

**ADJOURNED MEETING OF THE
COUNTY BOARD OF COMMISSIONERS
October 22, 2019 – BOARD AGENDA**

Aitkin Public Library

- 9:00 1) Anne Marcotte, County Board Chair
- A) Call to Order
 - B) Pledge of Allegiance
 - C) Board of Commissioners Meeting Procedure
 - D) Approval of Agenda
- 9:02 E) Health & Human Services (see separate HHS agenda)
- 9:50 Break
- 10:00 F) **Citizens' Public Comment** – Comments from visitors must be informational in nature and not exceed (5) minutes per person. The County Board generally will not engage in a discussion or debate in those five minutes but will take the information and find answers if that is appropriate. As part of the County Board protocol, it is unacceptable for any speaker to slander or engage in character assassination at a public Board meeting.
- 2) **Consent Agenda** – All items on the Consent Agenda are considered to be routine and have been made available to the County Board at least two days prior to the meeting; the items will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event the item will be removed from this Agenda and considered under separate motion.
- A) Correspondence File October 8, 2019 to October 21, 2019
 - B) Approve October 8, 2019 County Board Minutes
 - C) Approve Electronic Funds Transfers
 - D) Approve Commissioner Warrants – 10-15-19
 - E) Approve Auditor Warrants – September Sales & Diesel Tax
 - F) Approve (3) Manual Warrants - Elan
 - G) Approve Auditor Warrants – 10-10-19
 - H) Approve Auditor Warrants – 10-15-19
 - I) Adopt Resolution: Mail Balloting
 - J) Approve Purchase of Election Equipment
- 10:02 3) Recognition: Terry Neff, Environmental Services Director - Tina Rosenstein Award
- 10:07 4) Terry Neff, Environmental Services Director
- A) Approve Draft Isedor Iverson Airport Safety Ordinance
- 10:17 5) Bobbie Danielson, HR Director
- A) Approve Updated Transportation Employee Drug and Alcohol Policy
 - B) Approve Updated Employee Wellness and Recognition Policy
 - C) Approve AFSCME HHS Unit MOA Re: MSRS HCSP

- 10:25 6) Jessica Seibert, County Administrator**
 - A) 2018 Audit**
 - B) County Administrator Updates**

- 11:10 7) John Welle, County Engineer**
 - A) 2018 Annual Report**

- 11:40 8) Committee Updates**

- 12:10 Break**

- 12:20 9) Jessica Seibert, County Administrator**
 - A) Closed Session under MN Statute 13D.05 Attorney Client Privilege**

- 12:30 Adjourn**

The Aitkin County Board of Commissioners met this 8th day of October, 2019 at 9:01 a.m., at the Aitkin Public Library, with the following members present: Board Chair Anne Marcotte, Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Bill Pratt, County Administrator Jessica Seibert and Administrative Assistant Sue Bingham.

CALL TO ORDER

Motion by Commissioner Westerlund, seconded by Commissioner Pratt and carried, all members present voting yes to approve the October 8, 2019 amended agenda. Agenda Item 4.5 – Approve New Building Smart Boards, was added.

APPROVED AGENDA

Motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to approve the Consent Agenda as follows: A) Correspondence File: September 24, 2019 to October 7, 2019; B) Approve County Board Minutes: September 24, 2019; C) Approve Electronic Funds Transfers: \$1,242,454.00; D) Approve Commissioner Warrants: General Fund \$132,282.43, Road & Bridge \$156,349.98, Special Revenue \$2,840.24, Health & Human Services \$8,341.41, Trust \$13,726.20, Forest Development \$670.72, Taxes & Penalties \$99.00, Capital Project \$93,636.52, Long Lake Conservation Center \$6,899.61, Parks \$25,334.68 for a total of \$440,726.79; E) Approve Auditor Warrants – Anderson Brothers Contract Payment: Road & Bridge \$649,379.17; F) Approve Auditor Warrants – Contegrity: Capital Project \$231,197.79; G) Approve Manual Warrants: General Fund \$-116,731.25, Road & Bridge \$134,695.80, State \$89,169.62, Trust \$-7,318.07, Taxes & Penalties \$-99.00, Long Lake Conservation Center \$106.60, Parks \$-295.71 for a total of \$99,527.99; H) Approve November 12, 2019 Board Meeting Location; I) Approve Affidavit for Duplicate of Lost Warrant – Treasurer: Kevin and DeeAnn Hendricks, Commissioner Warrant #76125 dated October 5, 2018, in the amount of \$500.00; J) Adopt Resolution: Repurchase Application – Von Walter; K) Adopt Resolution: Repurchase Application – Dowdle; L) Approve Application for License to Sell Tobacco Products; M) Adopt Resolution: LG230 Off-Site Gambling – Minnewawa Sportsmen’s Club; N) Approve Affidavit for Duplicate of Lost Warrant – HHS: Warrant #106412 issued 1/27/2017 to Kids Club in the amount of \$178.50; O) Approve Lakes Storage Valhalla Plat; P) Adopt Resolution: Final Contract Payment – Contract No. 20183; Q) Adopt Resolution: Final Contract Payment – Contract No. 20185

CONSENT AGENDA

Under the consent agenda, motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to schedule the November 12, 2019 Aitkin County Board meeting at 9:00 a.m. at Aitkin City Hall.

NOVEMBER 12TH COUNTY BOARD MEETING

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – Repurchase Application – Von Walter:

WHEREAS, Thomas and Christine Von Walter (Husband and wife), of 1755 E. Laurie Road, Maplewood, MN 55109, the owners at the time of forfeiture, have made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

RESOLUTION 20191008-078 REPURCHASE APPLICATION – VON WALTER

Lot 14 of Sugar Lake Addition according to the plat thereof on file, Section two (2), Township forty-five (45), Range twenty-five (25)

and WHEREAS, said applicant has set forth in his application that:

- a. Hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:

My wife paid all the bills and received all the mail. I was unaware of any problems until I intercepted a bill from a collection agency on a credit card. I didn't know about back taxes until I was served by the sheriff. The cause of this situation was my trust in my wife and her addiction to gambling.

The repurchase of said land by me will promote and best serve the public interest, because:

I will see that the taxes are paid on time to Aitkin County and that I'll keep up the property and use the local businesses as I did before.

and WHEREAS, this board is of the opinion that said application should be granted for such reasons.

NOW, THEREFORE BE IT RESOLVED, that the application of Thomas and Christine Von Walter for the purchase of the above described parcel of tax forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – Repurchase Application – Dowdle:

WHEREAS, Steven T. Dowdle and Jeffrey R. Dowdle, of 4373 Rosebriar Ave., Vadnais Heights, MN 55127 the owners at the time of forfeiture, have made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

**RESOLUTION
20191008-079
REPURCHASE
APPLICATION -
DOWDLE**

The East Half of the Northwest Quarter (E ½ of NW ¼) and the Southwest Quarter of Northwest Quarter (SW ¼ of NW ¼), and the Southwest Quarter of Northeast Quarter (SW ¼ of NE ¼) of Section Seven (7), Township Forty-five (45), Range Twenty-five (25), subject to and together with a non-exclusive roadway easement for ingress and egress over the West 66 feet of the fractional SW ¼ of NW ¼, the fractional NW ¼ of SW ¼ and the fractional SW ¼ of SW ¼ of Section 7 and the West 66 feet of Sections 18 and 19, all in Township 45, Range 25, lying North of Minnesota Trunk Highway No. 18.

Subject to mineral reservations, easements, zoning ordinances and restrictions of record AND subject to Conservation Reserve Program rights described in Exhibit A...

and WHEREAS, said applicant has set forth in his application that:

Hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:

I was under the impression that my taxes were paid through 2018 due to identity theft in 2015 during this time my bank account was drained and a number of credit cards were taken out in my name. As a result my assets were frozen and my wages were under garnishment until the case was settled as a further expense to me as a single parent of a now nine year old daughter. This event has been very stressful – both financially and mentally. Taking 170,000 piece of land without notice seems harsh and unfair under these circumstances – especially without notice.

and WHEREAS, this board is of the opinion that said application should be granted for such reasons.

NOW, THEREFORE BE IT RESOLVED, that the application of Steven T. Dowdle and Jeffrey R. Dowdle for the purchase of the above described parcel of tax forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

Under the consent agenda, motion by Commissioner Wedel seconded by Commissioner Niemi and carried, all members voting yes to approve the following Application for License to Sell Tobacco Products for the period ending March 31, 2020:

- #28 DG Retail, LLC, d/b/a Dollar General Store #20648 – City of Hill City

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – LG230 Off-Site Gambling – Minnewawa Sportsmen’s Club:

BE IT RESOLVED, the Aitkin County Board of Commissioners agrees to approve the Application to Conduct Off-Site Gambling - Form LG230 - of the Minnewawa Sportsmen’s Club at the following location – North of McGregor, MN on Hwy 65 and 5 miles East on Goshawk St. on Lake Minnewawa, McGregor, MN 56431– Shamrock Township. (Note: Date of activity for Raffle – February 08, 2020)

Under the consent agenda, motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to approve Lakes Storage Valhalla Plat and to authorize Board Chair’s signature.

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – Final Contract Payment – Contract No. 20183:

WHEREAS, Contract No. 20183 has in all been completed, and the County Board being fully advised in the premises.

NOW THEREFORE BE IT RESOLVED, that the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Roth Construction in the amount of \$3,400.95.

**LICENSE TO
SELL TOBACCO
PRODUCTS –
DOLLAR
GENERAL
STORE #20648**

**RESOLUTION
20191008-080
LG230 OFF-SITE
GAMBLING –
MINNEWAWA
SPORTSMEN’S
CLUB**

**LAKES
STORAGE
VALHALLA PLAT**

**RESOLUTION
20191008-081
FINAL
CONTRACT
PAYMENT –
CONTRACT NO.
20183**

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – Final Contract Payment – Contract No. 20185:

WHEREAS, Contract No. 20185 has in all been completed, and the County Board being fully advised in the premises.

NOW THEN BE IT RESOLVED, that the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Anderson Brothers Construction in the amount of \$0.00.

**RESOLUTION
20191008-082
FINAL
CONTRACT
PAYMENT –
CONTRACT NO.
20185**

The County Board recognized the following employees for their years of service:

- Pamela Karnowski, 25 years of service, Health and Human Services Dept.
- Daniel Guida, 25 years of service, Sheriff’s Department

**EMPLOYEE
RECOGNITION**

Motion for a resolution by Commissioner Niemi, seconded by Commissioner Pratt and carried, all members voting yes to adopt resolution – Aitkin County Property Tax Payment Variance Policy:

WHEREAS, payments are made to Aitkin County for payment of property taxes, and

WHEREAS, on occasion payments are made incorrectly with a small balance due being owed or a refund being due, and

WHEREAS, it has become increasingly more expensive to mail balance due notices and issue refund checks, and

WHEREAS, any overages on first half tax will be applied towards second half tax due and refunds of \$10.00 and under will only be sent if requested in writing by customer.

THEREFORE, BE IT RESOLVED, that Aitkin County establish a policy of no balance due notice mailed and the amount written off, if the balance due is \$10 or less and no refund given if such remittance is overpaid by \$10.00 or less, unless requested in writing by the customer, both to be handled thru the property tax system. Effective October 9, 2019.

**RESOLUTION
20191008-083
AITKIN COUNTY
PROPERTY TAX
PAYMENT
VARIANCE
POLICY**

Motion by Commissioner Westerlund, seconded by Commissioner Pratt and carried, all members voting yes to approve purchase of (4) smart boards for the Aitkin County Government Center at a total cost of \$15,527.28.

**SMART BOARDS
FOR
GOVERNMENT
CENTER**

Motion for a resolution by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to adopt resolution – Award Contract No. 20197:

WHEREAS, Contract No. 20197 is for construction of S.A.P 001-603-020, and

WHEREAS, sealed bids were opened for this project at 2:00 p.m. on Monday, September 30, 2019 with a total of four bids received, and

**RESOLUTION
20191008-084
AWARD
CONTRACT NO.
20197**

WHEREAS, R.C. Habeck Excavating, LLC, Wahcon, MN was the lowest responsible bidder in the amount of \$243,107.50.

THEREFORE, BE IT RESOLVED, that R.C. Habeck Excavating, LLC. is awarded Contract No. 20197.

BE IT FURTHER RESOLVED, that the chairperson of the Aitkin County Board and the Aitkin County Administrator are hereby authorized and directed to enter into a contract on behalf of Aitkin County with said low bidder upon presentation of proper contract documents.

Motion for a resolution by Commissioner Pratt, seconded by Commissioner Niemi and carried, all members voting yes to adopt resolution – Revert Portion of CSAH 3 to Logan Township:

WHEREAS, a portion of County State-Aid Highway (CSAH) No. 3 in Section 26, Township 49 North, Range 25 West as now located is a relocation and an alteration of the former CSAH 3 alignment through this area, and

WHEREAS, a segment of the former CSAH 3 alignment that is not part of the current CSAH 3 alignment remains as a public road as a connection to a public road maintained by Logan Township (290th Place), and

WHEREAS, this segment should be revoked and reverted to the township as an extension of the existing Logan Township road.

NOW THEREFORE, BE IT RESOLVED, that the following portion of the old road hereinafter described is hereby revoked and reverted to Logan Township:

That part of Government Lot 2 of Section 26 and that part of the Northwest Quarter of the Northwest Quarter of Section 25, both being in Township 49 North, Range 25 West, Aitkin County, Minnesota, which lies within 33 feet on each side of the following described line: Commencing at the northeast corner of said Section 26: thence South 00 degrees 40 minutes 12 seconds West, assumed bearing, 1301.22 feet along the east line of said Section 26; thence South 89 degrees 19 minutes 48 seconds East 7.83 feet to the point of beginning of the line to be described; thence North 00 degrees 45 minutes 55 seconds East 466.54 feet; thence 266.16 feet northwesterly along a tangential curve concave to the southwest with a radius of 280.00 feet and a central angle of 57 degrees 09 minutes 18 seconds and there terminating.

Motion by Commissioner Pratt, seconded by Commissioner Niemi and carried, all members voting yes to approve new Aitkin County logo design.

Jessica Seibert, County Administrator updated the Board on the following:

- MACA Conference
- MN Compass Advisory Committee
- Government Center

**RESOLUTION
20191008-085
REVERT
PORTION OF
CSAH 3 TO
LOGAN
TOWNSHIP**

**AITKIN COUNTY
LOGO**

**COUNTY
ADMINISTRATOR
UPDATES**

The Board discussed: BEACON Mtg., MRC, Lakes & Pines, Economic Development, NRAC, McGregor Airport, HRA, DAC, CARE Finance, Public Health Conference, Historical Society, HHS Advisory, Aitkin Airport, MHB, Facilities, Grand Rapids Mtg., Community Corrections Annual Conference, and Hill City Community Fund.

**BOARD
DISCUSSION**

Motion by Commissioner Wedel, seconded by Commissioner Westerlund and carried, all members voting yes to adjourn the meeting at 10:50 a.m. until Tuesday, October 22, 2019 at the Aitkin Public Library.

ADJOURN

Anne Marcotte, Board Chair
Aitkin County Board of Commissioners

Jessica Seibert, County Administrator



Aitkin
County

Board of County Commissioners Agenda Request

2C
Agenda Item #

Requested Meeting Date: 10/22/2019

Title of Item: Electronic funds transfers

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Lori Grams		Department: County Treasurer
Presenter (Name and Title): N/A		Estimated Time Needed:
Summary of Issue: Electronic funds transfers thru 10/14/19		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

ELECTRONIC FUNDS TRANSFER

Thru October 14, 2019 Board Meeting October 22, 2019

Date	Amount	Reason
10/1/19	1841.53	Auditor Warrants
10/2/19	\$537.09	Manual Abstract
10/3/19	\$12,704.16	Manual Abstract
10/4/19	\$78,152.48	Commissioner Warrants
10/4/19	\$9,140.50	Auditor Warrants
10/8/19	\$77,656.97	Manual Abstract
10/9/19	\$254.70	Manual Abstract
10/10/19	\$13,404.99	Commissioner Warrants
10/11/19	\$537,792.73	Payroll Abstract
10/11/19	\$4,387.71	Auditor Warrants
10/11/19	\$2,234.98	Auditor Warrants

\$738,107.84

2D

LAH1
10/15/19 9:27AM

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Print List in Order By:	2	1 - Fund (Page Break by Fund)	Page Break By:	1	1 - Page Break by Fund
		2 - Department (Totals by Dept)			2 - Page Break by Dept
		3 - Vendor Number			
		4 - Vendor Name			

Explode Dist. Formulas N

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List:	D	D - Detailed Audit List
		S - Condensed Audit List

Save Report Options?: N

LAHI
 10/15/19 9:27AM
 1 General Fund

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
1	DEPT			Commissioners			
248	Association of Mn Counties 01-001-000-0000-6241		75.00	MACCAC Reg Marcotte	54134	Registration Fee	N
248	Association of Mn Counties		75.00	1 Transactions			
15240	AT&T Mobility 01-001-000-0000-6250		65.96		287259994975	Telephone	N
15240	AT&T Mobility		65.96	1 Transactions			
3590	Niemi/Donald 01-001-000-0000-6340		22.55	MRC meals		Meals (Overnight)	N
	01-001-000-0000-6330		284.78	October mileage	491@.58	Transportation & Travel & Parking	N
3590	Niemi/Donald		307.33	2 Transactions			
1	DEPT Total:		448.29	Commissioners	3 Vendors	4 Transactions	
12	DEPT			Court Administration			
5851	Gustafson Attorney at Law/Jean M. 01-012-000-0000-6232		173.25	01-PR-19-691		Attorney Services	Y
5851	Gustafson Attorney at Law/Jean M.		173.25	1 Transactions			
1976	Haberkorn Law Offices,Ltd 01-012-000-0000-6232		97.50		01-FA-18-595	Attorney Services	Y
	01-012-000-0000-6232		150.00		01-FA-19-515	Attorney Services	Y
	01-012-000-0000-6232		90.00		01-JV-18-728	Attorney Services	Y
	01-012-000-0000-6232		157.50		01-JV-18-751	Attorney Services	Y
	01-012-000-0000-6232		97.50		01-JV-18-767	Attorney Services	Y
	01-012-000-0000-6232		97.50		01-JV-19-165	Attorney Services	Y
	01-012-000-0000-6232		82.50		01-JV-19-195	Attorney Services	Y
	01-012-000-0000-6232		285.00		01-JV-19-260/1	Attorney Services	Y
	01-012-000-0000-6232		157.50		01-JV-19-416	Attorney Services	Y
	01-012-000-0000-6232		637.50		01-JV-19-630	Attorney Services	Y
	01-012-000-0000-6232		420.00		01-JV-19-679	Attorney Services	Y
	01-012-000-0000-6232		22.50		01-JV-19-753	Attorney Services	Y
	01-012-000-0000-6232		267.50		01-JV-19-863	Attorney Services	Y
	01-012-000-0000-6232		82.50		01-PR-19-420	Attorney Services	Y
	01-012-000-0000-6232		142.50		01-PR-19-691	Attorney Services	Y
1976	Haberkorn Law Offices,Ltd		2,787.50	15 Transactions			

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
10/15/19 9:27AM
1 General Fund

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
2650 Kingsley/Marlene E					
01-012-000-0000-6232		75.00	Court visit 01- PR- 19- 919		Attorney Services Y
01-012-000-0000-6232		20.00	Mileage		Attorney Services N
01-012-000-0000-6232		120.00	Mileage		Attorney Services N
01-012-000-0000-6232		20.00	Mileage		Attorney Services N
01-012-000-0000-6232		75.00		01- PR- 19- 846	Attorney Services Y
01-012-000-0000-6232		75.00		01- PR- 19- 870	Attorney Services Y
2650 Kingsley/Marlene E		385.00	6 Transactions		
12 DEPT Total:		3,345.75	Court Administration	3 Vendors	22 Transactions
40 DEPT			Auditor		
88880 Datacomm Computers & Networks Inc					
01-040-000-0000-6625		2,592.00	3 computer systems	12135	Office Equipment N
88880 Datacomm Computers & Networks Inc		2,592.00	1 Transactions		
2214 Holder/Maryann					
01-040-021-0000-6301		825.00	License Center Nov 19 rent		Rentals 1
2214 Holder/Maryann		825.00	1 Transactions		
86290 Mn Counties Information Systems					
01-040-000-0000-6231		4,188.00	Payroll 2019 Qtrly support	1745	Services, Labor, Contracts N
01-040-000-0000-6231		16.00	Payroll 2017 Qtrly adjustment	1745	Services, Labor, Contracts N
01-040-000-0000-6231		257.00	Finance 2019 Qtrly support	1745	Services, Labor, Contracts N
01-040-000-0000-6231		19.00	Finance 2017 Qtrly adjustment	1745	Services, Labor, Contracts N
86290 Mn Counties Information Systems		4,410.00	4 Transactions		
89796 Ryan/Kathleen					
01-040-000-0000-6330		62.37	Parking & gas		Transportation & Travel N
01-040-000-0000-6332		347.84	Hotel		Hotels / Motels N
89796 Ryan/Kathleen		410.21	2 Transactions		
86235 The Office Shop Inc					
01-040-000-0000-6405		12.97	Notary journal (Mary)	1069624-0	Office & Computer Supplies N
01-040-000-0000-6405		35.44	Sorters	1070274-0	Office & Computer Supplies N
01-040-021-0000-6405		11.96	Cartridge	307047-0	Office & Computer Supplies N
01-040-021-0000-6405		236.72	Copy contract	307313-0	Office & Computer Supplies N
86235 The Office Shop Inc		297.09	4 Transactions		

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
10/15/19 9:27AM
1 General Fund

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
40 DEPT Total:		8,534.30	Auditor	5 Vendors	12 Transactions
41 DEPT			Internal Audit		
12780 CliftonLarsonAllen, LLP					
01- 041- 000- 0000- 6231		13,000.00	Progress Billing #6 YE 2018	2250109	Services, Labor, Etc Y
01- 041- 000- 0000- 6231		6,000.00	Additional Services	2250109	Services, Labor, Etc Y
12780 CliftonLarsonAllen, LLP		19,000.00		2 Transactions	
41 DEPT Total:		19,000.00	Internal Audit	1 Vendors	2 Transactions
42 DEPT			Treasurer		
13651 Cummins- Allison Corp					
01- 042- 000- 0000- 6231		391.10	Services 480- 9014- 00 iFX2	5857104	Services, Labor, Contracts N
13651 Cummins- Allison Corp		391.10		1 Transactions	
4173 Grams/Lori					
01- 042- 000- 0000- 6330		55.68	LLCC / Brainerd Meeting	96@.58	Transportation & Travel N
4173 Grams/Lori		55.68		1 Transactions	
86235 The Office Shop Inc					
01- 042- 000- 0000- 6405		14.59	Paper, add roll	1069996- 0	Office & Computer Supplies N
86235 The Office Shop Inc		14.59		1 Transactions	
14330 US Bank					
01- 042- 000- 0000- 6231		117.53	Copier contract	396649733	Services, Labor, Contracts N
14330 US Bank		117.53		1 Transactions	
42 DEPT Total:		578.90	Treasurer	4 Vendors	4 Transactions
43 DEPT			Assessor		
10452 AT&T Mobility					
01- 043- 000- 0000- 6250		314.10	Monthly wireless	287250162187	Telephone N
10452 AT&T Mobility		314.10		1 Transactions	
10330 Dangers/Mike					
01- 043- 000- 0000- 6330		50.88	Mileage to MAAO Conf	106@.48	Transportation & Travel & Parking N
10330 Dangers/Mike		50.88		1 Transactions	

LAH1
 10/15/19 9:27AM
 1 General Fund

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
88880 Datacomm Computers & Networks Inc		864.00	New desktop for B Mowers	12134	Office, Film & Computer Supplies	N
88880 Datacomm Computers & Networks Inc		864.00		1 Transactions		
13934 The Tire Barn		506.66	Brake pads & rotors 12 Escape	49854	Car Maintenance	N
01-043-000-0000-6302		51.96	Oil change 12 Escape	49871	Gas And Oil	N
01-043-000-0000-6511		43.35	Oil change 12 Escape	49904	Gas And Oil	N
13934 The Tire Barn		601.97		3 Transactions		
90736 Westerlund/Stacy		63.00	Meals Appraisal course	Sept	Meals (Overnight)	N
01-043-000-0000-6340		63.00		1 Transactions		
90736 Westerlund/Stacy		63.00		1 Transactions		
43 DEPT Total:		1,893.95	Assessor	5 Vendors	7 Transactions	
44 DEPT			Central Services			
14945 Bobcat Properties		100.00	Off site storage Nov 2019		Services, Labor, Contracts	N
01-044-000-0000-6231		100.00		1 Transactions		
14945 Bobcat Properties		100.00		1 Transactions		
15364 Mid America Business Systems		4,590.66	Scanning of payroll documents	746801	Services, Labor, Contracts	N
01-044-000-0000-6231		4,590.66		1 Transactions		
15364 Mid America Business Systems		4,590.66		1 Transactions		
44 DEPT Total:		4,690.66	Central Services	2 Vendors	2 Transactions	
45 DEPT			Motor Pool			
50 Aitkin Body Shop, Inc		2,936.00	Hail damage #31	11581	Car Maintenance	N
01-045-000-0000-6302		2,936.00		1 Transactions		
50 Aitkin Body Shop, Inc		2,936.00		1 Transactions		
13934 The Tire Barn		79.95	Alignment #47	49860	Car Maintenance	N
01-045-000-0000-6302		79.95		1 Transactions		
13934 The Tire Barn		79.95		1 Transactions		
45 DEPT Total:		3,015.95	Motor Pool	2 Vendors	2 Transactions	

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No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
49	DEPT			Information Technologies			
10452	AT&T Mobility						
	01-049-000-0000-6231		38.75	Oct Data Plan	287279507473	Programming, Services, Contracts	N
10452	AT&T Mobility		38.75				
				1 Transactions			
86290	Mn Counties Information Systems						
	01-049-000-0000-6231		4,202.75	MCIS Quarterly hosting	1716	Programming, Services, Contracts	N
	01-049-000-0000-6231		1,112.50	MCIS Quarterly hosting DCS	1724	Programming, Services, Contracts	N
	01-049-000-0000-6231		17,496.00	Property tax 2019 Qtrly suppor	1745	Programming, Services, Contracts	N
	01-049-000-0000-6231		29.00	Property tax 2017 Qtrly adjust	1745	Programming, Services, Contracts	N
	01-049-000-0000-6231		7,875.00	Property Tax 2019 Qtrly suppor	1745	Programming, Services, Contracts	N
	01-049-000-0000-6231		38.00	Property Tax 2017 Qtrly adjust	1745	Programming, Services, Contracts	N
	01-049-000-0000-6231		593.00	2019 Presto Annual support	1755	Programming, Services, Contracts	N
	01-049-000-0000-6231		4,202.75	MCIS Quarterly hosting	1766	Programming, Services, Contracts	N
86290	Mn Counties Information Systems		35,415.00				
				8 Transactions			
49	DEPT Total:		35,453.75	Information Technologies	2 Vendors	9 Transactions	
52	DEPT			Administration			
15240	AT&T Mobility						
	01-052-000-0000-6250		47.58		287259994975	Telephone	N
15240	AT&T Mobility		47.58				
				1 Transactions			
86235	The Office Shop Inc						
	01-052-000-0000-6405		10.61	Mechanical pencils	1069664-0	Office & Computer Supplies	N
	01-052-000-0000-6405		79.17	Mailing labels	1069705-0	Office & Computer Supplies	N
	01-052-000-0000-6405		13.27	Envelopes	1069968-0	Office & Computer Supplies	N
86235	The Office Shop Inc		103.05				
				3 Transactions			
52	DEPT Total:		150.63	Administration	2 Vendors	4 Transactions	
53	DEPT			Human Resources			
86222	Aitkin Independent Age						
	01-053-000-0000-6230		69.00	Help wanted ad	708431	Printing, Publishing & Adv	N
				07/03/2019	07/06/2019		
	01-053-000-0000-6230		63.00	Help wanted ad	711428	Printing, Publishing & Adv	N
				07/17/2019	07/20/2019		
	01-053-000-0000-6230		75.00	Help wanted ad	716180	Printing, Publishing & Adv	N

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No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name	
			Paid On Bhf #		
01-053-000-0000-6230		72.00	08/07/2019 08/10/2019	Help wanted ad	717548 Printing, Publishing & Adv N
01-053-000-0000-6230		63.00	08/14/2019 08/17/2019	Help wanted ad	719115 Printing, Publishing & Adv N
86222 Aitkin Independent Age		342.00	08/21/2019 08/24/2019	5 Transactions	
15240 AT&T Mobility					
01-053-000-0000-6250		65.65			287259994975 Telephone N
15240 AT&T Mobility		65.65	1 Transactions		
13412 Pemberton, Sorlie, Rufer & Kershner PLLC					
01-053-000-0000-6232		36.00		Hastings .2@\$180	56 Attorney Services Y
13412 Pemberton, Sorlie, Rufer & Kershner PLLC		36.00	1 Transactions		
13243 Shred-N-Go, Inc					
01-053-000-0000-6231		70.55			96779 Services, Labor, Contracts N
13243 Shred-N-Go, Inc		70.55	1 Transactions		
86235 The Office Shop Inc					
01-053-000-0000-6405		7.98		Pocket folders	1069625-0 Office & Computer Supplies N
86235 The Office Shop Inc		7.98	1 Transactions		
53 DEPT Total:		522.18	Human Resources	5 Vendors	9 Transactions
110 DEPT			Courthouse Maintenance		
15240 AT&T Mobility					
01-110-000-0000-6250		60.42			287259994975 Phone N
15240 AT&T Mobility		60.42	1 Transactions		
1754 Garrison Disposal Company, Inc					
01-110-000-0000-6255		648.85		October billing	112041 Garbage N
1754 Garrison Disposal Company, Inc		648.85	1 Transactions		
2340 Hyytinen Hardware Hank					
01-110-000-0000-6422		10.99		Wire	1542041 Janitorial Supplies N
01-110-000-0000-6422		22.45		Spray paint, sanding sheet	1543805 Janitorial Supplies N
01-110-000-0000-6422		6.49		Doorstop	1544066 Janitorial Supplies N
01-110-000-0000-6422		29.27		Screws, anchors, hex key	1546881 Janitorial Supplies N

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No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
2340 Hyytinen Hardware Hank		69.20	4 Transactions		
89765 Minnesota Elevator, Inc					
01- 110- 000- 0000- 6231		172.27	October service	823110	Services, Labor, Contracts N
89765 Minnesota Elevator, Inc		172.27	1 Transactions		
110 DEPT Total:		950.74	Courthouse Maintenance	4 Vendors	7 Transactions
120 DEPT			Service Officer		
10452 AT&T Mobility					
01- 120- 000- 0000- 6250		60.40		287270539560	Telephone N
10452 AT&T Mobility		60.40	1 Transactions		
10981 Bakken/Glen A.J.					
01- 120- 000- 0000- 6350		50.00	Vet Van Mpls	9/10/19	Per Diem Y
10981 Bakken/Glen A.J.		50.00	1 Transactions		
10097 Harms Monroe/Penny					
01- 120- 000- 0000- 6330		209.28	Mileage Grand View/SCVA CVSO	436@.48	Transportation & Travel N
10097 Harms Monroe/Penny		209.28	1 Transactions		
4641 Holiday Credit Office					
01- 120- 000- 0000- 6511		131.01	Gas Vet's Van	1400000136034	Gas And Oil N
4641 Holiday Credit Office		131.01	1 Transactions		
13602 Hughley/Josh					
01- 120- 000- 0000- 6330		200.64	Mileage	418@.48	Transportation & Travel N
13602 Hughley/Josh		200.64	1 Transactions		
10234 Miller/Conrad					
01- 120- 000- 0000- 6350		50.00	Vet Van Brainerd	9/25/19	Per Diem Y
10234 Miller/Conrad		50.00	1 Transactions		
10677 Olsen/Gerald D					
01- 120- 000- 0000- 6350		50.00	Vet Van St Cloud	9/5/19	Per Diem Y
10677 Olsen/Gerald D		50.00	1 Transactions		
11362 Roscoe/Bernie					
01- 120- 000- 0000- 6350		50.00	Vet Van Mpls	9/6/19	Per Diem Y

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No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
11362 Roscoe/Bernie		50.00			
6097 Verizon Wireless					
01-120-000-0000-6250		12.95	Cell phone Vet Van	88069036400001	Telephone N
6097 Verizon Wireless		12.95			
3518 Voyageur Press Of Mcgregor/The					
01-120-000-0000-6230		100.00	Display ad 1/2 pg	40620	Printing, Publishing & Adv N
3518 Voyageur Press Of Mcgregor/The		100.00			
5960 Wilmo/Wesley S.					
01-120-000-0000-6350		50.00	Vet Van St Cloud	9/13/19	Per Diem Y
5960 Wilmo/Wesley S.		50.00			
120 DEPT Total:		964.28	Service Officer	11 Vendors	11 Transactions
121 DEPT			Housing & Redevelopment		
11113 Anderson/Edward					
01-121-000-0000-6350		35.00	HRA Board meeting	7/24/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	8/28/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	9/25/19	Per Diem Y
11113 Anderson/Edward		105.00			
15266 Emanuel/Laura					
01-121-000-0000-6350		35.00	HRA Board meeting	7/24/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	8/28/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	9/25/19	Per Diem Y
15266 Emanuel/Laura		105.00			
15271 Kullhem/JoLynn					
01-121-000-0000-6350		35.00	HRA Board Meeting	7/24/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board Meeting	8/28/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board Meeting	9/25/19	Per Diem Y
15271 Kullhem/JoLynn		105.00			
10017 Tveit/Galen					
01-121-000-0000-6350		35.00	HRA Board meeting	7/24/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	8/28/19	Per Diem Y
01-121-000-0000-6350		35.00	HRA Board meeting	9/25/19	Per Diem Y

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Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name	
10017 Tveit/Galen		105.00	3 Transactions		
11355 Williams/Ihleen E					
01- 121- 000- 0000- 6350		35.00	HRA Board Meeting	7/24/19	Per Diem Y
01- 121- 000- 0000- 6350		35.00	HRA Board Meeting	8/28/19	Per Diem Y
01- 121- 000- 0000- 6350		35.00	HRA Board Meeting	9/25/19	Per Diem Y
11355 Williams/Ihleen E		105.00	3 Transactions		
121 DEPT Total:		525.00	Housing & Redevelopment	5 Vendors	15 Transactions
122 DEPT			Planning & Zoning		
86222 Aitkin Independent Age					
01- 122- 000- 0000- 6230		36.75	Notice of repub - Laland	725226	Printing, Publishing & Adv N
01- 122- 000- 0000- 6230		77.75	Notice of Hearing 10/2	725227	Printing, Publishing & Adv N
86222 Aitkin Independent Age		114.50	2 Transactions		
14320 Benson/Lin					
01- 122- 000- 0000- 6350		40.00	BOA Onsites		Per Diem Y
01- 122- 038- 0000- 6330		96.28	BOA Mileage	166@.58	Boa/Pc Mileage N
01- 122- 000- 0000- 6350		50.00	BOA Meeting	9/4/19	Per Diem Y
14320 Benson/Lin		186.28	3 Transactions		
13066 Hargrave/Bryan					
01- 122- 000- 0000- 6231		1,750.00	5 days @ \$350		Services, Labor, Contracts, Programm Y
			09/16/2019	09/20/2019	
01- 122- 000- 0000- 6231		1,050.00	3 days @ \$350		Services, Labor, Contracts, Programm Y
			09/23/2019	09/25/2019	
01- 122- 000- 0000- 6231		700.00	2 days @ \$350		Services, Labor, Contracts, Programm Y
			10/03/2019	10/04/2019	
01- 122- 000- 0000- 6231		1,750.00	5 days @ \$350		Services, Labor, Contracts, Programm Y
			10/07/2019	10/11/2019	
13066 Hargrave/Bryan		5,250.00	4 Transactions		
11990 Lange/David					
01- 122- 000- 0000- 6350		30.00	PC Onsites		Per Diem Y
01- 122- 038- 0000- 6330		118.32	PC Mileage	204@.58	Boa/Pc Mileage N
01- 122- 000- 0000- 6350		50.00	PC Meeting	9/16/19	Per Diem Y
11990 Lange/David		198.32	3 Transactions		

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No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
6097	Verizon Wireless		39.11	P&Z Cellular	38069013800001	Telephone	N
	01-122-000-0000-6250						
6097	Verizon Wireless		39.11				
				1 Transactions			
122	DEPT Total:		5,788.21	Planning & Zoning	5 Vendors	13 Transactions	
200	DEPT			Enforcement			
15366	ACLEBA						
	01-200-000-0000-6108		173.66	BCA/Search Team meals	19-2759 Oct. 6	Meals Reimbursed (Taxable)	N
	01-200-000-0000-6108		240.95	BCA/Search Team meals	19-2759 Oct. 7	Meals Reimbursed (Taxable)	N
15366	ACLEBA		414.61		2 Transactions		
50	Aitkin Body Shop, Inc						
	01-200-000-0000-6302		491.62	windshield, body piece #204	11434	Car Maintenance	N
50	Aitkin Body Shop, Inc		491.62		1 Transactions		
657	Aitkin Glass Service						
	01-200-000-0000-6302		59.95	repair glass chip #223	17460	Car Maintenance	N
657	Aitkin Glass Service		59.95		1 Transactions		
170	Aitkin Motor Company						
	01-200-000-0000-6302		241.40	recharge AC system #208	25262	Car Maintenance	N
170	Aitkin Motor Company		241.40		1 Transactions		
15239	AT&T Mobility						
	01-200-000-0000-6250		924.69	deputy cell, squad pc	287258495419	Telephone	N
15239	AT&T Mobility		924.69		1 Transactions		
12445	Brandl Chevrolet, Buick GMC						
	01-200-000-0000-6302		50.84	oil change #222	319825	Car Maintenance	N
12445	Brandl Chevrolet, Buick GMC		50.84		1 Transactions		
783	Canon Financial Services, Inc						
	01-200-000-0000-6231		164.95	admin copier lease	20585601	Services & Labor (Incl Contracts)	N
783	Canon Financial Services, Inc		164.95		1 Transactions		
1775	Galls LLC						
	01-200-000-0000-6410		112.15	#207 cargo pants	13766996	Clothing Allowance	N
	01-200-000-0000-6410		58.97	dress pants #222	13781557	Clothing Allowance	N

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No.	Account/Formula	Service Dates	Paid On Bhf #	On Behalf of Name	
	Accr	Amount			
	01-200-000-0000-6410	58.99	dress pants #223	13781558	Clothing Allowance N
	01-200-000-0000-6410	54.98	dress pant #223	13815859	Clothing Allowance N
1775	Galls LLC	285.09			
			4 Transactions		
1777	Grand Rapids Veterinary Clinic				
	01-200-019-0000-6231	80.75	intermediate exam Loki	287898	Services, Labor, Contracts Y
1777	Grand Rapids Veterinary Clinic	80.75			
			1 Transactions		
4641	Holiday Credit Office				
	01-200-000-0000-6511	55.92	#221 gas	1400000288942	Gas And Oil N
4641	Holiday Credit Office	55.92			
			1 Transactions		
2340	Hyytinen Hardware Hank				
	01-200-000-0000-6405	3.92	keys #207 & Jeannie C.	1542664	Office Supplies N
	01-200-000-0000-6405	10.99	#222 rechargeable batteries	1546400	Office Supplies N
2340	Hyytinen Hardware Hank	14.91			
			2 Transactions		
2925	L & M Supply, Inc.				
	01-200-019-0000-6405	48.99	dog food Euk	9377924	Office & Computer Supplies N
2925	L & M Supply, Inc.	48.99			
			1 Transactions		
12553	MEYER'S SERVICE CENTER				
	01-200-000-0000-6302	216.35	battery #207	15437	Car Maintenance N
12553	MEYER'S SERVICE CENTER	216.35			
			1 Transactions		
10412	O'Reilly Auto Parts				
	01-200-000-0000-6302	56.98	#222 wiper blades	1878-436687	Car Maintenance N
	01-200-000-0000-6302	36.47	#211 wiper blads	1878-437363	Car Maintenance N
10412	O'Reilly Auto Parts	93.45			
			2 Transactions		
3760	Palisade Cooperative Oil Assoc				
	01-200-000-0000-6511	41.00	#217 gas	437014	Gas And Oil N
3760	Palisade Cooperative Oil Assoc	41.00			
			1 Transactions		
13864	Sandberg/Kristi				
	01-200-000-0000-6150	1,000.00	November Health Insurance		Health Insurance-Employer N
13864	Sandberg/Kristi	1,000.00			
			1 Transactions		
4681	Streichers				

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No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
01-200-000-0000-6410		outerwear #223	I1388698	Clothing Allowance	N
01-200-000-0000-6410		5 pt star tie bars	I1389324	Clothing Allowance	N
4681 Streichers					
			2 Transactions		
86235 The Office Shop Inc					
01-200-000-0000-6405		paper	10698398-1	Office Supplies	N
01-200-000-0000-6231		admin contract copy count	307274-0	Services & Labor (Incl Contracts)	N
86235 The Office Shop Inc					
			2 Transactions		
13934 The Tire Barn					
01-200-000-0000-6302		tire repair #224	49810	Car Maintenance	N
01-200-000-0000-6302		oil change, rotate tires #221	49923	Car Maintenance	N
13934 The Tire Barn					
			2 Transactions		
11936 TJ Towing					
01-200-000-0000-6359		19-2759 found vehicle	018114 36147	Wrecker Service	N
11936 TJ Towing					
			1 Transactions		
13848 WYATT'S TOWING					
01-200-000-0000-6359		19-2717 found vehicle	09/30/19	Wrecker Service	Y
13848 WYATT'S TOWING					
			1 Transactions		
200 DEPT Total:		Enforcement	21 Vendors	30 Transactions	
	5,909.11				
202 DEPT		Boat & Water			
15239 AT&T Mobility					
01-202-000-0000-6250		#208 cell, squad pc	287258495419	Telephone	N
15239 AT&T Mobility					
			1 Transactions		
12110 Revelin Vehicle Solutions, LLC					
01-202-000-0000-6302		boat vehicle upfitting	217	B&W Maintenance	Y
12110 Revelin Vehicle Solutions, LLC					
			1 Transactions		
202 DEPT Total:		Boat & Water	2 Vendors	2 Transactions	
	1,540.15				
252 DEPT		Corrections			
14005 American Tower Corporation					
01-252-000-0000-6231		Jacobson Tower lease	406585397	Services & Labor (Incl Contracts)	N

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No. Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
14005 American Tower Corporation		346.06				
			1 Transactions			
12106 Antoine Electric						
01- 252- 000- 0000- 6590		174.67	retrofit LED locker room light	17000	Repair & Maintenance Supplies	Y
12106 Antoine Electric		174.67				
			1 Transactions			
15239 AT&T Mobility						
01- 252- 000- 0000- 6250		46.48	jail cell phones	287258495419	Telephone	N
15239 AT&T Mobility		46.48				
			1 Transactions			
14568 Axon Enterprise, Inc						
01- 252- 252- 0000- 6405		10,906.00	7 tasers for jail	SI1614034	Prisoner Welfare	N
14568 Axon Enterprise, Inc		10,906.00				
			1 Transactions			
163 Charter Communications						
01- 252- 252- 0000- 6405		189.36	inmate cable	6081092819	Prisoner Welfare	N
163 Charter Communications		189.36				
			1 Transactions			
88628 Dalco Enterprises, Inc.						
01- 252- 000- 0000- 6405		57.75	gloves	3502500	Office & Computer Supplies	N
88628 Dalco Enterprises, Inc.		57.75				
			1 Transactions			
1775 Galls LLC						
01- 252- 000- 0000- 6410		251.92	uniform shirts Cole	13792812	Clothing Allowance	N
01- 252- 000- 0000- 6410		407.34	SS shirts, cargo pants Ben H	13804323	Clothing Allowance	N
01- 252- 000- 0000- 6410		157.54	uniform shirts Kayla	13815848	Clothing Allowance	N
01- 252- 000- 0000- 6410		112.04	uniform pant Kayla	13815849	Clothing Allowance	N
1775 Galls LLC		928.84				
			4 Transactions			
15362 GuidePoint Pharmacy #114 Aitkin						
01- 252- 000- 0000- 6262		67.12	adacel syringe		Medical Expenses & Supplies - Inmat	N
15362 GuidePoint Pharmacy #114 Aitkin		67.12				
			1 Transactions			
2186 Hillyard Inc						
01- 252- 000- 0000- 6420		256.01	dish detergent	603604655	Kitchen Supplies	N
2186 Hillyard Inc		256.01				
			1 Transactions			
2340 Hyytinen Hardware Hank						
01- 252- 000- 0000- 6420		12.98	kitchen doorstops	1544530	Kitchen Supplies	N

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No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
01- 252- 000- 0000- 6420		11" matches	1544864	Kitchen Supplies	N
01- 252- 000- 0000- 6420		C batteries for kitchen	1546100	Kitchen Supplies	N
2340 Hyytinen Hardware Hank					
	39.95				3 Transactions
13844 McKesson Medical Surgical					
01- 252- 000- 0000- 6262	1.88	diamode tabs	64264546	Medical Expenses & Supplies - Inmat	N
01- 252- 000- 0000- 6262	499.82	OTC meds	64301098	Medical Expenses & Supplies - Inmat	N
01- 252- 000- 0000- 6262	744.54	2 EPI pens	64377218	Medical Expenses & Supplies - Inmat	N
13844 McKesson Medical Surgical	1,246.24				3 Transactions
13691 MEND Correctional Care, PLLC					
01- 252- 000- 0000- 6262	7,518.48	October healthcare services	4273	Medical Expenses & Supplies - Inmat	6
13691 MEND Correctional Care, PLLC	7,518.48				1 Transactions
89765 Minnesota Elevator, Inc					
01- 252- 000- 0000- 6231	179.16	October monthly service	822466	Services & Labor (Incl Contracts)	N
89765 Minnesota Elevator, Inc	179.16				1 Transactions
3789 Pan- O- Gold Baking Company					
01- 252- 000- 0000- 6418	136.28	groceries	10002419269027	Groceries	N
01- 252- 000- 0000- 6418	125.56	groceries	10002419276019	Groceries	N
3789 Pan- O- Gold Baking Company	261.84				2 Transactions
4010 Rasley Oil Company					
01- 252- 000- 0000- 6330	129.79	transport gas	09/30/19	Prisoner Transportation & Travel	N
4010 Rasley Oil Company	129.79				1 Transactions
9295 Reinhart Foodservice					
01- 252- 000- 0000- 6418	14.39	groceries	875380	Groceries	Y
01- 252- 000- 0000- 6418	60.38	return groceries	879917	Groceries	Y
01- 252- 000- 0000- 6418	17.38	groceries	884255	Groceries	Y
01- 252- 000- 0000- 6418	2,137.48	groceries	891016	Groceries	Y
01- 252- 000- 0000- 6418	60.55	groceries	894926	Groceries	Y
01- 252- 000- 0000- 6418	15.68	return groceries	895876	Groceries	Y
01- 252- 000- 0000- 6418	82.77	groceries	897039	Groceries	Y
01- 252- 000- 0000- 6418	2,475.75	groceries	899470	Groceries	Y
01- 252- 000- 0000- 6418	30.37	return groceries	902530	Groceries	Y
01- 252- 000- 0000- 6418	17.39	return groceries	902531	Groceries	Y

