, LLC	\$22,071.67
Smith/Jeffrey A	\$6,280.00
Spectrum/Charter	\$6,939.12
SRF Consulting Group Inc	\$19,437.75
St Cloud EDA	\$38,778.23
St Cloud Metropolitan Transit Commission	\$118,185.13
Star Tribune	\$15,989.51
State Of Minnesota	\$578,221.72
State Supply Company	\$5,649.06
State Treasurer	\$230,245.04
Stearns County Environmental Services	\$36,100.50
Steinbrecher Companies Inc	\$45,290.56
Step Saver Inc	\$16,740.00
Stoutenburg/Mary	\$9,024.00
Streicher's Inc	\$197,159.59
Suburban Tire Wholesale Inc	\$80,129.13
Sunrise Wellness LLC	\$32,491.25
Surface Preparation Technologies, LLC	\$11,962.54
TeamDynamix Solutions LLC	\$11,129.49
Teamsters Local 320	\$146,689.04
The Bridge World Language Ctr Inc	\$11,352.64
The Caulkers Company Inc	\$19,420.00
The Crossing at Big Lake Station	\$8,079.00
The Freedom Ranch	\$5,520.60
The Right Staff, LLC	\$10,470.72
The Rustic Rooster	\$25,471.00
The Trust For Public Land	\$137,527.38
The Wave	\$18,425.00
Thomson Reuters-West Payment Center	\$105,211.14
Three Lake Improvement District	\$35,224.38
ThrivePass	\$8,727.96
Tim Donahue and Heidi Steffens	\$8,601.00
TKDA	\$155,739.76
Top 20 Training, LLC	\$5,545.00
Towmaster	\$5,785.76
Trakstar	\$34,736.53
Travelers	\$54,454.00
Treas Baldwin	\$1,715,192.69

Treas Becker Township	\$1,711,905.34
Treas Big Lake Township	\$2,859,636.79
Treas Blue Hill Township	\$500,672.04
Treas City Of Big Lake	\$6,106,571.57
Treas City Of Clear Lake	\$402,656.54
Treas City Of Elk River	\$16,914,100.40
Treas Clear Lake Township	\$563,241.90
Treas Haven Township	\$610,259.02
Treas Ind School Dist 477	\$5,163,001.84
Treas Ind School Dist 51	\$128,020.38
Treas Ind School Dist 726	\$12,360,773.96
Treas Ind School Dist 727	\$1,358,818.12
Treas Ind School Dist 728	\$31,530,762.64
Treas Ind School Dist 742	\$4,022,780.97
Treas Ind School Dist 882	\$902,600.01
Treas Livonia Township	\$1,880,850.45
Treas Orrock Township	\$1,187,664.95
Treas Palmer Township	\$676,498.04
Treas Santiago Township	\$368,102.55
Tri-Cap Inc	\$39,856.18
Tri-County Solid Waste	\$27,116.00
Trinity Services Group Inc	\$1,381,175.54
Trueman Welters, Inc	\$73,309.41
Turf Enterprise Inc	\$109,027.50
Twin Star Equipment & Mfg. Co.	\$29,065.99
Tyler Investigative Services	\$32,005.48
U S Post Office	\$22,786.83
UHL Company Inc	\$330,930.56
Ulrich Fabrication Inc	\$5,851.48
United Water & Sewer Co	\$12,000.00
Upper Sioux Community	\$16,385.36
US Bank	\$6,965.21
US Bank Voyager Fleet Systems	\$69,099.99
USPS-POC	\$86,015.71
USPS-POC (NeoPostage-Quadiant)	\$67,007.92
Veolia ES Technical Solutions, LLC	\$92,918.18
Verizon Wireless	\$28,376.23
Village Ranch, Inc.	\$51,401.70
Vistar	\$41,850.35
Vizenor/Alina	\$8,262.38
VOA MN	\$16,608.51
Voss Lighting	\$7,942.78
W.L. Hall Company	\$17,176.00
Warzecha Auto Parts	\$31,870.82
Warzecha Tire & Auto	\$17,407.27
Washington County Accounting & Finance	\$75,890.68

Waste Management Of Wi-Mn	\$28,460.30
Wellpath LLC	\$3,570,183.85
Welty/Thomas C and Nancy J	\$7,084.00
West Central Indexing	\$40,170.00
Westre's Marine & Sport	\$25,323.49
White Cap, L.P.	\$6,361.18
Wiley Reber Law	\$173,166.00
Wilson HVAC Co	\$7,282.85
Windstream	\$70,509.55
Wold Polygraph, LLC	\$7,000.00
World Class Auto Body Inc.	\$9,480.47
Wright County Sheriff	\$13,047.76
Wruck Sewer and Portable Rental	\$6,912.50
WSB LLC	\$119,867.75
Xcel Energy	\$43,129.12
YMCA - Elk River	\$69,631.80
Ziegler Inc	\$296,294.61
Zingtree Inc	\$16,014.60