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Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name	
			Paid On Bhf #		
9295 Reinhart Foodservice		4,664.50			
			10 Transactions		
9499 Reliance Telephone Systems, Inc					
01- 252- 252- 0000- 6406		1,500.00	phone cards	D- 23697	Phone Card Prisoner Welfare N
9499 Reliance Telephone Systems, Inc		1,500.00			
			1 Transactions		
86235 The Office Shop Inc					
01- 252- 000- 0000- 6231		538.46	contract copy count booking	307133- 0	Services & Labor (Incl Contracts) N
86235 The Office Shop Inc		538.46			
			1 Transactions		
13934 The Tire Barn					
01- 252- 000- 0000- 6302		49.08	oil change, rotate tires x imp	49977	Car Maintenance N
13934 The Tire Barn		49.08			
			1 Transactions		
11608 Thrifty White Pharmacy- McGregor					
01- 252- 000- 0000- 6262		1,763.80	inmate meds	09/30/19	Medical Expenses & Supplies - Inmat N
11608 Thrifty White Pharmacy- McGregor		1,763.80			
			1 Transactions		
252 DEPT Total:		30,863.59	Corrections	20 Vendors	37 Transactions
253 DEPT			Sentence to Serve		
15239 AT&T Mobility					
01- 253- 000- 0000- 6250		32.98	STS pc	287258495419	Telephone N
15239 AT&T Mobility		32.98			
			1 Transactions		
2340 Hyytinen Hardware Hank					
01- 253- 000- 0000- 6405		17.99	extension pole	1544739	Operating Supplies N
2340 Hyytinen Hardware Hank		17.99			
			1 Transactions		
4010 Rasley Oil Company					
01- 253- 000- 0000- 6511		180.32	STS gas	09/30/19	Gas And Oil N
4010 Rasley Oil Company		180.32			
			1 Transactions		
253 DEPT Total:		231.29	Sentence to Serve	3 Vendors	3 Transactions
257 DEPT			Community Corrections		
248 Association of Mn Counties					
01- 257- 251- 0000- 6241		150.00	MACCAC Reg Genz / Meld	54134	Registration Fee N

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248	Association of Mn Counties				
		1 Transactions			
12174	GRANDVIEW LODGE				
	01- 257- 251- 0000- 6339	110.16	AMC Conf Meal package	SALESMD8	Meals (Overnight) N
12174	GRANDVIEW LODGE	110.16			
		1 Transactions			
4641	Holiday Credit Office				
	01- 257- 251- 0000- 6335	23.53	Gas	1400000155373	Gas/Vehicle Fuel Charges N
	01- 257- 258- 0000- 6335	38.16	Gas	1400000155373	Gas/Vehicle Fuel Charges N
4641	Holiday Credit Office	61.69			
		2 Transactions			
15176	Koonce/Crystal				
	01- 257- 251- 0000- 6330	57.60	Mileage Camp Ripley	120@.48	Mileage N
	01- 257- 251- 0000- 6330	157.44	Mileage CORE	328@.48	Mileage N
15176	Koonce/Crystal	215.04			
		2 Transactions			
87101	North Homes- Standard				
	01- 257- 255- 0000- 6204	522.12	DCS Pre- dispo secure	3688385	Juvenile Detention N
			08/01/2019	08/03/2019	
	01- 257- 255- 0000- 6204	5,108.91	DCS Pre- dispo secure	3688385	Juvenile Detention N
			09/01/2019	09/30/2019	
87101	North Homes- Standard	5,631.03			
		2 Transactions			
89269	Northwestern MN Juv Ctr- Primary Resid.				
	01- 257- 255- 0000- 6204	7,800.00	Detention CGW	164- 89- 1	Juvenile Detention N
			09/01/2019	09/30/2019	
	01- 257- 255- 0000- 6204	2,690.00	Pre Dispo Detention LJT	164- 89- 1	Juvenile Detention N
			09/02/2019	09/11/2019	
89269	Northwestern MN Juv Ctr- Primary Resid.	10,490.00			
		2 Transactions			
86235	The Office Shop Inc				
	01- 257- 000- 0000- 6405	47.17	Supplies	1068818- 0	Office Supplies N
	01- 257- 000- 0000- 6405	31.50	Supplies	1068818- 1	Office Supplies N
	01- 257- 000- 0000- 6342	228.79	Contract	307355- 0	Office Equipment Rental/Contracts N
86235	The Office Shop Inc	307.46			
		3 Transactions			
6097	Verizon Wireless				
	01- 257- 257- 0000- 6215	106.92	Cell phone	84210569900001	Wireless Telephone Services N

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No. Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
6097 Verizon Wireless		106.92			
			1 Transactions		
257 DEPT Total:		17,072.30	Community Corrections	8 Vendors	14 Transactions
390 DEPT			Environmental Health (FBL)		
15363 Horizon Seminars					
01-390-000-0000-6208		325.00	AFO Seminar Reg Leitinger		Training/Education N
15363 Horizon Seminars		325.00		1 Transactions	
390 DEPT Total:		325.00	Environmental Health (FBL)	1 Vendors	1 Transactions
391 DEPT			Solid Waste		
1754 Garrison Disposal Company, Inc					
01-391-060-0000-6360		11,791.11	Monthly recycling		Recycling Contract N
1754 Garrison Disposal Company, Inc		11,791.11		1 Transactions	
391 DEPT Total:		11,791.11	Solid Waste	1 Vendors	1 Transactions
601 DEPT			Extension		
89471 Aitkin Co 4- H Council					
01-601-551-0000-5840		80.00	License Center sales R#10509	5830- 5831	4- H Plat Book Sales N
89471 Aitkin Co 4- H Council		80.00		1 Transactions	
11187 Regents Of The University of Minnesota					
01-601-000-0000-6262		18,444.99	MOA Billing	300023820	Univ Of Minn Contracts N
			07/01/2019 09/30/2019		
11187 Regents Of The University of Minnesota		18,444.99		1 Transactions	
601 DEPT Total:		18,524.99	Extension	2 Vendors	2 Transactions
711 DEPT			Economic Development		
14812 SCI Broadband					
01-711-000-0000-6303		15,000.00	Fiber installation	024- 033167	Mcnight/Blandin Grant Expenses N
14812 SCI Broadband		15,000.00		1 Transactions	
711 DEPT Total:		15,000.00	Economic Development	1 Vendors	1 Transactions

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<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
1 Fund Total:		187,120.13	General Fund		1099 214 Transactions

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Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Descripti	1099
On Behalf of Name											
0	DEPT					Undesignated					
15365	GRAHAM/GARY	03-000-000-0000-5857			500.00	DEPOSIT REFUND				Culverts	N
15365	GRAHAM/GARY				500.00		1 Transactions				
15367	STRAIGHT/RYAN	03-000-000-0000-5857			500.00	DEPOSIT REFUND				Culverts	N
15367	STRAIGHT/RYAN				500.00		1 Transactions				
0	DEPT Total:				1,000.00	Undesignated			2 Vendors	2 Transactions	
301	DEPT					R&B Administration					
10855	Culligan	03-301-000-0000-6400			44.40	WATER		485501		Supplies And Materials	N
		03-301-000-0000-6400			10.50	RENTAL- OCTOBER		STMT		Supplies And Materials	N
10855	Culligan				54.90		2 Transactions				
11406	Innovative Office Solutions, LLC	03-301-000-0000-6400			189.66	OFFICE SUPPLIES		IN2701843		Supplies And Materials	N
11406	Innovative Office Solutions, LLC				189.66		1 Transactions				
9802	Kragness/Conrad	03-301-000-0000-6241			120.00	NOTARY RENEWAL				Fees/Prof/Misc	N
9802	Kragness/Conrad				120.00		1 Transactions				
2765	Lake Superior College	03-301-000-0000-6296			200.00	CK- BIT PLANT 1 RECERT- ONLINE		563821		Meeting Expense/Physicals	N
		03-301-000-0000-6296			300.00	MQ- CONC PLANT 1 RECERT		563821		Meeting Expense/Physicals	N
2765	Lake Superior College				500.00		2 Transactions				
86235	The Office Shop Inc	03-301-000-0000-6400			510.65	CONTRACT		307136-0		Supplies And Materials	N
86235	The Office Shop Inc				510.65		1 Transactions				
301	DEPT Total:				1,375.21	R&B Administration			5 Vendors	7 Transactions	
302	DEPT					R&B Engineering/Construction					
2765	Lake Superior College										

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No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
03-302-000-0000-6296		DB- GRADING/BASE 1&2 RECERT	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		RT- BRIDGE CONSTRUCTION RECERT	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		BT- CONCRETE FIELD 2	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		RT- CONC FIELD 1&2 RECERT	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		BT- GRADING & BASE 2	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		PK- GRADING/BASE 1&2 RECERT	563821	Meeting Expense/Physicals	N
03-302-000-0000-6296		PK- BIT PLANT 1 RECERT	563821	Meeting Expense/Physicals	N
2765 Lake Superior College					
	2,650.00		7 Transactions		
302 DEPT Total:	2,650.00	R&B Engineering/Construction	1 Vendors	7 Transactions	
303 DEPT		R&B Highway Maintenance			
14943 1ST AYD CORPORATION					
03-303-000-0000-6298	126.53	AITKIN SHOP SUPPLIES	PSI306457	Shop Maintenance	N
14943 1ST AYD CORPORATION	126.53		1 Transactions		
170 Aitkin Motor Company					
03-303-000-0000-6590	115.50	REPAIR LABOR	25350	Repair & Maintenance Supplies	Y
03-303-000-0000-6590	195.48	REPAIR PARTS	25350	Repair & Maintenance Supplies	Y
170 Aitkin Motor Company	310.98		2 Transactions		
195 Aitkin Tire Shop					
03-303-000-0000-6590	145.00	TIRE	0-059321	Repair & Maintenance Supplies	N
03-303-000-0000-6590	70.00	REPAIR LABOR	0-059347	Repair & Maintenance Supplies	Y
03-303-000-0000-6590	25.00	REPAIR LABOR	0-059354	Repair & Maintenance Supplies	Y
03-303-000-0000-6590	92.00	TIRE	0-059361	Repair & Maintenance Supplies	Y
03-303-000-0000-6590	40.00	REPAIR LABOR	0-059361	Repair & Maintenance Supplies	Y
195 Aitkin Tire Shop	372.00		5 Transactions		
12106 Antoine Electric					
03-303-000-0000-6298	387.72	MCGRATH SHOP	19004	Shop Maintenance	N
12106 Antoine Electric	387.72		1 Transactions		
10452 AT&T Mobility					
03-303-000-0000-6254	32.98	PAUL'S IPAD SVC	287266104878X0	Utilities	N
10452 AT&T Mobility	32.98		1 Transactions		
86467 Auto Value Aitkin					
03-303-000-0000-6590	426.09	REPAIR PARTS	40145353	Repair & Maintenance Supplies	N

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<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
		89.82	AITKIN SHOP SUPPLIES	40145383	Shop Maintenance	N
		111.98	REPAIR PARTS	40145412	Repair & Maintenance Supplies	N
		166.52	FILTERS	40145432	Repair & Maintenance Supplies	N
		15.49	FILTERS	40145434	Repair & Maintenance Supplies	N
		15.49	FILTERS	40145436	Repair & Maintenance Supplies	N
		171.12	REPAIR PARTS	40145437	Repair & Maintenance Supplies	N
		635.24	AITKIN SHOP SUPPLIES	40146176	Shop Maintenance	N
86467 Auto Value Aitkin		1,289.51				
			8 Transactions			
14504 Bobenmoyer/Jared						
		145.00	WORK BOOTS REIMBURSEMENT	82291	Safety Footwear	N
14504 Bobenmoyer/Jared		145.00				
			1 Transactions			
8674 Boyer Trucks						
		140.34	REPAIR PARTS	69049R	Repair & Maintenance Supplies	N
8674 Boyer Trucks		140.34				
			1 Transactions			
8048 Cemstone Products Co						
		2,312.80	SALT SAND	A6121935	Utilities	N
		2,519.30	SALT SAND	A6122014	Utilities	N
8048 Cemstone Products Co		4,832.10				
			2 Transactions			
14887 Cintas Corporation						
		19.55	SHOP LAUNDRY	4031323400	Shop Maintenance	N
		34.56	SHOP LAUNDRY	4031868506	Shop Maintenance	N
14887 Cintas Corporation		54.11				
			2 Transactions			
8694 Department of Transportation						
		648.53	2019 PAVEMENT TESTING	0-0000569501	Maintenance Supplies	N
8694 Department of Transportation		648.53				
			1 Transactions			
7935 East Central Energy						
		81.70	AUG- SEPT POWER- MCGRATH	34376157	Utilities	N
7935 East Central Energy		81.70				
			1 Transactions			
11180 Fastenal Company						
		57.96	AITKIN SHOP SUPPLIES	MNBAX230120	Shop Maintenance	N
		223.28	AITKIN SHOP SUPPLIES	MNBAX230314	Shop Maintenance	N

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No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
11180	Fastenal Company		281.24				
				2 Transactions			
8622	Frontier						
	03-303-000-0000-6254		71.56	JACOBSON	218-752-6591	Utilities	N
	03-303-000-0000-6254		71.56	MCGREGOR	218-768-4481	Utilities	N
	03-303-000-0000-6254		71.56	PALISADE	218-845-2607	Utilities	N
	03-303-000-0000-6254		91.56	MCGRATH	320-592-3580	Utilities	N
8622	Frontier		306.24				
				4 Transactions			
1754	Garrison Disposal Company, Inc						
	03-303-000-0000-6298		140.28	AITKIN SHOP	112115	Shop Maintenance	N
	03-303-000-0000-6254		36.00	ADOPT- A- HWY	835534	Utilities	N
	03-303-000-0000-6254		5.00	ADOPT- A- HWY	835956	Utilities	N
	03-303-000-0000-6254		12.00	ADOPT- A- HWY	835961	Utilities	N
	03-303-000-0000-6254		18.00	ADOPT- A- HWY	835971	Utilities	N
	03-303-000-0000-6254		18.00	ADOPT- A- HWY	835972	Utilities	N
1754	Garrison Disposal Company, Inc		229.28				
				6 Transactions			
8844	H & R Construction Co						
	03-303-000-0000-6521		23.76	GUARDRAIL REPAIR	17692	Maintenance Supplies	N
8844	H & R Construction Co		23.76				
				1 Transactions			
2340	Hyytinen Hardware Hank						
	03-303-000-0000-6298		16.48	AITKIN SHOP SUPPLIES	1542068	Shop Maintenance	N
	03-303-000-0000-6298		30.99	AITKIN SHOP SUPPLIES	1542122	Shop Maintenance	N
	03-303-000-0000-6516		52.76	SIGN SUPPLIES	1542561	Signs & Posts	N
	03-303-000-0000-6298		59.99	AITKIN SHOP SUPPLIES	1542682	Shop Maintenance	N
	03-303-000-0000-6298		15.99	AITKIN SHOP SUPPLIES	1545689	Shop Maintenance	N
	03-303-000-0000-6590		32.97	REPAIR PARTS	1545749	Repair & Maintenance Supplies	N
	03-303-000-0000-6298		9.67	AITKIN SHOP SUPPLIES	1546034	Shop Maintenance	N
	03-303-000-0000-6298		13.99	AITKIN SHOP SUPPLIES	1546036	Shop Maintenance	N
2340	Hyytinen Hardware Hank		232.84				
				8 Transactions			
91187	Lake Country Power						
	03-303-000-0000-6254		57.36	AUG- SEPT CSAH 14	141979801	Utilities	N
	03-303-000-0000-6254		58.03	AUG- SEPT CSAH 6	141979901	Utilities	N
91187	Lake Country Power		115.39				
				2 Transactions			
2941	M R Sign Co Inc						

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<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
		165.23	ADOPT- A- HWY SIGN- PALISADE LION	205964	Signs & Posts	N
		565.42	SIGNS	206062	Signs & Posts	N
2941 M R Sign Co Inc		730.65		2 Transactions		
10824 Maney International Inc						
		40.42	REPAIR PARTS	818548	Repair & Maintenance Supplies	N
		291.02	REPAIR PARTS	821066	Repair & Maintenance Supplies	N
		54.26	REPAIR PARTS	823130	Repair & Maintenance Supplies	N
		207.48	FILTERS	823130	Repair & Maintenance Supplies	N
		12.54	REPAIR PARTS	823200	Repair & Maintenance Supplies	N
		21.14	REPAIR PARTS	823303	Repair & Maintenance Supplies	N
10824 Maney International Inc		626.86		6 Transactions		
15300 MCGREGOR ACE HARDWARE						
		7.36	MCGREGOR SHOP SUPPLIES	1909-024880	Shop Maintenance	N
15300 MCGREGOR ACE HARDWARE		7.36		1 Transactions		
3100 McGregor Oil						
		0.91	DISCOUNT		Motor Fuel & Lubricants	N
		45.82	GASOLINE	33043	Motor Fuel & Lubricants	N
		1,810.44	PALISADE DIESEL	4782	Motor Fuel & Lubricants	N
		1,832.30	SWATARA DIESEL	4790	Motor Fuel & Lubricants	N
		1,000.06	JACOBSON DIESEL	4795	Motor Fuel & Lubricants	N
3100 McGregor Oil		4,687.71		5 Transactions		
12927 Midwest Machinery Co.						
		214.58	FILTERS	1986760	Repair & Maintenance Supplies	N
		76.59	FILTERS	1991907	Repair & Maintenance Supplies	N
		8.53	REPAIR PARTS	1991907	Repair & Maintenance Supplies	N
12927 Midwest Machinery Co.		299.70		3 Transactions		
8436 Northland Parts						
		11.99	REPAIR PARTS	389617	Repair & Maintenance Supplies	N
8436 Northland Parts		11.99		1 Transactions		
10720 Nuss Truck Group Inc						
		277.10	AITKIN SHOP	6121537P	Shop Maintenance	N
		83.10	FILTERS	CM6103658P	Repair & Maintenance Supplies	N
		26.78	FILTERS	CM6105602P	Repair & Maintenance Supplies	N

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<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
	03-303-000-0000-6590		FILTERS	CM6110234P	Repair & Maintenance Supplies	N
	03-303-000-0000-6590	37.73-	FILTERS	CM6110234PA	Repair & Maintenance Supplies	N
	03-303-000-0000-6298	36.00-	AITKIN SHOP	CM6121463P	Shop Maintenance	N
10720	Nuss Truck Group Inc	22.01-				
		71.48				
				6 Transactions		
3760	Palisade Cooperative Oil Assoc					
	03-303-000-0000-6513	63.20	GASOLINE	437484	Motor Fuel & Lubricants	N
3760	Palisade Cooperative Oil Assoc	63.20				
				1 Transactions		
3776	Palisade One Stop					
	03-303-000-0000-6298	16.82	PROPANE	0-0496690	Shop Maintenance	N
	03-303-000-0000-6513	70.00	GASOLINE	0-0497138	Motor Fuel & Lubricants	N
	03-303-000-0000-6513	75.30	GASOLINE	0-0497390	Motor Fuel & Lubricants	N
	03-303-000-0000-6513	71.00	GASOLINE	0-0497468	Motor Fuel & Lubricants	N
3776	Palisade One Stop	233.12				
				4 Transactions		
14861	Parman Energy Group					
	03-303-000-0000-6298	1,609.43	PALISADE SHOP SUPPLIES	0818935-IN	Shop Maintenance	N
	03-303-000-0000-6298	1,609.43	MCGRATH SHOP SUPPLIES	0818935-IN	Shop Maintenance	N
	03-303-000-0000-6590	370.30	REPAIR PARTS	0821295-IN	Repair & Maintenance Supplies	N
	03-303-000-0000-6590	373.69	REPAIR PARTS	0821305-IN	Repair & Maintenance Supplies	N
14861	Parman Energy Group	3,962.85				
				4 Transactions		
3950	Public Utilities					
	03-303-000-0000-6254	47.73	HWY 210 W & CR 28	02-00056455-00	Utilities	N
	03-303-000-0000-6254	80.18	AITKIN SHOP: WATER	02-00063335-00	Utilities	N
	03-303-000-0000-6254	52.12	HWY 210/169 E & CR 12	02-00063388-00	Utilities	N
	03-303-000-0000-6254	77.71	HWY 47 & CR 12	02-00064092-00	Utilities	N
3950	Public Utilities	257.74				
				4 Transactions		
13116	Rally Snares					
	03-303-000-0000-6521	330.00	DAM REMOVAL LABOR	AUG/SEPT 2019	Maintenance Supplies	Y
	03-303-000-0000-6521	489.45	MILEAGE	AUG/SEPT 2019	Maintenance Supplies	Y
	03-303-000-0000-6521	1,000.00	BEAVER REMOVAL	AUG/SEPT 2019	Maintenance Supplies	Y
13116	Rally Snares	1,819.45				
				3 Transactions		
90805	Temco					
	03-303-000-0000-6590	28.30	REPAIR PARTS	24345	Repair & Maintenance Supplies	Y
	03-303-000-0000-6590	15.00	REPAIR LABOR	24345	Repair & Maintenance Supplies	Y

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Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
		REPAIR LABOR	24351	Repair & Maintenance Supplies	Y
		REPAIR PARTS	24351	Repair & Maintenance Supplies	Y
90805 Temco					
			4 Transactions		
10431 Verizon Business					
		SEPT- HWY OFFICE	4227948181909	Utilities	N
10431 Verizon Business					
			1 Transactions		
8671 Village Laundromat & Car Wash, Inc					
		RAGS	474677	Shop Maintenance	N
8671 Village Laundromat & Car Wash, Inc					
			1 Transactions		
303 DEPT Total:		R&B Highway Maintenance	33 Vendors	95 Transactions	
307 DEPT		R&B Capital Infrastructure			
9556 American Engineering Testing Inc					
		PROJECT TESTING SVCS	700920	Professional Services	N
9556 American Engineering Testing Inc					
			1 Transactions		
10777 Demotts/Wendy A					
		DAMAGES	PARCEL NO 7	Right Of Way	N
		LAND R- W	PARCEL NO 7	Right Of Way	S
10777 Demotts/Wendy A					
			2 Transactions		
7652 Erickson Engineering Co.					
		PROFESSIONAL SERVICES	13285	Professional Services	Y
		PROFESSIONAL SERVICES	13286	Professional Services	Y
7652 Erickson Engineering Co.					
			2 Transactions		
9468 Johanneck Appraisals					
		APPRAISALS		Professional Services	Y
9468 Johanneck Appraisals					
			1 Transactions		
15369 RUHLAND COMMERCIAL CONSULTANTS					
		APPRAISALS	19662	Professional Services	N
15369 RUHLAND COMMERCIAL CONSULTANTS					
			1 Transactions		
10173 Sather Brothers Properties					
		LAND R- W	PARCEL NO 3	Right Of Way	S

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Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
10173	Sather Brothers Properties		150.00				
				1 Transactions			
13292	Sather/Paul H.						
	03-307-000-0000-6362		50,000.00	LAND R- W	P NOS 59 60 62	Right Of Way	S
13292	Sather/Paul H.		50,000.00				
				1 Transactions			
5128	Widseth Smith & Nolting Inc						
	03-307-000-0000-6260		4,177.50	PROFESSIONAL SERVICES	200910	Professional Services	N
	03-307-000-0000-6260		3,375.00	PROFESSIONAL SERVICES	200911	Professional Services	N
5128	Widseth Smith & Nolting Inc		7,552.50				
				2 Transactions			
307	DEPT Total:		90,435.63	R&B Capital Infrastructure	8 Vendors	11 Transactions	
3	Fund Total:		118,688.74	Road & Bridge		122 Transactions	

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
257	DEPT			Community Corrections			
8239	Ameripride Linen & Apparel Services 05- 257- 000- 0000- 6422		6.00	Cleaning Supplies 10/08/2019	220666700	Janitorial Services/Supplies	N
8239	Ameripride Linen & Apparel Services		6.00	1 Transactions			
10855	Culligan 05- 257- 000- 0000- 6342		30.73	Cooler Rental Service 10/01/2019	150- 10016285- 1	Office Equipment Rental/Contracts	N
10855	Culligan		30.73	10/31/2019 1 Transactions			
2340	Hyytinen Hardware Hank 05- 257- 000- 0000- 6422		1.98	Agency - Caulking 09/05/2019	1542484	Janitorial Services/Supplies	N
	05- 257- 000- 0000- 6422		1.76	Agency - Paint supplies for Ra 09/16/2019	1544529	Janitorial Services/Supplies	N
	05- 257- 000- 0000- 6422		1.15	Agency - Paint supplies for Ra 09/25/2019	1546087	Janitorial Services/Supplies	N
2340	Hyytinen Hardware Hank		4.89	3 Transactions			
89765	Minnesota Elevator, Inc 05- 257- 000- 0000- 6300		19.71	Elevator Service - October '19 10/01/2019	823109	Maintenance- Service Contracts	N
89765	Minnesota Elevator, Inc		19.71	10/31/2019 1 Transactions			
257	DEPT Total:		61.33	Community Corrections	4 Vendors	6 Transactions	
390	DEPT			Environmental Health (FBL)			
8239	Ameripride Linen & Apparel Services 05- 390- 000- 0000- 6422		1.09	Cleaning Supplies 10/08/2019	220666700	Janitorial Services/Supplies	N
8239	Ameripride Linen & Apparel Services		1.09	1 Transactions			
10855	Culligan 05- 390- 000- 0000- 6342		5.59	Cooler Rental Service 10/01/2019	150- 10016285- 1	Office Equipment Rental/Contracts	N
10855	Culligan		5.59	10/31/2019 1 Transactions			
2340	Hyytinen Hardware Hank						

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Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
05-390-000-0000-6422		Agency - Caulking 09/05/2019	1542484	Janitorial Services/Supplies	N
05-390-000-0000-6422		Agency - Paint supplies for Ra 09/16/2019	1544529	Janitorial Services/Supplies	N
05-390-000-0000-6422		Agency - Paint supplies for Ra 09/25/2019	1546087	Janitorial Services/Supplies	N
2340 Hyytinen Hardware Hank			3 Transactions		
89765 Minnesota Elevator, Inc 05-390-000-0000-6300		Elevator Service - October '19 10/01/2019 10/31/2019	823109	Maintenance- Service Contracts	N
89765 Minnesota Elevator, Inc			1 Transactions		
390 DEPT Total:		Environmental Health (FBL)	4 Vendors	6 Transactions	
400 DEPT		Public Health Department			
8239 Ameripride Linen & Apparel Services 05-400-440-0410-6422		Cleaning Supplies 10/08/2019	220666700	Janitorial Services/Supplies	N
8239 Ameripride Linen & Apparel Services			1 Transactions		
12106 Antoine Electric 05-400-440-0410-6231		Replace 3 Emergency Lights 09/23/2019	16999	Services/Labor/Contracts	Y
12106 Antoine Electric			1 Transactions		
13725 Beartooth True Value 05-400-440-0410-6405		Agency - Refrigerator Bulb 09/10/2019	B98730	Office Supplies	N
13725 Beartooth True Value			1 Transactions		
10855 Culligan 05-400-440-0410-6301		Cooler Rental Service 10/01/2019 10/31/2019	150-10016285-1	Equipment Lease/Space Rental	N
10855 Culligan			1 Transactions		
2340 Hyytinen Hardware Hank 05-400-440-0410-6422		Agency - Caulking 09/05/2019	1542484	Janitorial Services/Supplies	N

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Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formulas Descripti	1099
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
05- 400- 440- 0410- 6422		Agency - Paint supplies for Ra 09/16/2019	1544529	Janitorial Services/Supplies	N
05- 400- 440- 0410- 6422		Agency - Paint supplies for Ra 09/25/2019	1546087	Janitorial Services/Supplies	N
2340 Hyytinen Hardware Hank				3 Transactions	
13624 MailFinance		Mail Machine Contract 09/05/2019 11/04/2019	N7950807	Maintenance/Service Contracts	1
13624 MailFinance				1 Transactions	
89765 Minnesota Elevator, Inc		Elevator Service - October '19 10/01/2019 10/31/2019	823109	Maintenance/Service Contracts	N
89765 Minnesota Elevator, Inc				1 Transactions	
3358 Minnesota State Auditor		OSA Annual Training Registrati 11/13/2019 11/13/2019	1336	Meeting/Conference Registration Fee	N
3358 Minnesota State Auditor				1 Transactions	
89081 North Ambulance Brainerd		Ambulance Runs- Sept 2019 09/01/2019 09/30/2019		No. Memorial Ambulance- Aitkin	N
89081 North Ambulance Brainerd				1 Transactions	
88859 Spee*Dee- St Cloud		PH Service 09/03/2019 09/28/2019	3851194	Postage	N
88859 Spee*Dee- St Cloud				1 Transactions	
15373 State of MN- Data Practices Office		Data Policies& Proc Training (09/27/2019	568584	Meeting/Conference Registration Fee	N
15373 State of MN- Data Practices Office				1 Transactions	
86235 The Office Shop Inc		PH- Planner (EM) 09/03/2019	1068399- 1	Office Supplies	N

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Vendor No.	Vendor Name	Account/Formula	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.			Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
		05-400-440-0410-6405		32.79	PH - Avery laser labels 09/05/2019	1068627-0	Office Supplies	N
		05-400-440-0410-6405		3.37	Agency - Highlighters 09/06/2019	1068713-0	Office Supplies	N
		05-400-440-0410-6405		26.52	PH - 9x12 Envelopes 09/27/2019	1069764-0	Office Supplies	N
		05-400-440-0410-6405		66.00	PH - Staples for printer 09/27/2019	1069779-0	Office Supplies	N
86235	The Office Shop Inc			148.03		5 Transactions		
3518	Voyageur Press Of Mcgregor/The	05-400-450-0451-6231		45.00	DP&C - Flu Schedule 10/09/2019	40752	Services/Labor/Contracts	N
3518	Voyageur Press Of Mcgregor/The			45.00		1 Transactions		
400	DEPT Total:			2,878.07	Public Health Department	13 Vendors	19 Transactions	
420	DEPT				Income Maintenance			
8239	Ameripride Linen & Apparel Services	05-420-600-4800-6422		15.82	Cleaning Supplies 10/08/2019	220666700	Janitorial Services/Supplies	N
8239	Ameripride Linen & Apparel Services			15.82		1 Transactions		
12106	Antoine Electric	05-420-600-4800-6231		85.08	Replace 3 Emergency Lights 09/23/2019	16999	Services/Labor/Contracts	Y
12106	Antoine Electric			85.08		1 Transactions		
13725	Beartooth True Value	05-420-600-4800-6405		0.99	Agency - Refrigerator Bulb 09/10/2019	B98730	Office Supplies	N
13725	Beartooth True Value			0.99		1 Transactions		
10855	Culligan	05-420-600-4800-6301		81.00	Cooler Rental Service 10/01/2019	150-10016285-1	Equipment Lease/Space Rental	N
10855	Culligan			81.00		10/31/2019 1 Transactions		
11051	Department of Human Services							

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Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
	05- 420- 650- 4400- 6025			2,172.12	MA LTC UN 65 08/01/2019 08/31/2019	A300MM9P011	State/Fed Share - MA	N
	05- 420- 650- 4400- 6025			395.56	G8 LTC LT65 CY19 08/01/2019 08/31/2019	A300MM9P011	State/Fed Share - MA	N
	05- 420- 650- 4400- 6025			31,157.24	MA ESTATE COLLECTIONS- FED 08/01/2019 08/31/2019	A300MM9P011	State/Fed Share - MA	N
	05- 420- 650- 4400- 6025			15,578.61	MA ESTATE COLLECTIONS- STATE 08/01/2019 08/31/2019	A300MM9P011	State/Fed Share - MA	N
11051	Department of Human Services			49,303.53	4 Transactions			
2340	Hyytinen Hardware Hank							
	05- 420- 600- 4800- 6422			5.21	Agency - Caulking 09/05/2019	1542484	Janitorial Services/Supplies	N
	05- 420- 600- 4800- 6422			4.63	Agency - Paint supplies for Ra 09/16/2019	1544529	Janitorial Services/Supplies	N
	05- 420- 600- 4800- 6422			3.04	Agency - Paint supplies for Ra 09/25/2019	1546087	Janitorial Services/Supplies	N
2340	Hyytinen Hardware Hank			12.88	3 Transactions			
13624	MailFinance							
	05- 420- 600- 4800- 6300			142.08	Mail Machine Contract 09/05/2019 11/04/2019	N7950807	Maintenance/Service Contracts	1
13624	MailFinance			142.08	1 Transactions			
89765	Minnesota Elevator, Inc							
	05- 420- 600- 4800- 6300			51.96	Elevator Service - October '19 10/01/2019 10/31/2019	823109	Maintenance/Service Contracts	N
89765	Minnesota Elevator, Inc			51.96	1 Transactions			
3358	Minnesota State Auditor							
	05- 420- 600- 4800- 6241			52.80	OSA Annual Training Registrati 11/13/2019 11/13/2019	1336	Meeting/Conference Registration Fee	N
3358	Minnesota State Auditor			52.80	1 Transactions			
88859	Spee*Dee- St Cloud							
	05- 420- 600- 4800- 6205			70.59	IM Service 09/03/2019 09/28/2019	3851194	Postage	N
88859	Spee*Dee- St Cloud			70.59	1 Transactions			

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
15373	State of MN- Data Practices Office 05- 420- 600- 4800- 6241		31.35	Data Policies& Proc Training (09/27/2019	568584	Meeting/Conference Registration Fee	N
15373	State of MN- Data Practices Office		31.35		1 Transactions		
86235	The Office Shop Inc 05- 420- 640- 4800- 6405		17.43	CS- Planner (DJ) 09/05/2019	1068576- 1	Office Supplies	N
	05- 420- 640- 4800- 6405		47.55	CS- Planners (KP, ET, CP) 09/06/2019	1068576- 2	Office Supplies	N
	05- 420- 600- 4800- 6405		6.96	Agency - Highlighters 09/06/2019	1068713- 0	Office Supplies	N
	05- 420- 600- 4800- 6405		26.52	IM - 9x12 Envelopes 09/27/2019	1068713- 0	Office Supplies	N
86235	The Office Shop Inc		98.46		4 Transactions		
420	DEPT Total:		49,946.54	Income Maintenance	12 Vendors	20 Transactions	
430	DEPT			Social Services			
8239	Ameripride Linen & Apparel Services 05- 430- 700- 4800- 6422		24.00	Cleaning Supplies 10/08/2019	220666700	Janitorial Services/Supplies	N
8239	Ameripride Linen & Apparel Services		24.00		1 Transactions		
12106	Antoine Electric 05- 430- 700- 4800- 6231		131.49	Replace 3 Emergency Lights 09/23/2019	16999	Services/Labor/Contracts	Y
12106	Antoine Electric		131.49		1 Transactions		
13725	Beartooth True Value 05- 430- 700- 4800- 6405		1.52	Agency - Refrigerator Bulb 09/10/2019	B98730	Office Supplies	N
13725	Beartooth True Value		1.52		1 Transactions		
10855	Culligan 05- 430- 700- 4800- 6301		122.90	Cooler Rental Service 10/01/2019	150- 10016285- 1	Equipment Lease/Space Rental	N
10855	Culligan		122.90		10/31/2019 1 Transactions		

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<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
2340 Hyytinen Hardware Hank 05- 430- 700- 4800- 6422		7.91	Agency - Caulking 09/05/2019	1542484	Janitorial Services/Supplies	N
05- 430- 700- 4800- 6422		7.02	Agency - Paint supplies for Ra 09/16/2019	1544529	Janitorial Services/Supplies	N
05- 430- 700- 4800- 6422		4.61	Agency - Paint supplies for Ra 09/25/2019	1546087	Janitorial Services/Supplies	N
2340 Hyytinen Hardware Hank		19.54	3 Transactions			
13624 MailFinance 05- 430- 700- 4800- 6300		219.59	Mail Machine Contract 09/05/2019 11/04/2019	N7950807	Maintenance/Service Contracts	1
13624 MailFinance		219.59	1 Transactions			
89765 Minnesota Elevator, Inc 05- 430- 700- 4800- 6300		78.83	Elevator Service - October '19 10/01/2019 10/31/2019	823109	Maintenance/Service Contracts	N
89765 Minnesota Elevator, Inc		78.83	1 Transactions			
3358 Minnesota State Auditor 05- 430- 700- 4800- 6241		81.60	OSA Annual Training Registrati 11/13/2019 11/13/2019	1336	Meeting/Conference Registration Fee	N
3358 Minnesota State Auditor		81.60	1 Transactions			
15373 State of MN- Data Practices Office 05- 430- 700- 4800- 6241		95.00	Data Policies& Proc Training (09/27/2019	568057	Meeting/Conference Registration Fee	N
05- 430- 700- 4800- 6241		48.45	Data Policies& Proc Training (09/27/2019	568584	Meeting/Conference Registration Fee	N
15373 State of MN- Data Practices Office		143.45	2 Transactions			
86235 The Office Shop Inc 05- 430- 700- 4800- 6405		18.90	PH- Planner (AC) 09/04/2019	1068576- 0	Office Supplies	N
05- 430- 700- 4800- 6405		10.75	Agency - Highlighters 09/06/2019	1068713- 0	Office Supplies	N
05- 430- 700- 4800- 6405		14.69	HCBS - Colored Paper 09/27/2019	1068713- 0	Office Supplies	N

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Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
86235 The Office Shop Inc		44.34	3 Transactions	1099
430 DEPT Total:		867.26	Social Services	10 Vendors 15 Transactions
5 Fund Total:		53,764.35	Health & Human Services	66 Transactions

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Vendor No.	Name <u>Account/Formula</u>	Rpt <u>Accr</u>	Amount	Warrant Description <u>Service Dates</u>	Invoice # <u>Paid On Bhf #</u>	Account/Formula Descripti <u>On Behalf of Name</u>	1099
0	DEPT			Undesignated			
4580	Mn Dept Of Finance						
	09-000-000-0000-2030		60.00	Marriage license fees Sept '19		State Fees, Assessments & Surcharge	N
	09-000-000-0000-2031		166.50	Real Estate Assurance Fees	August 2019	Real Estate Assurance (Was 5874 Anc	N
	09-000-000-0000-2031		3,829.50	Real Estate Assurance Fees	July 2019	Real Estate Assurance (Was 5874 Anc	N
	09-000-000-0000-2022		208.00	Birth Surcharges	Sept	Birth/Death Surcharges	N
	09-000-000-0000-2022		536.00	Death Surcharges	Sept	Birth/Death Surcharges	N
	09-000-000-0000-2024		156.00	Children Surcharges	Sept	St Share Of Birth Cert.- Children	N
	09-000-000-0000-2031		10.50	Torrens Assurance	Sept	Real Estate Assurance (Was 5874 Anc	N
	09-000-000-0000-2036		520.00	State General Fund	Sept	Recording Surcharges (Was 5871 & 6	N
	09-000-000-0000-2036		5,481.00	State Gen 2010 Leg Surcharge	Sept	Recording Surcharges (Was 5871 & 6	N
4580	Mn Dept Of Finance		10,967.50		9 Transactions		
3375	Mn Dept Of Health						
	09-000-000-0000-2027		1,190.00	State Well Certs	Sept	State Well Cert Fees (Was 5097 & 620	N
3375	Mn Dept Of Health		1,190.00		1 Transactions		
0	DEPT Total:		12,157.50	Undesignated	2 Vendors	10 Transactions	
9	Fund Total:		12,157.50	State		10 Transactions	

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
900	DEPT			Timber Permit Bonds			
	5791 Sappi						
	10-900-000-0000-2300		11,180.84	Bond refund Rec 647	13912	Timber Permit Bonds	N
	10-900-000-0000-2300		2,010.00	Bond refund Rec 1113	14115	Timber Permit Bonds	N
	5791 Sappi		13,190.84	2 Transactions			
900	DEPT Total:		13,190.84	Timber Permit Bonds	1 Vendors	2 Transactions	
923	DEPT			Forfeited Tax Sales			
	170 Aitkin Motor Company						
	10-923-000-0000-6590		128.86	Wiper switch #666	25027	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		45.76	LOF	25276	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		52.08	LOF	25338	Repair & Maintenance Supplies	N
	170 Aitkin Motor Company		226.70	3 Transactions			
	195 Aitkin Tire Shop						
	10-923-000-0000-6590		150.00	Toumax LRF	59360	Repair & Maintenance Supplies	Y
	195 Aitkin Tire Shop		150.00	1 Transactions			
10452	AT&T Mobility						
	10-923-000-0000-6250		282.97	Cell Phone	287257204209	Telephone	N
10452	AT&T Mobility		282.97	1 Transactions			
86467	Auto Value Aitkin						
	10-923-000-0000-6590		67.96	15W40 Rotella T Gal	40146668	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		86.95	HD Oil/Fuel	40146669	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		5.59	Credit for tax	40146744	Repair & Maintenance Supplies	N
86467	Auto Value Aitkin		149.32	3 Transactions			
5398	CDW Government, Inc						
	10-923-000-0000-6405		386.56	Office Pro Plus	VCH7068	Office Supplies	N
5398	CDW Government, Inc		386.56	1 Transactions			
15368	Cox/Lynn						
	10-923-000-0000-6330		18.24	Mileage to LLCC	38@.48	Transportation & Travel	N
15368	Cox/Lynn		18.24	1 Transactions			
4641	Holiday Credit Office						
	10-923-000-0000-6511		318.46	September billing	1400000134961	Gas And Oil	N

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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10 Trust

Vendor	Name	Accr	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula				Service Dates	Paid On Bhf #	On Behalf of Name	
4641	Holiday Credit Office			318.46		1 Transactions		
3100	McGregor Oil							
	10- 923- 000- 0000- 6511			890.04	Sept gas	AITKINLA	Gas And Oil	N
3100	McGregor Oil			890.04		1 Transactions		
12927	Midwest Machinery Co.							
	10- 923- 000- 0000- 6590			71.26	Repair Stihl 025	1985415	Repair & Maintenance Supplies	N
	10- 923- 000- 0000- 6590			3,934.18	Repair John Deere side x side	1985415	Repair & Maintenance Supplies	N
12927	Midwest Machinery Co.			4,005.44		2 Transactions		
10412	O'Reilly Auto Parts							
	10- 923- 000- 0000- 6590			35.66	Wiper blades	1878- 436117	Repair & Maintenance Supplies	N
10412	O'Reilly Auto Parts			35.66		1 Transactions		
4010	Rasley Oil Company							
	10- 923- 000- 0000- 6511			1,423.61	Sept gas	AITCOL&PS	Gas And Oil	N
4010	Rasley Oil Company			1,423.61		1 Transactions		
5791	Sappi							
	10- 923- 000- 0000- 6820			329.13	Overappraised refund	13912	Refunds & Reimbursements	N
5791	Sappi			329.13		1 Transactions		
15370	Sullivan Jr/Barry D							
	10- 923- 000- 0000- 6231			1,595.00	Spruce release	2013211	Services, Labor, Contracts	N
15370	Sullivan Jr/Barry D			1,595.00		1 Transactions		
12788	Timmer Implement of Aitkin							
	10- 923- 000- 0000- 6590			9.05	Brake fluid	IA16579	Repair & Maintenance Supplies	N
12788	Timmer Implement of Aitkin			9.05		1 Transactions		
3486	Waste Management Of Northern Minneso							
	10- 923- 000- 0000- 6231			103.49	Waste removal	6631476- 1767- 9	Services, Labor, Contracts	N
	10- 923- 000- 0000- 6231			41.26-	Credit for overpayment	6631476- 1767- 9	Services, Labor, Contracts	N
3486	Waste Management Of Northern Minneso			62.23		2 Transactions		
923	DEPT Total:			9,882.41	Forfeited Tax Sales	15 Vendors	21 Transactions	
10	Fund Total:			23,073.25	Trust		23 Transactions	

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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11 Forest Development

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
925	DEPT			Resource Management			
15376	Regeneroot Farms						
	11- 925- 000- 0000- 6231		3,788.16	Bud Capping	84.2 ac	Services, Labor, Contracts	N
15376	Regeneroot Farms		3,788.16		1 Transactions		
13234	Western EcoSystems Technology, Inc.						
	11- 925- 000- 0000- 6231		1,123.69	ACC- HCP 65%	67476	Services, Labor, Contracts	N
	11- 925- 000- 0000- 6231		3,777.81	Bat surveys	67606	Services, Labor, Contracts	N
13234	Western EcoSystems Technology, Inc.		4,901.50		2 Transactions		
925	DEPT Total:		8,689.66	Resource Management	2 Vendors	3 Transactions	
935	DEPT			Forest Road			
10452	AT&T Mobility						
	11- 935- 000- 0000- 6250		70.74	Cell Phone	287257204209	Telephone	N
10452	AT&T Mobility		70.74		1 Transactions		
86467	Auto Value Aitkin						
	11- 935- 000- 0000- 6590		4.49	M Typ Eslow Blow Fus- Survey	40145257	Repair & Maintenance Supplies	N
	11- 935- 000- 0000- 6590		28.01	Survey ATV Trailer	40145881	Repair & Maintenance Supplies	N
	11- 935- 000- 0000- 6590		7.99	Survey ATV Trailer	40146174	Repair & Maintenance Supplies	N
86467	Auto Value Aitkin		40.49		3 Transactions		
7062	Kern Excavating LLC						
	11- 935- 000- 0000- 6361		400.00	Crushed rock	JS2019	Road Construction Service	Y
7062	Kern Excavating LLC		400.00		1 Transactions		
3512	Ritter Sewer & Excavating, Inc						
	11- 935- 000- 0000- 6361		2,500.00		10750	Road Construction Service	N
3512	Ritter Sewer & Excavating, Inc		2,500.00		1 Transactions		
4711	Sunnys Citgo						
	11- 935- 000- 0000- 6511		180.10	Sept gas	20401	Gas And Oil	N
4711	Sunnys Citgo		180.10		1 Transactions		
15290	Tracked Vehicles LLC						
	11- 935- 000- 0000- 6361		4,375.40	Roadside mowing	6100- 21	Road Construction Service	N
15290	Tracked Vehicles LLC		4,375.40		1 Transactions		

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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11 Forest Development

	<u>Vendor Name</u>	<u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
	<u>No. Account/Formula</u>			<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
935	DEPT Total:		7,566.73	Forest Road	6 Vendors	8 Transactions	
939	DEPT			County Surveyor			
	10452 AT&T Mobility						
	11- 939- 000- 0000- 6250		35.37	Cell Phone	287257204209	Telephone	N
	10452 AT&T Mobility		35.37		1 Transactions		
	1958 Haasken/Daniel D.						
	11- 939- 000- 0000- 6332		113.99	Lodging		Hotel/Motel Lodging	N
	11- 939- 000- 0000- 6330		173.96	Mileage	362.4@.48	Transportation/Travel/Parking	N
	1958 Haasken/Daniel D.		287.95		2 Transactions		
939	DEPT Total:		323.32	County Surveyor	2 Vendors	3 Transactions	
11	Fund Total:		16,579.71	Forest Development		14 Transactions	

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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13 Taxes & Penalties

Vendor No.	Vendor Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
943	DEPT			Taxes And Penalties			
90081	ARDC 13- 943- 000- 0000- 2068		21.63	TIF #5 Decertification	Final	Cur - State Aids	N
90081	ARDC		21.63	1 Transactions			
1010	City Of Aitkin 13- 943- 000- 0000- 2068		9,754.22	TIF #5 Decertification	Final	Cur - State Aids	N
1010	City Of Aitkin		9,754.22	1 Transactions			
393	Isd 1 Aitkin- Treasurer 13- 943- 000- 0000- 2068		510.91	TIF #5 Decertification	Final	Cur - State Aids	N
393	Isd 1 Aitkin- Treasurer		510.91	1 Transactions			
4258	St Louis County Auditor 13- 943- 000- 0000- 2068		75,959.77	2019 Fiscal Disparity 2nd 1/2		Cur - State Aids	N
4258	St Louis County Auditor		75,959.77	1 Transactions			
943	DEPT Total:		86,246.53	Taxes And Penalties	4 Vendors	4 Transactions	
13	Fund Total:		86,246.53	Taxes & Penalties		4 Transactions	

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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19 Long Lake Conservation C

Vendor No.	Name <u>Account/Formula</u>	Rpt <u>Accr</u>	Amount	Warrant Description <u>Service Dates</u>	Invoice # <u>Paid On Bhf #</u>	Account/Formula Descripti <u>On Behalf of Name</u>	1099
521	DEPT			LLCC Administration			
	783 Canon Financial Services, Inc 19- 521- 000- 0000- 6231		106.01	Contract charges	20509859	Services, Labor, Contracts	N
	783 Canon Financial Services, Inc		106.01	1 Transactions			
	8622 Frontier 19- 521- 000- 0000- 6250		493.53	Phone service	21876846531119	Telephone	N
	8622 Frontier		493.53	1 Transactions			
	14831 K and M International Inc 19- 521- 000- 0000- 6400		620.00	Plush animals for canteen	SII159857	Commissary Items	N
	14831 K and M International Inc		620.00	1 Transactions			
	14812 SCI Broadband 19- 521- 000- 0000- 6250		350.00	Monthly internet fees	024- 033167	Telephone	N
	14812 SCI Broadband		350.00	1 Transactions			
	4425 Shirts Plus 19- 521- 000- 0000- 6400		2,069.05	Hoodies, hats, shirts, beanies	3021	Commissary Items	N
	4425 Shirts Plus		2,069.05	1 Transactions			
	86235 The Office Shop Inc 19- 521- 000- 0000- 6231		549.98	Copier contract	307284- 0	Services, Labor, Contracts	N
	19- 521- 000- 0000- 6405		8.40	Batteries	307396- 0	Office & Computer Supplies	N
	86235 The Office Shop Inc		558.38	2 Transactions			
521	DEPT Total:		4,196.97	LLCC Administration	6 Vendors	7 Transactions	
522	DEPT			LLCC Education			
	15300 MCGREGOR ACE HARDWARE 19- 522- 000- 0000- 6416		55.00	Ed Supplies	1909- 024797	Education Supplies	N
	15300 MCGREGOR ACE HARDWARE		55.00	1 Transactions			
522	DEPT Total:		55.00	LLCC Education	1 Vendors	1 Transactions	
523	DEPT			LLCC Food			
	5662 McGregor Dairy, Inc 19- 523- 000- 0000- 6418		179.33	Groceries	32207	Groceries- Students	N

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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19 Long Lake Conservation C

Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
5662	McGregor Dairy,Inc		179.33				
				1 Transactions			
3810	Paulbeck's County Market						
	19- 523- 000- 0000- 6418		29.99	Cake for Stitchery Retreat	7684653	Groceries- Students	N
3810	Paulbeck's County Market		29.99				
				1 Transactions			
4761	Sysco Minnesota Inc						
	19- 523- 000- 0000- 6418		1,393.54	Groceries	153610171	Groceries- Students	N
4761	Sysco Minnesota Inc		1,393.54				
				1 Transactions			
4968	Upper Lakes Foods, Inc						
	19- 523- 000- 0000- 6418		1,154.39	Groceries	556182- 00	Groceries- Students	N
	19- 523- 000- 0000- 6418		1,793.00	Groceries	560816- 00	Groceries- Students	N
4968	Upper Lakes Foods, Inc		2,947.39				
				2 Transactions			
523	DEPT Total:		4,550.25	LLCC Food	4 Vendors	5 Transactions	
524	DEPT			LLCC Maintenance			
13725	Beartooth True Value						
	19- 524- 000- 0000- 6590		22.47	Energy Center	B98837	Repair & Maintenance Supplies	N
	19- 524- 000- 0000- 6590		24.90	Wire/clips	B99786	Repair & Maintenance Supplies	N
13725	Beartooth True Value		47.37				
				2 Transactions			
10083	Cedarbrook Lumber Comp						
	19- 524- 000- 0000- 6590		259.35	Insulation for Garns	102728	Repair & Maintenance Supplies	N
10083	Cedarbrook Lumber Comp		259.35				
				1 Transactions			
2340	Hyytinen Hardware Hank						
	19- 524- 000- 0000- 6590		12.98	Maint supplies	1545886	Repair & Maintenance Supplies	N
2340	Hyytinen Hardware Hank		12.98				
				1 Transactions			
15300	MCGREGOR ACE HARDWARE						
	19- 524- 000- 0000- 6422		25.70	Janitorial	1909- 025327	Janitorial Services/Supplies	N
15300	MCGREGOR ACE HARDWARE		25.70				
				1 Transactions			
524	DEPT Total:		345.40	LLCC Maintenance	4 Vendors	5 Transactions	
525	DEPT			LLCC Capital Improvement			

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 19 Long Lake Conservation C

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
14812	SCI Broadband		Fiber installation	024- 033167	Capital Outlay- Non Marcum House	N
	19- 525- 000- 0000- 6601					
14812	SCI Broadband			1 Transactions		
525	DEPT Total:		LLCC Capital Improvement	1 Vendors		1 Transactions
		5,000.00				
19	Fund Total:		Long Lake Conservation Center			19 Transactions
		14,147.62				

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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21 Parks

Vendor No.	Name <u>Account/Formula</u>	Rpt <u>Accr</u>	Amount	Warrant Description <u>Service Dates</u>	Invoice # <u>Paid On Bhf #</u>	Account/Formula Descripti <u>On Behalf of Name</u>	1099
520	DEPT			Parks			
13649	Aitkin Rental Center 21- 520- 000- 0000- 6231		345.00	Bobcat rental	10537	Services, Labor, Contracts	1
13649	Aitkin Rental Center		345.00	1 Transactions			
10452	AT&T Mobility 21- 520- 000- 0000- 6250		70.74	Cell Phone	287257204209	Telephone	N
10452	AT&T Mobility		70.74	1 Transactions			
13725	Beartooth True Value 21- 520- 000- 0000- 6406		48.26	Stain, glue, foam covers	B98845	Field Supplies	N
13725	Beartooth True Value		48.26	1 Transactions			
10083	Cedarbrook Lumber Comp 21- 520- 000- 0000- 6406		19.16	Quikrete mix	102095	Field Supplies	N
	21- 520- 000- 0000- 6406		47.37	Treated lumber	102389	Field Supplies	N
10083	Cedarbrook Lumber Comp		66.53	2 Transactions			
10618	Erik's Lawn Service 21- 520- 000- 0000- 6231		850.00	Mow Snake River	6238	Services, Labor, Contracts	Y
	21- 520- 000- 0000- 6231		400.00	Mow Aitkin Park	6238	Services, Labor, Contracts	Y
10618	Erik's Lawn Service		1,250.00	2 Transactions			
1829	Goble's Sewer Service Inc. 21- 520- 000- 0000- 6231		120.00	Aitkin Campground Dumpstation	15467	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		120.00	Berglund Park Dumpstation	15557	Services, Labor, Contracts	N
1829	Goble's Sewer Service Inc.		240.00	2 Transactions			
9354	Kangas Enterprise, Inc 21- 520- 000- 0000- 6231		119.95	Sewer pump Jacobson Campground	18242	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		119.95	Sewer pump Jacobson Rest area	18242	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		199.99	Sewer pump Snake River	18242	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		85.00	Satellite rental Axtell	18247	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		85.00	Satellite rental Lawler	18247	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		85.00	Satellite rental McGrath Soo	18247	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		85.00	Satellite rental McGregor trai	18247	Services, Labor, Contracts	N
9354	Kangas Enterprise, Inc		779.89	7 Transactions			
10337	Mille Lacs Driftskippers						

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

LAH1
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21 Parks

Vendor No.	Name <u>Account/Formula</u>	<u>Rpt</u> <u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u> <u>Service Dates</u>	<u>Invoice #</u> <u>Paid On Bhf #</u>	<u>Account/Formula Descripti</u> <u>On Behalf of Name</u>	<u>1099</u>
10337	Mille Lacs Driftskippers 21- 520- 000- 0000- 6802		1,683.00 1,683.00	Redtop ATV 1 Transactions		Trail Grants- State	N
15371	TRAFx Research Ltd 21- 520- 000- 0000- 6406		3,500.00	Vehicle counter	190828TD	Field Supplies	N
15371	TRAFx Research Ltd		3,500.00	1 Transactions			
3486	Waste Management Of Northern Minneso 21- 520- 000- 0000- 6231		103.49	Waste removal	6631474- 1767- 4	Services, Labor, Contracts	N
	21- 520- 000- 0000- 6231		66.76-	Credit for overpayment	6631474- 1767- 4	Services, Labor, Contracts	N
3486	Waste Management Of Northern Minneso		36.73	2 Transactions			
14921	Welle/Kalvin 21- 520- 000- 0000- 6231		476.00	Mow Jacobson Campground	869	Services, Labor, Contracts	Y
	21- 520- 000- 0000- 6231		536.00	Mow Berglund	869	Services, Labor, Contracts	Y
14921	Welle/Kalvin		1,012.00	2 Transactions			
520	DEPT Total:		9,032.15	Parks	11 Vendors	22 Transactions	
21	Fund Total:		9,032.15	Parks		22 Transactions	
	Final Total:		520,809.98	269 Vendors	494 Transactions		

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Recap by Fund	Fund	AMOUNT	Name
	1	187,120.13	General Fund
	3	118,688.74	Road & Bridge
	5	53,764.35	Health & Human Services
	9	12,157.50	State
	10	23,073.25	Trust
	11	16,579.71	Forest Development
	13	86,246.53	Taxes & Penalties
	19	14,147.62	Long Lake Conservation Center
	21	9,032.15	Parks
All Funds		520,809.98	Total

Approved by,

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Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Print List in Order By:	2	1 - Fund (Page Break by Fund)	Page Break By:	1	1 - Page Break by Fund
		2 - Department (Totals by Dept)			2 - Page Break by Dept
		3 - Vendor Number			
		4 - Vendor Name			

Explode Dist. Formulas Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

September Sales + Diesel Tax

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

LAH1
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1 General Fund

Vendor No.	Vendor Name	Account/Formula	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
			Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
40	DEPT				Auditor			
	89991	Bremer Bank						
1		01-040-021-0000-5840		1.29	Receipt Nbr 10301 09/04/2019		Misc Receipts	N
2		01-040-021-0000-5840		0.32	Receipt Nbr 10400 09/10/2019		Misc Receipts	N
3		01-040-021-0000-5840		0.96	Receipt Nbr 10508 09/17/2019		Misc Receipts	N
	89991	Bremer Bank		2.57	3 Transactions			
40	DEPT Total:			2.57	Auditor	1 Vendors	3 Transactions	
42	DEPT				Treasurer			
	89991	Bremer Bank						
4		01-042-000-0000-5840		0.26	Receipt Nbr 10305 09/04/2019		Misc Receipts	N
5		01-042-000-0000-5840		0.13	Receipt Nbr 10305 09/04/2019		Misc Receipts	N
6		01-042-000-0000-5840		0.26	Receipt Nbr 10390 09/10/2019		Misc Receipts	N
7		01-042-000-0000-5840		12.87	Receipt Nbr 10392 09/10/2019		Misc Receipts	N
8		01-042-000-0000-5840		0.13	Receipt Nbr 10610 09/23/2019		Misc Receipts	N
9		01-042-000-0000-5840		0.13	Receipt Nbr 10628 09/24/2019		Misc Receipts	N
10		01-042-000-0000-5840		0.13	Receipt Nbr 10628 09/24/2019		Misc Receipts	N
11		01-042-000-0000-5840		0.13	Receipt Nbr 10689 09/27/2019		Misc Receipts	N
	89991	Bremer Bank		14.04	8 Transactions			
42	DEPT Total:			14.04	Treasurer	1 Vendors	8 Transactions	
43	DEPT				Assessor			
	89991	Bremer Bank						
12		01-043-000-0000-5840		0.26	Receipt Nbr 10504 09/17/2019		Misc Receipts	N
13		01-043-000-0000-5840		0.26	Receipt Nbr 10504 09/17/2019		Misc Receipts	N
14		01-043-000-0000-5840		0.26	Receipt Nbr 10504 09/17/2019		Misc Receipts	N
	89991	Bremer Bank		0.78	3 Transactions			
43	DEPT Total:			0.78	Assessor	1 Vendors	3 Transactions	
90	DEPT				Attorney			
	89991	Bremer Bank						
15		01-090-000-0000-5840		3.86	Receipt Nbr 10303 09/04/2019		Misc Receipts	N
16		01-090-000-0000-5840		0.64	Receipt Nbr 10335 09/05/2019		Misc Receipts	N
17		01-090-000-0000-5840		1.93	Receipt Nbr 10336 09/05/2019		Misc Receipts	N
18		01-090-000-0000-5840		0.64	Receipt Nbr 10519 09/18/2019		Misc Receipts	N

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 1 General Fund

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>On Behalf of Name</u>	
19 01-090-000-0000-5840		0.64	Receipt Nbr 10520 09/18/2019	Misc Receipts	N
20 01-090-000-0000-5840		0.64	Receipt Nbr 10521 09/18/2019	Misc Receipts	N
21 01-090-000-0000-5840		2.57	Receipt Nbr 10522 09/18/2019	Misc Receipts	N
22 01-090-000-0000-5840		0.64	Receipt Nbr 10629 09/24/2019	Misc Receipts	N
89991 Bremer Bank		11.56	8 Transactions		
90 DEPT Total:		11.56	Attorney	1 Vendors	8 Transactions
122 DEPT			Planning & Zoning		
89991 Bremer Bank					
23 01-122-000-0000-5135		16.08	Receipt Nbr 10485 09/16/2019	Planning & Zoning Permits	N
89991 Bremer Bank		16.08	1 Transactions		
122 DEPT Total:		16.08	Planning & Zoning	1 Vendors	1 Transactions
252 DEPT			Corrections		
89991 Bremer Bank					
24 01-252-252-0000-5872		35.38	Receipt Nbr 10341 09/06/2019	Phone Card Prisoner Welfare(Taxable	N
25 01-252-252-0000-5872		57.71	Receipt Nbr 10431 09/12/2019	Phone Card Prisoner Welfare(Taxable	N
26 01-252-252-0000-5872		68.14	Receipt Nbr 10548 09/19/2019	Phone Card Prisoner Welfare(Taxable	N
27 01-252-252-0000-5885		39.11	Receipt Nbr 10341 09/06/2019	Commissary Sales Taxable	N
28 01-252-252-0000-5885		18.49	Receipt Nbr 10431 09/12/2019	Commissary Sales Taxable	N
29 01-252-252-0000-5885		27.53	Receipt Nbr 10548 09/19/2019	Commissary Sales Taxable	N
30 01-252-252-0000-5885		14.47	Receipt Nbr 10647 09/25/2019	Commissary Sales Taxable	N
89991 Bremer Bank		260.83	7 Transactions		
252 DEPT Total:		260.83	Corrections	1 Vendors	7 Transactions
1 Fund Total:		305.86	General Fund		30 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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3 Road & Bridge

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
0	DEPT			Undesignated			
89991	Bremer Bank						
31	03-000-000-0000-5855		1.93	Receipt Nbr 10280 09/03/2019		Charges- Individuals	N
32	03-000-000-0000-5855		1.93	Receipt Nbr 10280 09/03/2019		Charges- Individuals	N
33	03-000-000-0000-5855		1.93	Receipt Nbr 10280 09/03/2019		Charges- Individuals	N
34	03-000-000-0000-5855		1.93	Receipt Nbr 10299 09/04/2019		Charges- Individuals	N
35	03-000-000-0000-5855		0.13	Receipt Nbr 10302 09/04/2019		Charges- Individuals	N
36	03-000-000-0000-5855		1.93	Receipt Nbr 10343 09/06/2019		Charges- Individuals	N
37	03-000-000-0000-5855		0.26	Receipt Nbr 10343 09/06/2019		Charges- Individuals	N
38	03-000-000-0000-5855		1.93	Receipt Nbr 10365 09/09/2019		Charges- Individuals	N
39	03-000-000-0000-5855		1.93	Receipt Nbr 10374 09/09/2019		Charges- Individuals	N
40	03-000-000-0000-5855		1.93	Receipt Nbr 10378 09/09/2019		Charges- Individuals	N
41	03-000-000-0000-5855		0.13	Receipt Nbr 10401 09/10/2019		Charges- Individuals	N
42	03-000-000-0000-5855		1.93	Receipt Nbr 10423 09/11/2019		Charges- Individuals	N
43	03-000-000-0000-5855		1.93	Receipt Nbr 10423 09/11/2019		Charges- Individuals	N
44	03-000-000-0000-5855		7.72	Receipt Nbr 10447 09/13/2019		Charges- Individuals	N
45	03-000-000-0000-5855		3.44	Receipt Nbr 10447 09/13/2019		Charges- Individuals	N
46	03-000-000-0000-5855		6.43	Receipt Nbr 10447 09/13/2019		Charges- Individuals	N
47	03-000-000-0000-5855		0.13	Receipt Nbr 10510 09/17/2019		Charges- Individuals	N
48	03-000-000-0000-5855		1.93	Receipt Nbr 10544 09/19/2019		Charges- Individuals	N
49	03-000-000-0000-5855		1.93	Receipt Nbr 10552 09/19/2019		Charges- Individuals	N
50	03-000-000-0000-5855		3.86	Receipt Nbr 10552 09/19/2019		Charges- Individuals	N
51	03-000-000-0000-5855		1.93	Receipt Nbr 10572 09/20/2019		Charges- Individuals	N
52	03-000-000-0000-5855		5.79	Receipt Nbr 10575 09/20/2019		Charges- Individuals	N
53	03-000-000-0000-5855		13.75	Receipt Nbr 10575 09/20/2019		Charges- Individuals	N
54	03-000-000-0000-5855		6.43	Receipt Nbr 10575 09/20/2019		Charges- Individuals	N
55	03-000-000-0000-5855		1.93	Receipt Nbr 10643 09/25/2019		Charges- Individuals	N
56	03-000-000-0000-5855		19.30	Receipt Nbr 10699 09/27/2019		Charges- Individuals	N
57	03-000-000-0000-5855		6.88	Receipt Nbr 10699 09/27/2019		Charges- Individuals	N
58	03-000-000-0000-5857		22.82	Receipt Nbr 10343 09/06/2019		Culverts	N
89991	Bremer Bank		124.09	28 Transactions			
0	DEPT Total:		124.09	Undesignated	1 Vendors	28 Transactions	
303	DEPT			R&B Highway Maintenance			
89991	Bremer Bank						
101	03-303-000-0000-6513		1,375.98	Sept Diesel tax		Motor Fuel & Lubricants	N
89991	Bremer Bank		1,375.98	1 Transactions			

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3 Road & Bridge

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES



<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
303 DEPT Total:		1,375.98	R&B Highway Maintenance	1 Vendors		1 Transactions
3 Fund Total:		1,500.07	Road & Bridge			29 Transactions

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 5 Health & Human Services

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



	<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
430	DEPT			Social Services			
	89991 Bremer Bank						
59	05- 430- 700- 0000- 5832		0.06	Receipt Nbr 10446 09/13/2019		Ss Administrative Recoveries	N
	89991 Bremer Bank		0.06	1 Transactions			
430	DEPT Total:		0.06	Social Services	1 Vendors	1 Transactions	
5	Fund Total:		0.06	Health & Human Services		1 Transactions	

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES



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10 Trust

Vendor No.	Vendor Name <u>Account/Formula</u>	<u>Rpt</u> <u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u> <u>Service Dates</u>	<u>Invoice #</u> <u>Paid On Bhf #</u>	<u>Account/Formula Descripti</u> <u>On Behalf of Name</u>	<u>1099</u>
923	DEPT			Forfeited Tax Sales			
	89991 Bremer Bank						
60	10- 923- 000- 0000- 5260		7.40	Receipt Nbr 1193 09/05/2019		FTS- Leases/Easements	N
61	10- 923- 000- 0000- 5260		1.61	Receipt Nbr 1231 09/23/2019		FTS- Leases/Easements	N
	89991 Bremer Bank		9.01	2 Transactions			
923	DEPT Total:		9.01	Forfeited Tax Sales	1 Vendors	2 Transactions	
10	Fund Total:		9.01	Trust		2 Transactions	

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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11 Forest Development

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
939 DEPT			County Surveyor		
89991 Bremer Bank					
62 11- 939- 000- 0000- 5840		0.19	Receipt Nbr 10372 09/09/2019		Misc Receipts N
63 11- 939- 000- 0000- 5840		0.96	Receipt Nbr 10456 09/16/2019		Misc Receipts N
64 11- 939- 000- 0000- 5840		138.82	Receipt Nbr 10498 09/17/2019		Misc Receipts N
65 11- 939- 000- 0000- 5840		6.63	Receipt Nbr 10499 09/17/2019		Misc Receipts N
89991 Bremer Bank		146.60	4 Transactions		
939 DEPT Total:		146.60	County Surveyor	1 Vendors	4 Transactions
11 Fund Total:		146.60	Forest Development		4 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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 19 Long Lake Conservation C

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
521 DEPT			LLCC Administration		
89991 Bremer Bank					
66 19- 521- 000- 0000- 5885		19.17	Receipt Nbr 10482 09/16/2019		Commissary Sales Taxable N
67 19- 521- 000- 0000- 5885		1.94	Receipt Nbr 10527 09/18/2019		Commissary Sales Taxable N
68 19- 521- 000- 0000- 5885		2.24	Receipt Nbr 10599 09/23/2019		Commissary Sales Taxable N
69 19- 521- 000- 0000- 5885		32.49	Receipt Nbr 10705 09/30/2019		Commissary Sales Taxable N
89991 Bremer Bank		55.84	4 Transactions		
521 DEPT Total:		55.84	LLCC Administration	1 Vendors	4 Transactions
19 Fund Total:		55.84	Long Lake Conservation Center		4 Transactions

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES



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21 Parks

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
520	DEPT			Parks			
	89991 Bremer Bank						
70	21-520-000-0000-5510		3.86	Receipt Nbr 1184 09/03/2019		Co. Parks Campground Fees	N
71	21-520-000-0000-5510		2.57	Receipt Nbr 1184 09/03/2019		Co. Parks Campground Fees	N
72	21-520-000-0000-5510		8.68	Receipt Nbr 1184 09/03/2019		Co. Parks Campground Fees	N
73	21-520-000-0000-5510		2.57	Receipt Nbr 1184 09/03/2019		Co. Parks Campground Fees	N
74	21-520-000-0000-5510		24.44	Receipt Nbr 1191 09/04/2019		Co. Parks Campground Fees	N
75	21-520-000-0000-5510		18.01	Receipt Nbr 1197 09/05/2019		Co. Parks Campground Fees	N
76	21-520-000-0000-5510		5.79	Receipt Nbr 1197 09/05/2019		Co. Parks Campground Fees	N
77	21-520-000-0000-5510		14.15	Receipt Nbr 1200 09/12/2019		Co. Parks Campground Fees	N
78	21-520-000-0000-5510		1.93	Receipt Nbr 1200 09/12/2019		Co. Parks Campground Fees	N
79	21-520-000-0000-5510		3.86	Receipt Nbr 1200 09/12/2019		Co. Parks Campground Fees	N
80	21-520-000-0000-5510		7.72	Receipt Nbr 1200 09/12/2019		Co. Parks Campground Fees	N
81	21-520-000-0000-5510		3.86	Receipt Nbr 1201 09/12/2019		Co. Parks Campground Fees	N
82	21-520-000-0000-5510		2.57	Receipt Nbr 1201 09/12/2019		Co. Parks Campground Fees	N
83	21-520-000-0000-5510		6.43	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
84	21-520-000-0000-5510		8.88	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
85	21-520-000-0000-5510		26.37	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
86	21-520-000-0000-5510		6.75	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
87	21-520-000-0000-5510		9.01	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
88	21-520-000-0000-5510		5.10	Receipt Nbr 1202 09/12/2019		Co. Parks Campground Fees	N
89	21-520-000-0000-5510		5.15	Receipt Nbr 1225 09/17/2019		Co. Parks Campground Fees	N
90	21-520-000-0000-5510		3.48	Receipt Nbr 1225 09/17/2019		Co. Parks Campground Fees	N
91	21-520-000-0000-5510		4.82	Receipt Nbr 1225 09/17/2019		Co. Parks Campground Fees	N
92	21-520-000-0000-5510		6.43	Receipt Nbr 1225 09/17/2019		Co. Parks Campground Fees	N
93	21-520-000-0000-5510		2.64	Receipt Nbr 1225 09/17/2019		Co. Parks Campground Fees	N
94	21-520-000-0000-5510		14.15	Receipt Nbr 1229 09/19/2019		Co. Parks Campground Fees	N
95	21-520-000-0000-5510		14.15	Receipt Nbr 1229 09/19/2019		Co. Parks Campground Fees	N
96	21-520-000-0000-5510		20.58	Receipt Nbr 1230 09/19/2019		Co. Parks Campground Fees	N
97	21-520-000-0000-5510		2.57	Receipt Nbr 1240 09/24/2019		Co. Parks Campground Fees	N
98	21-520-000-0000-5510		2.57	Receipt Nbr 1241 09/30/2019		Co. Parks Campground Fees	N
99	21-520-000-0000-5510		3.86	Receipt Nbr 1246 09/30/2019		Co. Parks Campground Fees	N
100	21-520-000-0000-5510		2.89	Receipt Nbr 1246 09/30/2019		Co. Parks Campground Fees	N
	89991 Bremer Bank		217.54	31 Transactions			
520	DEPT Total:		217.54	Parks	1 Vendors	31 Transactions	
21	Fund Total:		217.54	Parks		31 Transactions	

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES



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21 Parks

<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
Final Total:		2,234.98	13 Vendors	101 Transactions	1099

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	305.86	General Fund
	3	1,500.07	Road & Bridge
	5	0.06	Health & Human Services
	10	9.01	Trust
	11	146.60	Forest Development
	19	55.84	Long Lake Conservation Center
	21	217.54	Parks
All Funds		2,234.98	Total

Approved by,

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Aitkin County

DISBURSEMENTS JOURNAL REPORT



2F

Type of Report: 2 1 - Disbursement Journal By WARRANT#
2 - Disbursement Journal By FUND

Specific Dates: From: 09/01/2019 Thru: 09/30/2019

Warrant Number: From: 3974 Thru: 3974

Full/Partial: 1 1 - Full
2 - Partial

Warrant Type: 3 0 - All
1 - Auditor
2 - Commissioner
3 - M/V/C

Save Options: N

Comment:

Elan #1

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Aitkin County



DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT	G/L	Warrant	Account Number	AMOUNT	Description	Vendor #	Invoice #	R
Type	Date	Month	Number	Account Description	Vendor Name			
3	09/09/2019	9/2019	3974	01-043-000-0000-6208 Accr Code: TRAINING/EDUCATION	525.00	MAAO - Conf. Reg- L Tibbetts BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6208 Accr Code: TRAINING/EDUCATION	525.00	MAAO Conf. Reg- M. Dangers BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6332 Accr Code: HOTEL / MOTEL LODGING	218.54	MAAP Conf. Hotel - C. Olson BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6332 Accr Code: HOTEL / MOTEL LODGING	245.57	MAAO - Conf. Hotel BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6340 Accr Code: MEALS (OVERNIGHT)	23.60	MAAP Conf. Meals- C. Olson BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6405 Accr Code: OFFICE, FILM & COMPUTER SUPPLIES	899.41	Ipad for DCS Assessor Pgm BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6405 Accr Code: OFFICE, FILM & COMPUTER SUPPLIES	824.99	Ipad for DCS Assessor Pgm BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-043-000-0000-6405 Accr Code: OFFICE, FILM & COMPUTER SUPPLIES	824.99	Ipad for DCS Assessor Pgm BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-049-000-0000-6205 Accr Code: POSTAGE	7.35	Postage - Loffler BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-049-000-0000-6402 Accr Code: COMPUTER SUPPLIES & SOFTWARE	150.98	Dell 8GB Certified (2)- to be r BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-049-000-0000-6402 Accr Code: COMPUTER SUPPLIES & SOFTWARE	60.00	Hynix 16 GB DDR4 for image- to BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-049-000-0000-6402 Accr Code: COMPUTER SUPPLIES & SOFTWARE	155.00	Dell V5300 600 GB BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-053-000-0000-6405 Accr Code: OFFICE & COMPUTER SUPPLIES	50.34	4 Pk Toner- Bobbie's Printer BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-090-000-0000-6240 Accr Code: DUES & REGISTRATION FEE	120.00	Notary Renewal - T. Bender BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-110-000-0000-6405 Accr Code: OFFICE SUPPLIES	40.76	Office Supplies BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-110-000-0000-6422 Accr Code: JANITORIAL SUPPLIES	549.40	Home Depot - Tools BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-120-000-0000-6231 Accr Code: SERVICES, LABOR, CONTRACTS	47.88	Annual Fee- Archives.com BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-200-000-0000-6405 Accr Code: OFFICE SUPPLIES	28.49	16 GB Thumb Drives BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-252-000-0000-6590 Accr Code: REPAIR & MAINTENANCE SUPPLIES	67.58	Air Handler Belts BREMER BANK (ELAN ACH)	5462	
3	09/09/2019	9/2019	3974	01-252-000-0000-6590	84.15	Home Depot - Air Mover	5462	

Aitkin County



DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Warrant Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
			Accr Code:	REPAIR & MAINTENANCE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 252- 252- 0000- 6405	38.97	Reading Glasses	5462		
			Accr Code:	PRISONER WELFARE		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 252- 252- 0000- 6405	44.03	Jet.Com- Oatmeal	5462		
			Accr Code:	PRISONER WELFARE		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 252- 252- 0000- 6430	470.00	Test Country- STS Test Cups	5462	S113724	
			Accr Code:	DRUG TEST KITS		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 257- 000- 0000- 6332	12.89	MACCAC - Director Mtg Meals	5462		
			Accr Code:	HOTEL/MOTEL LODGING		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 257- 000- 0000- 6332	143.31	MACCAC - Director Mtg Hotel	5462		
			Accr Code:	HOTEL/MOTEL LODGING		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 257- 000- 0000- 6339	13.87	MACCAC - Director Mtg Meals	5462		
			Accr Code:	MEALS (OVERNIGHT)		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 280- 003- 0000- 6241	75.00	AMEM - Guida Conf. Fee	5462	20190138	
			Accr Code:	REGISTRATION FEE		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 280- 003- 0000- 6332	615.00	AMEM Conf. - Hotel	5462		
			Accr Code:	HOTEL / MOTEL LODGING		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 390- 000- 0000- 6240	40.00	MEHA - Membership M. Leitinger	5462		
			Accr Code:	DUES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	01- 390- 000- 0000- 6405	45.94	FBL - Test Supplies	5462		
			Accr Code:	OFFICE, FILM, AND FIELD SUPPLIES		BREMER BANK (ELAN ACH)			
			3974	Warrant Total	6,948.04	30 Transactions			
				1 Fund Total	6,948.04	30 Transactions			

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Aitkin County



DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/09/2019	9/2019	3974	03- 301- 000- 0000- 6400 SUPPLIES AND MATERIALS	805.62 -	Refund on Bluetooth BREMER BANK (ELAN ACH)	5462	113- 1698650- 29	
				Accr Code:					
3	09/09/2019	9/2019	3974	03- 302- 000- 0000- 6449 RD/BR ENGR. SUPPLIES	4.28	FEDEX charge BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
			3974	Warrant Total	6,146.70	32 Transactions			
			3	Fund Total	801.34 -	2 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/09/2019	9/2019	3974	05-257-000-0000-6422 Accr Code: JANITORIAL SERVICES/SUPPLIES	16.93	Janitorial Supplies BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-390-000-0000-6422 Accr Code: JANITORIAL SERVICES/SUPPLIES	3.08	Janitorial Supplies BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6239 Accr Code: SOFTWARE FEES/LICENSE FEES	72.00	Quick Books BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6402 Accr Code: COMPUTER/TECHNOLOGY SUPPLIES	8.00	Agency - Blue Tooth Transmitter BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6402 Accr Code: COMPUTER/TECHNOLOGY SUPPLIES	1.60	AC/DC Converter BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6402 Accr Code: COMPUTER/TECHNOLOGY SUPPLIES	6.67	Bluetooth Receiver/Amplifier BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	2.56	Agency - Glue Tape/Disp BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	30.55	Agency - Pens/Pencils BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	0.70	Agency - Erasers BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	2.40	Agency - Command hooks BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	1.28	Agency - Elmers Glue BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	11.43	Agency - Extension Cords BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6405 Accr Code: OFFICE SUPPLIES	13.12	Acct - Toner (CG) BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-440-0410-6406 Accr Code: PH PROGRAM RELATED SUPPLIES	49.95	FHV Puzzles BREMER BANK (ELAN ACH)	5462	Mini Grant	
3	09/09/2019	9/2019	3974	05-400-440-0410-6406 Accr Code: PH PROGRAM RELATED SUPPLIES	49.95	FHV Puzzles BREMER BANK (ELAN ACH)	5462	Mini Grant	
3	09/09/2019	9/2019	3974	05-400-440-0410-6406 Accr Code: PH PROGRAM RELATED SUPPLIES	49.95	FHV Puzzles BREMER BANK (ELAN ACH)	5462	Mini Grant	
3	09/09/2019	9/2019	3974	05-400-440-0410-6406 Accr Code: PH PROGRAM RELATED SUPPLIES	49.95	FHV Puzzles BREMER BANK (ELAN ACH)	5462	Mini Grant	
3	09/09/2019	9/2019	3974	05-400-440-0410-6406 Accr Code: PH PROGRAM RELATED SUPPLIES	199.80	FHV Puzzles BREMER BANK (ELAN ACH)	5462	Mini Grant	
3	09/09/2019	9/2019	3974	05-400-440-0410-6422 Accr Code: JANITORIAL SERVICES/SUPPLIES	21.55	Janitorial Supplies BREMER BANK (ELAN ACH)	5462		
3	09/09/2019	9/2019	3974	05-400-450-0451-6241	185.00	SHIP- HC Food Access Reg	5462		

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Warrant Month	Warrant Number	Account Number <u>Account Description</u>	AMOUNT	Description <u>Vendor Name</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>R</u>
			Accr Code:	MEETING/CONFERENCE REGISTRATION FEE		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 400- 450- 0451- 6241	110.00	SHIP- HC Healthy Kids Conf Reg	5462		
			Accr Code:	MEETING/CONFERENCE REGISTRATION FEE		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 400- 450- 0451- 6406	9.51	SHIP- HC Folders	5462		
			Accr Code:	PH PROGRAM RELATED SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6239	148.50	Quick Books	5462		
			Accr Code:	SOFTWARE FEES/LICENSE FEES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6332	121.95	Meeting Lodging	5462		
			Accr Code:	HOTEL/LODGING		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6402	16.50	Agency - Blue Tooth Transmitter	5462		
			Accr Code:	COMPUTER/TECHNOLOGY SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6402	3.30	AC/DC Converter	5462		
			Accr Code:	COMPUTER/TECHNOLOGY SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6402	13.74	Bluetooth Receiver/Amplifier	5462		
			Accr Code:	COMPUTER/TECHNOLOGY SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	19.45	IM - Planner (CH)	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	31.46	im - planner (JG)	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	5.27	Agency - Glue Tape/Disp	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	63.02	Agency - Pens/Pencils	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	1.44	Agency - Erasers	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	4.94	Agency - Command hooks	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	2.64	Agency - Elmers Glue	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	23.59	Agency - Extension Cords	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6405	27.06	Acct - Toner (CG)	5462		
			Accr Code:	OFFICE SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 420- 600- 4800- 6422	44.64	Janitorial Supplies	5462		
			Accr Code:	JANITORIAL SERVICES/SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 430- 700- 4800- 6239	229.49	Quick Books	5462		
			Accr Code:	SOFTWARE FEES/LICENSE FEES		BREMER BANK (ELAN ACH)			
3	09/09/2019	9/2019	3974	05- 430- 700- 4800- 6241	60.00	HHS Conf. Reg	5462		
			Accr Code:	MEETING/CONFERENCE REGISTRATION FEE		BREMER BANK (ELAN ACH)			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/09/2019	9/2019	3974	05-430-700-4800-6241	20.00	MSSA Reg 3 Conf Reg BREMER BANK (ELAN ACH)	5462		
				Accr Code: MEETING/CONFERENCE REGISTRATION FEE					
3	09/09/2019	9/2019	3974	05-430-700-4800-6241	79.00	Law Enforce & SS Conf Reg BREMER BANK (ELAN ACH)	5462		
				Accr Code: MEETING/CONFERENCE REGISTRATION FEE					
3	09/09/2019	9/2019	3974	05-430-700-4800-6332	460.15	HHS Conf. Lodging BREMER BANK (ELAN ACH)	5462		
				Accr Code: HOTEL/LODGING					
3	09/09/2019	9/2019	3974	05-430-700-4800-6402	23.00	Laptop AC Adapter (TW) BREMER BANK (ELAN ACH)	5462		
				Accr Code: COMPUTER/TECHNOLOGY SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6402	25.49	Agency - Blue Tooth Transmitter BREMER BANK (ELAN ACH)	5462		
				Accr Code: COMPUTER/TECHNOLOGY SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6402	5.09	AC/DC Converter BREMER BANK (ELAN ACH)	5462		
				Accr Code: COMPUTER/TECHNOLOGY SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6402	21.24	Bluetooth Receiver/Amplifier BREMER BANK (ELAN ACH)	5462		
				Accr Code: COMPUTER/TECHNOLOGY SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	8.15	Agency - Glue Tape/Disp BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	97.39	Agency - Pens/Pencils BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	2.23	Agency - Erasers BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	7.63	Agency - Command hooks BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	4.08	Agency - Elmers Glue BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	20.25	SS - Planner (DF) BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	36.45	Agency - Extension Cords BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6405	41.81	Acct - Toner (CG) BREMER BANK (ELAN ACH)	5462		
				Accr Code: OFFICE SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6422	67.72	Janitorial Supplies BREMER BANK (ELAN ACH)	5462		
				Accr Code: JANITORIAL SERVICES/SUPPLIES					
3	09/09/2019	9/2019	3974	05-430-700-4800-6810	68.99	MH Flex - Pill Dispenser BREMER BANK (ELAN ACH)	5462	64026404	
				Accr Code: MH INIT - FLEX					
			3974	Warrant Total	8,348.76	88 Transactions			
			5	Fund Total	2,202.06	56 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/09/2019	9/2019	3974 10-923-000-0000-6208 TRAINING/EDUCATION	199.00	Membership- American Foresters BREMER BANK (ELAN ACH)	5462		
		Accr Code:						
3	09/09/2019	9/2019	3974 10-923-000-0000-6208 TRAINING/EDUCATION	80.00	Conf. Registration- Wildlife So BREMER BANK (ELAN ACH)	5462		
		Accr Code:						
			3974 Warrant Total	8,627.76	90 Transactions			
			10 Fund Total	279.00	2 Transactions			

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WARRANT		G/L	Warrant	Account Number	Description	AMOUNT	Vendor #	Invoice #	R
Type	Date	Month	Number	Account Description					
3	09/09/2019	9/2019	3974	19- 521- 000- 0000- 6205	Creative Cloud Subscription	29.99	5462		
		Accr Code:		POSTAGE	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 521- 000- 0000- 6405	Pens & Address Labels	10.86	5462		
		Accr Code:		OFFICE & COMPUTER SUPPLIES	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 522- 000- 0000- 6416	Archery Supplies&Monarch Tags	413.00	5462		
		Accr Code:		EDUCATION SUPPLIES	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 522- 000- 0000- 6416	Education Supplies	66.19	5462	1075519035	
		Accr Code:		EDUCATION SUPPLIES	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 522- 000- 0000- 6430	First Aid Supplies	29.44	5462		
		Accr Code:		MEDICAL SUPPLIES	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 524- 000- 0000- 6422	Exit Light, Path bulbs, Chair	93.81	5462		
		Accr Code:		JANITORIAL SERVICES/SUPPLIES	BREMER BANK (ELAN ACH)				
3	09/09/2019	9/2019	3974	19- 524- 000- 0000- 6511	Fuel for Van- Paulbeck's	39.27	5462		
		Accr Code:		GAS AND OIL	BREMER BANK (ELAN ACH)				
			3974	Warrant Total		9,310.32			97 Transactions
				19 Fund Total		682.56			7 Transactions
		Disbursements		Final Totals		9,310.32			97 Transactions

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

RECAP BY FUND	FUND	AMOUNT	NAME
	1	6,948.04	GENERAL FUND
	3	801.34	ROAD & BRIDGE
	5	2,202.06	HEALTH & HUMAN SERVICES
	10	279.00	TRUST
	19	682.56	LONG LAKE CONSERVATION CENTER
		9,310.32	Total Disbursements

RECAP BY TYPE	TYPE	AMOUNT	NAME
	3	9,310.32	MVC
		9,310.32	Total Disbursements

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DISBURSEMENTS JOURNAL REPORT



Type of Report: 2 1 - Disbursement Journal By WARRANT#
2 - Disbursement Journal By FUND

Specific Dates: From: 09/01/2019 Thru: 09/30/2019

Elan #2

Warrant Number: From: 4000 Thru: 4000

Full/Partial: 1 1 - Full
2 - Partial

Warrant Type: 3 0 - All
1 - Auditor
2 - Commissioner
3 - M/V/C

Save Options: N

Comment:

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/20/2019	9/2019	4000	01- 001- 000- 0000- 6332 HOTEL / MOTEL LODGING	281.72	AMC Fall Conf. B Pratt BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 001- 000- 0000- 6332 HOTEL / MOTEL LODGING	27.92	AMC Policy Conf. Meal - Marcott BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 001- 000- 0000- 6405 OFFICE & COMPUTER SUPPLIES	15.99	iPad Air Case - Marcottee BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 040- 021- 0000- 6205 POSTAGE	29.40	Postage BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 043- 000- 0000- 6231 SERVICES, LABOR, CONTRACTS	200.00	ApplicantStack Recruit&Onboard BREMER BANK (ELAN ACH)	5462	112436	
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 043- 000- 0000- 6405 OFFICE, FILM & COMPUTER SUPPLIES	27.76	Ipad USB Cables (2) BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 049- 000- 0000- 6402 COMPUTER SUPPLIES & SOFTWARE	41.08	Shelf BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 049- 000- 0000- 6402 COMPUTER SUPPLIES & SOFTWARE	150.98 -	Dell 8GB Certified (2)- to be r BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 049- 000- 0000- 6402 COMPUTER SUPPLIES & SOFTWARE	60.00 -	16 GB DDR Refund BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 049- 000- 0000- 6402 COMPUTER SUPPLIES & SOFTWARE	40.00	Hynix 8GB DDR 4 for image BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 052- 000- 0000- 6332 HOTELS / MOTELS	281.72	AMC Fall Conf. J Seibert BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 053- 000- 0000- 6405 OFFICE & COMPUTER SUPPLIES	27.29	2 Pk Toner - Nicole's Printer BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 090- 000- 0000- 6240 DUES & REGISTRATION FEE	874.00	Supreme Crt Lawyer Reg. BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 110- 000- 0000- 6405 OFFICE SUPPLIES	17.21	Office Supplies BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 110- 000- 0000- 6405 OFFICE SUPPLIES	8.59	Office Supplies BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 120- 000- 0000- 6332 HOTEL / MOTEL LODGING	400.32	MN CVSO Conf. - Room BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 120- 000- 0000- 6332 HOTEL / MOTEL LODGING	55.87	MN CVSO Conf. - Day Pkg BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6231 SERVICES & LABOR (INCL CONTRACTS)	120.00	SOS- Notary Renewal Coffman BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6405 OFFICE SUPPLIES	117.76	Car Chargers #207, #223 BREMER BANK (ELAN ACH)	5462		
				Accr Code:					
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6409	98.97	Bluetooth Headset (3)	5462		

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Warrant Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
			Accr Code:	DEPUTY SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6409	194.93	Bluetooth Headset (7)	5462		
			Accr Code:	DEPUTY SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6610	900.00	Palmetto- 2PSA,40 Mags	5462		
			Accr Code:	EQUIPMENT & RADIOS		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 200- 000- 0000- 6610	290.00	Palmetto- AR- 15 Magpul	5462		
			Accr Code:	EQUIPMENT & RADIOS		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 200- 003- 0000- 6332	135.59	Zuercher Trng - Hotel	5462		
			Accr Code:	HOTELS / MOTELS		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 200- 003- 0000- 6340	15.19	Zuercher Trng - Meal	5462		
			Accr Code:	MEALS		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 252- 000- 0000- 6418	124.70	Groceries	5462		
			Accr Code:	GROCERIES		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 252- 003- 0000- 6241	25.00	BCA- Delmore MNJIS Trng	5462		
			Accr Code:	SCHOOL REGISTRATION FEE		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 252- 003- 0000- 6511	20.62	Holiday Gas/Jail admin conf	5462		
			Accr Code:	GAS AND OIL		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 252- 252- 0000- 6405	44.00	Inmate Treats	5462		
			Accr Code:	PRISONER WELFARE		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 391- 000- 0000- 6405	360.00	BeverageMax - 5 Pk	5462		
			Accr Code:	OFFICE & FILM SUPPLIES		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 391- 000- 0000- 6800	790.21	Lunch Tote Bags- LLCC Ed Day	5462		
			Accr Code:	MISCELLANEOUS(PROMOTIONAL)		BREMER BANK (ELAN ACH)			
3	09/20/2019	9/2019	4000	01- 392- 000- 0000- 6405	67.40	BD Alcohol Swabs/Solo Plastic	5462		
			Accr Code:	OFFICE & FILM SUPPLIES		BREMER BANK (ELAN ACH)			
			4000	Warrant Total	5,422.26	32 Transactions			
			1	Fund Total	5,422.26	32 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/20/2019	9/2019	4000	03- 302- 000- 0000- 6449 RD/BR ENGR. SUPPLIES	3.20	FEDEX BREMER BANK (ELAN ACH)	5462	4- 899- 41057	
				Accr Code:					
3	09/20/2019	9/2019	4000	03- 302- 000- 0000- 6449 RD/BR ENGR. SUPPLIES	3.20	FEDEX BREMER BANK (ELAN ACH)	5462	4- 906- 55542	
				Accr Code:					
			4000	Warrant Total	5,428.66	34 Transactions			
			3	Fund Total	6.40	2 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	Date	G/L Month	Warrant Number	Account Number	Account Description	AMOUNT	Description	Vendor Name	Vendor #	Invoice #	R
3	09/20/2019	9/2019	4000	05-400-410-0413-6330		6.00	WIC- Reg Mtg- Parking	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			MILEAGE/PARKING						
3	09/20/2019	9/2019	4000	05-400-440-0410-6405		10.91	Agency - Pens	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-400-440-0410-6405		5.74	Agency - Lysol Wipes	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-400-450-0451-6406		399.37	SHIP HC- Bags/Frisbees	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			PH PROGRAM RELATED SUPPLIES						
3	09/20/2019	9/2019	4000	05-420-600-4800-6405		22.51	Agency - Pens	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-420-600-4800-6405		22.78	IM - Planner (KT)	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-420-600-4800-6405		11.84	Agency - Lysol Wipes	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-430-700-4800-6241		60.00	HHS Conf Reg	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			MEETING/CONFERENCE REGISTRATION FEE						
3	09/20/2019	9/2019	4000	05-430-700-4800-6241		20.00	MN Adopt Event Reg (AF)	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			MEETING/CONFERENCE REGISTRATION FEE						
3	09/20/2019	9/2019	4000	05-430-700-4800-6332		111.67	APS Cont. Edu - Lodging	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			HOTEL/LODGING						
3	09/20/2019	9/2019	4000	05-430-700-4800-6402		16.91	Logitech Wireless Mouse M310 (BREMER BANK (ELAN ACH)	5462		
		Accr Code:			COMPUTER/TECHNOLOGY SUPPLIES						
3	09/20/2019	9/2019	4000	05-430-700-4800-6405		34.78	Agency - Pens	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-430-700-4800-6405		18.30	Agency - Lysol Wipes	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-430-700-4800-6405		15.95	SS - Planner (KL)	BREMER BANK (ELAN ACH)	5462		
		Accr Code:			OFFICE SUPPLIES						
3	09/20/2019	9/2019	4000	05-430-700-4800-6803		54.67	MH Init- Scholarship- Wellness	BREMER BANK (ELAN ACH)	5462	64086389	
		Accr Code:			MH INT - CONSUMER SUPPORT						
3	09/20/2019	9/2019	4000	05-430-700-4800-6803		54.67	MH Init- Scholarship- Wellness	BREMER BANK (ELAN ACH)	5462	64084398	
		Accr Code:			MH INT - CONSUMER SUPPORT						
3	09/20/2019	9/2019	4000	05-430-700-4800-6805		54.00	MH Init - Transportation Bus T	BREMER BANK (ELAN ACH)	5462	63772421	
		Accr Code:			MH INIT - TRANSPORTATION						
			4000		Warrant Total	6,348.76		51 Transactions			
				5	Fund Total	920.10		17 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

WARRANT Type	G/L Date	Month	Warrant Number	Account Number Account Description	AMOUNT	Description Vendor Name	Vendor #	Invoice #	R
3	09/20/2019	9/2019	4000	10-923-000-0000-6208 TRAINING/EDUCATION	360.00	Red Cross- 1st Aid Trng BREMER BANK (ELAN ACH)	5462	31654092	
				4000 Warrant Total	6,708.76	52 Transactions			
				10 Fund Total	360.00	1 Transactions			

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

<u>WARRANT</u>	<u>G/L</u>	<u>Warrant</u>	<u>Account Number</u>	<u>Description</u>	<u>AMOUNT</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>R</u>
<u>Type</u>	<u>Date</u>	<u>Month</u>	<u>Number</u>	<u>Account Description</u>				
3	09/20/2019	9/2019	4000	19- 521- 000- 0000- 6205 POSTAGE	7.35	5462		
		Accr Code:						
3	09/20/2019	9/2019	4000	19- 521- 000- 0000- 6208 TRAINING/EDUCATION	30.00	5462	471772599	
		Accr Code:						
3	09/20/2019	9/2019	4000	19- 522- 000- 0000- 6416 EDUCATION SUPPLIES	20.00	5462	1290010	
		Accr Code:						
3	09/20/2019	9/2019	4000	19- 523- 000- 0000- 6418 GROCERIES- STUDENTS	117.90	5462		
		Accr Code:						
3	09/20/2019	9/2019	4000	19- 524- 000- 0000- 6422 JANITORIAL SERVICES/SUPPLIES	91.39	5462		
		Accr Code:						
3	09/20/2019	9/2019	4000	19- 524- 000- 0000- 6590 REPAIR & MAINTENANCE SUPPLIES	186.39	5462		
		Accr Code:						
			4000	Warrant Total	7,161.79			58 Transactions
			19	Fund Total	453.03			6 Transactions
		Disbursements		Final Totals	7,161.79			58 Transactions

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DISBURSEMENTS JOURNAL REPORT Specific Dates: 09/01/2019 - 09/30/2019

RECAP BY FUND	FUND	AMOUNT	NAME
	1	5,422.26	GENERAL FUND
	3	6.40	ROAD & BRIDGE
	5	920.10	HEALTH & HUMAN SERVICES
	10	360.00	TRUST
	19	453.03	LONG LAKE CONSERVATION CENTER
		7,161.79	Total Disbursements

RECAP BY TYPE	TYPE	AMOUNT	NAME
	3	7,161.79	MVC
		7,161.79	Total Disbursements

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

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2 - Department (Totals by Dept) Page Break By: 2 1 - Page Break by Fund
3 - Vendor Number 2 - Page Break by Dept
4 - Vendor Name

Explode Dist. Formulas Y

Elan #3

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

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 1 General Fund

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
1 DEPT		Commissioners			
5462 Bremer Bank (Elan ACH)					
22 01-001-000-0000-6332		281.72 AMC Fall Policy - Hotel		Hotel / Motel Lodging	N
		09/11/2019 09/13/2019			
27 01-001-000-0000-6332		281.72 AMC Fall Policy - Hotel		Hotel / Motel Lodging	N
		09/11/2019 09/13/2019			
28 01-001-000-0000-6332		275.69 Arrowhead Counties - Hotel		Hotel / Motel Lodging	N
		09/18/2019 09/19/2019			
29 01-001-000-0000-6332		207.58 Community Corrections - Hotel		Hotel / Motel Lodging	N
		09/25/2019 09/26/2019			
30 01-001-000-0000-6332		281.72 AMC Fall Policy - Hotel		Hotel / Motel Lodging	N
		09/11/2019 09/13/2019			
23 01-001-000-0000-6340		34.07 AMC Fall Policy - Meals		Meals (Overnight)	N
		09/11/2019 09/13/2019			
5462 Bremer Bank (Elan ACH)		1,362.50	6 Transactions		
1 DEPT Total:		1,362.50	Commissioners	1 Vendors	6 Transactions

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
40	DEPT		Auditor			
	5462 Bremer Bank (Elan ACH)					
47	01-040-021-0000-6205		Postage		Postage	N
		29.40	09/13/2019			
48	01-040-021-0000-6205		Postage		Postage	N
		29.40	09/13/2019			
49	01-040-021-0000-6205		Postage		Postage	N
		42.00	09/18/2019			
	5462 Bremer Bank (Elan ACH)			3 Transactions		
		100.80				
40	DEPT Total:		Auditor	1 Vendors	3 Transactions	
		100.80				

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
43 DEPT			Assessor			
5462 Bremer Bank (Elan ACH)						
26 01-043-000-0000-6332		585.20	Mass Appraisal Course - Hotel		Hotel / Motel Lodging	N
			09/15/2019 09/20/2019			
50 01-043-000-0000-6332		104.74	USPAP Course - Hotel		Hotel / Motel Lodging	N
			09/24/2019 09/25/2019			
54 01-043-000-0000-6332		120.31	DOR PACE Course- Hotel		Hotel / Motel Lodging	N
			09/16/2019 09/17/2019			
21 01-043-000-0000-6340		37.84	DOR PACE Course- Overnight Meal		Meals (Overnight)	N
			09/16/2019			
25 01-043-000-0000-6340		16.59	Mass Appraisal Course - Meal		Meals (Overnight)	N
			09/17/2019			
51 01-043-000-0000-6340		25.00	USPAP Course - Meal		Meals (Overnight)	N
			09/24/2019			
44 01-043-000-0000-6405		69.40	5 - Apple Ipad USB Cables	Amazon	Office, Film & Computer Supplies	N
45 01-043-000-0000-6405		873.00	Apple Ipad - Assessor	Amazon	Office, Film & Computer Supplies	N
			09/26/2019			
5462 Bremer Bank (Elan ACH)		1,832.08		8 Transactions		
43 DEPT Total:		1,832.08	Assessor	1 Vendors	8 Transactions	

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<u>Vendor</u>	<u>Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
49	DEPT			Information Technologies			
	5462 Bremer Bank (Elan ACH)						
24	01- 049- 000- 0000- 6402		16.99	Ipad Case	112- 5927851952	Computer Supplies & Software	N
				09/24/2019			
46	01- 049- 000- 0000- 6402		31.99	10 Pack 14' Cables	Amazon	Computer Supplies & Software	N
				09/18/2019			
	5462 Bremer Bank (Elan ACH)		48.98	2 Transactions			
49	DEPT Total:		48.98	Information Technologies	1 Vendors	2 Transactions	

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO]

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
52	DEPT		Administration			
	5462 Bremer Bank (Elan ACH)					
43	01- 052- 000- 0000- 6332		Arrowwood Resort - to be refun		Hotels / Motels	N
		140.86	09/13/2019			
	5462 Bremer Bank (Elan ACH)		1 Transactions			
		140.86				
52	DEPT Total:		Administration	1 Vendors	1 Transactions	
		140.86				

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 1 General Fund

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
53	DEPT		Human Resources			
	5462 Bremer Bank (Elan ACH)					
31	01- 053- 000- 0000- 6298		Morey's Markets Gift Cert - Pa	3690	Employee Recognition	N
32	01- 053- 000- 0000- 6298		Aitkin Flowers Gift Cert - D G	87094	Employee Recognition	N
	5462 Bremer Bank (Elan ACH)		2 Transactions			
53	DEPT Total:		Human Resources	1 Vendors	2 Transactions	

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 1 General Fund

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
200	DEPT		Enforcement			
	5462 Bremer Bank (Elan ACH)					
39	01-200-000-0000-6231		SOS- Notary Renewal - Exsted		Services & Labor (Incl Contracts)	N
58	01-200-000-0000-6302		Valvoline - oil change #224		Car Maintenance	N
			09/18/2019			
40	01-200-003-0000-6241		MN State College- #221 LE&SS Co		Registration Fee	N
			09/20/2019			
41	01-200-003-0000-6241		BCA - DMT Recert #211		Registration Fee	N
			09/17/2019			
42	01-200-003-0000-6241		BCA - Mentoring/Coaching #216		Registration Fee	N
			09/24/2019			
59	01-200-019-0000-6405		E-Collar - holster 02 RH		Office & Computer Supplies	N
			09/24/2019			
	5462 Bremer Bank (Elan ACH)					
				6 Transactions		
200	DEPT Total:		Enforcement	1 Vendors	6 Transactions	
			655.97			

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 1 General Fund

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
252 DEPT			Corrections			
5462 Bremer Bank (Elan ACH)						
55 01- 252- 252- 0000- 6405		38.99	ebay - easel pads		Prisoner Welfare	N
			09/17/2019			
56 01- 252- 252- 0000- 6405		28.99	ebay - medicine ball		Prisoner Welfare	N
			09/17/2019			
5462 Bremer Bank (Elan ACH)		67.98		2 Transactions		
252 DEPT Total:		67.98	Corrections	1 Vendors	2 Transactions	

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 1 General Fund

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	<u>Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
253	DEPT			Sentence to Serve			
	5462 Bremer Bank (Elan ACH)						
57	01- 253- 000- 0000- 6405		229.99	ebay - all terrain cart		Operating Supplies	N
				09/17/2019			
	5462 Bremer Bank (Elan ACH)		229.99		1 Transactions		
253	DEPT Total:		229.99	Sentence to Serve	1 Vendors	1 Transactions	

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
391	DEPT		Solid Waste			
	5462 Bremer Bank (Elan ACH)					
52	01- 391- 000- 0000- 6332		102.01 SWAA Conference - Hotel		Hotel / Motel Lodging	N
			09/25/2019			
53	01- 391- 000- 0000- 6340		12.39 SWAA Conference - Meal		Meals	N
			09/26/2019			
	5462 Bremer Bank (Elan ACH)		114.40	2 Transactions		
391	DEPT Total:		114.40	Solid Waste	1 Vendors	2 Transactions
1	Fund Total:		4,653.56	General Fund		33 Transactions

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 3 Road & Bridge

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
302	DEPT		R&B Engineering/Construction			
	5462 Bremer Bank (Elan ACH)					
33	03-302-000-0000-6449		FEDEX		Rd/Br Engr. Supplies	N
	5462 Bremer Bank (Elan ACH)		09/18/2019			
			1 Transactions			
302	DEPT Total:		R&B Engineering/Construction	1 Vendors		1 Transactions
3	Fund Total:		Road & Bridge			1 Transactions

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

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5 Health & Human Services

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
400	DEPT			Public Health Department			
	5462 Bremer Bank (Elan ACH)						
3	05-400-440-0410-6241		71.59	AMC Policy Conf Reg 09/19/2019		Meeting/Conference Registration Fee	N
19	05-400-440-0410-6402		6.15	Agency - Ethernet Adapter 3.0 09/18/2019		Computer/Technology Supplies	N
4	05-400-440-0410-6405		5.76	Agency - Shredder Oil 09/19/2019		Office Supplies	N
6	05-400-440-0410-6405		2.03	Acct- Planner (CS) 09/19/2019		Office Supplies	N
11	05-400-440-0410-6405		6.28	Agency - Pens 09/24/2019		Office Supplies	N
15	05-400-440-0410-6405		8.36	Agency - Expo Wipes 09/23/2019		Office Supplies	N
16	05-400-440-0410-6405		3.51	Agency - Pens 09/24/2019		Office Supplies	N
17	05-400-440-0410-6405		31.20	Agency - Postage Meter Ink 09/23/2019		Office Supplies	N
18	05-400-450-0451-6406		121.36	SHIP- HS - Vaping Supplies 09/19/2019		PH Program Related Supplies	N
2	05-400-450-0451-6406		803.31	SHIP- HC Projector/Stand 09/12/2019	Grant	PH Program Related Supplies	N
	5462 Bremer Bank (Elan ACH)		1,059.55	10 Transactions			
400	DEPT Total:		1,059.55	Public Health Department	1 Vendors	10 Transactions	

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

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5 Health & Human Services

Vendor No.	Vendor Name	Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
420	DEPT				Income Maintenance			
	5462	Bremer Bank (Elan ACH)						
3		05-420-600-4800-6241		147.66	AMC Policy Conf Reg 09/19/2019		Meeting/Conference Registration Fee	N
19		05-420-600-4800-6402		12.69	Agency - Ethernet Adapter 3.0 09/18/2019		Computer/Technology Supplies	N
4		05-420-600-4800-6405		11.88	Agency - Shredder Oil 09/19/2019		Office Supplies	N
5		05-420-600-4800-6405		30.93	IM- Planner (NL) 09/18/2019		Office Supplies	N
6		05-420-600-4800-6405		4.18	Acct- Planner (CS) 09/19/2019		Office Supplies	N
8		05-420-600-4800-6405		23.99	IM- Post It Flags 09/19/2019		Office Supplies	N
11		05-420-600-4800-6405		12.96	Agency - Pens 09/24/2019		Office Supplies	N
15		05-420-600-4800-6405		17.23	Agency - Expo Wipes 09/23/2019		Office Supplies	N
16		05-420-600-4800-6405		7.24	Agency - Pens 09/24/2019		Office Supplies	N
17		05-420-600-4800-6405		64.35	Agency - Postage Meter Ink 09/23/2019		Office Supplies	N
	5462	Bremer Bank (Elan ACH)		333.11		10 Transactions		
420	DEPT Total:			333.11	Income Maintenance	1 Vendors	10 Transactions	

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Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

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5 Health & Human Services

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
430	DEPT			Social Services			
	5462 Bremer Bank (Elan ACH)						
3	05-430-700-4800-6241		228.19	AMC Policy Conf Reg 09/19/2019		Meeting/Conference Registration Fee	N
19	05-430-700-4800-6402		19.60	Agency - Ethernet Adapter 3.0 09/18/2019		Computer/Technology Supplies	N
20	05-430-700-4800-6402		12.99	SS - Wireless Mouse M185 (SP) 09/18/2019		Computer/Technology Supplies	N
1	05-430-700-4800-6405		10.64	SS- Planner (JH) 09/12/2019		Office Supplies	N
4	05-430-700-4800-6405		18.36	Agency - Shredder Oil 09/19/2019		Office Supplies	N
6	05-430-700-4800-6405		6.47	Acct- Planner (CS) 09/19/2019		Office Supplies	N
11	05-430-700-4800-6405		20.02	Agency - Pens 09/24/2019		Office Supplies	N
13	05-430-700-4800-6405		16.99	Earbuds w/microphone (LP) 09/24/2019		Office Supplies	N
14	05-430-700-4800-6405		8.92	Vicks Vaporub 09/23/2019		Office Supplies	N
15	05-430-700-4800-6405		26.63	Agency - Expo Wipes 09/23/2019		Office Supplies	N
16	05-430-700-4800-6405		11.18	Agency - Pens 09/24/2019		Office Supplies	N
17	05-430-700-4800-6405		99.45	Agency - Postage Meter Ink 09/23/2019		Office Supplies	N
9	05-430-700-4800-6450		161.68	Plantronics Headset (AG) 09/23/2019		Small Equipment: Telephones,Chairs,	N
7	05-430-710-3670-6020		16.99	PSOP - Door Alarms 09/19/2019		PSOP - Parent Support Outreach Serv	N
10	05-430-750-3020-6094		315.00	Sex Ed for DD- Curriculum 09/24/2019		Community Ed & Prevention	N
12	05-430-700-4800-6405		166.49	Wrist rests/Doc holders/organi 09/23/2019	ERGO	Office Supplies	N
	5462 Bremer Bank (Elan ACH)		1,139.60	16 Transactions			
430	DEPT Total:		1,139.60	Social Services	1 Vendors	16 Transactions	
5	Fund Total:		2,532.26	Health & Human Services		36 Transactions	

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

SMH1
10/17/19 9:12AM
11 Forest Development

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
925	DEPT		Resource Management			
	5462 Bremer Bank (Elan ACH)					
34	11- 925- 000- 0000- 6405		74.99 Hard Drive - R Courtemanche	Amazon	Office Supplies	N
			09/19/2019			
	5462 Bremer Bank (Elan ACH)		74.99	1 Transactions		
925	DEPT Total:		74.99 Resource Management	1 Vendors	1 Transactions	
11	Fund Total:		74.99 Forest Development		1 Transactions	

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

SMH1
10/17/19 9:12AM
14 Capital Project

Vendor	Name		<u>Rpt</u>		<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>		<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
949	DEPT				Courthouse Addition			
	5462 Bremer Bank (Elan ACH)							
60	14- 949- 000- 0000- 6630			4,630.92	Wireless Points - New Bldg	Amazon	Miscellaneous- Capital Expense	N
					09/18/2019			
	5462 Bremer Bank (Elan ACH)			4,630.92		1 Transactions		
949	DEPT Total:			4,630.92	Courthouse Addition	1 Vendors	1 Transactions	
14	Fund Total:			4,630.92	Capital Project		1 Transactions	

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

SMH1
10/17/19 9:12AM
19 Long Lake Conservation C

Vendor	Name		<u>Rpt</u>		<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
	<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
522	DEPT				LLCC Education			
	5462	Bremer Bank (Elan ACH)						
	37	19- 522- 000- 0000- 6416		29.90	Vista Print- Bookmarks		Education Supplies	N
	38	19- 522- 000- 0000- 6416		76.26	Ed Supplies	Amazon	Education Supplies	N
					09/17/2019			
	5462	Bremer Bank (Elan ACH)		106.16		2 Transactions		
522	DEPT Total:			106.16	LLCC Education	1 Vendors	2 Transactions	

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

SMH1
 10/17/19 9:12AM
 19 Long Lake Conservation C

Vendor	Name		<u>Rpt</u>		<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
	<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
524	DEPT				LLCC Maintenance			
	5462	Bremer Bank (Elan ACH)						
36		19- 524- 000- 0000- 6422		113.26	Chair Feet, Light Bulbs	Amazon	Janitorial Services/Supplies	N
					09/23/2019			
	5462	Bremer Bank (Elan ACH)		113.26		1 Transactions		
524	DEPT Total:			113.26	LLCC Maintenance	1 Vendors	1 Transactions	

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

SMH1
10/17/19 9:12AM
19 Long Lake Conservation C

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
525	DEPT		LLCC Capital Improvement			
	5462 Bremer Bank (Elan ACH)					
35	19- 525- 000- 0000- 6601		ATV Plow- Base,Blade,Roller	Amazon	Capital Outlay- Non Marcum House	N
			09/21/2019			
	5462 Bremer Bank (Elan ACH)			1 Transactions		
525	DEPT Total:		LLCC Capital Improvement	1 Vendors		1 Transactions
		420.48				
19	Fund Total:		Long Lake Conservation Center			4 Transactions
		639.90				
	Final Total:		19 Vendors	76 Transactions		
		12,538.03				

Aitkin County

Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO



Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	4,653.56	General Fund
3	6.40	Road & Bridge
5	2,532.26	Health & Human Services
11	74.99	Forest Development
14	4,630.92	Capital Project
19	639.90	Long Lake Conservation Center
All Funds	12,538.03	Total

Approved by,

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SMH1
10/10/19 8:32AM

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Print List in Order By: 1
1 - Fund (Page Break by Fund)
2 - Department (Totals by Dept)
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

SMH1
 10/10/19 8:32AM
 3 Road & Bridge

<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
10891 Roth Construction		3,400.95	Contract Final Payment No. 3	20183	Contract Payments	Y
03-307-000-0000-6262			03/06/2019 09/12/2019			
10891 Roth Construction		3,400.95	1 Transactions			
3 Fund Total:		3,400.95	Road & Bridge	1 Vendors	1 Transactions	
Final Total:		3,400.95	1 Vendors	1 Transactions		

SMH1
10/10/19

8:32AM

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
3	3,400.95	Road & Bridge
All Funds	3,400.95	Total

Approved by,

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24

SMH1
10/15/19 1:54PM

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Print List in Order By:	2	1 - Fund (Page Break by Fund)	Page Break By:	2	1 - Page Break by Fund
		2 - Department (Totals by Dept)			2 - Page Break by Dept
		3 - Vendor Number			
		4 - Vendor Name			

Explode Dist. Formulas N

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List:	D	D - Detailed Audit List
		S - Condensed Audit List

Save Report Options?: N

SMH1
 10/15/19 1:54PM
 3 Road & Bridge

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Vendor No.	Name <u>Account/Formula</u>	Rpt <u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u> <u>Service Dates</u>	<u>Invoice #</u> <u>Paid On Bhf #</u>	<u>Account/Formula Descripti</u> <u>On Behalf of Name</u>	<u>1099</u>
303	DEPT			R&B Highway Maintenance			
	15330 FERGUSON AGGREGATE & CRUSHING, IN						
	03- 303- 000- 0000- 6519		58,597.14	Contract Partial Pmt No. 3	CP 001- 090- 032	Gravel & Royalties	N
				09/13/2019 10/10/2019			
	15330 FERGUSON AGGREGATE & CRUSHING, IN		58,597.14	1 Transactions			
303	DEPT Total:		58,597.14	R&B Highway Maintenance	1 Vendors	1 Transactions	
3	Fund Total:		58,597.14	Road & Bridge		1 Transactions	

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



SMH1
10/15/19 1:54PM
10 Trust

Vendor	<u>Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
923	DEPT			Forfeited Tax Sales			
	2140 Hennepin County Sheriff's Office						
	10- 923- 000- 0000- 6231		80.00	Service of Process - C/D	Diedrichs, S	Services, Labor, Contracts	N
	2140 Hennepin County Sheriff's Office		80.00	1 Transactions			
923	DEPT Total:		80.00	Forfeited Tax Sales	1 Vendors	1 Transactions	
10	Fund Total:		80.00	Trust		1 Transactions	
	Final Total:		58,677.14	2 Vendors	2 Transactions		

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
3	58,597.14	Road & Bridge
10	80.00	Trust
All Funds	58,677.14	Total

Approved by,

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Board of County Commissioners Agenda Request

21

Agenda Item #

Requested Meeting Date: October 22, 2019

Title of Item: Designating Mail Balloting for elections in unorganized towns

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Kirk Peysar, County Auditor		Department: Auditor
Presenter (Name and Title): Kirk Peysar, County Auditor		Estimated Time Needed: n/a
Summary of Issue: <p>Two townships that supported unorganized township elections are no longer available for that support.</p> <p>Ball Bluff Township, which supported the NE Unorganized Towns of (51-22, 52-22, and 52-24) has adopted mail balloting; Aitkin Township has chosen to discontinue that support for Unorganized Town 48-27 (Blind Lake).</p> <p>The County Board has the authority to designate mail balloting for these unorganized towns under MN Statute 204B.45 for federal, state, county, and local elections.</p>		
Alternatives, Options, Effects on Others/Comments: 		
Recommended Action/Motion: Adopt resolution adopting mail balloting for the NE Unorgs and Unorg 48-27		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, <i>with tax and shipping?</i> \$ as attached Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED October 22, 2019

By Commissioner: xx

201910228-0xx

Mail Balloting

WHEREAS, Minnesota Statute 204B.45 requires the designation of local polling places for elections annually; Two townships that supported unorganized township elections are no longer available for that support.

Ball Bluff Township, which supported the NE Unorganized Towns of (51-22, 52-22, and 52-24) has adopted mail balloting; Aitkin Township has chosen to discontinue that support for Unorganized Town 48-27 (Blind Lake).

The County Board has the authority to designate mail balloting for these unorganized towns under MN Statute 204B.45 for federal, state, county, and local elections.

NOW THEREFORE, BE IT RESOLVED that the Aitkin County Board of Commissioners, acting on behalf of the unorganized townships in Aitkin County designate Mail Balloting for the precincts of NE Unorganized Towns and Unorganized Town 48-27 (Blind Lake).

Commissioner xx moved the adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting Yes

STATE OF MINNESOTA}
COUNTY OF AITKIN}

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 22nd day of October 2019, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 22nd day of October, 2019

Jessica Seibert
County Administrator



Board of County Commissioners Agenda Request

25

Agenda Item #

Requested Meeting Date: October 22, 2019

Title of Item: Purchase of election equipment

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Kirk Peysar, County Auditor		Department: Auditor
Presenter (Name and Title): Kirk Peysar, County Auditor		Estimated Time Needed:
Summary of Issue: <p>The current election equipment has been utilized since 2002 with the remainder in 2006. With technology and software programming advances the existing equipment needs updating and replacing.</p> <p>Staff has viewed equipment demonstrations and functionality by Dominion Voting Systems and recommends the purchase of the assistive voting and tabulator technology of Dominion Voting Systems at a cost of \$144,885 under the MN State Contract Pricing.</p>		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Approve election equipment purchase		
Financial Impact: Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ as attached Is this budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

PO Box 7306 St. Cloud, MN 56302-7306

Cost & Payment Summary for Approval

The below information summarizes the cost of equipment, software, and services as well as to whom payments will be made. A signature from an authorized person is required to accept this proposal. Pricing shown below includes special Minnesota State contract pricing and final discounts.

County, State: **Aitkin County, MN**

Issue Date: **9/9/2019**

Customer Contact: **Kirk Peysar, County Auditor**

Summary of All Initial Fees Paid to Dominion Voting Systems, Inc.:

Item #	Description	Estimated Quantity	Unit Price	Total Amount
1	Precinct Tabulation Hardware - ICE & Ballot Box	18	\$ 7,847	\$ 141,246
2	Precinct Tabulator - ICE with Dual Display & Ballot Box	1	\$ 10,520	\$ 10,520
3	ImageCast® Central Package 1 (ICC-1)	1	\$ 28,066	\$ 28,066
4	Hardware Option 1 - Democracy Suite EMS for RTR + MP	1	\$ 2,875	\$ 2,875
5	Software Option 1 - Democracy Suite Light (Level 1 up to 15,000 registered voters)	1	\$ 8,500	\$ 8,500
7	<i>Discount of Initial Equipment and Software (Includes trade-in allowance of current equipment. Recycling charges additional)</i>			\$ (46,322)
Initial Amount Due to Dominion				\$ 144,885

Ongoing Annual Costs After Year 3 Payable to Dominion Voting Systems, Inc.:

Item #	Description	Estimated Quantity	Unit Price	Total Amount
8	Annual ImageCast® ICE Firmware	18	\$ 228	\$ 4,104
9	Annual ImageCast® ICE Firmware (with Dual Display)	1	\$ 299	\$ 299
10	Annual ImageCast® ICC-1 Firmware	1	\$ 2,575	\$ 2,575
11	Annual EMS Software & Licenses Software	1	\$ 1,700	\$ 1,700
Ongoing Annual Amount Due to Dominion				\$ 8,678

Summary of All Initial Fees Paid to Command Central:

Item #	Description	Estimated Quantity	Unit Price	Total Amount
12	Acceptance Testing, Installation & Training - ICE <i>One-Time Charge</i>	19	\$ 800	\$ 15,200
13	EMS Hardware/Software Installation, Testing & Training <i>One-time Charge</i>	1	\$ 1,800	\$ 1,800
14	ICE - Tier 3 - Hardware Maintenance Agreement (HMA) <i>Due Annually, Years 1-3</i>	18	\$ 165	\$ 2,970
15	ICE (Dual Display)- Tier 3 - Hardware Maintenance Agreement (HMA) <i>Due Annually, Years 1-3</i>	1	\$ 190	\$ 190
Initial Amount Due to Command Central				\$ 20,160

Ongoing Annual Costs After Year 3 Payable to Command Central:

Item #	Description	Estimated Quantity	Unit Price	Total Amount
16	Annual ICE - Hardware Maintenance Agreement (HMA) Tier 3	18	\$ 400	\$ 7,200
17	Annual ICE (Dual)- Hardware Maintenance Agreement (HMA) Tier 3	1	\$ 425	\$ 425
18	Annual ICC-1 - Hardware Maintenance Agreement (HMA)	1	\$ 1,750	\$ 1,750
Ongoing Annual Amount Due to Command Central				\$ 9,375

Acceptance of Proposal:

With an authorized signature below, I hereby accept the above prices and conditions outlined above and on included proposal details pages. Payment is due upon receipt of invoice to the companies outlined above.

Authorized Signature: _____

Printed Name & Title: _____

Date of Acceptance: _____

VOTING SYSTEM AGREEMENT
BY AND BETWEEN
DOMINION VOTING SYSTEMS, INC.
AND AITKIN COUNTY, MN

This Agreement, dated this 9th day of September, 2019 (the "Effective Date"), for a voting system, licenses and related services is made by and between the County of Aitkin, MN ("Customer") and Dominion Voting Systems, Inc., a corporation organized under the laws of the State of Delaware ("Dominion"). This Agreement may refer to Dominion and the Customer together as the "Parties," or may refer to Dominion or the Customer individually as a "Party."

WHEREAS, The Customer desires to purchase a voting system, licenses and related services; and

WHEREAS, Dominion designs, manufactures, sells and/or licenses, and provides ongoing services for voting systems;

NOW THEREFORE, in consideration of the mutual covenants contained herein, and in accordance with the terms and conditions set forth herein, Dominion agrees to license and/or sell and furnish to Customer the System (as defined herein), including the products and services described more fully below:

1. **Composition of Agreement.** Exhibits A and B are attached and incorporated herein by reference and form a part of this Agreement (the "Agreement"). This Agreement consists of the general terms and conditions contained in the following sections, together with the listed Exhibits:

Exhibit A: Pricing Summary and Deliverables Description
Exhibit B: Software License Terms and Conditions

2. **Definitions.** For the purposes of this Agreement, the following are defined terms:

2.1. "Acceptance" and variations thereof, mean the successful completion of the acceptance testing performed on each component of Dominion Hardware and Software, after delivery in accordance with testing criteria developed and updated by Dominion, or the occurrence of other events defined in Section 8.

2.2. "Authorized Users" means all municipalities or other political subdivisions within Aitkin County, MN.

2.3. "Dominion Software" means software and firmware programs licensed to the Customer by Dominion and any associated documentation including the following:

2.3.1. "Democracy Suite[®] Software," Dominion's election management software associated with the ImageCast[®] voting system which includes Election Event Designer and Results Tally and Reporting.

- 2.3.2. "ImageCast® Software," the software/firmware designed for use in the ImageCast® voting system.
- 2.4. "Dominion Hardware" means the ImageCast® Evolution "ICE," a precinct level digital scanner and tabulator as more specifically described in Exhibit A.
- 2.5. "Election Management System Hardware" or "EMS Hardware" means third party hardware required for operating Dominion Software as used in conjunction with the Dominion Hardware.
- 2.6. "License" has the meaning set forth in Section 7.
- 2.7. "License Agreement(s)" means the Dominion Software License Agreement contained in Exhibit B.
- 2.8. "System" means the combination of Dominion Software, Dominion Hardware and EMS Hardware.
- 2.9. "Third Party Software" means software, manufacturer supplied software, or firmware owned by third parties, which Dominion provides to Customer pursuant to sublicenses or end user license agreements with the owners of such Third Party Software. Third Party Software includes, but is not limited to, various operating systems, software drivers, report writing subroutines, and firmware.

3. Term of Agreement. The Term of this Agreement shall begin on the Effective Date and shall continue until December 31, 2022, the Licenses or warranties authorized by this Agreement may extend beyond the Term of this Agreement, according to the terms and conditions of such License or warranty. This agreement shall automatically renew for one-year periods of time unless terminated or cancelled according to section 15 or 16.

3.1. **Pricing.** Annual EMS license, ICE Firmware license, and ImageCast Communications Manager Software license fees shall be as described in Exhibit A through December 31, 2021, after which time may increase no more than 3% per year. Customer agrees to pay these annual license fees as long as Customer uses the System. Customer may terminate this agreement by providing Dominion a 60 day written notice.

4. Dominion's Responsibilities. Dominion shall:

- 4.1. Deliver the System and installation plan services as described in Exhibit A (Pricing Summary and Deliverables Description).
- 4.2. Appoint a Dominion project manager ("Dominion Project Manager") to oversee the general operations of the project. The project manager shall be responsible for arranging all meetings, visits and consultations between the Parties and for all administrative matters such as invoices, payments and amendments. The project manager shall communicate with the Customer as to the status of information,

procedures and progress on the tasks as set out in this Agreement and to advise the Customer forthwith upon the occurrence of any material change in such plans.

- 4.3. Provide the Customer and any Authorized User with a Dominion Software Use License as described in Exhibit B (Software License Agreement).
- 4.4. Provide Customer with one (1) reproducible electronic copy of the documentation.
- 4.5. Provide invoices to Customer upon Acceptance of items listed in Exhibit A and pursuant to the payment schedule described in Section 5.1 herein.

5. Customer's Responsibilities. Customer shall:

- 5.1. Pay invoices in a timely manner and no later than thirty (30) calendar days from receipt of a Dominion invoice. Payments specified in this Section 5 are exclusive of all excise, sale, use and other taxes imposed by any governmental authority, all of which taxes shall be reimbursed by the Customer. If the Customer is exempt from taxes, Customer shall supply Dominion a tax exemption certificate or other similar form demonstrating its exempt status. Payment shall be made as follows: one-third upon receipt of equipment by Dominion's local contractor (hereinafter "Command Central"), one-third upon delivery from Command Central to Customer, one-third upon Acceptance of the System by the Customer.
- 5.2. Appoint a Customer project manager ("Customer Project Manager"), who shall be responsible for review, analysis and acceptance of the System and the coordination of Customer personnel, equipment, vehicles and facilities. The Customer Project Manager shall be empowered to make decisions on behalf of the Customer with respect to the work being performed under this Agreement. The Customer Project Manager shall also have direct access to the Customer's top management at all times for purposes of problem resolution.
- 5.3. Conduct Acceptance testing process as required by Section 8.
- 5.4. Customer shall provide reasonable access and entry into all Customer property required by Dominion to provide the goods and perform the services described in this Agreement. All such access and entry shall be provided at Customer's expense.

6. Title and Risk of Loss.

- 6.1. Title to the System, Excluding All Software. Title to the System, or any portion thereof, excluding software and firmware, will pass to Customer upon delivery.
- 6.2. Software. Software, including firmware, is licensed not sold. The original and any copies of the Dominion Software, or other software provided pursuant to this agreement, in whole or in part, including any subsequent improvements or updates, shall remain the property of Dominion, or any third party that owns such software.

- 6.3. Risk of Loss. Dominion shall bear the responsibility for all risk of physical loss or damage to each portion of the System until such portion is Accepted by Customer. Customer designates Command Central as the location for shipment and Dominion shall not be responsible for shipping to more than one location. To retain the benefit of this clause, Customer shall notify Dominion of any loss or damage within ten (10) business days of the receipt of any or all portions of the System, or such shorter period as may be required to comply with the claims requirements of the shipper, and shall cooperate in the processing of any claims made by Dominion.

7. Software License and Use.

- 7.1. License. Upon mutual execution of this Agreement, Dominion grants to the Customer and Authorized Users a non-exclusive, non-transferable, license ("License") to use the Dominion Software subject to the terms and conditions of this Agreement and the Software License Agreement attached hereto as Exhibit B.
- 7.2. Third Party Software. The System includes Third Party Software, the use of which is subject to the terms and conditions imposed by the owners of such Third Party Software. Customer consents to the terms and conditions of the third party License Agreements by Customer's first use of the System.

8. Acceptance.

- 8.1. Dominion Software or Dominion Hardware. After delivery of Dominion Software or Dominion Hardware, Command Central will conduct acceptance testing of such units, in accordance with the acceptance criteria developed and updated, from time to time, by Dominion. Such acceptance testing shall occur at a time mutually agreed upon by the Parties, but no later than ten (10) business days after installation.
- 8.2. System Acceptance Testing. To the extent not tested as part of the testing pursuant to Subsections 8.1, upon completing the installation of the System, the Customer will conduct system acceptance testing, according to the acceptance test procedures developed and updated, from time to time, by Dominion. Such acceptance testing shall occur at a time mutually agreed upon by the Parties, but no later than ten (10) business days after installation and training at the County of the System .
- 8.3. System Conformance. Customer will not refuse to grant Acceptance of the System, in whole or in part, solely for the reason that it fails to conform with the specifications, requirements and functions set out in the Agreement in a manner that does not affect the performance of the System, in whole or in part, and Dominion shall provide a plan of action to cure such non-conformity with reasonable dispatch.

9. Warranties.

- 9.1. Dominion Software Warranty. The Dominion Software warranty is subject to the terms and conditions of Exhibit B - the Software License Agreement.
- 9.2. Third Party Products. The warranties in this Sections 9 do not apply to any third party products. However, to the extent permitted by the manufacturers of third party products, Dominion shall pass through to Customer all warranties such manufacturers make to Dominion regarding the operation of third party products.
- 9.3. Dominion Hardware Warranty. Dominion warrants that when used with the hardware and software configuration purchased through or approved by Dominion, each component of Dominion Hardware will be free of defects that would prevent the Dominion Hardware from operating in conformity in all material respects with its specifications as documented by Dominion. The Dominion Hardware Warranty shall remain in effect until one year after Acceptance. If any Dominion Hardware component fails to operate in conformity with its specifications during the warranty period, Dominion shall provide, at Dominion's expense, a replacement for the Dominion Hardware component or, at Dominion's sole option, shall repair the Dominion Hardware component, so long as the Dominion Hardware is operated with its designated Dominion Software and with third party products approved by Dominion for use with the Dominion Hardware. The following conditions apply to the Dominion Hardware warranty:
- 9.4.1. Customer or Authorized User shall bear the shipping costs to return the malfunctioning component of Dominion Hardware to Dominion, and Dominion shall bear the costs for standard shipping of the component of Dominion Hardware to Customer or Authorized User.
- 9.4.2. The following services are not covered by this Agreement, but may be available at Dominion's current time and material rates:
- 9.4.2.1. Replacement of consumable items including but not limited to batteries, paper rolls, ribbons, seals, smart cards, and removable memory devices, disks, etc.;
- 9.4.2.2. Repair or replacement of Dominion Hardware damaged by accident, disaster, theft, vandalism, neglect, abuse, or any improper usage;
- 9.4.2.3. Repair or replacement of Dominion Hardware modified by any person other than those authorized in writing by Dominion;
- 9.4.2.4. Repair or replacement of Dominion Hardware from which the serial numbers have been removed, defaced or changed.
- 9.5. No Other Warranties. DOMINION DISCLAIMS ALL OTHER REPRESENTATIONS AND WARRANTIES, WHETHER WRITTEN, ORAL, EXPRESS, IMPLIED OR STATUTORY, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTY BASED ON A COURSE OF DEALING, COURSE OF

PERFORMANCE OR USAGE OF TRADE.

10. Force Majeure. Should any circumstances beyond the control of Dominion or Customer occur that delay or render impossible the performance of any obligation due under this Agreement, such obligation will be postponed for the period of any delay resulting from any such circumstances, plus a reasonable period to accommodate adjustment to such extension, or cancelled if performance has been rendered impossible thereby. Such events may include, without limitation, accidents; war, acts of terrorism; natural disasters; labor disputes; acts, laws, rules or regulations of any government or government agency; or other events beyond the control of both Dominion and Customer. Dominion shall not be liable under this Agreement for any loss or damage to the Customer due to such delay or performance failures. Notwithstanding the foregoing, both Parties shall use their best efforts to minimize the adverse consequences of any such circumstances. This Section shall not operate to excuse any Party from paying amounts that are owed pursuant to this Agreement.

11. Indemnification. Each Party shall indemnify and hold harmless the other Party from third party claims arising from, or alleged to arise from, the Party's negligence or deliberate misconduct in the course of performing under this Agreement. This indemnity extends solely to claims and lawsuits for personal injury, death, or destruction of tangible personal property. In addition, Customer shall indemnify and hold harmless Dominion from any third party claims arising from, or alleged to arise from, Customer's failure to operate properly the System licensed, sold and/or leased under this Agreement, in the manner so designated by Dominion.

12. Limitation of Liability. Dominion's total aggregate liability for any loss, damage, costs or expenses under or in connection with this Agreement, howsoever arising, including without limitation, loss, damage, costs or expenses caused by breach of contract, negligence, strict liability, breach of statutory or any other duty shall in no circumstances exceed the total dollar amount of the Agreement. Neither party shall be liable for any loss of profits, loss of business, loss of data, loss of use or any other indirect, incidental, punitive, special or consequential loss or damage whatsoever, howsoever arising, incurred by the other party or any third party, whether in an action in contract, negligence or other tort, even if the parties or their representatives have been advised of the possibility of such damages.

13. Confidential Information.

13.1. For purposes of this Agreement, confidential information ("Confidential Information") is defined as those materials, documents, data, and technical information, specifications, business information, customer information, or other information that the disclosing Party maintains as trade secrets or confidential and which are disclosed to a receiving Party in tangible form conspicuously marked as "confidential," or with words having similar meaning or which are expressly identified in this Subsection 13.1. Confidential Information includes, without limitation, Dominion Software source code and associated documentation.

13.2. Each Party shall treat the other Party's Confidential Information as confidential within their respective organizations.

- 13.3. Neither Party shall disclose the other Party's Confidential Information to any person outside their respective organizations unless disclosure is made in response to, or because of, an obligation to any federal, state, or local governmental agency or court with appropriate jurisdiction, or to any person properly seeking discovery before any such agency or court.
- 13.4. Each Party shall be given the ability to defend the confidentiality of its Confidential Information to the maximum extent allowable under the law prior to disclosure by the other Party of such Confidential Information.
- 13.5. The parties understand and agree that Customer is a public entity that may be subject to Public Record Laws. Therefore, any covenant of confidentiality given by the Customer in this Agreement shall be governed by provisions of applicable Public Record Laws.
- 13.6. Any specific information that Dominion claims to be confidential must be clearly identified as such to the Customer. To the extent consistent with Public Record Laws, Customer shall maintain the confidentiality of all such information marked by Dominion as confidential. If a request is made to view such confidential information, and Customer determines to release such information, Customer will notify Dominion of such request and the date the information will be released to the requestor unless Dominion obtains a court order enjoining such disclosure. If Dominion fails to obtain such court order enjoining such disclosure, the Customer will release the requested information. Such release shall be deemed to have been made with Dominion's consent and shall not be deemed to be a violation of law or this Agreement.

14. Assignment. Neither Party may assign its rights, obligations, or interests in this Agreement without the written consent of the other Party, providing however that Dominion may assign the proceeds of this Agreement to a financial institution without prior consent of the Customer but with written notice to Customer.

15. Termination for Default. In the event either Party violates any provisions of this Agreement, the non-violating Party may serve written notice upon the violating Party identifying the violation and providing a reasonable cure period. Except as otherwise noted herein, such cure period shall be at least thirty (30) days. In the event the violating Party has not remedied the infraction at the end of the cure period, the non-violating Party may serve written notice upon the violating Party of termination, and seek legal remedies for breach of contract as allowed hereunder. If the breach identified in the notice cannot be completely cured within the specified time period, no default shall occur if the Party receiving the notice begins curative action within the specified time period and thereafter proceeds with reasonable diligence and in good faith to cure the breach as soon as practicable.

16. Cancellation. Customer may cancel at any time after December 31, 2020 upon 60 days written notice. In the event of cancellation, annual licensing fees shall be prorated and the

unused portion shall be refunded to the Customer within 30 days.

17. Legality and Severability. This Agreement and the Parties' actions under this Agreement shall comply with all applicable federal, state and local laws, ordinances, rules, regulations, court orders, and applicable governmental agency orders. If any term or provision of this Agreement is held to be illegal or unenforceable, the remainder of this Agreement shall not be affected thereby and each term or provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law. The Parties agree that any court reviewing this Agreement shall reform any illegal or unenforceable provision to carry out the express intent of the parties as set forth herein to the fullest extent permitted by law.

18. Survival. The provisions of Sections 2, 9, 10, 11, 12, 13, 17, 19, and 20 shall survive the expiration or termination of this Agreement.

19. Choice of Law and Venue. Interpretation of this Agreement shall be governed by the laws of the State of Minnesota, and venue of any legal actions shall be in the courts of competent jurisdiction located in the Customer's State.

20. Waiver. Any failure of a Party to assert any right under this Agreement shall not constitute a waiver or a termination of that right or any provisions of this Agreement.

21. Independent Contractor. Dominion and its agents and employees are independent contractors performing professional services for the Customer and are not employees of the Customer. Dominion and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of county vehicles, or any other benefits afforded to employees of Aitkin County, Minnesota as a result of this Agreement. Dominion acknowledges that all sums received hereunder are personally reportable by it for income tax purposes as self-employment or business income and are reportable for self-employment tax.

22. Notices. All notices required or permitted to be given hereunder shall be given in writing and shall be deemed to have been given when personally delivered or by nationally recognized overnight carrier or mailed, certified or registered mail, return receipt requested, addressed to the intended recipient as follows:

If to Dominion:

Dominion Voting Systems, Inc.
Attn: Contracts Administrator
1201 18th St., Ste. 210
Denver, CO 80202

If to the Customer:

County Auditor: Kirk Peysar
209 2nd St NW, Room 202
Aitkin, MN 56431
Phone: 218-927-7354

Fax: 218-927-7324

Email: auditor@co.aitkin.mn.us

23. Entire Agreement. This Agreement and its Exhibits incorporated herein by reference constitute the entire agreement, understanding and representations between Dominion and the Customer, and supersede and replace all prior agreements, written or oral. No modifications or representations to the Agreement shall be valid unless made in writing and signed by duly authorized representatives of both the Customer and Dominion, and incorporated as an Addendum hereto.

24. Third-Party Beneficiary. No person shall be a third-party beneficiary pursuant to this Agreement. No obligation of Dominion or Customer may be enforced against Dominion or Customer, as applicable, by any person not a party to this Agreement.

25. Insurance. County shall not provide any insurance coverage of any kind for Contractor or Contractor's employees. Contractor shall provide the following general liability coverage or other coverage as specifically set forth herein:

- A. General Liability (\$1,000,000 per occurrence \$1,000,000 annual aggregate)
- B. Workers Compensation and Employers Liability insurance with limits of no less than (\$100,000 each accident, \$500,000 Policy Limit, \$100,000 each employee)

Certificates of Insurance acceptable to Aitkin County shall be submitted prior to commencement of the contract/agreement. The Certificate shall contain a provision that coverage afforded under the policies will not be cancelled unless at least 30 days prior written notice has been given to Aitkin County.

**The remainder of this page is intentionally left blank
Signature Page follows**

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the date first above written.

DOMINION VOTING SYSTEMS, INC.



AUTHORIZED SIGNATURE

John Poulos, President & CEO

PRINTED NAME AND TITLE

9/9/19

DATE

AITKIN COUNTY, MN

AUTHORIZED SIGNATURE

PRINTED NAME AND TITLE

DATE

AITKIN COUNTY, MN

AUTHORIZED SIGNATURE

PRINTED NAME AND TITLE

DATE

**EXHIBIT A
VOTING SYSTEM AGREEMENT
BY AND BETWEEN DOMINION VOTING
AND AITKIN COUNTY, MN**

PRICING SUMMARY AND DELIVERABLES DESCRIPTION

1. Pricing Summary - Prices of equipment, technical facilities, software, and other related services for voting, vote counting, and result processing. All pricing in U.S. Dollars.

Summary of All Initial Fees Paid to Dominion Voting Systems, Inc.:				
Item #	Description	Estimated Quantity	Unit Price	Total Amount
1	Precinct Tabulation Hardware - ICE & Ballot Box	18	\$ 7,847	\$ 141,246
2	Precinct Tabulator - ICE with Dual Display & Ballot Box	1	\$ 10,520	\$ 10,520
3	ImageCast® Central Package 1 (ICC-1)	1	\$ 28,066	\$ 28,066
4	Hardware Option 1 - Democracy Suite EMS for RTR + MP	1	\$ 2,875	\$ 2,875
5	Software Option 1 - Democracy Suite Light (Level 1 up to 15,000 registered voters)	1	\$ 8,500	\$ 8,500
7	Discount of Initial Equipment and Software (includes trade-in allowance of current equipment. Recycling charges additional)			\$ (-46,322)
Initial Amount Due to Dominion				\$ 144,885
Ongoing Annual Costs After Year 3 Payable to Dominion Voting Systems, Inc.:				
Item #	Description	Estimated Quantity	Unit Price	Total Amount
8	Annual ImageCast® ICE Firmware	18	\$ 228	\$ 4,104
9	Annual ImageCast® ICE Firmware (with Dual Display)	1	\$ 299	\$ 299
10	Annual ImageCast® ICC-1 Firmware	1	\$ 2,575	\$ 2,575
11	Annual EMS Software & Licenses Software	1	\$ 1,700	\$ 1,700
Ongoing Annual Amount Due to Dominion				\$ 8,678

2. Detailed Description

- 2.1 **ImageCast® Evolution (ICE) Scanner and Tabulator hardware**, includes the following:
- 2.1.1 Optical imaging scanners for creating a duplex scanned image of each side of the ballot. Ballots can be fed in all four (4) orientations.
 - 2.1.2 Two (2) Compact Flash 8GB memory cards.
 - 2.1.3 An integrated 19" diagonal full color LCD with built-in touch screen.
 - 2.1.4 An internal thermal printer and one (1) paper roll for generating reports.
 - 2.1.5 Two (2) administrative security keys (iButtons) used with an integrated receptacle (physically attached to the top of the unit and electrically connected to the motherboard).
 - 2.1.6 A motorized paper feed mechanism for detecting and moving the ballot *within the scanner*.
 - 2.1.7 An internal battery which is rated to provide two (2) hours of normal use in the absence of AC power.
 - 2.1.8 An integrated inkjet printer for producing marked paper ballot during the accessible voter sessions. The ICE is equipped with an integrated voting feature for voters needing additional assistance. It uses a single ballot path which does not require the voter to have to go to an additional unit to cast the vote.
 - 2.1.9 The ImageCast Evolution is equipped with an integrated voting feature for voters needing additional assistance. It uses a single ballot path which does not require the voter to have to go to an additional unit to cast the vote. The ImageCast Evolution features several accessible voting interfaces that allow voters with various disabilities to effectively vote, review and cast a paper ballot in a private and independent manner. The ImageCast Evolution offers the following user interfaces - touch screen interface for visual ballot review and ballot casting, accessible ballot marking interface (both audio and visual), assistive input devices for accessible ballot navigation and voting, including an ATI (Audio-Tactile Interface).
 - 2.1.10 A wireless external modem. The modem interfaces with the ImageCast® using an external connector included with the modem. The modem model is Verizon Pantech UML295 4G LTE USB Modem or equivalent.
- 2.2 **ICE Molded Plastic Ballot Box**. A textured molded plastic ballot box per ImageCast Evolution unit. Ballot Box is made of a three (3) compartments, custom designed for use with the ImageCast Evolution.
- 2.3 **Democracy Suite EMS Software** platform is a set of applications tailored for all pre-voting and post-voting activities. The Democracy Suite EMS consists of the following components:
- 2.3.1 Election File and iButton Creation Customer is authorized to create Election Files and iButtons from Democracy Suite to load on the ICE and ICC units.
 - 2.3.2 Results, Tally and Reporting (RTR) Client Application is the application used for the tally, reporting and publishing of election results.

- 2.3.3 Voice Synthesis Software (2 Voice License) Cepstral license for 2 voices, 2 languages.
- 2.3.4 ImageCast Communications Manager Software license fee for Listener Software Module.
- 2.4 **Implementation, Training and Support Services** shall include the following:
 - 2.4.1 ***EMS Server Installation, Configuration & Testing.*** Dominion will provide a total of three (3) days of direct onsite support for EMS Server installation, configuration & testing.
 - 2.5 ***Other Services, Consumables or Equipment.*** Any other services, consumables or equipment not specifically identified in this Agreement are available for purchase by the Customer at the then current Dominion list price.

EXHIBIT B
VOTING SYSTEM AND MANAGED SERVICES AGREEMENT
BY AND BETWEEN DOMINION VOTING SYSTEMS, INC.
AND AITKIN COUNTY, MN

SOFTWARE LICENSE TERMS AND CONDITIONS

1. Definitions.

- 1.1. "Licensee" shall mean the County of Aitkin, MN.
- 1.2. "Licensor" shall mean Dominion Voting Systems, Inc.
- 1.3. "Party" or "Parties" Licensor and Licensee may hereinafter be referred to individually as a Party and collectively as the Parties.
- 1.4. "Software" means the Democracy Suite® and ImageCast® software licensed by Licensor hereunder, in object code form, including all documentation therefore.
- 1.5. "Specifications" means descriptions and data regarding the features, functions and performance of the Software, as set forth in user manuals or other applicable documentation provided by Licensor.
- 1.6. "Third-Party Products" means any software or hardware obtained from third-party manufacturers or distributors and provided by Licensor hereunder.

2. License Terms.

- 2.1. License to Software. Subject to the terms of this Agreement, Licensor grants Licensee a non-exclusive, non-transferrable license to use the Software solely for the Licensee's own internal business purposes and solely in conjunction with the Software and hardware. This License shall only be effective during the Term and cannot be transferred or sublicensed.
- 2.2. Print Copyright License. Subject to the Print Copyright License terms and conditions as defined in Schedule A to this Agreement, Licensor grants to Licensee a non-exclusive, non-transferable print copyright license as defined in Schedule A.
- 2.3. Third-Party Products. Subject to the terms of this Agreement and when applicable, Licensor agrees to sublicense any software that constitutes or is contained in Third-Party Products, in object code form only, to Licensee for use during the Term as part of the System for the purposes described in Section 3.1 of this Agreement. This sublicense is conditioned on Licensee's continued compliance with the terms and conditions of the end-user licenses contained on or in the media on which such software is provided.
- 2.4. No Other Licenses. Other than as expressly set forth in this Agreement, (a) Licensor grants no licenses, expressly or by implication, and (b) Licensor's entering into and performing the Agreement will not be deemed to license or assign any intellectual property rights of Licensor to Licensee or any third party. Without limiting the foregoing sentence, Licensee agrees not to use the Software as a service bureau for elections

outside the Licensee's jurisdiction and agrees not to reverse engineer or otherwise attempt to derive the source code of the Software. The Licensee shall have no power to transfer or grant sub-licenses for the Software. Any use of all or any portion of the Software not expressly permitted by the terms of this Agreement is strictly prohibited.

3. Payment. In consideration of the grant of the license, the Licensee shall pay the fees set forth in Exhibit A of this Agreement.

4. Upgrades and Certification. During the Term, Licensor may provide upgrades to Licensee under the following terms and conditions.

4.1. Upgrades. In the event that Licensor, at its sole discretion, certifies a software upgrade under the applicable provisions of the election laws and regulations of the Licensee's State, Licensor may make the certified software upgrade available to the Licensee and install the upgrade during a regularly schedule preventive maintenance as described in Exhibit A.

4.2. Certification Requirement. Notwithstanding any other terms of this Agreement, Licensor shall not provide, and shall not be obligated to provide under this Agreement any upgrade, enhancement or other software update that has not been certified under the applicable provisions of the election laws and regulations of the Licensee's State.

5. Warranties. The following warranties will apply to all Software during the Term.

5.1. Software. Licensor warrants that during the Term, the Software will function substantially in accordance with the Specification. If the Licensee believes that the Software is not functioning substantially in accordance with the Specifications, the Licensee shall provide Licensor with written notice of the material failure within thirty (30) days of discovering the material failure, provided that the Licensee can reproduce the material failure to Licensor. The foregoing warranty shall be void in the event of the Software (i) having been modified by any party other than Licensor or (ii) having been used by the Licensee for purposes other than those for which the Software was designed by Licensor. If Licensor establishes that the reported material failure is not covered by the foregoing warranty, the Licensee shall be responsible for the costs of Licensor's investigative and remedial work at Licensor's then current rates.

5.2. Third-Party Products. The warranties in this Section 5 do not apply to any Third-Party Products. However, to the extent permitted by the manufacturers of Third-Party Products, Licensor shall pass through to Licensee all warranties such manufacturers make to Licensor regarding the operation of such Third-Party Products.

5.3. NO OTHER WARRANTIES. LICENSOR DISCLAIMS ALL OTHER REPRESENTATIONS AND WARRANTIES, WHETHER WRITTEN, ORAL, EXPRESS, IMPLIED OR STATUTORY, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTY BASED ON A COURSE OF DEALING, COURSE OF PERFORMANCE OR USAGE OF TRADE.

6. Prohibited Acts. The Licensee shall not, without the prior written permission of Licensor:

- 6.1. Transfer or copy onto any other storage device or hardware or otherwise copy the Software in whole or in part except for purposes of system backup;
 - 6.2. Reverse engineer, disassemble, decompile, decipher or analyze the Software in whole or in part;
 - 6.3. Alter or modify the Software in any way or prepare any derivative works of the Software or any part of parts of the Software;
 - 6.4. Alter, remove or obstruct any copyright or proprietary notices from the Software, or fail to reproduce the same on any lawful copies of the Software.
7. **Return of Software.** Upon termination or expiration of this Agreement, Licensee shall (i) forthwith return to Licensor all Software in its possession or control, or destroy all such Software from any electronic media, and certify in writing to Licensor that it has been destroyed.

SCHEDULE A

PRINT COPYRIGHT LICENSE TERMS AND CONDITIONS

1. **Definitions.** For the purposes of this Agreement, the following are defined terms:
 - 1.1. "Derivative Works" shall mean any work that is based upon or derived from the Licensor's voting systems' ballots, including without limitation, sample ballots and voting booklets.
 - 1.2. "Voting Systems' Ballots" shall mean any ballot created for use with any voting system owned or licensed by the Licensor.
2. **Print Copyright License and Use.**
 - 2.1. Copyright License Grant. Licensor grants to the Licensee a non-exclusive, non-transferable copyright license to print, reproduce, distribute or otherwise copy the Licensor's Voting Systems' Ballots or any Derivative Works (collectively the "Materials") pursuant to the terms and conditions of this Schedule A.
 - 2.2. Copyright License Use. Other than as expressly set forth herein, (a) Licensor grants no other licenses, expressly or by implication, and (b) Licensor's entering into and performing the Agreement will not be deemed to license or assign any intellectual property rights of Licensor to Licensee or any third party, (c) the copyright license granted herein cannot be transferred or sublicensed and the Voting Systems' Ballots or Derivative Works cannot be reproduced by any third party without the prior written consent of the Licensor, including without limitation:
 - (i) any commercial or non-commercial printer
 - (ii) any third party vendor using ballot on demand system.
 - 2.3. Rights and Interests. All right, title and interest in the Material, including without limitation, any copyright, shall remain with the Licensor.
3. **No Copyright Warranties.** LICENSOR DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES, WHETHER WRITTEN, ORAL, EXPRESS, IMPLIED OR STATUTORY, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTY BASED ON A COURSE OF DEALING, COURSE OF PERFORMANCE OR USAGE OF TRADE.



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: October 22, 2019

Title of Item: Draft Isedor Iverson Airport Safety Ordinance

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
--	---	--

Submitted by: Terry Neff, Environmental Services Director	Department: Environmental Services
---	--

Presenter (Name and Title): Bill Bedor, McGregor Airport Comm and Terry Neff, Environmental Services	Estimated Time Needed: 10 min
--	---

Summary of Issue:
 The McGregor Airport Commission has completed a draft Airport Safety Zoning Ordinance for the Isedor Iverson Airport. The draft ordinance is based on a state model ordinance, very similar to the Aitkin Airport Safety Zoning Ordinance. Prior to holding a public hearing they are asking that each Township impacted and Aitkin County give approval of the draft ordinance. Mr. Bedor and I will be at the meeting to answer any questions you may have regarding the draft ordinance.

Alternatives, Options, Effects on Others/Comments:
 Propose any changes to include in the draft ordinance or approve as submitted.

Recommended Action/Motion:
 Approve the draft Airport Safety Ordinance to be published for public comment.

Financial Impact:
 Is there a cost associated with this request? Yes No
 What is the total cost, with tax and shipping? \$
 Is this budgeted? Yes No *Please Explain:*

**AIRPORT SAFETY ZONING
ORDINANCE**

FOR

ISEDOR IVERSON AIRPORT

Adoption Date

THIS ORDINANCE AMENDS AND REPLACES
MCGREGOR ZONING ORDINANCE ADOPTED NOVEMBER 17, 1978

Ordinance Number 176

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TITLE AND INTRODUCTION

ISEDOR IVERSON AIRPORT ZONING ORDINANCE MCGREGOR ISEDOR IVERSON JOINT AIRPORT ZONING BOARD

AN ORDINANCE REGULATING AND RESTRICTING THE HEIGHT OF STRUCTURES AND OBJECTS OF NATURAL GROWTH, AND OTHERWISE REGULATING THE USE OF PROPERTY, IN THE VICINITY OF THE ISEDOR IVERSON AIRPORT BY CREATING THE APPROPRIATE ZONES AND ESTABLISHING THE BOUNDARIES THEREOF; PROVIDING FOR CHANGES IN THE RESTRICTIONS AND BOUNDARIES OF SUCH ZONES; DEFINING CERTAIN TERMS USED HEREIN; REFERRING TO THE ISEDOR IVERSON AIRPORT ZONING MAP WHICH IS INCORPORATED IN AND MADE A PART OF THIS ORDINANCE; PROVIDING FOR ENFORCEMENT; ESTABLISHING A BOARD OF ADJUSTMENT; AND IMPOSING PENALTIES.

IT IS HEREBY ORDAINED BY THE ISEDOR IVERSON JOINT AIRPORT ZONING BOARD PURSUANT TO THE AUTHORITY CONFERRED BY MINNESOTA STATUTES SECTION 360.061 THROUGH 360.074, AS FOLLOWS:

SECTION I: PURPOSE AND AUTHORITY

The McGregor Isedor Iverson Joint Airport Zoning Board, created and established by joint action of the McGregor City Council, the Board of Commissioners of Aitkin County, and the Town Board of McGregor Township pursuant to the provisions and authority of Minnesota Statutes Section 360.063, hereby finds and declares that:

- A. An airport hazard endangers the lives and property of users of the Isedor Iverson Airport, and property or occupants of land in its vicinity; and also if of the obstructive type, in effect reduces the size of the area available for the landing, takeoff, and maneuvering of aircraft, thus tending to destroy or impair the utility of said Airport and the public investment therein.
- B. The creation or establishment of an airport hazard is a public nuisance and an injury to the region served by the Isedor Iverson Airport.
- C. For the protection of the public health, safety, order, convenience, prosperity, and general welfare, and for the promotion of the most appropriate use of land, it is necessary to prevent the creation or establishment of airport hazards.
- D. The prevention of these airport hazards should be accomplished, to the extent legally possible, by the exercise of the police power without compensation.
- E. The prevention of the creation or establishment of airport hazards, and the elimination, removal, alteration, mitigation, or marking and lighting of existing airport hazards are public purposes for which political subdivisions may raise and expend public funds.
- F. The Isedor Iverson Airport is an essential public facility that serves an important public transportation role and provides a public good.
- G. This ordinance amends and replaces the “McGregor Zoning Ordinance Adopted November 17, 1978.”

SECTION II: SHORT TITLE

This Ordinance shall be known as the “Isedor Iverson Airport Zoning Ordinance”. Those sections of land affected by this Ordinance are indicated in Exhibit “A”, which is attached to this Ordinance.

SECTION III: DEFINITIONS

As used in this Ordinance, unless the context otherwise requires:

“*AIRPORT*” means the Isedor Iverson Airport located in Sections 19 and 30, Township 48 North, Range 23 West.

“*AIRPORT ELEVATION*” means the established elevation of the highest point on the usable landing area which elevation is established to be 1,228.1 feet above mean sea level.

“*AIRPORT HAZARD*” means any structure, tree, or use of land which obstructs the air space required for, or is otherwise hazardous to, the flight of aircraft in landing or taking off at the airport; and any use of land which is hazardous to persons or property because of its proximity to the airport.

“*COMMISSIONER*” means the Commissioner of the Minnesota Department of Transportation.

“*CONFORMING USE*” means any structure, tree, or object of natural growth, or use of land that complies with all the applicable provisions of this Ordinance or any amendment to this ordinance.

“*DWELLING*” means any building or portion thereof designed or used as a residence or sleeping place of one or more persons.

“*ESTABLISHED RESIDENTIAL NEIGHBORHOOD IN A BUILT UP URBAN AREA*” (ERN - BUUA) means an area which, if it existed on or before January 1, 1978 shall be considered a conforming use that shall not be prohibited except as provided below in SECTION V B 5, EXEMPTIONS - ESTABLISHED RESIDENTIAL NEIGHBORHOODS.

“*HEIGHT*,” for the purpose of determining the height limits in all zones set forth in this Ordinance and shown on the zoning map, the datum shall be mean sea level elevation unless otherwise specified.

“*LANDING AREA*” means the area of the airport used for the landing, taking off, or taxiing of aircraft.

“*LOW DENSITY RESIDENTIAL STRUCTURE*” means a single-family or two-family home.

“*LOW DENSITY RESIDENTIAL LOT*” means a single lot located in an area which is zoned for single-family or two-family residences and in which the predominant land use is such type of residences.

“*NONCONFORMING USE*” means any pre-existing structure, tree, natural growth, or land use which is inconsistent with the provisions of this Ordinance or an amendment hereto.

“*NONPRECISION INSTRUMENT RUNWAY*” means a runway having an existing or planned straight-in instrument approach procedure utilizing air navigation facilities with only horizontal guidance, and for which no precision approach facilities are planned or indicated on an approved planning document.

“*OTHER THAN UTILITY RUNWAY*” means a runway that is constructed for and intended to be used by jet aircraft or aircraft of more than 12,500 pounds maximum gross weight; or is 4,900 feet or more in length.

“*PERSON*” means an individual, firm, partnership, corporation, company, association, joint stock association, or body politic, and includes a trustee, receiver, assignee, administrator, executor, guardian, or other representative.

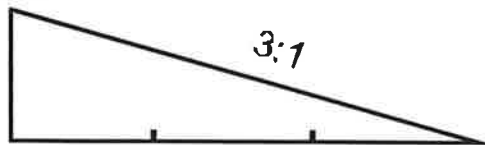
“*PLANNED*,” as used in this Ordinance, refers only to those proposed future airport developments that are so indicated on a planning document having the approval of the Federal Aviation Administration, Minnesota Department of Transportation Office of Aeronautics, and City of McGregor.

“*PRECISION INSTRUMENT RUNWAY*” means a runway having an existing instrument approach procedure utilizing an Instrument Landing System (ILS), a Microwave Landing System (MLS), or a Precision Approach Radar (PAR), a Transponder Landing System (TLS), or a satellite-based system capable of operating to the same level of precision guidance provided by the other included systems. Also, a runway for which a precision instrument approach system is planned and is so indicated on an approved planning document.

“*RUNWAY*” means any existing or planned paved surface or turf covered area of the airport which is specifically designated and used or planned to be used for the landing and/or taking off of aircraft. The Runways at the Isedor Iverson Airport are defined land areas and aerial surfaces protected under this ordinance. The coordinates of the runway ends are as follows:

Runway	Existing	Ultimate
14	Lat. 46°37'20.52"N Long. 93°18'50.97"W Elev. 1228.02'	Lat. 46°37'23.35"N Long. 93°18'54.42"W Elev. 1227.64'
32	Lat. 46°36'54.80"N Long. 93°18'19.69"W Elev. 1226.06'	Lat. 46°36'53.10"N Long. 93°18'17.62"W Elev. 1226.28'
05	Lat. N/A Long. N/A Elev. N/A	Lat. 46°36'55.58"N Long. 93°18'22.92"W Elev. 1227.0'
23	Lat. N/A Long. N/A Elev. N/A	Lat. 46°37'08.25"N Long. 93°18'00.96"W Elev. 1224.0'

“*SLOPE*” means an incline from the horizontal expressed in an arithmetic ratio of horizontal magnitude to vertical magnitude.



Slope = 3:1 = 3 feet horizontal to 1 foot vertical

“*STRUCTURE*” means an object constructed or installed by man, including, but without limitations, buildings, towers, smokestacks, earth formations, and overhead transmission lines.

“*TRAVERSE WAYS*,” for the purpose of determining height limits as set forth in this Ordinance, shall be increased in height by 17 feet for interstate highways; 15 feet for all other public roadways; 10 feet or the height of the highest mobile object that would normally traverse the road, whichever is greater, for private roads; 23 feet for railroads; and for waterways and all other traverse ways not previously mentioned, an amount equal to the height of the highest mobile object that would normally traverse it.

“*TREE*” means any object of natural growth.

“*UTILITY RUNWAY*” means a runway that is constructed for, and intended to be used by propeller-driven aircraft of 12,500 pounds maximum gross weight and less; and is less than 4,900 feet in length.

“*VISUAL RUNWAY*” means a runway intended solely for the operation of aircraft using visual approach procedures, with no straight-in instrument approach procedure and no instrument designation indicated on an approved planning document.

“*WATER SURFACES*” for the purpose of this ordinance, shall have the same meaning as land for the establishment of protected zones.

SECTION IV: AIR SPACE OBSTRUCTION ZONING

- A. AIR SPACE ZONES: In order to carry out the purpose of this Ordinance, as set forth above, the following air space zones are hereby established: Primary Zone, Horizontal Zone, Conical Zone, Approach Zone, Precision Instrument Approach Zone, and Transitional Zone, and whose locations and dimensions are as follows:
1. PRIMARY ZONE: All that land which lies directly under an imaginary primary surface longitudinally centered on a runway and:
 - a. Extending 200 feet beyond the ultimate ends of Runway 14 and 32
 - b. Beginning at the ultimate ends of Runway 5 and 23The elevation of any point on the primary surface is the same as the elevation of the nearest point on the runway centerline.
The width of the primary surface is:
 - a. 500 feet for Runway 14/32
 - b. 250 feet for Runway 5/23
 2. HORIZONTAL ZONE: All that land which lies directly under an imaginary horizontal surface 150 feet above the established airport elevation, or a height of 1,378.1 feet above mean sea level, the perimeter of which is constructed by swinging arcs of specified radii from the center of each end of the primary surface of each runway and connecting the adjacent arcs by lines tangent to those arcs. The radius of each arc is:
 - a. 5,000 feet for Runways 14 and 32
 - b. 5,000 feet for Runways 5 and 23
 3. When a 5000-foot arc is encompassed by tangents connecting two adjacent 10,000-foot arcs, the 5000-foot arc shall be disregarded in the construction of the perimeter of the horizontal surface.
 4. CONICAL ZONE: All that land which lies directly under an imaginary conical surface extending upward and outward from the periphery of the horizontal surface at a slope of 20:1 for a horizontal distance of 4,000 feet as measured outward from the periphery of the horizontal surface.
 5. APPROACH ZONE: All that land which lies directly under an imaginary approach surface longitudinally centered on the extended centerline at each end of a runway. The inner edge of the approach surface is at the same width and elevation as, and coincides with, the end of the primary surface. The approach surface inclines upward and outward at a slope of:
 - a. 20:1 for Runway 14 and 32 - the approach surface expands uniformly to a width of 2,000 feet at a distance of 5,000 feet, then continues at the same rate of divergence to the periphery of the conical surface.
 - b. 20:1 for Runway 5 and 23 - the approach surface expands uniformly to a width of 1,250 feet at a distance of 5,000 feet, then continues at the same rate of divergence to the periphery of the conical surface.
 6. TRANSITIONAL ZONE: All that land which lies directly under an imaginary surface extending upward and outward at right angles to the runway centerline and centerline extended at a slope of 7:1 from the sides of the primary surfaces and from the sides of the

approach surfaces until they intersect the horizontal surface or the conical surface. Transitional surfaces for those portions of the precision instrument approach surface which project through and beyond the limits of the conical surface, extend a distance of 5,000 feet measured horizontally from the edge of the precision instrument approach surface and at right angles to the extended precision instrument runway centerline.

- B. **HEIGHT RESTRICTIONS:** Except as otherwise provided in this Ordinance, and except as necessary and incidental to airport operations, no structure or tree shall be constructed, altered, maintained, or allowed to grow in any air space zone created in SECTION IV A so as to project above any of the imaginary air space surfaces described in said SECTION IV A hereof. Where an area is covered by more than one height limitation, the more restrictive limitation shall prevail.
- C. **BOUNDARY LIMITATIONS:** The air space obstruction height zoning restrictions set forth in this section shall apply for a distance not to exceed one and one half miles beyond the perimeter of the airport boundary and in that portion of an airport hazard area under the approach zone for a distance not exceeding two miles from the airport boundary.

SECTION V: LAND USE SAFETY ZONING

- A. **SAFETY ZONE BOUNDARIES:** In order to carry out the purpose of this Ordinance, as set forth above, to restrict those uses which may be hazardous to the operational safety of aircraft operating to and from the Isedor Iverson Airport, and, furthermore, to limit population and building density in the runway approach areas, thereby creating sufficient open space to protect life and property in case of an accident, there are hereby created and established the following land use safety zones:
 - 1. **SAFETY ZONE A:** All land in that portion of the approach zones of a runway, as defined in SECTION IV A hereof, as shown on Sheets 3-7 of the Airport Zoning map (see Section VI).
 - 2. **SAFETY ZONE B:** All land in that portion of the approach zones of a runway, as defined in SECTION IV A hereof, as shown on Sheets 3-7 of the Airport Zoning map (see Section VI).
 - 3. **SAFETY ZONE C:** All land which is enclosed within the perimeter of the horizontal zone, as defined in SUBSECTION IV A hereof, and which is not included in Safety Zone A or Safety Zone B.
 - 4. **EXCEPTIONS – ESTABLISHED RESIDENTIAL NEIGHBORHOODS:**
The following described lands are designated as Established Residential Neighborhoods in Built-Up Urban Areas. Land uses which were in existence in these

areas on January 1, 1978, are exempt from the USE RESTRICTIONS of SECTIONS V B 2 and V B 3 below, and are subject to the provisions of SECTION V B 5 below.

EXCEPTIONS – ISOLATED, LOW DENSITY RESIDENTIAL BUILDING LOTS AND LOW DENSITY RESIDENTIAL STRUCTURES: The following properties in the aforesaid Established Residential Neighborhoods are hereby designated as either isolated, low-density residential building lots, or low-density residential structures. A low-density residential structure shall mean a single-family or two-family home, and an isolated, low-density residential building lot shall mean a single lot located in an area which is zoned for single-family or two-family residences and in which the prominent land use is such type of residence. These low-density uses which were in existence on January 1, 1978, are subject to special provisions set forth in SECTION V B 5.

B. USE RESTRICTIONS:

1. **GENERAL:** Subject at all times to the height restrictions set forth in SECTION IV B, no use shall be made of any land in any of the safety zones defined in SECTION V A which creates or causes interference with the operations of radio or electronic facilities on the airport or with radio or electronic communications between the airport and aircraft, make it difficult for pilots to distinguish between airport lights and other lights, results in glare in the eyes of pilots using the airport, impairs visibility in the vicinity of the airport, or otherwise endangers the landing, taking off, or maneuvering of aircraft.
2. **ZONE A:** Subject at all times to the height restrictions set forth in Subsection IV B and to the general restrictions contained in Subsection V B 1, areas designated as Zone A shall contain no buildings, temporary structures, exposed transmission lines, or other similar above-ground land use structural hazards, and shall be restricted to those uses which will not create, attract, or bring together an assembly of persons thereon. Permitted uses may include, but are not limited to, such uses as agriculture (seasonal crops), horticulture, animal husbandry, raising of livestock, wildlife habitat, light outdoor recreation (non-spectator), cemeteries, and automobile parking.
3. **ZONE B:** Subject at all times to the height restrictions set forth in Subsection IV B, and to the general restrictions contained in Subsection V B 1, areas designated as Zone B shall be restricted in use as follows:
 - a. Each use shall be on a site whose area shall not be less than three acres.
 - b. Each use shall not create, attract, or bring together a site population that would exceed 15 times that of the site acreage
 - c. Each site shall have no more than one building plot upon which any number of structures may be erected.
 - d. A building plot shall be a single, uniform, and non-contrived area, whose shape is uncomplicated and whose area shall not exceed the following minimum ratios with respect to the total site area:

<u>Site Area</u>		<u>Ratio of Site Area to Bldg. Plot Area</u>	<u>Building Plot Area (sq. ft.)</u>	<u>Max. Site Population (15 persons/Acre) At least (Acres)</u>
<u>At least (Acres)</u>	<u>But Less Than (Acres)</u>			
<u>3</u>	<u>4</u>	<u>12:1</u>	<u>10,900</u>	<u>3</u>
<u>4</u>	<u>6</u>	<u>10:1</u>	<u>17,400</u>	<u>4</u>
<u>6</u>	<u>10</u>	<u>8:1</u>	<u>32,600</u>	<u>6</u>
<u>10</u>	<u>20</u>	<u>6:1</u>	<u>72,500</u>	<u>10</u>
<u>20</u>	<u>and up</u>	<u>4:1</u>	<u>218,000</u>	<u>20</u>

- e. The following uses are specifically prohibited in Zone B:
Churches, hospitals, schools, theaters, stadiums, hotels, motels, trailer courts, campgrounds, and other places of frequent public or semi-public assembly.
4. ZONE C: Zone C is subject only to height restrictions set forth in SECTION V B, and to the general restrictions contained in SECTION V B 1.
5. EXEMPTIONS – ESTABLISHED RESIDENTIAL NEIGHBORHOODS
- a. Land uses which existed as of January 1, 1978, in the Established Residential Neighborhoods set forth in SECTION V A 4 above, and as shown on the zoning map, are subject to the height restrictions of SECTION IV B and the general restrictions of SECTION V B 1. Land uses which come into existence after January 1, 1978, are treated as though they were not in a designated Established Residential Neighborhood and are subject to the Zone A or Zone B restrictions as the case may be.
- b. Land uses in Established Residential Neighborhoods which violate any of the following restrictions are prohibited as safety hazards and must be acquired, altered or removed at public expense. Those conditions are as follows:
- (1) The following land uses if they exist in Safety Zones A or B and in an ERN-BUUA are considered by the Commissioner to constitute airport safety hazards so severe, either to persons on the ground or to the air-traveling public, or both, that they must be prohibited under local airport zoning ordinances;
- (a) Any structure which a person or persons customarily use as a principal residence and which is located entirely inside Safety Zone A within 1000 feet of the end of the primary zone;
- (b) Any structure which a person or persons customarily use as a principal residence and which is located entirely within Safety Zone A or B and which penetrates an imaginary approach surface as defined by SECTION IV A;
- (c) Any land use in Safety Zone A or B which violates any of the following standards:

- (i) the land use must not create or cause interference with the operation of radio or electronic facilities on the airport or with radio or electronic communication between the airport and aircraft;
 - (ii) the land use must not make it difficult for pilots to distinguish between airport lights and other lights;
 - (iii) the land use must not result in glare in the eyes of pilots using the airport or impair visibility in the vicinity of the airport.
- (d) Any isolated residential building lot zoned for single-family or two-family residences on which any structure, if built, would be prohibited by subparagraphs b.(1)(a), (b) or (c) above. An “isolated” residential building lot is one located in an area in which the predominant land use is single-family or two-family residential structures; and
- (e) Any other land use which presents, in the opinion of the Commissioner, a material danger to the landing, taking off, or maneuvering of aircraft or to the safety of persons on the ground. In making such a determination, the Commissioner shall consider the following factors:
- (i) possibility that the land use may contribute to or cause a collision of two or more aircraft or an aircraft and some other object;
 - (ii) possibility that the land use may, in case of an aircraft accident, cause an explosion, fire, or the release of harmful or noxious fumes, gases, or substances;
 - (iii) tendency of the land use to increase the number of persons that would be injured in case of an aircraft accident;
 - (iv) effect of the land use on availability of clear areas for emergency landings;
 - (v) flight patterns around the airport, the extent of use of the runway in question, the type of aircraft using the airport, whether the runways are lighted, whether the airport is controlled, and other similar factors.

C. BOUNDARY LIMITATIONS: The land use zoning restrictions set forth in this section shall apply for a distance not to exceed one mile beyond the perimeter of the airport boundary and in that portion of an airport hazard area under the approach zone for a distance not exceeding two miles from the airport boundary.

E-D. BOUNDARY ASSURANCES: A certified survey prepared by a licensed land surveyor shall be required to be submitted with a building/zoning permit application for properties that are entirely or partially contained within Land Use Safety Zones A and B, unless the Zoning Administrator determines the proposed building site is clearly outside said Safety Zones. For any location within the air space jurisdiction of this ordinance, the Zoning Administrator may require a survey that shows the elevation of a proposed structure will conform to the air space requirements of this ordinance.

SECTION VI: AIRPORT MAP

The several zones established herein are shown on the Isedor Iverson Zoning Map prepared by Short Elliot Hendrickson, Inc. on April 24, 2018. The map, consisting of seven (7) sheets, is attached hereto and is specifically incorporated herein by reference. The map, together with such approved amendments thereto as may from time to time be made including all notations, references, elevations, data, zone boundaries and other information thereon, shall be and is hereby adopted as part of this Ordinance. A list of the sheets of the Airport Zoning Map are shown below:

1. Sheet 1: Title Sheet
2. Sheet 2: Airport Airspace Zoning Plan
3. Sheet 3: Airport Land Use Zoning Plan
4. Sheet 4: Runway 14 MNDOT Safety Zones
5. Sheet 5: Runway 32 MNDOT Safety Zones
6. Sheet 6: Runway 5 MNDOT Safety Zones
7. Sheet 7: Runway 23 MNDOT Safety Zones

SECTION VII: PERFORMANCE STANDARDS

To avoid the creation of a use that may have adverse impacts on overhead flight or to persons or property on the ground, no land use within the airport's proximity, regardless whether permitted under the applicable airport zoning regulations, can operate or perform in a way that exceeds the following performance standard limits.

1. Is tall enough to be hazardous to the navigation of aircraft, including tall buildings, smokestacks, construction cranes, trees, cell towers and Wind Energy Conversion Systems.
2. May interfere with electronic navigation aids such as radar facilities and instrument landing systems that provide for the safe movement of aircraft. These aids may be located on-airport or off. Non-aviation electronic sources placed near electronic navigation aids may cause interference. Similarly, new structures may block the navigation aid signals. Both these types of situations must be reviewed prior to the placement of such uses and structures.
3. May cause a visual distraction to pilots approaching the airport. Distractions can occur from outdoor lights near an airport (e.g., high mast lighting or stadium lighting), from highly reflective exterior building materials, or from water surfaces. Smoke or steam generated by nearby businesses, industry, or field burning can also create severe visual difficulties for pilots. Activities that generate a lot of dust can cause similar problems.
4. Is deemed to have the potential to create a wildlife hazard to airport operations as determined by the Federal Aviation Administration (FAA), U.S. Department of Agriculture (USDA), U.S. Fish and Wildlife Services (USFWS) and Mn/DOT Aeronautics.

SECTION VIII: NONCONFORMING USES

Regulations not retroactive. The regulations prescribed by this Ordinance shall not be construed to require the removal, lowering, or other changes or alteration of any structure or tree not

conforming to the regulations as of the effective date of this Ordinance, or otherwise interfere with the continuance of any nonconforming use. Nothing herein contained shall require any change in the construction, alteration, or intended use of any structure, the construction or alteration of which was begun prior to the effective date of this Ordinance, and is diligently prosecuted and completed within two years thereof.

SECTION VIIIIX: PERMITS

- A. **FUTURE USES:** Except as specifically provided in Paragraphs 1 and 2 hereunder, no material change shall be made in the use of land and no structure shall be erected, altered, or otherwise established in any zone hereby created unless a permit therefore shall have been applied for and granted by the zoning administrator, hereinafter, provided for. Each application for a permit shall indicate the purpose for which the permit is desired, with sufficient particularity to permit it to conform to the regulations herein prescribed. If such determination is in the affirmative, the permit shall be granted.
1. However, a permit for a tree or structure of less than 75 feet of vertical height above the ground shall not be required in the horizontal and conical zones or in any approach and transitional zones beyond a horizontal distance of 4,200 feet from each end of the runway except when such tree or structure, because of terrain, land contour, or topographic features, would extend the height or land use limit prescribed for the respective zone.
 2. Nothing contained in this foregoing exception shall be construed as permitting or intending to permit any construction, alteration, or growth of any structure or tree in excess of any of the height limitations established by this ordinance as set forth in SECTION IV and the land use limitations set forth in SECTION V.
- B. **EXISTING USES:** Before any existing use or structure may be replaced, substantially altered or repaired, or rebuilt within any zone established herein, a permit must be secured authorizing such replacement, change, or repair. No permit shall be granted that would allow the establishment or creation of an airport hazard or permit a nonconforming use, structure, or tree to become a greater hazard to air navigation than it was on the effective date of this Ordinance or any amendments thereto, or than it is when the application for a permit is made. Except as indicated, all applications for such a permit shall be granted.
- C. **NONCONFORMING USES ABANDONED OR DESTROYED:** Whenever the zoning administrator determines that a nonconforming structure or tree has been abandoned or more than 80% torn down, deteriorated, or decayed, no permit shall be granted that would allow such structure or tree to exceed the applicable height limit or otherwise deviate from the zoning regulations. Whether application is made for a permit under this paragraph or not, the zoning administrator may order the owner of the abandoned or partially destroyed nonconforming structure, at his own expense, to lower, remove, reconstruct, or equip the same in the manner necessary to conform to the provisions of this Ordinance. In the event the owner of the nonconforming structure shall neglect or refuse to comply with such order

for ten days after receipt of written notice of such order, the zoning administrator may, by appropriate legal action, proceed to have the abandoned or partially destroyed nonconforming structure lowered, removed, reconstructed, or equipped and assess the cost and expense thereof against the land on which the structure is or was located. Unless such an assessment is paid within ninety days from the service of notice thereof on the owner of the land, the sum shall bear interest at the rate of eight percent per annum from the date the cost and expense is incurred until paid, and shall be collected in the same manner as are general taxes.

SECTION IX: VARIANCES

Any person desiring to erect or increase the height of any structure, permit the growth of any tree, or use his property not in accordance with the regulations prescribed in this Ordinance may apply to the Board of Adjustment, hereinafter provided for, for a variance from such regulations. ~~If a person submits an application for a variance by certified mail to the members of the Board and the Board~~ If the Board of Adjustments fails to grant or deny the variance within four months after the last member receives the application, the time frame established within Minnesota Statutes 15.99, the variance shall be deemed to be granted by the Board. When the variance is granted by reason of the failure of the Board to act on the variance, the person receiving the variance shall notify the Board and the Commissioner, by certified mail, that the variance has been granted. The applicant shall include a copy of the original application for the variance with this notice to the Commissioner. The variance shall be effective sixty days after this notice is received by the Commissioner subject to any action taken by the Commissioner pursuant to Minnesota Statutes Section 360.063, Subdivision 6a. Such variances shall be allowed where it is duly found that a literal application or enforcement of the regulations would result in practical difficulty or unnecessary hardship, and relief granted would not be contrary to the public interest but do substantial justice and be in accordance with the spirit of this Ordinance provided any variance so allowed may be subject to any reasonable conditions that the Board or Commissioner may deem necessary to effectuate the purpose of this Ordinance.

The Board of Adjustment may request review of a variance application by the Mn/DOT Airport Zoning Director prior to making a decision.

SECTION XI: HAZARD MARKING AND LIGHTING

- A. **NONCONFORMING USES:** The owner of any nonconforming structure or tree is hereby required to permit the installation, operation, and maintenance thereon of such markers and lights as shall be deemed necessary by the zoning administrator, to indicate to the operators of aircraft in the vicinity of the airport the presence of such airport hazards. Such markers and lights shall be installed, operated, and maintained at the expense of the City of McGregor (Owner).
- B. **PERMITS AND VARIANCES:** Any permit or variance deemed advisable to effectuate the purpose of this Ordinance and be reasonable in the circumstances, and granted by the

zoning administrator or Board, shall require the owner of the structure or tree in question, at his own expense, to install, operate, and maintain thereon such markers and lights as may be necessary to indicate to pilots the presence of an airport hazard.

SECTION XII: AIRPORT ZONING ADMINISTRATOR

It shall be the duty of the City of McGregor and Aitkin County Zoning Administrators to administer and enforce the regulations prescribed herein based on the area in which they have land use authority. Applications for permits and variances shall be made to the Zoning Administrators upon a form furnished by them. Permit applications shall be promptly considered and granted or denied by them in accordance with the regulations prescribed herein. Variance applications shall be forthwith transmitted by the Zoning Administrators for action by the Board, hereinafter provided for.

SECTION XIII: BOARD OF ADJUSTMENT

- A. ESTABLISHMENT: The Board of Adjustment shall consist of five members appointed by the McGregor Isedor Iverson Joint Airport Zoning Board, and each shall serve for a term of three years and until his successor is duly appointed and qualified. Of the members first appointed, one shall be appointed for a term of one year, two for a term of two years, and two for a term for three years. Upon their appointment, the members shall select a chairperson to act at the pleasure of the Board. Members shall be removable by the Joint Airport Zoning Board for cause, upon written charges, after a public hearing.
- B. POWERS: The Board of Adjustment shall have and exercise the following powers:
1. Hear and decide appeals from any order, requirement, decision, or determination made by the administrator in the enforcement of this Ordinance.
 2. Hear and decide special exceptions to the terms of this Ordinance upon which such Board of Adjustment under such regulations may be required to pass.
 3. Hear and decide specific variances.
- C. PROCEDURES:
1. The Board of Adjustment shall adopt rules for its governance and procedure in harmony with the provisions of this Ordinance. Meetings of the Board of Adjustment shall be held at the call of the Zoning Administrator or chairperson and at such other times as the Board of Adjustment may determine. The chairperson, or in his absence the acting chairperson, may administer oaths and compel the attendance of witnesses. All hearings of the Board of Adjustment shall be public. The Board of Adjustment shall keep minutes of its proceedings showing the vote of each member upon each question or, if absent or failing to vote, indicating such fact, and shall keep records of its examinations and other official actions, all of which shall immediately be filed in the office of the zoning administrator and shall be a public record.
 2. The Board of Adjustment shall make written findings of facts and conclusions of law giving the facts upon which it acted and its legal conclusions from such facts in reversing,

affirming, or modifying any order, requirement, decision, or determination which comes before it under the provisions of this ordinance.

3. The concurring vote of a majority of the members of the Board of Adjustment shall be sufficient to reverse any order, requirement, decision, or determination of the zoning administrator or to decide in favor of the applicant on any matter upon which it is required to pass under this Ordinance, or to effect any variation in this Ordinance.

SECTION XXXIV: APPEALS

- A. Any person aggrieved, or any taxpayer affected by any decision of the zoning administrator made in his administration of this Ordinance may appeal to the Board of Adjustment. Such appeals may also be made by any governing body of a municipality, county, or airport zoning board, which is of the opinion that a decision of the zoning administrator is an improper application of this Ordinance as it concerns such governing body or board.
- B. All appeals hereunder must be commenced within 30 days of the zoning administrator's decision, by filing with the zoning administrator a notice of appeal specifying the grounds thereof. The zoning administrator shall forthwith transmit to the Board of Adjustment all the papers constituting the record upon which the action appealed from was taken. In addition, any person aggrieved, or any taxpayer affected by any decisions of the zoning administrator made in his administration of this Ordinance who desires to appeal such decision shall submit an application for a variance, by certified mail, to the members of the Board of Adjustment in the manner set forth in Minnesota Statutes Section 360.068, Subdivision 2.
- C. An appeal shall stay all proceedings in furtherance of the action appealed from, unless the zoning administrator certifies to the Board of Adjustment after the notice of appeal has been filed with it, that by reason of the facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property. In such case, proceedings shall not be stayed except by order of the Board of Adjustment on notice to the zoning administrator and on due cause shown.
- D. The Board of Adjustment shall fix a reasonable time for hearing appeals, give public notice and due notice to the parties in interest, and decide the same within a reasonable time. Upon the hearing, any party may appear in person, by agent, or by attorney.
- E. The Board of Adjustment may, in conformity with the provisions of this ordinance, reverse or affirm, in whole or in part, or modify the order, requirement, decision or determination appealed from and may make such order, requirement, decision or determination, as may be appropriate under the circumstances, and to that end shall have all the powers of the zoning administrator.

SECTION XIV: JUDICIAL REVIEW

Any person aggrieved, or any taxpayer affected by any decision of the Board of Adjustment, or any governing body of a municipality, county, or airport zoning board, which is of the opinion that a decision of the Board of Adjustment is illegal may present to the District Court of

Aitkin County a verified petition setting forth that the decision or action is illegal, in whole or in part, and specifying the grounds of the illegality. Such petition shall be presented to the court within 30 days after receipt of the notice of decision~~the decision is filed in the office of the Board of Adjustment~~. The petitioner must exhaust the remedies provided in this Ordinance before availing himself of the right to petition a court as provided by this section.

SECTION XVI: PENALTIES

Every person who shall construct, establish, substantially change, alter or repair any existing structure or use, or permit the growth of any tree without having complied with the provision of this Ordinance or who, having been granted a permit or variance under the provisions of this Ordinance, shall construct, establish, substantially change or substantially alter or repair any existing growth or structure or permit the growth of any tree, except as permitted by such permit or variance, shall be guilty of a misdemeanor and shall be punished by a fine of not more than \$1,000 or imprisonment for not more than 90 days or by both. Each day a violation continues to exist shall constitute a separate offense. The airport zoning administrator may enforce all provisions of this Ordinance through such proceedings for injunctive relief and other relief as may be proper under the laws of Minnesota Statutes Section 360.073 and other applicable law.

SECTION XVII: CONFLICTS

Where there exists a conflict between any of the regulations or limitations prescribed in this Ordinance and any other regulations applicable to the same area, whether the conflict be with respect to the height of structures or trees, the use of land, or any other matter, the more stringent limitation or regulation shall govern and prevail.

SECTION XVIII: SEVERABILITY

- A. In any case in which the provision of this Ordinance, although generally reasonable, is held by a court to interfere with the use or enjoyment of a particular structure or parcel of land to such an extent, or to be so onerous in their application to such a structure or parcel of land, as to constitute a taking or deprivation of that property in violation of the constitution of this state or the constitution of the United States, such holding shall not affect the application of this Ordinance as to other structures and parcels of land, and to this end the provisions of this Ordinance are declared to be severable.
- B. Should any section or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof other than the parts so declared to be unconstitutional or invalid.

SECTION XVIII: EFFECTIVE DATE

This ordinance shall take effect on the [replace with a number] day of [replace with the month], 20 [replace with the year].

Copies thereof shall be filed with the Commissioner through the Office of Aeronautics, State of Minnesota, and the Register of Deeds, [replace with a list of the appropriate filing counties] County(s), Minnesota.

Passed and adopted after public hearing by the McGregor Isedor Iverson Joint Airport Zoning Board this [replace with a number] day of [replace with the month], 20 [replace with the year].

[Redacted signature line]

Chairperson

[Redacted signature line]

Member

[Redacted signature line]

Member

[Redacted signature line]

Member

[Redacted signature line]

Member

EXHIBIT A

ISEDOR IVERSON AIRPORT ZONING ORDINANCE

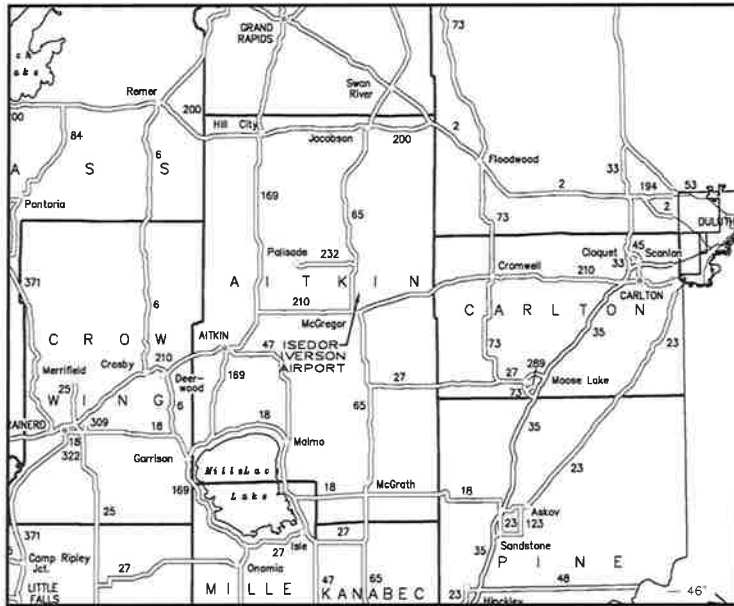
This Ordinance affects all or a portion of the following sections of land:

NAME AND NUMBER OF TOWNSHIP	AIR SPACE OBSTRUCTION ZONING: Section IV of Ordinance; Page 2 of Zoning Maps.	LAND USE SAFETY ZONING: Section V of Ordinance; Pages 3 to 7 of Zoning Maps.
McGregor Township T48N	Sections: 17, 18, 19, 20, 21, 28, 29, 30, 31, 32, 33	Sections: 19, 20, 29, 30, 31, 32
R23W Jevne Township T48N	Sections: 13, 14, 23, 24, 25, 26, 35, 36	Sections: 24, 25, 36
R24W Spalding Township T47N	Sections: 5, 6	Sections: N/A
R23W Davidson Township T47N	Sections: 1	Sections: N/A

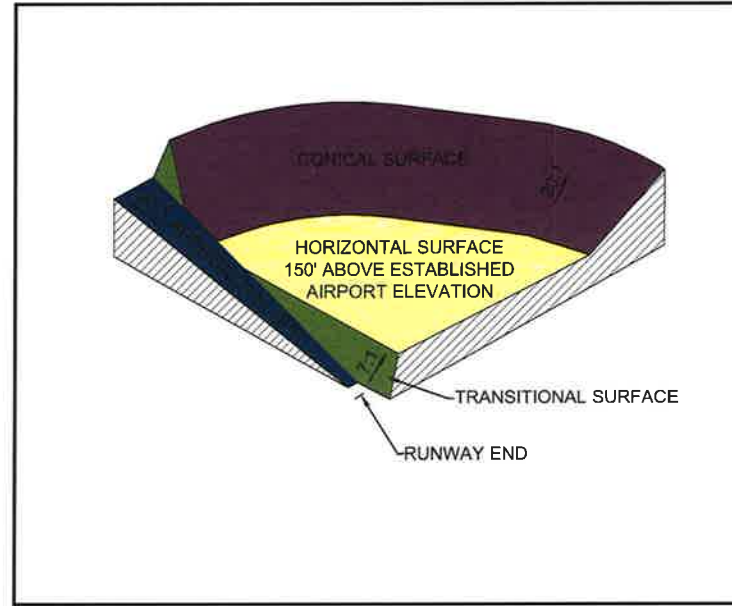
AIRPORT ZONING PLAN

ISEDOR IVERSON AIRPORT

MCGREGOR, MINNESOTA



LOCATION MAP
NO SCALE



PERSPECTIVE VIEW PART 77 IMAGINARY SURFACES
NO SCALE

INDEX TO SHEETS	
1	TITLE SHEET
2	AIRPORT AIRSPACE ZONING PLAN
3	AIRPORT LAND USE ZONING PLAN
4	EXIST. RUNWAY 14 MN/DOT SAFETY ZONES
5	EXIST. RUNWAY 32 MN/DOT SAFETY ZONES
6	EXIST. RUNWAY 5 MN/DOT SAFETY ZONES
7	EXIST. RUNWAY 23 MN/DOT SAFETY ZONES

AERIAL DATE: APRIL 2005
AERIAL SOURCE: MN/DOT OFFICE OF AERONAUTICS



SHEET FILE NO. MDD08E 144117
 SCALE DATE: 4/24/05
 DESIGNED BY: JAK
 DRAWN BY: JAK
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ISEDOR IVERSON AIRPORT

TITLE SHEET

1



Safety Zone Use Restrictions

General: Subject to all limits to the height restrictions set forth in SECTION IV B, no use shall be made of any land in any of the safety zones defined in SECTION IV A which creates or causes interference with the operations of radio or electronic facilities on the airport or with radio or electronic communications between the airport and aircraft, makes it difficult for pilots to distinguish between airport lights and other lights, results in glare in the eyes of pilots using the airport, impairs visibility in the vicinity of the airport, or otherwise endangers the landing, taking off, or maneuvering of aircraft.

Zone A: Subject to all limits to the height restrictions set forth in Subsection IV B, and to the general restrictions contained in Subsection V B 1, areas designated as Zone A shall contain no buildings, temporary structures, exposed irrigation lines, or other similar above ground land use structural hazards, and shall be restricted to those uses which will not create, attract, or bring together an assembly of persons (persons). Permitted uses may include, but are not limited to, such uses as agriculture (seasonal crops), horticulture, animal husbandry, raising of livestock, wildlife habitat, light outdoor recreation (non-spectator), cemeteries, and automobile parking.

Zone B: Subject to all limits to the height restrictions set forth in Subsection IV B, and to the general restrictions contained in Subsection V B 1, areas designated as Zone B shall be restricted in use as follows:

- a. Each use shall be on a site whose area shall not be less than three acres.
- b. Each use shall not create, attract, or bring together a site population that will exceed 15 times that of the site acreage.
- c. Each use shall have no more than one building plot upon which any number of structures may be erected.
- d. A building plot shall be a single, uniform, and non-continuous area, whose shape is uncomplicated and whose area shall not exceed the following minimum ratios with respect to the total site area:

Site Area at least (Acres)	But Less Than (Acres)	Ratio of Site Area to Bldg. Plot Area	Building Plot Area (sq. ft.)	Max. Site Population (15 persons/A)
3	4	12:1	10,900	45
4	6	10:1	17,400	60
6	10	10:1	32,600	90
10	20	6:1	72,500	150
20	and so	4:1	218,000	300

e. The following uses are specifically prohibited in Zone B: Churches, hospitals, schools, theaters, stadiums, hotels, motels, racetracks, campgrounds, and other places of frequent public or semi-public assembly.

Zone C: Zone C is subject only to height restrictions set forth in SECTION V B, and to the general restrictions contained in SECTION V B 1.

ITEM	RUNWAY DATA	
	EXISTING	ULTIMATE
RUNWAY 14/32	3,400 X 70' PAVED NON-PRECISION UTILITY	4,000 X 70' PAVED NON-PRECISION UTILITY
RUNWAY 5/23	N/A	2,800 X 100' TURF VISUAL UTILITY

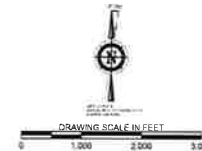
ITEM	RUNWAY COORDINATES	
	EXISTING	ULTIMATE
RUNWAY 14	LAT: 48°37'23.32"N LONG: 93°18'50.97"W ELEV: 1228.02'	LAT: 48°37'23.32"N LONG: 93°18'54.42"W ELEV: 1227.62'
RUNWAY 32	LAT: 48°39'54.62"N LONG: 93°18'19.86"W ELEV: 1226.96'	LAT: 48°38'51.02"N LONG: 93°18'17.62"W ELEV: 1226.29'
RUNWAY 25	LAT: N/A LONG: N/A ELEV: N/A	LAT: 48°33'33.58"N LONG: 93°18'22.92"W ELEV: 1221.00'
RUNWAY 23	LAT: N/A LONG: N/A ELEV: N/A	LAT: 48°37'08.25"N LONG: 93°18'00.96"W ELEV: 1224.99'

Note: Runway 14/32 Zone A begins 200' from Runway End
Runway 5/23 Zone A begins at Runway End

EXISTING	ULTIMATE	LEGEND
---	SAME	FEE PROPERTY
---	SAME	CLEAR ZONE EASEMENT
PHOTO	---	PAVEMENT TYPE
---	SAME	CITY OF INCORPORATION
---	SAME	SAFETY ZONE A
---	SAME	SAFETY ZONE B
---	SAME	SAFETY ZONE C

- URBAN / INDUSTRIAL (UI)
- WETLANDS / MARSH / FENS / BOGS (WMFB)
- CULTIVATED / GRASSLAND (CG)
- WATER (W)
- FOREST (F)

Source: Atkin County Website
www.co.atkin.mn.us
2010 Atkin County Comprehensive Plan
Existing County Zoning

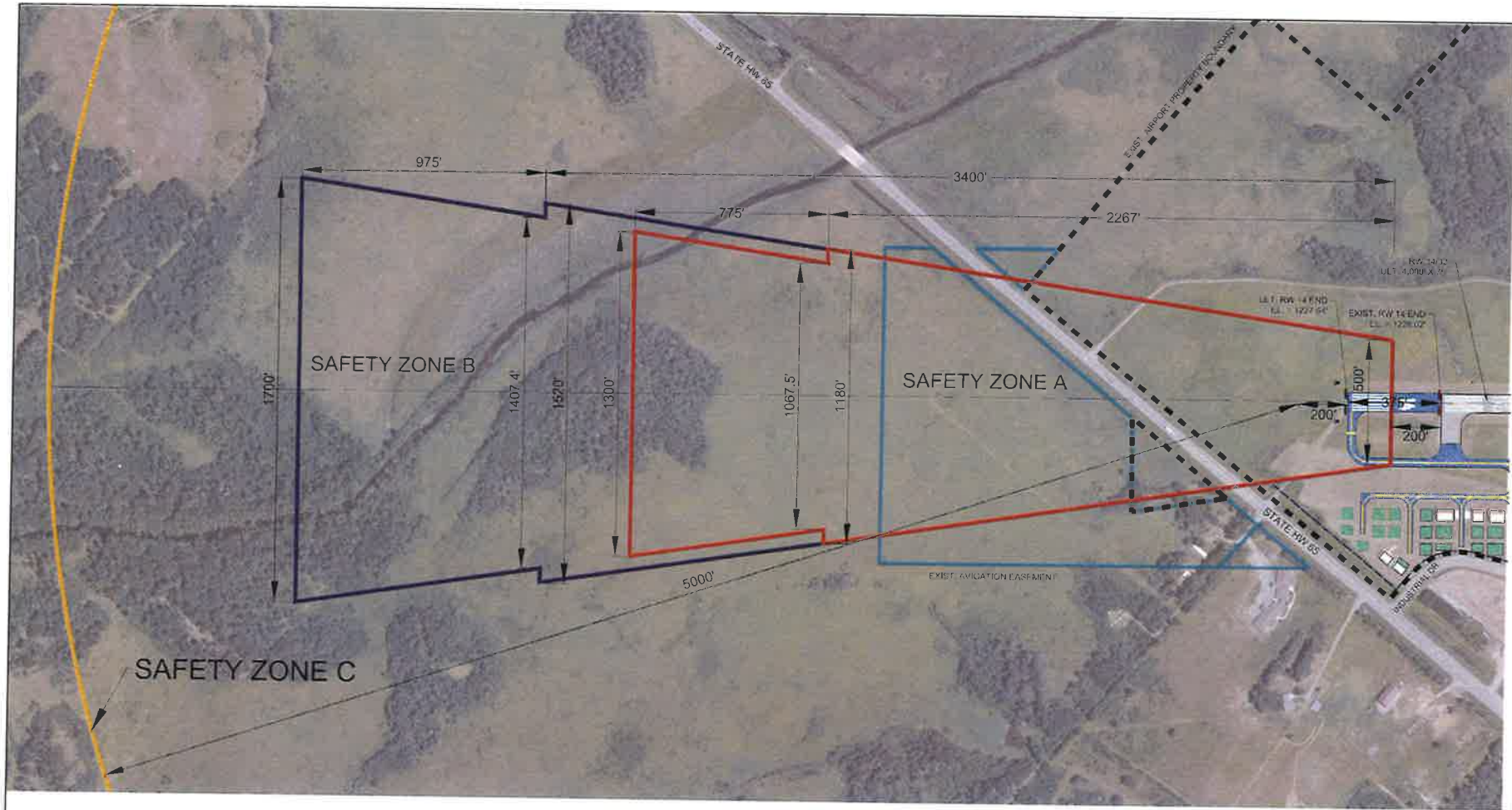


SEH
ST. PAUL, MN 55102
TEL: 612.997.0000
FAX: 612.997.0000
WWW: WWW.SEH.COM

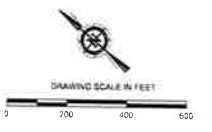
SEI FILE NO. MCOE 14417
ISSUE DATE 4/24/16
DESIGNED BY JAZ
DRAWN BY JAZ
CHECKED BY JAZ
DATE 4/24/16
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ISEDOR IVERSON AIRPORT

AIRPORT LAND USE ZONING PLAN



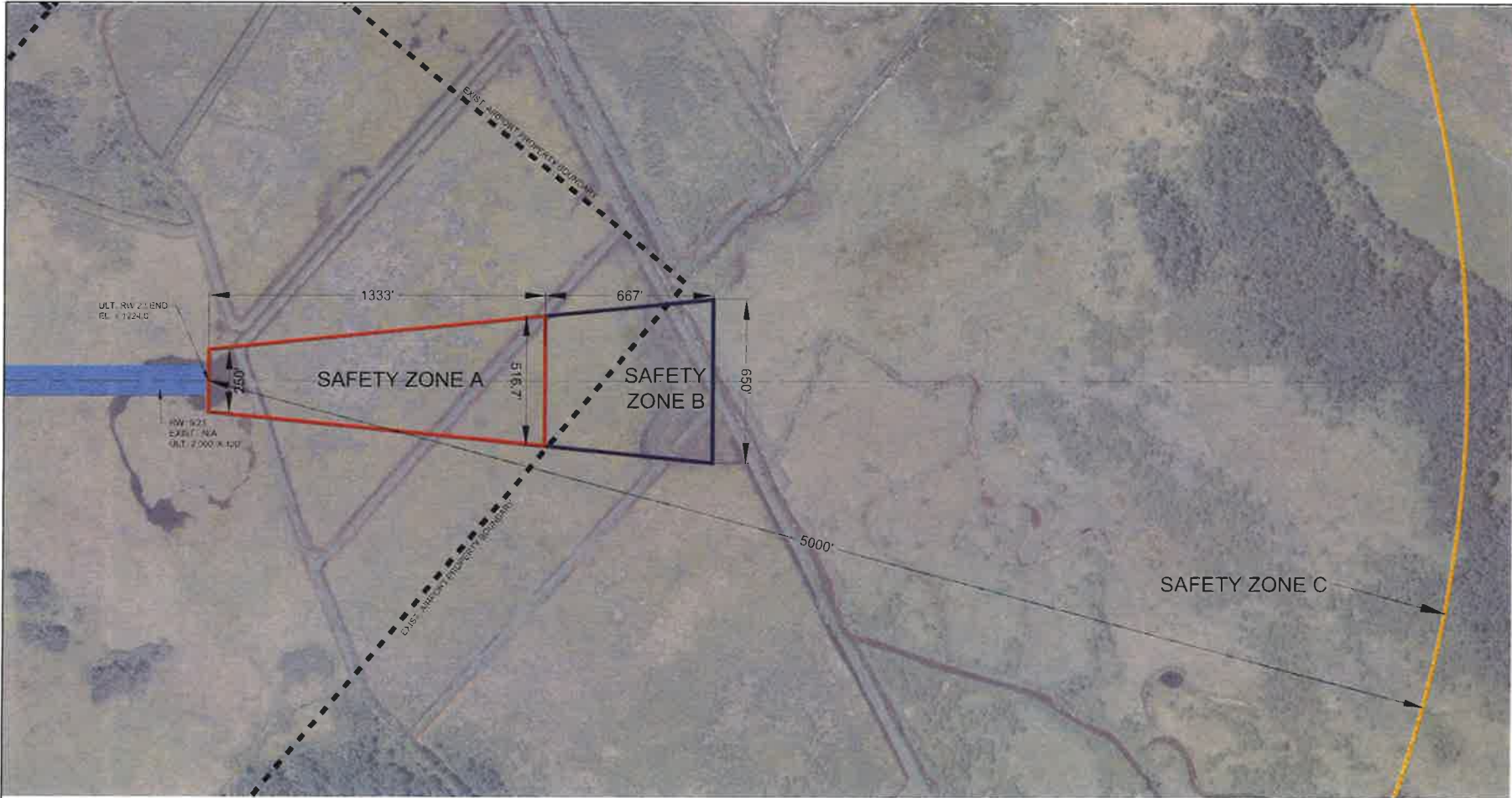
LEGEND			
PASTING	FUTURE	ULTIMATE	
---	---	---	FEE PROPERTY
---	---	---	EASEMENT
---	---	---	PAVEMENT
---	---	---	BUILDING
---	N/A	N/A	SAFETY ZONE A
---	N/A	N/A	SAFETY ZONE B
---	N/A	N/A	SAFETY ZONE C



SEH FILE NO. MOORE 144117
 ISSUE DATE 4/24/18
 DESIGNED BY AMZ
 DRAWN BY AMZ
 State Street Engineering, Inc. 5018147
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ISEDOR IVERSON AIRPORT

RUNWAY 14
 MNDOT SAFETY
 ZONES



LEGEND			
EXISTING	FUTURE	ULTIMATE	DESCRIPTION
---	---	---	FEEL PROPERTY
---	---	---	EASEMENT
---	---	---	PAVEMENT
---	---	---	BUILDING
---	---	---	SAFETY ZONE A
---	---	---	SAFETY ZONE B
---	---	---	SAFETY ZONE C



SEH FILE NO: MCDOT 14111P
 ISSUE DATE: 4/21/18
 DESIGNED BY: JAZ
 DRAWN BY: JAZ
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ISEDOR IVERSON AIRPORT

RUNWAY 23 MNDOT SAFETY ZONES



Board of County Commissioners Agenda Request

5A
Agenda Item #

Requested Meeting Date: 10/22/2019

Title of Item: Adopt Updated Transportation Employee Drug and Alcohol Policy

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Bobbie Danielson <i>Bobbie Danielson</i>		Department: HR Dept.
Presenter (Name and Title): Bobbie Danielson, HR Director		Estimated Time Needed: 5 minutes
Summary of Issue: The attached D&A policy has been updated as recommended by the labor attorney. Changes are shown in the red-lined copy attached. It includes reference to the new federal Clearinghouse requirements that will be effective on 1/6/2020. Staff training is scheduled and will be provided to all CDL holders on October 30, 2019.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Motion to adopt the updated Aitkin County Transportation Employee Drug and Alcohol Policy under the Omnibus Transportation Employee Testing Act as presented.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

AITKIN COUNTY
TRANSPORTATION EMPLOYEE
DRUG AND ALCOHOL POLICY
UNDER THE OMNIBUS TRANSPORTATION
EMPLOYEE TESTING ACT

The abuse of drugs and alcohol is a nationwide problem which affects persons of every age, race and gender. Aitkin County (hereinafter "Employer") recognizes that work performance and safety problems are created when employees use or abuse illegal drugs and/or alcohol. The Employer wishes to provide a safe workplace for its employees and to maintain a drug and alcohol free workplace. The Employer has established the following policy on drugs and alcohol with drug and alcohol testing provisions mandated by the Omnibus Transportation Employee Testing Act. To the extent that federal statute or regulations change, this policy shall be construed as consistent with those changes.

POLICY

All employees, whether or not they are covered under the testing provisions set forth below, are strictly prohibited from using, being under the influence of, possession, sale, or transfer, of any illicit drugs, alcohol, or drug paraphernalia, this includes the illicit use of prescription or over-the-counter drugs, while working or performing job duties or while on the Employer's premises or while operating the Employer's vehicles, machinery or equipment. No employee shall perform safety-sensitive functions within four hours after using alcohol.

Deleted: using, possessing, selling, transferring, or being under the influence of drugs or alcohol

Deleted: "Drugs" are defined as any controlled substance

Any employee found to be in violation of this policy is subject to discipline, up to and including termination of employment.

COVERAGE OF TESTING PROVISIONS

The Omnibus Transportation Employee Testing Act requires that all employees whose job duties include operating a commercial motor vehicle and who are required to hold a commercial driver's license (CDL) are considered to be safety-sensitive transportation employees, and shall be subject to drug and alcohol testing. "Commercial Motor Vehicle"(CMV) means a motor vehicle or combination of motor vehicles used to transport passengers or property if the motor vehicle meets any one of the following criteria:

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- A. Has a gross combination rating of 26,001 or more pounds inclusive of a towed unit with a gross vehicle weight rating of more than 10,000 pounds; or
- B. Has a gross vehicle weight rating of 26,001 or more pounds; or
- C. Designed to transport 16 or more passengers including the driver; or
- D. Is of any size and is used in the transportation of materials found to be hazardous for the purposes of the Hazardous Materials Transportation Act and which require the motor vehicle to be placarded.

All applicants, including persons currently employed by the Employer, that apply for a position where job duties include operating commercial motor vehicles will be required to take a drug test after a conditional job offer is made.

DEFINITIONS

- 1. Accident means an occurrence involving a CMV operating on a public road which results in:
 - a) A fatality; or
 - b) Bodily injury to a person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident; or
 - c) One or more motor vehicles incurring disabling damage as a result of the accident, requiring the vehicle to be transported away from the scene by a tow truck or other vehicle.
- 2. Alcohol means the intoxicating agent in beverage alcohol, ethyl alcohol or other low molecular weight alcohol including methyl or isopropyl alcohol.
- 3. Breath Alcohol Technician (BAT) means an individual who instructs and assists individuals in the alcohol testing process and operates an evidential breath testing device (EBT).
- 4. CDL. Commercial driver's license.
- 5. CMV. Commercial motor vehicle.
- 6. Confirmation (or confirmatory) test.

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- a) In drug testing, a second analytical procedure to identify the presence of a specific drug or metabolite that is independent of the screening test and that uses a different technique and chemical principle from that of the screening test in order to ensure reliability and accuracy. (Gas chromatography/mass spectrometry (GC/MS) is the only authorized confirmation method for cocaine, marijuana, opiates, amphetamines, and phencyclidine.)
 - b) In alcohol testing, a second test, following a screening test with a result of 0.02 or greater, that provides quantitative data of alcohol concentration.
7. Controlled substance means those substances identified by 49 C.F.R. §40.85, including marijuana, cocaine, amphetamines, phencyclidine (PCP), and opiates.
 8. DOT. The Federal Department of Transportation.
 9. Driver means any person who operates a commercial motor vehicle. This includes, but is not limited to: Full time, regularly employed drivers; casual, seasonal, intermittent or occasional drivers; leased drivers and independent owner-operator contractors.
 10. Drug means any substance (other than alcohol) that is a controlled substance as defined in this section and 49 C.F.R. Part 40.
 11. Evidential breath testing device (EBT) means a device approved by the National Highway Traffic Safety Administration (NHTSA) for the evidential testing of breath for alcohol concentrations.
 12. FMCSA. The Federal Motor Carrier Safety Administration.
 13. Medical Review Officer (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by an employer's drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result together with his or her medical history and any other relevant biomedical information.
 14. Random selection means a mechanism for selection of employees for testing where each employee has an equal chance of being tested each time selections are made.
 15. Reasonable suspicion means that the Employer believes the appearance, behavior, speech or body odors of an employee are indicative of the use of a controlled substance or alcohol based on the observation of at least one (1) supervisor or

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official who has received training in the identification of behaviors indicative of drug and alcohol use.

16. Refuse to submit (to an alcohol or controlled substance test) means that an employee:
- a) Fails to appear for any test (except a pre-employment test) within a reasonable time, as determined by the Employer, consistent with applicable federal regulations, after being directed to do so by the Employer. This includes the failure of an employee to appear for a test when called by a third party administrator, as directed by the Employer;
 - b) Fails to remain at the testing site until the testing process is complete, except that an applicant/employee who leaves the testing site before the testing process commences for a pre-employment test is not deemed to have refused to test;
 - c) Fails to provide a urine specimen for any drug test required by this policy or federal regulations, except that an applicant/employee who does not provide a urine specimen because he or she has left the testing site before the testing process commences for a pre-employment test is not deemed to have refused to test;
 - d) In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of the employee's provision of a specimen;
 - e) Fails to provide a sufficient amount of urine when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure;
 - f) Fails or declines to take a second test the Employer or collector has directed the employee to take;
 - g) Fails to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the Employer. In the case of a pre-employment drug test, the employee is deemed to have refused to test on this basis only if the pre-employment test is conducted following a contingent offer of employment;
 - h) Fails to cooperate with any part of the testing process (e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process); or

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- i) Is reported by the MRO as having a verified adulterated or substituted test result.
17. Safety-sensitive function means all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work and includes the following:
- a) All time at an employer or shipper plant, terminal, facility, or other property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the employer;
 - b) All time inspecting equipment as required by the Federal Motor Carrier Safety Regulations, or otherwise inspecting, servicing, or conditioning a CMV at any time;
 - c) All time spent at the driving controls of a CMV;
 - d) All time, other than driving time, in or upon any CMV except time spent resting in a sleeper berth;
 - e) All time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded;
 - f) All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.
18. Substance Abuse Professional (SAP) means a licensed physician or a licensed or certified psychologist, social worker, employee assistance professional, or addiction counselor (certified by the National Association of Alcoholism and Drug Abuse Counselors Certification Commission) with knowledge of and clinical experience in the diagnosis and treatment of alcohol and controlled substances-related disorders, knowledge of applicable federal regulations and guidelines, and has received qualified training pursuant to federal regulations. An SAP evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

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**CIRCUMSTANCES UNDER WHICH DRUG AND ALCOHOL TESTS
SHALL BE REQUIRED OR REQUESTED**

DURING THE APPLICATION PROCESS. All job applicants, including persons currently employed by the Employer, applying for a job where duties include operating the Employer CMV's are required to undergo testing for drugs if a job offer is made. The job offer is contingent upon a negative drug test report. A verified positive test result will result in the withdrawal of a conditional offer of employment.

The job offer is also contingent upon the applicant/employee's written consent, authorizing former DOT regulated employers to release to the Employer all information on the applicant/employee's alcohol tests with a concentration result of 0.04 or higher; verified positive drug test results; refusal to be tested (including verified adulterated or substituted drug test results); other violations of DOT agency drug and alcohol testing regulations; and with respect to any employee who violated a DOT drug and alcohol regulation, documentation of the employee's successful completion of DOT return-to-duty requirements (including follow-up tests.) within the preceding two years. This will be done through the Clearinghouse. An applicant/employee's refusal to give consent will result in the withdrawal of a conditional offer of employment.

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If the applicant/employee has tested positive, or refused to test, on any pre-employment drug test administered by an employer to which the employee applied for, but did not obtain, safety-sensitive transportation work covered by DOT agency drug and alcohol testing rules during the past two years, the job offer is contingent upon the applicant/employee documenting successful completion of the return-to-duty process.

REASONABLE SUSPICION. A drug test shall be required if the Employer has a reasonable suspicion that an employee has violated the provisions of this policy regarding alcohol or controlled substances. Reasonable suspicion means that one or more trained supervisors reasonably believes or suspects that you are under the influence of drugs or alcohol. Reasonable suspicion alcohol tests will be administered as soon as practicable.

If the test is not administered within 2 hours, the reason shall be documented. Refusal to submit to a test in a timely manner shall be grounds for discipline, including termination of employment. If the alcohol test is not administered within 8 hours all attempts to conduct the test shall cease and the reasons shall be documented.

Notwithstanding the absence of a reasonable suspicion alcohol test, the employee shall not be permitted to perform or continue to perform safety-sensitive functions until twenty-four hours have elapsed following the determination of reasonable suspicion or an alcohol test shows the driver's blood alcohol concentration to be .02 or less.

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POST-ACCIDENT. A post-accident alcohol and drug test is required if an employee operating a CMV is involved in an accident, as defined in this policy, that results in:

1. The death of a person or persons regardless of the amount of vehicle or property damage; or
2. The employee receives a citation for a moving traffic violation arising from the accident, if the accident involved bodily injury to any person who, as a result of the injury, immediately receives medical treatment away from the scene of the accident; or one or more motor vehicles incur disabling damage as a result of the accident, requiring the vehicle to be transported away from the scene by a tow truck or other vehicle..

The employee must provide an alcohol test sample as soon as practicable after the occurrence of the accident. If the employee does not receive the test within 2 hours of the accident, the reasons shall be documented. After 8 hours, all attempts to conduct the alcohol test shall cease and the reasons shall be documented.

The employee must provide a urine sample for controlled substances testing as soon as practicable after the accident. After 32 hours, all attempts to conduct the test shall cease and the reasons shall be documented.

An employee subject to post-accident testing must remain available or the employee shall be considered to have refused to submit to testing. Nothing in this section shall be construed to require the delay of necessary medical attention for injured people following an accident or to prohibit a driver from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care. The employee is prohibited from using alcohol for 8 hours following the accident or until the employee has undergone a post-accident alcohol test, whichever comes first.

The results of a breath or blood test for the use of alcohol or a urine test for controlled substances, conducted by Federal, State, or local officials having independent authority for the test, shall be considered to meet the requirements of this section, provided that such tests conform to the applicable Federal, State or local testing requirements, and that results of the tests are obtained by the Employer.

RETURN-TO-DUTY TESTING. An employee found to have violated this policy shall not return to work until after undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a verified negative result for controlled substances. Nothing in this policy shall be construed as providing the employee with the right to return to work or prohibiting the Employer from imposing disciplinary action on the employee, including suspension or termination, for violation of this policy.

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FOLLOW-UP TESTING. Following a determination by a Substance Abuse Professional (SAP) that an employee is in need of assistance in resolving problems with alcohol abuse and/or controlled substances use, an employee shall be subject to unannounced follow-up alcohol and/or controlled substances testing as directed by the SAP. Follow-up testing shall not exceed 60 months from the date of the employee's return to duty.

RANDOM TESTING. Every employee whose job duties include operating a commercial motor vehicle and who are required to hold a commercial driver's license (CDL) will be subject to unannounced alcohol and controlled substance testing on a random selection basis. The Employer will randomly select employees subject to this policy for unannounced alcohol and controlled substances testing using a computer based random number generator that is matched with an employee's identifying number. Each employee subject to this policy has an equal chance of being selected each time selections are made. These random tests will be conducted throughout the calendar year. Alcohol testing shall be performed just before, during or after an employee's performance of safety-sensitive duties. Employees selected for testing must proceed immediately to the testing site; provided, however, that if an employee is performing a safety-sensitive function at the time of notification, other than driving a CMV, the employee shall cease performing the safety-sensitive function and proceed to the testing site as soon as possible. County CMV drivers will be part of a testing pool which may be administered by a third party. Testing pool members will be randomly selected throughout the calendar year for drug and alcohol testing in compliance with annual rates of testing required by the Federal Motor Carrier Safety Administration ("FMCSA") and the Federal Transit Administration ("FTA") of the Department of Transportation. Employees may randomly be selected for more than one test per year. If an employee subject to this policy is selected for a random test while he or she is absent, on leave or away from work, that driver may be required to undergo the test when he or she returns to work.

DRUG AND ALCOHOL TESTING

Drivers are required to report immediately upon notification to the collection site. Drivers will be expected to provide a photo ID card for identification to the collection staff. All drivers will be expected to cooperate with collection site personnel request to remove any unnecessary outer garments such as coats, sweaters or jackets and will be required to empty their pockets. Collection personnel will complete a Federal Custody and Control Form ("CCF") which drivers providing a sample will sign as well.

Drug Testing Procedures

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Controlled substance testing is conducted by analyzing an employee's urine specimen. Split urine samples will be collected according to FMSCA regulations. The employee will provide a urine sample at a designated collection site. The collection site person shall pour the urine specimen into two bottles labeled "primary" and "split," seal the specimens, complete a chain of custody document and prepare the bottles for shipment to the testing laboratory for analysis.

If the employee is unable to provide the appropriate quantity of urine, the collection site person shall instruct the employee to drink not more than 40 ounces of fluids and, after a period of no more than three hours, again attempt to provide a complete sample. It is not a refusal to test if the employee declines to drink. If the employee is still unable to provide a complete sample, the testing shall be discontinued and the Employer notified. The MRO shall refer the employee for a medical evaluation to determine if the employee's inability to provide a specimen is genuine or constitutes a refusal to test. The employee is to obtain the evaluation from the referred licensed physician within five days. For pre-employment testing, the Employer may elect to not have the referral made and revoke the employment offer.

Drug testing is a two stage process. The first test is a screening test. If the results of the screening tests are positive for one or more drugs, a confirmation test is performed for each identified drug.

Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the Employer designated contact person. If the results are negative, the Employer is informed and no further action is necessary.

If the test result is negative dilute, the employee shall be required to take another test immediately.

If the test result is confirmed positive, the MRO shall give the employee an opportunity to discuss the test result before contacting the Employer. The MRO will contact the employee directly, on a confidential basis, to determine whether the person wishes to discuss the positive test result. The MRO must review any medical records supplied by an employee to determine if a confirmed positive test is the result of the employee having taken legally prescribed medication. The MRO shall notify each employee that the employee has 72 hours in which to request a test of the split specimen at the employee's expense. The MRO will review the confirmed positive test result to determine whether there is an acceptable medical reason for the positive result. The MRO shall verify and report a positive test result to the Employer when there is no legitimate medical reason for a positive test result as received from the testing laboratory. If there is a legitimate medical reason for a positive test result, the MRO will report the drug test result as a negative.

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If after making reasonable efforts and documenting these efforts, the MRO is unable to reach the employee directly, the MRO must contact the designated Employer contact person, who shall direct the employee to contact the MRO. If the Employer contact person is unable to contact the employee, the employee will be placed on a leave of absence.

The MRO may verify a test positive without having communicated directly with the employee about the test results under the following circumstances:

1. The employee expressly declines the opportunity to discuss the test results.
2. The employee has not contacted the MRO within five calendar days of being instructed to do so by the Employer.
3. Neither the MRO, nor the Employer has been able to contact the employee within 10 calendar days of the date that the MRO received the test results, despite reasonable efforts to do so.

Alcohol Testing Procedures

The FMSCA alcohol test rules require breath testing administered by a BAT using an EBT. Two breath tests are required to determine if a person has a prohibited alcohol concentration. Any result less than 0.02 alcohol concentration on the first test is considered a “negative” test. If the alcohol concentration is 0.02 or greater, a second confirmation test must be conducted. If an employee attempts and fails to provide an adequate amount of breath on either test, the Employer will direct the employee to obtain written evaluation from a licensed physician to determine if the employee’s inability to provide a specimen is genuine or constitutes a refusal to test. Alcohol test results are reported directly to the designated Employer contact person.

LICENSED TESTING LABORATORY

The testing laboratory will be a lab certified to perform controlled substance testing according to federal regulations.

PROHIBITED DRUG AND ALCOHOL RELATED CONDUCT

All employees covered under the testing provisions:

1. Must not use or possess alcohol or any illicit drug while assigned to perform safety-sensitive functions or actually performing safety-sensitive functions.
2. Must not report for service, or remain on duty, if the employee is
 - a. under the influence or impaired by alcohol;

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- b. has a blood alcohol concentration of .04 or greater; (with a blood alcohol concentration of .02 to .039, some regulations do not permit the employee to continue working until his or her next regularly scheduled duty period);
 - c. has used any illicit drug.
3. Must not use alcohol within four hours of reporting for service or after receiving notice to report.
 4. Must not report for duty or remain on duty when using any controlled substance unless used pursuant to the instructions of an authorized medical practitioner.
 5. Must not refuse to submit to any test for alcohol or controlled substances.
 6. Must not refuse to submit to any test by adulterating or substituting a specimen.

Drivers who use a controlled substance under a licensed medical practitioner's care and prescription, shall carry the controlled substance in its original container with the attached prescriber's and pharmacist's identification. Drivers using a prescription drug which may impair the employee's mental or motor functioning shall inform their supervisor of such drug use. The Employer reserves the right to have its MRO determine if the prescription drug may produce a hazardous effect and to make appropriate arrangements or modifications to job duties, to the extent possible, based upon the report of an employee or the MRO regarding the effects of the prescription drug or controlled substance.

CONSEQUENCES TO EMPLOYEES ENGAGING IN PROHIBITED CONDUCT

Employees who have engaged in prohibited conduct listed above are subject to the following consequences pursuant to FMSCA rules:

1. Employees shall not be permitted to perform safety-sensitive functions;
2. Employees shall be advised by the Employer of the resources available to them in evaluating and resolving problems associated with misuse of alcohol or use of controlled substances, employee will receive a list of qualified SAP's;
3. Employees shall be evaluated by a Substance Abuse Professional (SAP) (at the employee's time and expense, unless prohibited by law) who shall determine what assistance, if any, the employee needs in resolving problems associated with alcohol misuse and/or controlled substance use;
4. Before an employee returns to duty requiring performance of a safety-sensitive function, if at all, he/she shall undergo a return-to-duty test (at the employee's time and expense, unless prohibited by law) with a result indicating a breath alcohol level of less than 0.02 if the conduct involved

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alcohol, or a controlled substance test with a verified negative result if the conduct involved controlled substance use;

5. In addition, each employee identified as needing assistance in resolving problems associated with alcohol or controlled substances shall be evaluated by a Substance Abuse Professional (at the employee's time and expense, unless prohibited by law) to determine that the employee has followed the rehabilitation program prescribed;
6. The employee who is allowed to return to work shall also be subject to unannounced follow-up alcohol and controlled substance testing (at the employee's time and expense, unless prohibited by law),
7. Assessment by a SAP or participation in a treatment program does not shield an employee from disciplinary action or guarantee them continued employment or reinstatement. Also, when an employee is removed from performing safety-sensitive functions, there's no guarantee that the employer will make non-safety-sensitive work available to the employee.
8. In addition, any employee who violates the requirements of the federal regulations on controlled substances and alcohol use and testing may be subject to civil and/or criminal penalties under 49 U.S.C. 521(b).

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OTHER ALCOHOL RELATED CONDUCT

FMSCA rules require that in the event of an alcohol test result over 0.02 but less than 0.04, an employee shall not be permitted to perform safety-sensitive functions for not less than 24 hours.

REFUSAL TO UNDERGO TESTING AND CONSEQUENCES OF REFUSAL

If an individual refuses to undergo drug and alcohol testing required by this policy, no such test shall be given.

An applicant who refuses to take a drug test shall be disqualified from further consideration for the conditionally offered position.

An employee refusing to take a drug and alcohol test required by this policy shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and will be subject to disciplinary action including possible dismissal.

EMPLOYEE/APPLICANT RIGHTS

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All applicants and employees subject to the drug testing provisions of this policy have the right to request, at employee or applicant expense, a retest of the split urine sample within 72 hours of receiving notice of a confirmed positive test result.

If the employee requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a verified positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another certified laboratory for analysis. If an employee has not contacted the MRO within seventy-two (72) hours, the employee may present to the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the verified positive test, or other circumstances unavoidably prevented the employee from timely making contact. If the MRO concludes that there is a legitimate explanation for the employee's failure to contact within seventy-two (72) hours, the MRO shall direct the analysis of the split specimen.

If the confirming retest is negative, no adverse action will be taken against the employee and an applicant will be considered for employment.

DISCIPLINE

Any person found to be in violation of this policy is subject to discipline, up to and including termination, as set forth below.

Nothing in this policy limits or restricts the right of the Employer to discipline or discharge an employee for conduct which violates the Employer's policies or rules provided the employee is not tested for controlled substances or alcohol. Further, nothing in this policy limits or restricts the Employer's right to discipline or discharge an employee for loss of a commercial driver's license (CDL).

1. Refusal To Be Tested: All employees and applicants have the right to refuse to take a required alcohol and/or drug test.

Applicant: equals a positive test and renders him/her medically unqualified. The contingent offer of employment will be withdrawn.

Employee: equals a positive test and is grounds for termination of employment. The employee will not be given a second chance to test at a later date.

A person refuses to be tested: when they fail to provide adequate breath for alcohol testing, without a valid medical explanation; fail to provide an adequate urine sample for controlled substance testing, without a genuine

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inability to provide a specimen; or engage in conduct that clearly obstructs the testing procedures, as defined in detail above.

2. Verified Positive Drug Test:

Applicant: job offer will be withdrawn.

Employee: subject to termination.

As an alternative to termination for a first positive test, the employee will be given the option to enter an Employer-approved rehabilitation program, as recommended by the SAP. This program will be at the employee's time and expense, and the employee is not allowed to use his or her accrued benefits, including but not limited to sick or vacation leave benefits, while off-duty as the result of a verified positive drug test, unless prohibited by law. He/she must successfully complete the program and will be monitored by random testing for up to five years after completion of the program. The employee will only be allowed to be reinstated pending completion of the rehabilitation program and approval by the SAP. The Employer is not responsible to provide or pay for alcohol or drug treatment or hold an employee's job open while he or she receives treatment. If at any time during this rehabilitation and monitoring program the employee tests positive, he/she will be terminated immediately. Likewise, if at any time during this rehabilitation and monitoring program the employee does not comply with the recommendations of the SAP, he/she may be terminated immediately. Nothing in this policy shall be interpreted as prohibiting the Employer from imposing discipline other than termination for a positive test or other violation of this policy.

3. Verified Positive Alcohol Test:

Employee: subject to termination.

If confirmation test shows an alcohol concentration between .02, but less than .04, the driver cannot perform safety sensitive duties for 24 hours and may be subject to discipline up to and including termination.

If confirmation test shows alcohol concentration at .04 or greater, the driver cannot return to the safety sensitive position and is subject to termination.

As an alternative to termination for a first positive test, the employee will be given the option to enter an Employer-approved rehabilitation program, as recommended by the SAP. This program will be at the employee's time

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and expense, unless prohibited by law. He/she must successfully complete the program and will be monitored by unannounced follow-up testing for up to five years after completion of the program. The employee will only be allowed to be reinstated pending completion of the rehabilitation program and approval by the SAP. The Employer is not responsible to provide or pay for alcohol or drug treatment or hold an employee's job open while he or she receives treatment. If at any time during this rehabilitation and monitoring program the employee tests positive, he/she will be terminated immediately. Likewise, if at any time during this rehabilitation and monitoring program the employee does not comply with the recommendations of the SAP, he/she may be terminated immediately. Nothing in this policy shall be interpreted as prohibiting the Employer from imposing discipline other than termination for a positive test or other violation of this policy.

4. Possession of drugs or drug paraphernalia

Employees found in possession of drugs or drug paraphernalia will be terminated.

5. Selling or Distributing Drugs

Employees found selling or distributing drugs will be terminated.

NOTIFICATION

Each driver shall receive educational materials that explain the requirements of Federal Regulations and a copy of the Employer's policy/procedures. Before drug and alcohol tests are performed, the Employer shall inform drivers that tests are given in accordance with Federal Regulations.

CONFIDENTIALITY OF TEST RESULTS

All alcohol/controlled substances test results and required records are considered confidential information. These records are maintained in the Aitkin County Human Resources Department. Any information concerning an individual's test results and records shall not be released without the written permission of the individual except as provided for by regulation or law.

**Reporting to the FMCSA's CDL Drug and Alcohol Clearinghouse
In accordance with the Federal Motor Carrier Safety Administration's (FMCSA)
Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse reporting**

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requirements beginning January 6, 2020, the County will report the following information to the Clearinghouse within three business days:

- ✓ A DOT alcohol confirmation test result with an alcohol concentration of 0.04 or greater;
- ✓ A negative DOT return-to-duty test result;
- ✓ The driver's refusal to submit to a DOT test for drug or alcohol use;
- ✓ An "Actual knowledge" violation; and
- ✓ A report that the driver successfully completed all DOT follow-up tests as ordered by an SAP.

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ALCOHOL AND CONTROLLED SUBSTANCES CONTACT PERSONS

The Employer designated contact persons will coordinate the implementation, direction, and administration of the Employer's alcohol and controlled substances policy. The County HR Director is the principal contact for the collection site, the testing lab, the MRO, the BAT and the person tested. Employee questions concerning this policy should be directed to either the HR Director or the County Engineer.

Mr. John Welle
County Engineer
Aitkin County Highway Department
1211 Air Park Drive
Aitkin, MN 56431

Telephone: 218-927-3741
Fax: 218-927-2356

jwelle@co.aitkin.mn.us

Ms. Bobbie Danielson
Human Resources Director
Aitkin County Government Center
307 2nd Street NW, Room 312
Aitkin, MN 56431

Telephone: 218-927-7306
Work Cell/Text: 218-839-8983

Fax: 218-927-7374
bobbie.danielson@co.aitkin.mn.us

POLICY MODIFICATION

The Employer retains the right to modify this policy at any time to conform to changes in regulation or law.

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EMPLOYEE ACKNOWLEDGMENT

I have received a copy of the Aitkin County Transportation Employee Drug and Alcohol Policy and have been provided information on the following.

1. The person designated by the employer to answer questions about these materials;
2. Who is subject to alcohol misuse and controlled substance requirements;
3. Explanation of a safety-sensitive function;
4. What driver conduct is prohibited;
5. Circumstances for drug and/or alcohol testing;
6. Procedures used to test for the presence of drugs and/or alcohol; protect the driver and the integrity of the testing processes; safeguard the validity of the test results; and ensure that those results are attributed to the correct employee;
7. The requirement that employees submit to controlled substance and alcohol testing;
8. An explanation of what constitutes a refusal to submit to testing and the consequences of refusal;
9. The consequences for drivers violating the prohibitions of this rule, including the immediate removal of the driver from safety-sensitive functions and the procedures for return to duty;
10. The consequences for drivers found to have an alcohol concentration level of 0.02 or greater, but less than 0.04; and
11. Information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life. Signs and symptoms of alcohol or controlled substances problem and available methods of intervening when an alcohol or a controlled substances problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.

12. My signature below provides general consent for limited queries of the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Clearinghouse for the duration of my employment, beginning January 6, 2020. I provide consent to Aitkin County to conduct limited queries of the FMCSA Clearinghouse to determine whether drug or alcohol violation information about me exists in the Clearinghouse. I understand that if the limited queries conducted by Aitkin County indicate that drug or alcohol violation information about me exists in the Clearinghouse, FMCSA will not disclose that information to Aitkin County without first obtaining additional specific consent from me. I further understand that if I refuse to provide consent for Aitkin County to conduct limited queries of the Clearinghouse, Aitkin County must prohibit me from performing safety-sensitive functions, including driving a commercial motor vehicle, as required by FMCSA's drug and alcohol program regulations. I also understand for a full query, I must provide specific consent, electronically within the Clearinghouse, to the employer prior to each full query.

Signature: _____ Date: _____
 Please print name: _____

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Board of County Commissioners Agenda Request

58

Agenda Item #

Requested Meeting Date: 10/22/2019

Title of Item: Adopt Updated Employee Wellness and Recognition Policy

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Bobbie Danielson <i>Bobbie Danielson</i>		Department: HR Dept.
Presenter (Name and Title): Bobbie Danielson, HR Director		Estimated Time Needed: 3 minutes
Summary of Issue: <p>The Employee Recognition Workgroup was asked to review our current employee recognition policy, research other public-sector employee recognition programs, survey our employees to find out how they like to be recognized, and draft an employee recognition policy that rewards employees of all generations with something they will value most. The workgroup also reviewed an opinion letter from the Office of the State Auditor outlining the State's position on employee recognition programs and events.</p> <p>The statute grants limited authority to counties for a "wellness and employee recognition program" under MN Statute 15.46. The employee survey results showed this: "The majority of employees want to be recognized every 5 years by their department head or immediate supervisor for excellent performance in their work or as part of a team, for contributing to a positive and supportive work environment, and for excellence in customer/client/inmate service. The majority prefers this recognition during a unit or department staff meeting by being given a personal note or card, administrative leave with pay, or verbal acknowledgment. The majority of employees would like the employer to provide an on-site exercise facility, offer low-cost, healthy food options such as fruit and vegetables, and low-fat dairy products in vending machines and break rooms, and to offer flexible work hours to allow for physical activity during the day."</p> <p>This attached policy has been reviewed by the County Administrator, County Auditor, County Attorney, and by department heads at the October 9, 2019 Dept Head meeting. It will replace Art VIII, Sec F of the current policy manual.</p>		
Alternatives, Options, Effects on Others/Comments: Committee members: Dan Gordon, Shannon Westerlund, Jon Hegman, Jacob Leonhardt, Jared Bobenmoyer, Lois Peysar, Greg Payment, Sally Huhta, and Molly Burman.		
Recommended Action/Motion: Motion to adopt the updated Employee Wellness and Recognition Policy as presented.		
Financial Impact: Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i> Included \$2500 in 2020 budget request. Line item 01-053-6298, Employee Recognition. Implementation will be prospective, not retroactive. Policy effective date 10/22/2019.		

Resources Director will submit the facts to the County Administrator for resolution. If the Human Resources Director agrees with the employee, the facts will be submitted to the County Administrator for resolution, and the decision made by the County Administrator will be final.

- (j) Periodic classification reviews can be requested by employee(s) of a particular job class, to their department head, once every 24 months when significant change has occurred to the job.

Classification Changes Initiated By the Human Resources Director

The Human Resources Director, when he or she deems appropriate, may re-classify the grade of a position up or down one grade after documenting the reason in writing and discussing with the supervisor and/or Department Head and obtaining the approval of the County Administrator. This action may be accomplished in cases where internal rankings do not conform to practiced lines of authority (i.e., office hierarchy or supervisory authority) but may also account for market relationships as well. This recommendation would be presented to the County Board for approval.

New Positions

If a new position classification is created, it will be the responsibility of management to define and determine essential requirements and duties of the position. The Human Resources Director will work with department heads and supervisors to develop the position description in a format consistent with all position descriptions. The position description will be assigned to a classification under the classification plan and to an appropriate pay grade in the compensation plan. Final approval of any new position classifications will require County Board approval.

Section F. Employee Recognition Service Awards

current policy

Purpose: To formally recognize employees who have completed 25, thereafter in increments of 5, years of service by presenting them with an award for their achievement.

In appreciation of their contribution, Aitkin County employees shall receive a service award for reaching 25, 30, and 35 years of service. The Labor-Management Committee shall coordinate the selection, purchasing and presentation of the awards.

The dollar value of each award will also be based upon the years of service:

- | | |
|-------------------------|-------|
| (a) 25 years of service | \$ 50 |
| (b) 30 years of service | \$100 |
| (c) 35 years of service | \$150 |

Replace this policy.

Section F. Employee Wellness and Recognition Policy

Proposed New Policy

Goal: To improve employees' health and well-being and help create a positive work environment for employees, increase employee performance, engage employees, and maintain positive employee morale.

Purpose: The employer wishes to recognize and appreciate its employees in a way that is meaningful and aids in building a culture of continuous employee wellness and recognition.

Objective: To establish and operate a program of preventive health and employee recognition services for employees, providing necessary staff, equipment, and facilities to achieve the objectives of the program, consistent with the spirit and intent of MN Stat. 15.46.

Our employees are our most valuable assets. Workplace health and recognition programs integrating nutrition, physical activity and mental wellness are effective in reducing stress levels, combating back pain, limiting sedentary behavior, preventing obesity, reducing chronic diseases (i.e. heart disease, stroke, hypertension, diabetes, depression, cholesterol), increasing productivity through better cognitive performance, enhancing satisfaction and employee morale, reducing absenteeism levels and workplace healthcare costs.

1) Department heads and immediate supervisors will recognize employees who have completed service with Aitkin County in 5 year increments. Full-time employees who reach 5 year milestones may select from a \$75 gift card or 4 hours of vacation/PTO time being added to their accrual bank, whichever they value most. Part-time employees who reach 5 year milestones may select from a \$25 gift card or 2 hours of vacation/PTO time being added to their accrual bank, whichever they value most.

2) Department heads and immediate supervisors will look for opportunities throughout the year to recognize employees with verbal acknowledgment or provide them with a personal note or card for excellent performance in their work or as part of a team, for contributing to a positive and supportive work environment, and for excellence in customer/client/inmate service. Cards are available in the Human Resources office.

3) Flexible hours for staff may be arranged with the Department Head or designee to accommodate physical activity during the day or to participate in medically-sponsored programs such as smoking cessation or chronic disease prevention, provided the normal scheduled hours of work fall between 6:00 a.m. and 7:00 p.m., as specified in Article III, Employment, Section G, Hours of Work.

4) The Health Promotion Team will offer low-cost, healthy food options in break rooms where space and customer participation (sales volume) is deemed feasible. Any profits acquired from these purchases shall be returned to employees on a reasonable and uniform basis, such as shared with the health promotion team to implement incentive-based programs to encourage physical activity or offer onsite

fitness opportunities such as group classes, yoga, or personal training, as determined by the County Administrator.

5) The employer encourages employees to engage in stretching and walking during their rest breaks.



REBECCA OTTO
STATE AUDITOR

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Statement of Position Employee Recognition Programs and Events

Local units of government often ask whether they can spend money to hold holiday parties, employee banquets or other employee social events. These questions appear to be motivated by a desire to celebrate a holiday or significant event in an employee's career or to generally boost morale in the workplace. Important limitations exist on the use of public funds for employee social and recognition events.

The key question is whether a local government has legal authority for this type of expenditure. Generally, in order to spend money, a local government must have authority to do so. Authority for an expenditure may be specifically stated in a statute or charter, or it may be implied as necessary to do what an express power authorizes.

The Minnesota Attorney General's Office has considered the issue several times and has consistently said that local governments do not have implied authority to sponsor employee social events simply because they have the express power to compensate employees.

Instead, the Attorney General's position is that non-monetary benefits must be specifically authorized by law or charter. Based on this rationale, the Attorney General's Office wrote to the Champlin city attorney in 1998, indicating that no statutory authority existed for a city to hold an annual employee appreciation dinner or to award employee recognition gifts to employees. The Attorney General's Office stated: "[W]hile an agreed upon monetary bonus might be provided as part of a salary plan to employees who meet performance or longevity standards, we are at a loss to locate authority for expenditures of funds for in-kind awards or social occasions of the type described."

Limited Statutory Authority Granted to Counties and Cities

Counties and cities have specific authority for a wellness and employee recognition program under Minn. Stat. § 15.46. This statute states that a county or a statutory or home rule charter city "may establish and operate a program of preventive health and employee recognition services for its employees and may provide necessary staff, equipment, and facilities and may expend funds as necessary to achieve the objectives of the program." Cities were added to the statute in 2007. This statute does not currently extend to other local units of government.

Reviewed: February 2014
Revised: February 2014

2007-1006

This Statement of Position is not legal advice and is subject to revision.

An Equal Opportunity Employer

Properly established programs should be in writing and approved by the county board or city council. They should include clear wellness and recognition objectives. The county board or city council must determine what amounts can be expended as “necessary to achieve the objectives of the program.”

The Office of the State Auditor, in reviewing county or city expenditures for wellness and employee recognition programs, will be guided by what is permitted and what is prohibited for state employees. Counties and cities cannot simply provide employee banquets or parties for all employees. County and city funds can be spent only as necessary to achieve the objectives of an established wellness and employee recognition program. The public entity may not pay for spouses or third parties to attend a recognition event. In addition, expenditure of public funds to purchase alcohol is not permitted.

Towns Have Specific Statutory Authority Regarding Volunteers and Retiring Officers

Although towns are not mentioned in section 15.46, the 2008 Legislature granted town electors the authority to set an amount of money for the town board to spend recognizing “volunteers, service efforts, and retiring town officers.”¹ The statute specifically requires the electors at their annual town meeting to set the amount of money to be spent on these recognitions. Absent such a vote by the electors, towns do not have authority to hold volunteer or retiring officer recognition events.

School Districts Have Separate Specific Authority

School districts have separate specific statutory authority to recognize district employees. A school board may establish and operate an employee recognition program for district employees, including teachers, and may expend funds as necessary to achieve the objectives of the program. The statute specifically states, however, that employee recognition programs “shall not include monetary awards.”²


¹ Minn. Stat. § 365.10, subd.12.

² See Minn. Stat. §123B.02, subd. 14a.

Office of the Revisor of Statutes

2019 Minnesota Statutes

[Authenticate](#)  PDF**15.46 PREVENTIVE HEALTH SERVICES FOR PUBLIC EMPLOYEES.**

The commissioner of the Department of Management and Budget may establish and operate a program of preventive health services for state employees and shall provide the staff, equipment, and facilities necessary to do so. The commissioner shall develop these services in accordance with the accepted practices of and standards for occupational preventive health services in the state of Minnesota. Specific services must be directed to the work environment and to the health of the employee in relation to the job. The commissioner shall cooperate with the Department of Health as well as other private and public community agencies providing health, safety, employment, and welfare services. A county or a statutory or home rule charter city may establish and operate a program of preventive health and employee recognition services for its employees and may provide necessary staff, equipment, and facilities and may expend funds as necessary to achieve the objectives of the program. 

History: [1963 c 766 s 2](#); [1977 c 305 s 45](#); [1986 c 444](#); [1987 c 186 s 2](#); [1991 c 128 s 1](#); [1991 c 292 art 2 s 1](#); [2007 c 59 s 1](#); [2008 c 204 s 42](#); [2009 c 101 art 2 s 109](#)

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Board of County Commissioners Agenda Request

5c

Agenda Item #

Requested Meeting Date: 10/22/2019

Title of Item: Afsme HHS Unit MOA Re: MSRS HCSP

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
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Submitted by: Bobbie Danielson <i>Bobbie Danielson</i>	Department: HR Dept.
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Presenter (Name and Title): Bobbie Danielson, HR Director	Estimated Time Needed: 3 minutes
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Summary of Issue:

During the last round of negotiations (for the 2019-2021 contract) with AFSCME, the employer indicated it's willingness to discuss a MSRS HCSP utilizing current benefits. The Afsme HHS union has met and arrived at consensus to implement the following:

New MOA - MSRS HCSP: Effective November 8, 2019, all employees covered by the AFSCME HHS collective bargaining agreement (probationary and non-probationary) will contribute the following amount to the MSRS HCSP:

Annual Completed Years of Service	Employee's MSRS HCSP Contribution Amount
0	\$10 per pay check
3	\$10 per pay check
5	\$15 per pay check
10	\$25 per pay check
15+	\$25 per pay check

This includes full share, fair share, and non-paying dues members.

Alternatives, Options, Effects on Others/Comments:

The Health Care Savings Plan (HCSP), administered by Minnesota State Retirement System (MSRS), is an employer-sponsored program authorized by Minnesota State Statute, 352.98. Employees invest in a tax-free medical savings account while employed by a Minnesota public employer.

Recommended Action/Motion:

Motion to adopt the Afsme HHS Unit MOA: MSRS HCSP as presented.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*

N/A (employee's current wages are contributed to the MSRS HCSP account)
<https://www.msrs.state.mn.us/about-hcsp>

**Memorandum of Agreement
(MSRS HCSP)
AFSCME HHS Unit**

This Memorandum of Agreement is entered into between Aitkin County (hereafter "County") and Local No. 1283, AFSCME Council 65, AFL-CIO (hereafter "Union").

WHEREAS, the County and the Union are parties to a collective bargaining agreement negotiated pursuant to the Public Employment Labor Relations Act, with the current duration of agreement being January 1, 2019 until December 31, 2021; and

WHEREAS, the parties discussed participation in the MSRS HCSP, utilizing current employee benefits, during the last round of contract negotiations for the 2019-2021 collective bargaining agreement; and

WHEREAS, the Health Care Savings Plan (HCSP), administered by the Minnesota State Retirement System (MSRS), is an employer-sponsored program authorized by Minnesota State Statute, 352.98, and employees invest in a tax-free medical savings account while employed by a Minnesota public employer; and

WHEREAS, participating is on an "all or none" basis by union and the Afscome HHS union has reached consensus to participate, contributing current employee earnings as follows, effective November 8, 2019

All employees (probationary and non-probationary) will contribute the following amount to the MSRS HCSP:

Annual Completed Years of Service	Employee's MSRS HCSP Contribution Amount
0	\$10 per pay check
3	\$10 per pay check
5	\$15 per pay check
10	\$25 per pay check
15+	\$25 per pay check

; and

WHEREAS, MSRS has approved this language.

NOW, THEREFORE, BE IT RESOLVED, that the County and the Union agree to the following:

1. All employees (probationary and non-probationary) will contribute to the MSRS HCSP as shown in the chart above, beginning November 8, 2019.

2. This Memorandum of Agreement constitutes the complete and total agreement of the parties regarding this matter.

IN WITNESS WHEREOF, this Memorandum of Agreement has been executed on this 22nd day of October, 2019.

BOARD OF COMMISSIONERS
COUNTY OF AITKIN, MINNESOTA
COUNTY OF AITKIN

LOCAL UNION NO. 1283
AFSCME, AFL-CIO

Anne Marcotte, Board Chair

Troy Bauch, Staff Representative

Jessica Seibert, County Administrator

Ashley Gustafson, Local President

Bobbie Danielson, HR Director

Darlene Johanson, Local Vice President

End of MOA



Board of County Commissioners Agenda Request

6A
Agenda Item #

Requested Meeting Date: October 22, 2019

Title of Item: 2018 Audit

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input checked="" type="checkbox"/> Discussion Item
<input checked="" type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Jessica Seibert	Department: Administration
---	--------------------------------------

Presenter (Name and Title): Kristen Houle from CliftonLarsonAllen	Estimated Time Needed: 45 minutes
---	---

Summary of Issue:

Kristen Houle from CliftonLarsonAllen will review the 2018 Audit with the Board and answer questions.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No Please Explain:

Legally binding agreements must have County Attorney approval prior to submission.

AITKIN COUNTY, MINNESOTA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED DECEMBER 31, 2018

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INTRODUCTORY SECTION

**AITKIN COUNTY, MINNESOTA
ORGANIZATION OFFICIALS
AS OF DECEMBER 31, 2018**

		<u>Term Expires</u>
Elected:		
Commissioners:		
District 1	J. Mark Wedel	December 2018
District 2	Laurie Westerlund**	December 2020
District 3	Donald Niemi	December 2018
District 4	Bill Pratt	December 2020
District 5	Anne Marcotte*	December 2018
Attorney	Jim Ratz	December 2018
Auditor	Kirk Peysar	December 2018
Recorder	Michael Moriarty	December 2018
Sheriff	Scott Turner	December 2018
Treasurer	Lori Grams	December 2018
Appointed:		
Administrator	Jessica Seibert	Indefinite
Assessor	Mike Dangers	December 2020
Engineer	John Welle	December 2020
Coroner	Ramsey County Medical Examiner	Indefinite
Health and Human Services Director	Cynthia Bennett	Indefinite
Land Commissioner	Rich Courtemanche	Indefinite
Veterans Service Officer	Penny Harms	Indefinite

* Chair

** Vice Chair

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Aitkin County
Aitkin, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Aitkin County (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Aitkin Airport Commission (Airport), included in the City of Aitkin, Minnesota, financial statements as a discrete component unit, for the year ended December 31, 2018. The Airport, in which Aitkin County has an equity interest, is a joint venture between Aitkin County and the City of Aitkin, as discussed in Note 8.B. to the financial statements. The County's investment in the Airport, \$1,425,462, represents 1.0 percent and 1.2 percent, respectively, of the assets and net position of the governmental activities. The financial statements of the Airport were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amount included as an investment in joint venture, is based solely on the report of the auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Aitkin County as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

For the year ended December 31, 2018, the County adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. As a result of the implementation of this standard, the County reported a restatement for the change in accounting principle (see Note 10). Our auditors' opinion was not modified with respect to the restatements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the total OPEB liability, related ratios, and notes, schedule of the proportionate share of the net pension liability, schedule of contributions, and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Aitkin County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

Other Matters (Continued)

Supplementary Information (Continued)

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2019, on our consideration of Aitkin County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Aitkin County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aitkin County's internal control over financial reporting and compliance. It does not include the Aitkin Airport Commission joint venture, which was audited by other auditors.



CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2019

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

Aitkin County's (the County) Management's Discussion and Analysis (MD&A) provides an overview of the County's financial activities for the fiscal year ended December 31, 2018. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the County's financial statements.

FINANCIAL HIGHLIGHTS

- Governmental activities have a total net position of \$122,165,321, of which \$100,034,244 is the investment in capital assets, and \$8,273,614 is restricted to specific purposes.
- Business-type activities have a total net position of \$2,837,973. Of which, investment in capital assets represents \$3,226,767 of the total, \$2,036 is restricted for specific uses, and the remaining balance of (\$390,830) is unrestricted.
- Aitkin County's net position from current year activity increased by \$3,654,935 for the year ended December 31, 2018. Of the increase, \$3,695,713 was in governmental activities, and there was a decrease of \$40,778 in business-type activities.
- The cost of governmental activities increased by \$1,901,812 to \$32,468,501 for the current fiscal year. Program revenues of \$16,406,142 offset those costs. A portion of the net cost was funded by general revenues and other items totaling \$19,818,572.
- Governmental funds' fund balances increased by \$7,401,782 before the adjustment for the decrease in inventory.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the basic financial statements. Aitkin County's basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The MD&A (this section), certain budgetary comparison schedules, and certain information related to the County's net pension liability are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

There are two government-wide financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements report the County's operation in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements--Statement of Net Position and Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the County as a whole and about the activities in a way that helps the reader determine whether the County's financial condition has improved or declined as a result of the year's activities. These statements include all assets and liabilities using the full accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. You can think of the County's net position, the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, as one way to measure the County's financial health or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the County's property tax base and the condition of County roads, to assess the overall health of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

Governmental activities--Most of the County's basic services are reported here, including general government, public safety, highways and streets, sanitation, human services, health, culture and recreation, conservation of natural resources, and economic development. Property taxes and state and federal grants finance most of these activities.

Business-type activities--The County charges a fee to customers to help it cover all or most of the costs of these services it provides. The Long Lake Conservation Center's activities are reported here.

Fund Financial Statements

The fund financial statements provide detailed information about the significant funds--not the County as a whole. Some funds are required to be established by state law and by bond covenants. However, the County Board establishes some funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's two kinds of funds, governmental and proprietary, use different accounting methods.

Governmental funds--Most of the County's basic services are reported in governmental funds, which focus on how money flows in to and out of those funds and the balances left at year-end that are available for spending. These funds are reported using modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation statement following each governmental fund financial statement.

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Proprietary funds--When the County charges customers for the services it provides, whether to outside customers or to other units of the County, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise fund (a component of proprietary funds) is the same as the business-type activities we report in the government-wide statements but provides more detail and additional information, such as cash flows.

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or fiduciary, over certain assets. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the County's governmental and business-type activities for the year ended December 31, 2018, with comparative amounts for 2017.

**Table 1
Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$ 41,030,841	\$ 32,279,033	\$ (51,101)	\$ 32,392	\$ 40,979,740	\$ 32,311,425
Capital Assets	108,275,210	102,559,383	3,226,767	3,177,453	111,501,977	105,736,836
Total Assets	<u>149,306,051</u>	<u>134,838,416</u>	<u>3,175,666</u>	<u>3,209,845</u>	<u>152,481,717</u>	<u>138,048,261</u>
Deferred Outflows of Resources	<u>3,866,773</u>	<u>5,684,005</u>	<u>43,583</u>	<u>69,305</u>	<u>3,910,356</u>	<u>5,753,310</u>
Liabilities						
Current Liabilities	4,326,768	12,676,546	60,413	279,042	4,387,181	12,955,588
Long-Term Liabilities	20,675,632	3,300,382	260,169	55,463	20,935,801	3,355,845
Total Liabilities	<u>25,002,400</u>	<u>15,976,928</u>	<u>320,582</u>	<u>334,505</u>	<u>25,322,982</u>	<u>16,311,433</u>
Deferred Inflows of Resources	<u>6,005,103</u>	<u>5,506,679</u>	<u>60,694</u>	<u>51,470</u>	<u>6,065,797</u>	<u>5,558,149</u>
Net Position						
Investment in Capital Assets	100,034,244	102,559,383	3,226,767	3,177,453	103,261,011	105,736,836
Restricted	8,273,614	5,736,840	2,036	2,036	8,275,650	5,738,876
Unrestricted	13,857,463	10,742,591	(390,830)	(286,314)	13,466,633	10,456,277
Total Net Position	<u>\$ 122,165,321</u>	<u>\$ 119,038,814</u>	<u>\$ 2,837,973</u>	<u>\$ 2,893,175</u>	<u>\$ 125,003,294</u>	<u>\$ 121,931,989</u>

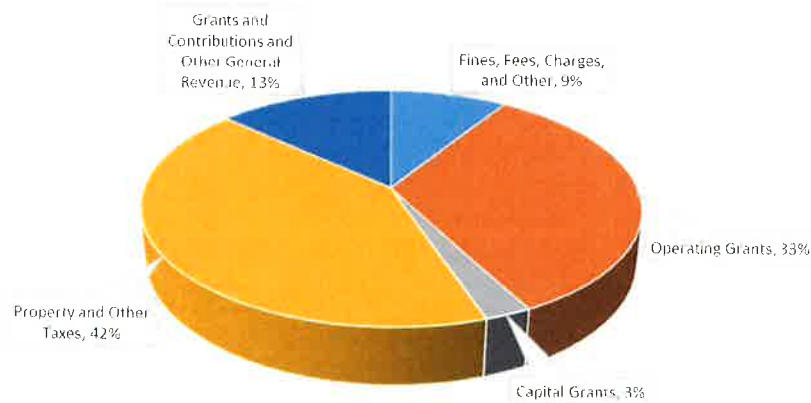
**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

THE COUNTY AS A WHOLE (CONTINUED)

**Table 2
Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Fines, Fees, Charges, and Other	\$ 3,167,213	\$ 3,090,126	\$ 606,857	\$ 602,217	\$ 3,774,070	\$ 3,692,343
Operating Grants	12,327,752	10,740,137	6,487	24,901	12,334,239	10,765,038
Capital Grants	911,177	19,832	98,616	-	1,009,793	19,832
General Revenues						
Property Taxes	12,974,521	12,277,637	-	-	12,974,521	12,277,637
Other Taxes	2,008,736	1,787,651	-	-	2,008,736	1,787,651
Grants and Contributions	1,709,032	1,509,226	-	-	1,709,032	1,509,226
Other General Revenues	3,126,283	2,562,619	5,424	4,576	3,131,707	2,567,195
Total Revenues	<u>36,224,714</u>	<u>31,987,228</u>	<u>717,384</u>	<u>631,694</u>	<u>36,942,098</u>	<u>32,618,922</u>
Expenses						
General Government	7,043,926	6,171,963	-	-	7,043,926	6,171,963
Public Safety	6,418,765	7,432,365	-	-	6,418,765	7,432,365
Highways and Streets	7,750,102	6,204,459	-	-	7,750,102	6,204,459
Sanitation	388,575	409,283	-	-	388,575	409,283
Human Services	5,934,654	6,043,268	-	-	5,934,654	6,043,268
Health	806,325	884,890	-	-	806,325	884,890
Culture and Recreation	855,447	698,138	-	-	855,447	698,138
Conservation of Natural Resources	3,107,699	2,405,365	818,662	734,284	3,926,361	3,139,649
Economic Development	163,008	316,958	-	-	163,008	316,958
Total Expenses	<u>32,468,501</u>	<u>30,566,689</u>	<u>818,662</u>	<u>734,284</u>	<u>33,287,163</u>	<u>31,300,973</u>
Increase (Decrease) in Net Position Before Transfers	3,756,213	1,420,539	(101,278)	(102,590)	3,654,935	1,317,949
Transfers	(60,500)	-	60,500	-	-	-
Change in Net Position	3,695,713	1,420,539	(40,778)	(102,590)	3,654,935	1,317,949
Net Position, January 1	119,038,814	117,495,792	2,893,175	2,995,765	121,931,989	120,491,557
Restatement (See Note 10)	(569,206)	122,483	(14,424)	-	(583,630)	122,483
Net Position, January 1, as Restated	<u>118,469,608</u>	<u>117,618,275</u>	<u>2,878,751</u>	<u>2,995,765</u>	<u>121,348,359</u>	<u>120,614,040</u>
Net Position, December 31	<u>\$ 122,165,321</u>	<u>\$ 119,038,814</u>	<u>\$ 2,837,973</u>	<u>\$ 2,893,175</u>	<u>\$ 125,003,294</u>	<u>\$ 121,931,989</u>

Governmental Activities Revenues by Source 2018



**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

THE COUNTY AS A WHOLE (CONTINUED)

Governmental Activities

The cost of all activities this year was \$32,468,501. However, as shown in the Statement of Activities, the amount that taxpayers ultimately financed for these activities through County property taxes was \$12,974,521, because some of the cost was paid by those who directly benefited from the programs (\$3,167,213) or by other governments and organizations that subsidized certain programs with grants and contributions (\$13,238,929).

Table 3 presents the cost of each of the County's five largest program functions, as well as each function's net cost (total cost, less revenues generated by the activities). The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

**Table 3
Governmental Activities**

Activity	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government	\$ 7,043,926	\$ 6,171,963	\$ 5,316,146	\$ 4,694,233
Public Safety	6,418,765	7,432,365	4,663,799	5,831,342
Highways and Streets	7,750,102	6,204,459	53,248	217,471
Human Services	5,934,654	6,043,268	2,640,953	2,559,770
Conservation of Natural Resources	3,107,699	2,405,365	1,837,564	1,656,694
Other	2,213,355	2,309,269	1,550,649	1,757,084
Totals	<u>\$ 32,468,501</u>	<u>\$ 30,566,689</u>	<u>\$ 16,062,359</u>	<u>\$ 16,716,594</u>

Business-Type Activities

The revenues of the County's business-type activities increased by 13.6 percent, income from fees increased 0.8 percent, and expenses increased by 11.5 percent.

The County's Funds

As the County completed the year, its governmental funds reported a combined fund balance of \$31,175,255, which is above last year's total of \$23,934,776. The Road and Bridge Fund (a balance of \$3,865,891) represented the largest decrease in governmental fund balances. The Capital Projects Special Revenue Fund increased \$7,480,661. The Forfeited Tax Sale Special Revenue Fund balance increased \$529,029. The General Fund saw an increase in fund balance of \$1,685,126. The Health and Human Services Special Revenue Fund increased \$142,901.

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

THE COUNTY AS A WHOLE (CONTINUED)

General Fund Budgetary Highlights

The actual charges to appropriations (expenditures) were \$101,195 over the final budget amounts. Revenues were over budget by \$1,690,443 with the significant positive variances including intergovernmental revenues, investment earnings, and miscellaneous revenues. Taxes were under budget by \$400,363.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2018, the County had \$111,501,977 invested in a broad range of capital assets, including land, construction in progress, buildings, machinery, furniture, equipment, and infrastructure, net of depreciation (see Table 4). This amount represents a net increase of \$5,765,141, or 5.45 percent, over the last year.

**Table 4
Capital Assets at Year-End
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 3,554,551	\$ 3,584,449	\$ 15,400	\$ 15,400	\$ 3,569,951	\$ 3,599,849
Construction in Progress	3,369,187	737,609	-	-	3,369,187	737,609
Buildings	6,593,504	6,916,403	3,185,445	3,140,453	9,778,949	10,056,856
Machinery, Furniture, and Equipment	4,152,237	4,353,660	25,922	21,600	4,178,159	4,375,260
Land Improvements	26,908	-	-	-	26,908	-
Infrastructure	90,578,823	86,967,262	-	-	90,578,823	86,967,262
Totals	\$ 108,275,210	\$ 102,559,383	\$ 3,226,767	\$ 3,177,453	\$ 111,501,977	\$ 105,736,836

This year's major additions include:

SAP 001-912-021	CSAH 12	\$ 2,286,490
SAP 001-606-021	CSAH 6	1,238,688
SAP 001-632-007	CSAH 32	859,787

Additional information on capital assets is found in Note 3.A.3 of the financial statements.

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Debt

At year-end, the County had \$10,745,632 in debt outstanding, versus \$191,234 last year, an increase of 5519.1 percent, as shown in Table 5 due to issuance of bonds in 2018.

**Table 5
Outstanding Debt at Year-End**

	Governmental Activities	
	2018	2017
General Obligation Bonds	\$ 10,555,431	\$ -
AgBMP Septic Loans	190,201	191,234
Total Outstanding Debt	<u>\$ 10,745,632</u>	<u>\$ 191,234</u>

The County's general obligation bond rating is "A1," a rating assigned by national rating agencies to the County's debt. The state limits the amount of net debt the County can issue to three percent of the market value of all taxable property in the County. The County's outstanding net debt is well below the three percent debt limit imposed by state statutes.

Other obligations include accrued vacation and sick leave payable and other postemployment benefits. More detailed information about the County's long-term liabilities is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal year 2019 budget, tax rates, and fees that will be charged for the business-type activities.

- Further increases in the unemployment rate in 2019 could impact the level of services requested by County residents.
- Aitkin County's demographic population has a high median age, creating increased demands for services across several service areas.
- The general stabilization in real market values could result in a more moderate tax rate increase.
- The need to address future capital and infrastructure funding.

**AITKIN COUNTY, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, or need additional information, contact Kirk Peysar, Aitkin County Auditor, Aitkin County Courthouse, 209 Second Street N.W., Room 202, Aitkin, Minnesota 56431.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

**AITKIN COUNTY, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2018**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and Pooled Investments	\$ 32,513,343	\$ -	\$ 32,513,343
Petty Cash and Change Funds	6,000	1,350	7,350
Cash with Fiscal Agent	60,955	-	60,955
Taxes Receivable:			
Delinquent	499,870	-	499,870
Special Assessments Receivable:			
Delinquent	12,439	-	12,439
Accounts Receivable - Net	2,005,608	2,145	2,007,753
Accrued Interest Receivable	86,622	-	86,622
Loan Receivable	121,246	-	121,246
Internal Balances	65,095	(65,095)	-
Due from Other Governments	3,798,904	-	3,798,904
Prepaid Items	3,129	-	3,129
Inventories	432,168	8,463	440,631
Investment in Joint Venture	1,425,462	-	1,425,462
Restricted Assets:			
Cash and Pooled Investments	-	2,036	2,036
Capital Assets:			
Nondepreciable	6,923,738	15,400	6,939,138
Depreciable - Net of Accumulated			
Depreciation	101,351,472	3,211,367	104,562,839
Total Assets	<u>149,306,051</u>	<u>3,175,666</u>	<u>152,481,717</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	3,858,623	43,196	3,901,819
Deferred OPEB Outflows	8,150	387	8,537
Total Deferred Outflows of Resources	<u>3,866,773</u>	<u>43,583</u>	<u>3,910,356</u>

See accompanying Notes to Financial Statements.

AITKIN COUNTY, MINNESOTA
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 570,667	\$ 15,361	\$ 586,028
Salaries Payable	901,219	20,389	921,608
Contracts Payable	966,641	-	966,641
Due to Other Governments	592,344	-	592,344
Timber Permit Bonds	85,857	-	85,857
Long-Term Liabilities:			
Due Within One Year	1,210,040	24,663	1,234,703
Due in More Than One Year	10,708,398	-	10,708,398
Other Postemployment Benefits Payable	625,573	15,853	641,426
Net Pension Liability	9,341,661	244,316	9,585,977
Total Liabilities	<u>25,002,400</u>	<u>320,582</u>	<u>25,322,982</u>
DEFERRED INFLOWS OF RESOURCES			
Taxes Received for Future Years	21,647	-	21,647
Deferred Pension Inflows	5,983,456	60,694	6,044,150
Total Deferred Inflows of Resources	<u>6,005,103</u>	<u>60,694</u>	<u>6,065,797</u>
NET POSITION			
Investment in Capital Assets	100,034,244	3,226,767	103,261,011
Restricted for:			
General Government	1,006,724	-	1,006,724
Public Safety	366,013	-	366,013
Highways and Streets	3,034,376	-	3,034,376
Health and Human Services	145,714	-	145,714
Sanitation	645,842	-	645,842
Culture and Recreation	349,698	-	349,698
Conservation of Natural Resources	1,134,554	-	1,134,554
Economic Development	881,572	-	881,572
Unorganized Road, Bridge, and Fire	648,166	-	648,166
Debt Service	60,955	-	60,955
Other Purposes	-	2,036	2,036
Unrestricted	13,857,463	(390,830)	13,466,633
Total Net Position	<u>\$ 122,165,321</u>	<u>\$ 2,837,973</u>	<u>\$ 125,003,294</u>

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018**

	Expenses	Program Revenues		
		Fees, Charges, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
Primary Government				
Governmental Activities:				
General Government	\$ 7,043,926	\$ 1,154,063	\$ 573,717	\$ -
Public Safety	6,418,765	972,059	782,907	-
Highways and Streets	7,750,102	547,817	6,238,295	910,742
Sanitation	388,575	15,507	108	-
Human Services	5,934,654	364,353	2,929,348	-
Health	806,325	73,809	447,168	-
Culture and Recreation	855,447	39,605	86,509	-
Conservation of Natural Resources	3,107,699	-	1,269,700	435
Economic Development	163,008	-	-	-
Total Governmental Activities	<u>32,468,501</u>	<u>3,167,213</u>	<u>12,327,752</u>	<u>911,177</u>
Business-Type Activities:				
Long Lake Conservation Center	<u>818,662</u>	<u>606,857</u>	<u>6,487</u>	<u>98,616</u>
Total Primary Government	<u>\$ 33,287,163</u>	<u>\$ 3,774,070</u>	<u>\$ 12,334,239</u>	<u>\$ 1,009,793</u>

General Revenues

Property Taxes
Mortgage Registry and Deed Tax
Other Taxes
Payments in Lieu of Tax
Grants and Contributions not Restricted to
Specific Programs
Unrestricted Investment Earnings
Miscellaneous
Gain from Sale of Assets
Transfers
Total General Revenues

Change in Net Position

Net Position - Beginning of Year
Restatement (See Note 10)
Net Position - as Restated

Net Position - End of Year

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (5,316,146)	\$ -	\$ (5,316,146)
(4,663,799)	-	(4,663,799)
(53,248)	-	(53,248)
(372,960)	-	(372,960)
(2,640,953)	-	(2,640,953)
(285,348)	-	(285,348)
(729,333)	-	(729,333)
(1,837,564)	-	(1,837,564)
(163,008)	-	(163,008)
<u>(16,062,359)</u>	<u>-</u>	<u>(16,062,359)</u>
-	(106,702)	(106,702)
(16,062,359)	(106,702)	(16,169,061)
12,974,521	-	12,974,521
21,281	-	21,281
169,379	-	169,379
1,818,076	-	1,818,076
1,709,032	-	1,709,032
914,241	-	914,241
2,095,735	5,424	2,101,159
116,307	-	116,307
(60,500)	60,500	-
<u>19,758,072</u>	<u>65,924</u>	<u>19,823,996</u>
3,695,713	(40,778)	3,654,935
119,038,814	2,893,175	121,931,989
(569,206)	(14,424)	(583,630)
<u>118,469,608</u>	<u>2,878,751</u>	<u>121,348,359</u>
<u>\$ 122,165,321</u>	<u>\$ 2,837,973</u>	<u>\$ 125,003,294</u>

See accompanying Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

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**AITKIN COUNTY, MINNESOTA
BALANCE SHEET
DECEMBER 31, 2018**

	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Capital Projects	Nonmajor Funds	Total
ASSETS							
Cash and Pooled Investments	\$ 11,327,472	\$ 4,249,073	\$ 4,134,450	\$ 3,379,540	\$ 7,599,760	\$ 1,823,048	\$ 32,513,343
Petty Cash and Change Funds	3,000	-	3,000	-	-	-	6,000
Cash with Fiscal Agent	60,955	-	-	-	-	-	60,955
Taxes Receivable:							
Delinquent	303,454	96,458	99,958	-	-	-	499,870
Special Assessments:							
Delinquent	-	-	-	-	-	12,439	12,439
Accounts Receivable - Net	11,716	50	78,533	1,915,309	-	-	2,005,608
Accrued Interest Receivable	86,622	-	-	-	-	-	86,622
Loans Receivable	121,246	-	-	-	-	-	121,246
Due from Other Funds	417,418	14,087	-	-	-	453,196	884,701
Due from Other Governments	243,021	2,967,207	586,749	1,927	-	-	3,798,904
Prepaid Items	-	-	3,129	-	-	-	3,129
Inventories	-	432,168	-	-	-	-	432,168
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 12,574,904</u>	<u>\$ 7,759,043</u>	<u>\$ 4,905,819</u>	<u>\$ 5,296,776</u>	<u>\$ 7,599,760</u>	<u>\$ 2,288,683</u>	<u>\$ 40,424,985</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 228,328	\$ 250,776	\$ 73,681	\$ 6,409	\$ -	\$ 11,473	\$ 570,667
Salaries Payable	505,821	115,839	224,865	49,579	-	5,115	901,219
Contracts Payable	-	481,979	-	-	484,662	-	966,641
Due to Other Funds	-	-	-	805,519	-	14,087	819,606
Due to Other Governments	184	6,114	338,597	247,449	-	-	592,344
Timber Permit Bonds	-	-	-	85,857	-	-	85,857
Total Liabilities	<u>734,333</u>	<u>854,708</u>	<u>637,143</u>	<u>1,194,813</u>	<u>484,662</u>	<u>30,675</u>	<u>3,936,334</u>
DEFERRED INFLOWS OF RESOURCES							
Taxes Received for Future Years	13,295	4,068	4,284	-	-	-	21,647
Unavailable Revenue	<u>325,282</u>	<u>3,034,376</u>	<u>245,672</u>	<u>1,673,980</u>	<u>-</u>	<u>12,439</u>	<u>5,291,749</u>
Total Deferred Inflows of Resources	338,577	3,038,444	249,956	1,673,980	-	12,439	5,313,396

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
BALANCE SHEET (CONTINUED)
DECEMBER 31, 2018**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (CONTINUED)	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Capital Projects	Nonmajor Funds	Total
FUND BALANCES							
Nonspendable:							
Inventories	\$ -	\$ 432,168	\$ -	\$ -	\$ -	\$ -	\$ 432,168
Prepaid Items	-	-	3,129	-	-	-	3,129
Missing Heirs	-	-	-	21,519	-	-	21,519
Restricted for:							
Debt Service	60,955	-	-	-	-	-	60,955
Recorder's Technology	452,928	-	-	-	-	-	452,928
Prosecutorial Purposes	5,000	-	-	-	-	-	5,000
Enhanced 911	223,529	-	-	-	-	-	223,529
Law Enforcement	5,000	-	-	-	-	-	5,000
Administering the Carrying of Weapons	137,484	-	-	-	-	-	137,484
Conservation of Natural Resources	57,569	-	-	-	-	-	57,569
Loans Receivable	121,246	-	-	-	-	-	121,246
Solid Waste	645,842	-	-	-	-	-	645,842
Recorder's Equipment Purchases	452,928	-	-	-	-	-	452,928
Parks	349,698	-	-	-	-	-	349,698
County Development	-	-	-	881,572	-	-	881,572
Law Library	-	-	-	94,053	-	-	94,053
Unclaimed Property	-	-	-	1,815	-	-	1,815
Administering Forfeited Tax Sale	-	-	-	440,107	-	-	440,107
Unorganized Road, Bridge, and Fire	-	-	-	-	-	648,166	648,166
Ditch Maintenance and Repairs	-	-	-	-	-	57,810	57,810
Environmental Uses	-	-	-	-	-	457,822	457,822
Committed for:							
Assessor - Equipment	34,413	-	-	-	-	-	34,413
Elections - Voting Equipment	100,000	-	-	-	-	-	100,000
Attorney - Murder Trial	10,000	-	-	-	-	-	10,000
Sheriff - Technology	48,050	-	-	-	-	-	48,050
Sheriff - Posse	4,754	-	-	-	-	-	4,754
Sheriff - Forfeiture	11,831	-	-	-	-	-	11,831
Sheriff - Enforcement	61,000	-	-	-	-	-	61,000
Sheriff - Snowmobile	4,000	-	-	-	-	-	4,000
Sheriff - Buildings and Structures	30,000	-	-	-	-	-	30,000
Canine Replacement	6,000	-	-	-	-	-	6,000
FBL Vehicle	17,500	-	-	-	-	-	17,500
Tourism Fund	1,000	-	-	-	-	-	1,000
Buildings - Capital	53,091	-	-	-	-	-	53,091
Maintenance - Part-Time Salaries	25,000	-	-	-	-	-	25,000
Maintenance - Service/Labor/Contracts	5,000	-	-	-	-	-	5,000
IT - Staff Training	17,850	-	-	-	-	-	17,850
IT - Networking Equipment	35,999	-	-	-	-	-	35,999
Central Services	35,469	-	-	-	-	-	35,469
Central Services - Service/Labor/Contracts	10,000	-	-	-	-	-	10,000
HR - Staff Training	9,000	-	-	-	-	-	9,000
Court Administration - Office Equipment	15,000	-	-	-	-	-	15,000
Building Account	-	-	90,000	-	-	-	90,000
Assigned for:							
General Government	-	-	-	988,917	-	-	988,917
Highways and Streets	-	3,433,723	-	-	-	-	3,433,723
Health and Human Services	-	-	3,925,591	-	-	-	3,925,591
Forest Development	-	-	-	-	-	1,093,788	1,093,788
Capital Projects	-	-	-	-	7,115,098	-	7,115,098
Unassigned	8,454,858	-	-	-	-	(12,017)	8,442,841
Total Fund Balances	11,501,994	3,865,891	4,018,720	2,427,983	7,115,098	2,245,569	31,175,255
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$ 12,574,904	 \$ 7,759,043	 \$ 4,905,819	 \$ 5,296,776	 \$ 7,599,760	 \$ 2,288,683	 \$ 40,424,985

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION-
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018**

Fund Balances - Total Governmental Funds **\$ 31,175,255**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 108,275,210

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

Deferred inflows of resources - unavailable revenue 5,291,749

Investment in joint venture is not available to pay for current-period expenditures and, therefore, is not reported in the governmental funds. 1,425,462

The County's Other Postemployment Benefit liability and related deferred outflows are recorded only on the statement of net position. Balances at year-end are:

Other Postemployment Benefits Liability	\$ (625,573)	
Deferred Outflows of Resources - OPEB Related	<u>8,150</u>	(617,423)

Deferred outflows resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds. 3,858,623

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

General Obligation Bonds	(10,555,431)	
Loans Payable	(190,201)	
Net Pension Liability	(9,341,661)	
Compensated Absences	<u>(1,172,806)</u>	(21,260,099)

Deferred inflows resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds. (5,983,456)

Net Position of Governmental Activities **\$ 122,165,321**

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2018**

	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Capital Projects	Nonmajor Funds	Total
REVENUES							
Taxes	\$ 8,025,613	\$ 2,408,224	\$ 2,535,667	\$ -	\$ -	\$ 80,397	\$ 13,049,901
Licenses and Permits	397,048	-	-	-	-	234	397,282
Intergovernmental	4,557,598	5,162,317	3,603,575	274,470	-	274,142	13,872,102
Charges for Services	1,192,156	396,305	390,073	29,140	-	-	2,007,674
Gifts and Contributions	8,203	-	-	-	-	-	8,203
Investment Earnings	812,591	-	-	-	126,851	11,084	950,526
Miscellaneous	881,329	160,085	307,550	2,629,138	-	521,220	4,499,322
Total Revenues	15,874,538	8,126,931	6,836,865	2,932,748	126,851	887,077	34,785,010
EXPENDITURES							
CURRENT							
General Government	6,146,169	-	-	23,916	3,077,101	-	9,247,186
Public Safety	6,641,556	-	-	-	-	34,580	6,676,136
Highways and Streets	-	10,336,849	-	-	-	106,804	10,443,653
Sanitation	383,192	-	-	-	-	-	383,192
Human Services	-	-	5,886,145	-	-	-	5,886,145
Health	2,637	-	807,819	-	-	-	810,456
Culture and Recreation	845,137	-	-	-	-	-	845,137
Conservation of Natural Resources	209,585	-	-	2,371,634	-	489,536	3,070,755
Economic Development	87,656	-	-	-	-	-	87,656
INTERGOVERNMENTAL							
Highways and Streets	-	442,343	-	-	-	-	442,343
DEBT SERVICE							
Principal	35,533	-	-	-	-	-	35,533
Administrative (Fiscal) Charges	-	-	-	-	129,305	-	129,305
Total Expenditures	14,351,465	10,779,192	6,693,964	2,395,550	3,206,406	630,920	38,057,497
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,523,073	(2,652,261)	142,901	537,198	(3,079,555)	256,157	(3,272,487)
OTHER FINANCING SOURCES (USES)							
Insurance Proceeds	140,053	-	-	-	-	-	140,053
Loans Issued	34,500	-	-	-	-	-	34,500
Transfers In	-	-	-	-	-	8,169	8,169
Transfers Out	(12,500)	-	-	(8,169)	-	(48,000)	(68,669)
Bonds and Notes Issued	-	-	-	-	10,390,000	-	10,390,000
Premium on Bonds/Notes Issued	-	-	-	-	170,216	-	170,216
Total Other Financing Sources (Uses)	162,053	-	-	(8,169)	10,560,216	(39,831)	10,674,269
NET CHANGE IN FUND BALANCE	1,685,126	(2,652,261)	142,901	529,029	7,480,661	216,326	7,401,782
Fund Balance - January 1	9,816,868	6,679,455	3,875,819	1,898,954	(365,563)	2,029,243	23,934,776
Increase (Decrease) in Inventories	-	(161,303)	-	-	-	-	(161,303)
FUND BALANCE - DECEMBER 31	\$ 11,501,994	\$ 3,865,891	\$ 4,018,720	\$ 2,427,983	\$ 7,115,098	\$ 2,245,569	\$ 31,175,255

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES -
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018**

Net change in fund balances - total governmental funds **\$ 7,401,782**

Amounts reported for governmental activities in the statement of activities are different because:

In the funds, under the modified accrual basis, receivables not available for expenditure are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenue between the fund statements and the statement of activities is the increase or decrease in unavailable revenue.

Unavailable Revenue - December 31	\$ 5,291,749	
Unavailable Revenue - January 1	(4,200,119)	1,091,630

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Also, in the statement of activities, only the gain or loss on the disposal of assets is reported; whereas, in the governmental funds, the proceeds from the sale increase financial resources. Therefore, the change in net position differs from the change in fund balance by the net book value of the assets sold.

Adjustments

Asset Adjustments	9,296,616	
Current Year Depreciation	(3,580,789)	5,715,827

Issuing long-term debt provides current financial resources to governmental funds, while the repayment of debt consumes current financial resources. Neither transaction has any effect on net position. Also, governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued; whereas, those amounts are deferred and amortized over the life of the debt in the statement of net position.

Debt Issued

AgBMP Septic Loans	(34,500)	
General Obligation Bonds and Premium	(10,560,216)	
Principal Repayments		
Loans	35,533	(10,559,183)

Decrease in joint venture does not provide current financial resources and is not reported as revenue or expenses in the funds.		(76,390)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Change in Compensated Absences	16,760	
Amortization of Premium	4,785	
Change in Inventories	(161,303)	
Change in Deferred Outflows of Resources - Pensions	(1,825,382)	
Change in Other Postemployment Benefits	(44,664)	
Change in Deferred Outflows of Resources - Other Postemployment Benefits	(3,553)	
Change in Net Pension Liability	3,180,341	
Change in Deferred Inflows of Resources - Pensions	(1,044,937)	122,047

Change in Net Position of Governmental Activities		\$ 3,695,713

See accompanying Notes to Financial Statements.

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PROPRIETARY FUND

**AITKIN COUNTY, MINNESOTA
STATEMENT OF NET POSITION
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND
DECEMBER 31, 2018**

ASSETS

CURRENT ASSETS

Petty Cash and Change Funds	\$	1,350
Accounts Receivable		2,145
Inventories		8,463
Total Current Assets		11,958

RESTRICTED ASSETS

Cash and Pooled Investments		2,036
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NONCURRENT ASSETS

Capital Assets:		
Nondepreciable		15,400
Depreciable - Net		3,211,367
Total Noncurrent Assets		3,226,767

Total Assets		3,240,761
--------------	--	-----------

DEFERRED OUTFLOWS OF RESOURCES

Deferred Pension Outflows		43,196
Deferred OPEB Outflows		387
Total Deferred Outflows of Resources		43,583

LIABILITIES

CURRENT LIABILITIES

Accounts Payable		15,361
Salaries Payable		20,389
Compensated Absences Payable - Current		24,663
Due to Other Funds		65,095
Total Current Liabilities		125,508

NONCURRENT LIABILITIES

Net Pension Liability		244,316
Other Postemployment Benefits Liability - Due in More than One Year		15,853
Total Noncurrent Liabilities		260,169

Total Liabilities		385,677
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DEFERRED INFLOWS OF RESOURCES

Deferred Pension Inflows		60,694
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NET POSITION

Investment in Capital Assets		3,226,767
Restricted for:		
Publications		2,036
Unrestricted		(390,830)
Total Net Position		\$ 2,837,973

See accompanying Notes to Financial Statements.

AITKIN COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN
FUND NET POSITION
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2018

OPERATING REVENUES	
Tenant Rent	\$ 14,400
Program Packages	547,344
Resale	42,334
Miscellaneous	3,457
Total Operating Revenues	<u>607,535</u>
OPERATING EXPENSES	
Personal Services	329,525
Employee Benefits and Payroll Taxes	103,393
Other Services and Charges	24,491
Supplies	100,520
Utilities	48,224
Advertising	2,499
Insurance	16,500
Staff Training	1,558
Postage	429
Depreciation	165,963
Resale	26,238
Total Operating Expenses	<u>819,340</u>
OPERATING LOSS	(211,805)
NONOPERATING REVENUES (EXPENSES)	
Intergovernmental	102,896
Gifts and Contributions	2,207
Insurance Proceeds	5,424
Total Nonoperating Revenues	<u>110,527</u>
LOSS BEFORE TRANSFERS	(101,278)
Transfers In	<u>60,500</u>
CHANGE IN NET POSITION	(40,778)
Net Position - January 1	2,893,175
Restatement (See Note 10)	(14,424)
Net Position - January 1, as Restated	<u>2,878,751</u>
NET POSITION - DECEMBER 31	<u><u>\$ 2,837,973</u></u>

See accompanying Notes to Financial Statements.

**AITKIN COUNTY, MINNESOTA
STATEMENT OF CASH FLOWS
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers and Users	\$ 605,420
Payments to Suppliers	(215,855)
Payments to Employees	(431,840)
Net Cash Used by Operating Activities	(42,275)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Interfund Borrowing	125,595
Intergovernmental	102,896
Contributions	2,207
Insurance Proceeds	5,424
Net Cash Provided by Noncapital Financing Activities	236,122

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of Capital Assets	(215,277)
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NET DECREASE IN CASH AND CASH EQUIVALENTS

(21,430)

Cash and Cash Equivalents - Beginning of Year

24,816

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 3,386

**RECONCILIATION OF OPERATING LOSS TO
CASH FLOWS FROM OPERATING ACTIVITIES**

Operating Loss	\$ (211,805)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	165,963
(Increase) Decrease in Assets and Deferred Outflows of Resources:	
Accounts Receivable	(2,145)
Due from Other Governments	30
Inventory	(917)
Deferred OPEB Outflows	(90)
Deferred Pension Outflows	26,109
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:	
Accounts Payable	5,521
Salaries Payable	(748)
Compensated Absences Payable	177
Net Pension Liability	(34,726)
Deferred Pension Inflows	9,224
Other Postemployment Benefits Payable	1,132
Net Cash Used by Operating Activities	\$ (42,275)

**RECONCILIATION OF CASH AND EQUIVALENTS
TO THE BALANCE SHEET**

Petty Cash and Change Funds	\$ 1,350
Restricted Cash and Pooled Investments	2,036
Total Cash and Cash Equivalents	\$ 3,386

See accompanying Notes to Financial Statements.

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FIDUCIARY FUNDS

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**AITKIN COUNTY, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
DECEMBER 31, 2018**

ASSETS

Cash and Pooled Investments	<u>\$ 896,664</u>
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LIABILITIES

Accounts Payable	\$ 95,971
Funds Held in Trust	33,944
Due to Other Governments	<u>766,749</u>
Total Liabilities	<u>\$ 896,664</u>

See accompanying Notes to Financial Statements.

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AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Aitkin County's (the County) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as of and for the year ended December 31, 2018. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

A. Financial Reporting Entity

Aitkin County was established May 23, 1857, and is an organized county having the powers, duties, and privileges granted counties by Minn. Stat. ch. 373. As required by accounting principles generally accepted in the United States of America, these financial statements present Aitkin County. Aitkin County has no component units. The County is governed by a five-member Board of Commissioners elected from districts within the County. The Board is organized with a chair and vice chair elected at the annual meeting in January of each year.

Joint Ventures, Jointly-Governed Organizations, and Related Organization

The County participates in several joint ventures described in Note 8.B. The County also participates in a jointly-governed organization described in Note 8.C. and a related organization described in Note 8.D.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (the statement of net position and the statement of activities) display information about the primary government. These statements include the financial activities of the overall County government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

In the government-wide statement of net position, both the governmental and business-type activities columns: (a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts: (1) investment in capital assets, (2) restricted net position, and (3) unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

1. Government-Wide Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of each function of the County's governmental activities and its business-type activities are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions restricted to meeting the operational or capital requirements of a particular function or activity. Revenues not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category--governmental, proprietary, and fiduciary--are presented. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed in a separate column in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Road and Bridge Special Revenue Fund is used to account for revenues and expenditures of the County Highway Department, which is responsible for the construction and maintenance of roads, bridges, and other projects affecting County roadways.

The Health and Human Services Special Revenue Fund is used to account for economic assistance, community social services, and public health programs.

The Forfeited Tax Sale Special Revenue Fund is used to account for proceeds from the sale or rental of lands forfeited to the State of Minnesota, pursuant to Minn. Stat. ch. 282. The distribution of the net proceeds, after deducting the expenses of the County for managing the tax-forfeited lands, is governed by Minn. Stat. § 282.08. Title to the tax-forfeited lands remains with the state until sold by the County.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

2. Fund Financial Statements (Continued)

The Capital Projects Special Revenue Fund is used to account for financial resources to be used for capital acquisition, construction, or improvement of capital facilities. Financing is provided by bonds issued by the County.

The County reports the following major enterprise fund:

The Long Lake Conservation Center Enterprise Fund is used to account for the operation of a conservation school primarily for young adults.

Additionally, the County reports the following fund types:

The Environmental Permanent Fund is used to account for funds collected from the sale of County-owned lakeshore leased lots. In accordance with 1998 Minn. Laws ch. 389, art. 16, § 31, the principal on these sales must remain in an environmental trust, and the interest may be spent only on improvements of natural resources.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets that the County holds for others in an agent capacity.

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Shared revenues are generally recognized in the period the appropriation goes into effect. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Aitkin County considers all revenues as available if collected within 60 days after the end of the current period. Property and other taxes, intergovernmental revenues, licenses, and interest are all considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or incidental activities.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources as needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Cash and Cash Equivalents

Cash and cash equivalents are identified only for the purpose of the Statement of Cash Flows reporting by the proprietary fund. The County has defined cash and cash equivalents to include cash on hand, petty cash, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Additionally, each fund's equity in the County's investment pool is treated as a cash equivalent because the funds can be deposited or effectively withdrawn from cash at any time without prior notice or penalty.

2. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. Pooled and fund investments are reported at their fair value at December 31, 2018. A market approach is used to value all investments other than external investment pools, which are measured at the net asset value. Pursuant to Minn. Stat. § 385.07, investment earnings on cash and pooled investments are credited to the General Fund. Other funds receive investment earnings based on other state statutes, grant agreements, contracts, and bond covenants. Pooled investment earnings for 2018 were \$950,526.

Aitkin County invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which is created under a joint powers agreement pursuant to Minn. Stat. § 471.59. The investment in the pool is measured at the net asset value per share provided by the pool.

3. Receivables and Payables

Activities between funds representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (the current portion of interfund loans) or "advances to/from other funds" (the noncurrent portion of interfund loans).

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)

3. Receivables and Payables (Continued)

All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Accounts receivable is shown net of an allowance for uncollectibles of \$202,306. No allowances for other receivables have been provided because such amounts are not expected to be material.

Property taxes are levied as of January 1 on property values assessed as of the same date. The tax levy notice is mailed in March with the first half payment due May 15 and the second half payment due October 15. Unpaid taxes at December 31 become liens on the respective property and are classified in the financial statements as taxes receivable - delinquent.

Special assessments receivable consists of delinquent special assessments payable in the years 2012 through 2018. Unpaid special assessments at December 31 are classified in the financial statements as special assessments - delinquent.

4. Inventories and Prepaid Items

All inventories are valued at cost. The Road and Bridge Special Revenue Fund uses an average cost method to value inventory, and the Long Lake Conservation Center Enterprise Fund uses the first in/first out method. Inventories in governmental funds are reported as expenditures when purchased rather than when consumed. Inventories in proprietary funds and at the government-wide level are reported as expenses when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the statement of net position because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

6. Capital Assets

Capital assets, which include land, construction in progress, buildings, machinery, furniture, equipment, and infrastructure (such as roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the proprietary fund, as well. Capital assets are defined by the government as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current period, the County had no capitalized interest.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25 - 75
Machinery, Furniture, and Equipment	3 - 15
Infrastructure	15 - 75

7. Compensated Absences

The liability for compensated absences reported in the financial statements consists of unpaid, accumulated vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Compensated absences are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Based on a trend analysis of current usage, the County estimates the entire compensated absences balance will be used in the subsequent year. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

8. Pension Plan

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year-end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value. The pension liability is liquidated through the General Fund, other governmental funds that have personnel services, and the Long Lake Conservation Center Enterprise Fund.

9. Other Postemployment Benefits Liability (OPEB Liability)

For purposes of measuring the OPEB liability, deferred outflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's Retiree Benefits Plan (the Plan) and additions/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognized benefit payments when due and payable in accordance with the benefit term.

10. Deferred Outflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. More detailed information about pension related deferred outflows of resources can be found in Note 4 to the financial statements. More detailed information about OPEB related deferred outflows of resources can be found in Note 5 to the financial statements.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

11. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue or reduction of expense) until that time. The County has two such items that qualify for reporting in this category. The governmental funds report unavailable revenue from delinquent taxes receivable, delinquent special assessments receivable, and interest, and grant monies for amounts that are not considered to be available to liquidate liabilities of the current period. The unavailable revenue amount is deferred and recognized as an inflow of resources in the period that the amounts become available. Unavailable revenue arises only under the modified accrual basis of accounting and, accordingly, is reported only in the governmental funds balance sheet. The County also has deferred pension inflows. These inflows arise only under the full accrual basis of accounting and consist of differences between expected and actual pension plan economic experience and also pension plan changes in proportionate share and, accordingly, are reported only in the statement of net position.

12. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)

13. Classification of Net Position

Net position in the government-wide statements is classified in the following categories:

Investment in capital assets - the amount of net position representing capital assets, net of accumulated depreciation, and reduced by outstanding debt attributed to the acquisition, construction, or improvement of assets.

Restricted net position - the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law though constitutional provisions or enabling legislation.

Unrestricted net position - the amount of net position that does not meet the definition of restricted or investment in capital assets.

14. Classification of Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - amounts that cannot be spent because they are not in spendable form, such as fund balance associated with inventories, prepaids, or permanent funds, or are legally or contractually required to remain intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - amounts that are restricted by external parties such as creditors or imposed by grants, law, or legislation.

Committed - amounts that can be used only for the specific purposes determined by a formal action of Aitkin County's highest level of decision-making authority, which is the Aitkin County Board of Commissioners. Fund balance commitments are established, modified, or rescinded by County Board action through a Board resolution.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)

14. Classification of Fund Balances (Continued)

Assigned - amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount of fund balance that is not restricted or committed. When it is appropriate for fund balance to be assigned, the Board delegates this authority to the County Auditor.

Unassigned - the residual classification for the General Fund and includes all spendable amounts not contained in the other fund balance classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted or committed.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted, committed, and then assigned; unless the specific items have been identified in another classification.

The County has adopted a minimum fund balance policy for the General Fund. The County Board has determined it needs to maintain a minimum level of unassigned fund balance in the General Fund of 35 to 50 percent of the prior year's General Fund total operating expenditures. At December 31, 2018, the unassigned fund balance for the General Fund was below the minimum fund balance level.

15. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

Ditch Special Revenue Fund

Seven of 13 drainage systems of the Ditch Special Revenue Fund have incurred expenditures in excess of revenues and available resources. These deficits will be eliminated with future special assessment levies against benefited properties. The following summary shows the fund balance as of December 31, 2018:

Account Balances	\$ 57,810
Account Deficits	(12,017)
Fund Balance	<u>\$ 45,793</u>

B. Expenditures in Excess of Budget

The following governmental funds had expenditures in excess of budget for the year ended December 31, 2018:

	<u>Expenditures</u>	<u>Final Budget</u>	<u>Excess</u>
General Fund	\$ 14,351,465	\$ 14,250,270	\$ 101,195
Special Revenue Funds:			
Forfeited Tax Sale	2,395,550	2,099,153	296,397
Unorganized Road, Bridge, and Fire	141,384	84,650	56,734
Ditch	8,168	-	8,168

The additional expenditures were financed by greater than anticipated revenue and existing fund balance.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Deposits and Investments

Reconciliation of the County's total cash and investments to the basic financial statements follows:

Government-Wide Statement of Net Position

Governmental Activities:

Cash and Pooled Investments	\$ 32,513,343
Petty Cash and Change Funds	6,000
Cash with Fiscal Agent	60,955

Business-Type Activities:

Petty Cash and Change Funds	1,350
Cash and Pooled Investments - Restricted Assets	2,036

Statement of Fiduciary Net Position:

Cash and Pooled Investments	896,664
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Total Cash and Investments	\$ 33,480,348
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a. Deposits

The County is authorized by Minn. Stat. §§ 118A.02 and 118A.04 to designate a depository for public funds and to invest in certificates of deposit. The County is required by Minn. Stat. § 118A.03 to protect deposits with insurance, surety bond, or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit at the close of the financial institution's banking day, not covered by insurance or bonds.

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. government agencies; general obligations rated "A" or better and revenue obligations rated "AA" or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to it. It is the County's policy that collateral or bonds will be required for all uninsured amounts on deposit, and the additional insurance will be documented to show compliance with state law and a perfected security interest under federal law. As of December 31, 2018, the County's deposits were not exposed to custodial credit risk.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments

The County may invest in the following types of investments as authorized by Minn. Stat. §§ 118A.04 and 118A.05:

- (1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as "high risk" by Minn. Stat. § 118A.04, subd. 6;
- (2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;
- (3) general obligations of the State of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;
- (4) bankers' acceptances of United States banks;
- (5) commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and
- (6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The County minimizes its exposure to interest rate risk by investing in both short-term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the County's policy to invest only in securities that meet the ratings requirements set by state statute.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

1. Deposits and Investments (Continued)

b. Investments (Continued)

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities in the possession of an outside party. The County's policy is that brokers may hold County investments only to the extent there is Securities Investor Protection Corporation (SIPC) coverage and excess SIPC coverage available, with the exception of investments held within the MAGIC Fund. As of December 31, 2018, none of the County's investments were subject to custodial credit risk.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. It is the County's policy that investments in the MAGIC Fund, U.S. Treasury securities, U.S. agency securities, and obligations backed by U.S. Treasury and/or U.S. agency securities may be held without limit, and corporate securities may be held up to \$2,000,000 per issuer.

Concentration of Credit Risk

The following table presents the County's deposit and investment balances at December 31, 2018, and information relating to potential investment risk:

Investment Type	Credit Risk		Concentration	Interest	Carrying (Fair) Value
	Credit Rating	Rating Agency	Risk Over 5% of Portfolio	Rate Risk Maturity Date	
Federal Home Loan Mortgage Corporation Pool	AA+	S&P		10/27/2023	\$ 1,484,310
Federal Home Loan Mortgage Corporation Pool	AA+	S&P		8/23/2023	1,965,820
Total Federal Home Loan Mortgage Corporation Pool			30.62%		3,450,130
Federal Home Loan Bank Bonds	AA+	S&P		9/26/2022	980,560
Federal Home Loan Bank Bonds	AA+	S&P		10/27/2023	1,940,320
Federal Home Loan Bank Bonds	AA+	S&P		10/15/2019	
Federal Home Loan Bank Bonds	AA+	S&P		1/30/2020	
Total Federal Home Loan Bank Bonds			25.92%		2,920,880
Federal National Mortgage Association	AA+	S&P		7/27/2021	989,660
Federal National Mortgage Association	AA+	S&P		8/24/2021	1,982,260
Federal National Mortgage Association	AA+	S&P		2/12/2020	
Federal National Mortgage Association	AA+	S&P		4/17/2020	
Federal National Mortgage Association	AA+	S&P		6/26/2020	
Total Federal National Mortgage Association			26.37%		2,971,920
Total U.S. Government Agency Securities					9,342,930
Investment Pools/Mutual Funds					
Wells Fargo Brokerage Money Market	N/R	N/A		N/A	1,829,396
MAGIC Fund	N/R	N/A		N/A	95,841
Total Investment Pools/Mutual Funds					1,925,237
Total Investments					11,268,167
Deposits					22,143,876
Petty Cash and Change Funds					7,350
Department Cash					-
Cash with Fiscal Agent					60,955
Total Cash and Investments					\$ 33,480,348

N/A - Not Applicable
N/R - Not Rated
S&P - Standard and Poor's

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

1. Deposits and Investments (Continued)

c. Fair Value Measure

The County uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The County follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the County has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial asset and liabilities are valued using inputs that are adjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

1. Deposits and Investments (Continued)

c. Fair Value Measure (Continued)

Assets measured at fair value on a recurring basis:

Type	Level 1	Level 2	Level 3	Total
Federal Home Loan Mortgage Corporation	\$ -	\$ 3,450,130	\$ -	\$ 3,450,130
Federal National Mortgage Association	-	2,971,920	-	2,971,920
Federal Home Loan Bank	-	2,920,880	-	2,920,880
Negotiable CD's	-	1,829,396	-	1,829,396
Total Investments at Fair Value	\$ -	\$ 11,172,326	\$ -	11,172,326
Investments Measured at Amortized Cost				
MAGIC Portfolio				95,841
Total Investments				11,268,167
Deposits				
Petty Cash				22,143,876
Cash with Fiscal Agent				7,350
Total Deposits and Investments				60,955
				\$ 33,480,348

All Level 2 debt securities are valued using a market approach by utilizing quoted prices for identical securities in markets that are not active.

MAGIC is a local government investment pool. The County invests in this pool for the purpose of the joint investment of the County's money with those other counties to enhance the investment earnings accruing to each member.

The MAGIC portfolio is valued using amortized cost. Shares of the MAGIC portfolio are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as the County has a sufficient number of shares to meet their redemption request. The MAGIC Fund's Board of Trustees can suspend the right of withdrawal or postpone the date of payment if the Trustees determine that there is an emergency that makes the sale of a portfolio's securities or determination of its net asset value not reasonably practical.

The County invests in a money market fund for the generation of income. Shares of the fund are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as the County has sufficient shares to meet their redemption request.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

2. Receivables

Receivables, net of uncollectible amounts, as of December 31, 2018, for the County's governmental activities are as follows:

	Total Receivables	Amounts Not Scheduled for Collection During the Subsequent Year
Governmental Activities:		
Taxes	\$ 499,870	\$ -
Special Assessments	12,439	-
Accounts	2,005,608	-
Accrued Interest	86,622	-
Loans	121,246	84,012
Due from Other Governments	3,798,904	-
Total Governmental Activities	\$ 6,524,689	\$ 84,012

An allowance for uncollectible accounts receivable related to timber sales is included in the above figures. The allowance at December 31, 2018, is \$202,306.

Loans Receivable

The County has entered into an agreement with the Minnesota Department of Agriculture and a local lending institution to jointly administer a loan program to individuals to implement projects that prevent or mitigate nonpoint source water pollution. The County is responsible for collecting any delinquent loans transferred back to the County.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

3. Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

Governmental Activities

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Depreciated				
Land	\$ 3,584,449	\$ -	\$ 29,898	\$ 3,554,551
Construction in Progress	737,609	3,205,863	574,285	3,369,187
Total Capital Assets Not Depreciated	4,322,058	3,205,863	604,183	6,923,738
Capital Assets Depreciated				
Buildings	15,502,587	59,449	250,000	15,312,036
Machinery, Furniture, and Equipment	12,709,116	599,563	541,179	12,767,500
Land Improvements	-	29,898	-	29,898
Infrastructure	116,850,314	6,013,772	-	122,864,086
Total Capital Assets Depreciated	145,062,017	6,702,682	791,179	150,973,520
Less: Accumulated Depreciation for				
Buildings	8,586,184	382,348	250,000	8,718,532
Machinery, Furniture, and Equipment	8,355,456	793,240	533,433	8,615,263
Land Improvements	-	2,990	-	2,990
Infrastructure	29,883,052	2,402,211	-	32,285,263
Total Accumulated Depreciation	46,824,692	3,580,789	783,433	49,622,048
Total Capital Assets Depreciated, Net	98,237,325	3,121,893	7,746	101,351,472
Governmental Activities Capital Assets, Net	\$ 102,559,383	\$ 6,327,756	\$ 611,929	\$ 108,275,210

Business-Type Activities

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Depreciated				
Land	\$ 15,400	\$ -	\$ -	\$ 15,400
Capital Assets Depreciated				
Buildings	\$ 6,226,824	\$ 209,482	\$ -	\$ 6,436,306
Machinery, Furniture, and Equipment	164,686	5,795	-	170,481
Total Capital Assets Depreciated	\$ 6,391,510	\$ 215,277	\$ -	\$ 6,606,787
Less: Accumulated Depreciation for				
Buildings	\$ 3,086,371	\$ 164,490	\$ -	\$ 3,250,861
Machinery, Furniture, and Equipment	143,086	1,473	-	144,559
Total Accumulated Depreciation	\$ 3,229,457	\$ 165,963	\$ -	\$ 3,395,420
Total Capital Assets Depreciated, Net	\$ 3,162,053	\$ 49,314	\$ -	\$ 3,211,367
Governmental Activities Capital Assets, Net	\$ 3,177,453	\$ 49,314	\$ -	\$ 3,226,767

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

3. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General Government	\$	414,521
Public Safety		225,546
Highways and Streets, Including Depreciation of Infrastructure Assets		2,850,267
Sanitation		809
Human Services		39,911
Culture and Recreation		9,890
Conservation of Natural Resources		<u>39,845</u>

Total Depreciation Expense - Governmental Activities	\$	<u><u>3,580,789</u></u>
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Business-Type Activities:

Long Lake Conservation Center	\$	<u><u>165,963</u></u>
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B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2018, is as follows:

1. Due To/From Other Funds

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Forfeited Tax Sale	\$ 352,323	Forfeited Tax Sale Apportionment
	Long Lake Conservation Center	<u>65,095</u>	Fund Deficit
			Cash Balance
Total Due To General Fund		417,418	
Road and Bridge Fund Nonmajor Governmental Funds	Nonmajor Governmental Funds	14,087	Services Provided
	Forfeited Tax Sale	<u>453,196</u>	Forfeited Tax Sale Apportionment
Total Due To/From Other Funds		<u><u>\$ 884,701</u></u>	

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Interfund Receivables, Payables, and Transfers (Continued)

2. Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Transfer to nonmajor governmental funds from Forfeited Tax Sale Fund	\$	8,169	Forfeited tax sale apportionment to pa for ditch fund maintenance
Transfers to Long Lake Conservation Center Enterprise Fund from:			
General Fund		12,500	Fund deficit cash balance
Nonmajor governmental funds		48,000	Capital project funding
Total transferred to Long Lake Conservation Center Enterprise Fund		60,500	
Total Interfund Transfers	\$	68,669	

C. Liabilities and Deferred Inflows of Resources

1. Due To Other Governments

Aitkin County was deemed responsible for repaying Anoka Metro Regional Treatment Center for a balance of \$297,367. The County Board approved monthly payments of \$500 to pay off the outstanding balance until paid in full. The outstanding balance as of December 31, 2018 is \$283,367.

2. Long-Term Debt

Governmental Activities

Type of Indebtedness	Final Maturity	Installment Amounts	Interest Rate (%)	Original Issue Amount	Outstanding Balance December 31, 2018
General Obligation Bonds					
2018 G.O. Capital Improvement Bonds Plus: Unamortized Bond Premium	2039	\$ 75,000 - 690,000	2.5-5.0	\$ 10,390,000	\$ 10,390,000 165,431
Total General Obligation Bonds, Net					\$ 10,555,431
Septic Loans Payable					
AgBMP Septic Loans	2029	\$ 2,275 - 19,105	0.00	\$ 390,097	\$ 190,201

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Liabilities and Deferred Inflows of Resources

3. Debt Service Requirements

Governmental Activities

<u>Year Ending December 31,</u>	<u>General Obligation Bonds</u>		<u>AgBMP Septic Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ -	\$ 413,823	\$ 37,234	\$ -
2020	375,000	332,190	34,163	-
2021	385,000	320,790	32,342	-
2022	395,000	309,090	20,887	-
2023	405,000	297,090	21,048	-
2024 - 2028	2,305,000	1,201,388	42,252	-
2029 - 2033	2,700,000	810,632	2,275	-
2034 - 2038	3,135,000	366,463	-	-
2039	690,000	11,212	-	-
Totals	<u>\$ 10,390,000</u>	<u>\$ 4,062,678</u>	<u>\$ 190,201</u>	<u>\$ -</u>

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

Governmental Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$ -	\$ 10,390,000	\$ -	\$ 10,390,000	\$ -
Issuance Premiums	-	170,216	4,785	165,431	-
AgBMP Septic Loans	191,234	34,500	35,533	190,201	37,234
Compensated Absences	1,189,566	1,330,161	1,346,921	1,172,806	1,172,806
Governmental Activities Long-Term Liabilities	<u>\$ 1,380,800</u>	<u>\$ 11,924,877</u>	<u>\$ 1,387,239</u>	<u>\$ 11,918,438</u>	<u>\$ 1,210,040</u>

Business-Type Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated Absences	<u>\$ 24,486</u>	<u>\$ 31,325</u>	<u>\$ 31,148</u>	<u>\$ 24,663</u>	<u>\$ 24,663</u>

The AgBMP septic loans are paid from the General Fund. Compensated absences are paid from the General Fund; the Road and Bridge, Health and Human Services, and Forest Development Special Revenue Funds; and Long Lake Conservation Center Enterprise Fund.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Liabilities and Deferred Inflows of Resources (Continued)

5. Construction Commitments

The County has active construction projects as of December 31, 2018. The projects include the following:

<u>Project Description</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
County Road Projects	\$ 5,657,526	\$ 437,378
Government Center Remodel	3,009,190	5,972,709
Total	<u>\$ 8,666,716</u>	<u>\$ 6,410,087</u>

6. Deferred Inflows of Resources

Deferred inflows of resources consist of taxes, special assessments, interest, and state and federal grants receivable not collected soon enough after year-end to pay liabilities of the current period. Deferred inflows of resources at December 31, 2018 are summarized below by fund:

	<u>Taxes</u>	<u>Special Assessments</u>	<u>Grants</u>	<u>Sub-Total</u>	<u>Property Taxes Received for Future</u>	<u>Grand Total</u>
Major Governmental Funds:						
General	\$ 303,454	\$ -	\$ 21,828	\$ 325,282	\$ 13,295	\$ 338,577
Road and Bridge	96,458	-	2,937,918	3,034,376	4,068	3,038,444
Health and Human Services	99,958	-	145,714	245,672	4,284	249,956
Forfeited Tax Sale	1,673,980	-	-	1,673,980	-	1,673,980
Nonmajor Governmental Funds:						
Ditch	-	12,439	-	12,439	-	12,439
Total	<u>\$ 2,173,850</u>	<u>\$ 12,439</u>	<u>\$ 3,105,460</u>	<u>\$ 5,291,749</u>	<u>\$ 21,647</u>	<u>\$ 5,313,396</u>

NOTE 4 PENSION PLANS

A. Plan Description

The County participates in the following defined benefit pension plans administered by the Public Employees Retirement Association (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan (GERF)

All full-time and certain part-time employees of the County are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan, and are covered by Social Security.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

A. Plan Description (Continued)

2. Public Employees Police and Fire Plan (PEFPF)

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire plan also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

3. Local Government Correctional Plan (PECF)

The Local Government Correctional Plan, referred to as the Public Employees Correctional Fund (PECF), was established for correctional officers serving in county and regional corrections facilities. Eligible participants must be responsible for the security, custody, and control of the facilities and their inmates.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. GERP Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the General Employees Plan is at least 90% funded for two consecutive years, benefit recipients are given a 2.5% increase. If the plan has not exceeded 90% funded, or have fallen below 80%, benefit recipients are given a 1% increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. PEPFP Benefits

Benefits for Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. Police and Fire Plan benefit recipients receive a future annual 1.0% increase. An annual adjustment will equal 2.5% any time the plan exceeds a 90% funded ratio for two consecutive years. If the adjustment is increased to 2.5% and the funded ratio falls below 80% for one year or 85% for two consecutive years, the postretirement benefit increase will be lowered to one percent. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase. For retirements after May 31, 2014, the first increase will be delayed two years.

3. PECF Benefits

Benefits for Correctional Plan members first hired after June 30, 2010, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. The annuity accrual rate is 1.9% of average salary for each year of service in that plan. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the Correctional Plan is at least 90% funded for two consecutive years, benefit recipients are given a 2.5% increase. If the plan has not exceeded 90% funded, or have fallen below 80%, benefit recipients are given a one percent increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

C. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. GERS Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2018 and the County was required to contribute 7.50% for Coordinated Plan members. The county's contributions to the General Employees Fund for the year ended December 31, 2018 were \$748,407. The county's contributions were equal to the required contributions as set by state statute.

2. PEPFP Contributions

Plan members were required to contribute 10.8% of their annual covered salary and the County was required to contribute 16.20% of pay for members in fiscal year 2018. The county's contributions to the Police and Fire Fund for the year ended December 31, 2018 were \$214,920. The county's contributions were equal to the required contributions as set by state statute.

3. PECF Contributions

Plan members were required to contribute 5.83% of their annual covered salary and the County was required to contribute 8.75% of pay for plan members in fiscal year 2018. The county's contributions to the Correctional Fund for the year ended December 31, 2018 were \$118,369. The county's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. GERS Pension Costs

At December 31, 2018, the County reported a liability of \$8,143,862 for its proportionate share of the General Employees Fund's net pension liability. The county's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million to the fund in 2018. The state of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the County totaled \$267,106, for a total net pension liability of \$8,410,968 associated with the County. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportionate share of the net pension liability was based on the county's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. GERP Pension Costs (Continued)

At June 30, 2018, the county's proportionate share was 0.1468% which was an increase of 0.0011% from its proportionate share measured as of June 30, 2017.

For the year ended December 31, 2018, the County recognized pension expense of \$767,736 for its proportionate share of the General Employees Plan's pension expense. In addition, the County recognized an additional \$62,289 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2018, the County reported its proportionate share of GERP's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 215,555	\$ 237,521
Changes in Actuarial Assumptions	777,945	915,050
Net Difference Between Projected and Actual Investment Earnings	-	832,174
Changes in Proportion	70,285	38,387
Contributions Paid to PERA Subsequent to the Measurement Date	376,070	-
Total	<u>\$ 1,439,855</u>	<u>\$ 2,023,132</u>

\$376,070 reported as deferred outflows of resources related to pensions resulting from County contributions to GERP subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to GERP pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2019	\$ 268,342
2020	(413,747)
2021	(643,967)
2022	(169,975)

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. PEPFP Pension Costs

At December 31, 2018, the County reported a liability of \$1,334,503 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportionate share of the net pension liability was based on the county's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2018, the county's proportionate share was 0.1252% which was an increase of .0032% from its proportionate share measured as of June 30, 2017. The County also recognized \$11,268 for the year ended December 31, 2018, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the state of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year, starting in fiscal year 2014.

For the year ended December 31, 2018, the County recognized pension expense of \$147,578 for its proportionate share of the PEPFP's pension expense.

At December 31, 2018, the County reported its proportionate share of the PEPFP's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 53,788	\$ 327,387
Changes in Actuarial Assumptions	1,659,119	1,964,563
Net Difference Between Projected and Actual		
Investment Earnings	-	279,516
Changes in Proportion	62,704	61,530
Contributions Paid to PERA Subsequent to the Measurement Date	107,756	-
Total	<u>\$ 1,883,367</u>	<u>\$ 2,632,996</u>

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. PEPFP Pension Costs (Continued)

\$107,756 reported as deferred outflows of resources related to pensions resulting from County contributions to the PEPFP subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to the PEPFP will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense Amount</u>
2019	\$ (35,113)
2020	(97,077)
2021	(203,359)
2022	(527,097)
2023	5,261

3. PECF Pension Costs

At December 31, 2018, the County reported a liability of \$107,612 for its proportionate share of the Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportionate share of the net pension liability was based on the county's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2018, the county's proportionate share was 0.654% which was an increase of 0.004 % from its proportionate share measured as of June 30, 2017.

For the year ended December 31, 2018, the County recognized pension expense of (\$128,753) for its proportionate share of the Correctional Plan's pension expense.

At December 31, 2018, the County reported its proportionate share of deferred outflows of resources and deferred inflows of resources related to PECF from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual		
Economic Experience	\$ 5,620	\$ 11,503
Changes in Actuarial Assumptions	507,624	1,244,258
Net Difference Between Projected and Actual		
Investment Earnings	-	122,106
Changes in Proportion	5,989	10,155
Contributions Paid to PERA Subsequent to the Measurement Date	59,364	-
Total	<u>\$ 578,597</u>	<u>\$ 1,388,022</u>

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

3. PECF Pension Costs (Continued)

\$59,364 reported as deferred outflows of resources related to pensions resulting from County contributions to PECF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to PECF will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense Amount</u>
2019	\$ 47,914
2020	(480,781)
2021	(413,394)
2022	(22,528)

E. Pension Costs

The total pension expense for all plans recognized by the County for the year ended December 31, 2018, was \$860,118.

F. Actuarial Assumptions

The total pension liability in the June 30, 2018, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

	<u>GERF</u>	<u>PEFPF</u>	<u>PECF</u>
Inflation	2.50 Percent per Year	2.50 Percent per Year	2.50 Percent per Year
Active Member Payroll Growth	3.25 Percent per Year	3.25 Percent per Year	3.50 Percent per Year
Investment Rate of Return	7.50 Percent	7.50 Percent	7.50 Percent

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan, 1.0% per year for the Police and Fire Plan, and 2.0% per year for the Correctional Plan.

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. The most recent four-year experience study for Police and Fire Plan was completed in 2016. The five-year experience study for the Correctional Plan, prepared by a former actuary, was completed in 2012. The mortality assumption for the Correctional Plan is based on the Police and Fire Plan experience study completed in 2016. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

F. Actuarial Assumptions (Continued)

The following changes in actuarial assumptions occurred in 2018:

General Employees Fund

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed post-retirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Police and Fire Fund

- The mortality projection scale was changed from MP-2016 to MP-2017.
- As set by statute, the assumed post-retirement benefit increase was changed from 1.0% per year through 2064 and 2.5% per year, thereafter, to 1.0% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. Additionally, annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter, until the plan reaches 100 percent funding or July 1, 2048, if earlier.
- Member contributions were changed effective January 1, 2019, and January 1, 2020, from 10.80 percent to 11.30 and 11.80 percent of pay, respectively. Employer contributions were changed effective January 1, 2019 and January 1, 2020 from 16.20 percent to 16.95 percent and 17.70 percent of pay, respectively. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

Correctional Fund

- The Single Discount Rate was changed from 5.96% per annum to 7.50% per annum.
- The mortality projection scale was changed from MP-2016 to MP-2017.
- The assumed postretirement benefit increase was changed from 2.50% per year to 2.00% per year.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

F. Actuarial Assumptions (Continued)

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	36 %	5.10
International Stocks	17	5.30
Private Markets	25	5.90
Fixed Income	20	0.75
Cash	2	0.00
Totals	100 %	

G. Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund, the Police and Fire Fund, and the Correctional Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

Description	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
County's Proportionate Share of the GERF Net Pension Liability	\$ 13,234,819	\$ 8,143,862	\$ 3,941,423
County's Proportionate Share of the PEPFP Net Pension Liability	2,861,258	1,334,503	71,940
County's Proportionate Share of the PECF Net Pension Liability	920,980	107,612	(543,056)

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 PENSION PLANS (CONTINUED)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

NOTE 5 DEFINED CONTRIBUTION PLAN

Five board members of Aitkin County are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes five percent of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives two percent of employer contributions and twenty-five hundredths of one percent (0.25%) of the assets in each member's account annually.

Total contributions made by the County during fiscal year 2018 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 7,563	\$ 7,563	5%	5%	5%

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

The County provides health insurance benefits for certain retired employees under a single-employer fully-insured plan. The County provides benefits for retirees as required by Minnesota Statutes §471.61 subdivision 2b. County policy determines the County's contributions to the plan. Active employees who retire from the County when eligible to receive a retirement benefit from the Public Employees Retirement Association (PERA) of Minnesota (or similar plan) and do not participate in any other health benefits program providing coverage similar to that herein described, will be eligible to continue coverage with respect to both themselves and their eligible dependent(s) under the County's health benefits program. Pursuant to the provisions of the plan, retirees are required to pay varying percentages of the total premium cost. As of December 31, 2018, there were zero retirees receiving health benefits from the County's health plan.

B. Funding Policy

The County's OPEB plan is financed on a pay-as-you-go basis and currently has no assets that have been deposited into an irrevocable trust for future health benefits. Therefore, the actuarial value of assets is zero. Separate stand-alone financial statements are not issued for the plan.

C. Actuarial Methods and Assumptions

The County's OPEB liability was measured as of January 1, 2018, and the total OPEB liability was determined by an actuarial valuation as of January 1, 2018.

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary	3.0%
Health Care Trend Rates	6.50% Decreasing to 5.00% Over 6 Years

Mortality rates were based on the RP-2014 white collar mortality tables with MP-2017 Generational Improvement Scale.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the General Employees Plan from 2015 and the Police and Fire Plan from 2016.

The discount rate used to measure the total OPEB liability was 3.3%. The discount rate is equal to the 20-Year Municipal Bond Yield.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

D. Changes in total OPEB Liability

	<u>Total OPEB liability</u>
Balance as of January 1, 2018	\$ 595,630
Changes for the Year:	
Service Cost	37,112
Interest	20,684
Benefit Payments	(12,000)
Net Change in Total OPEB Liability	45,796
Balance as of December 31, 2018	\$ 641,426

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

			<u>Discount Rate</u>			
<u>Discount Rate Sensitivity</u>	<u>1% Decrease (2.30%)</u>		<u>(3.30%)</u>		<u>1% Increase (4.30%)</u>	
Total OPEB Liability	\$ 689,899		\$ 641,426		\$ 596,378	

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.5% decreasing to 4.00% over 6 years) or 1% higher (7.5% decreasing to 6.00% over 6 years) than the current healthcare cost trend rates:

			<u>Current Trend Rates</u>			
<u>Medical Trend Rate Sensitivity</u>	<u>1% Decrease (5.50% Decreasing to 4.00%)</u>		<u>(6.50% Decreasing to 5.00%)</u>		<u>1% Increase (7.50% Decreasing to 6.00%)</u>	
Total OPEB Liability	\$ 583,086		\$ 641,426		\$ 708,559	

For the year ended December 31, 2018, the County recognized OPEB expense of \$57,796. At December 31, 2018, the County reported no deferred inflows of resources, and \$8,537 in deferred outflows of resources resulting from County contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ended December 31, 2019.

AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. To manage these risks, the County has entered into a joint powers agreement with other Minnesota counties to form the Minnesota Counties Intergovernmental Trust (MCIT). MCIT is a public entity risk pool currently operated as a common risk management and insurance program for its members. The County is a member of both the MCIT Workers' Compensation and Property and Casualty Divisions. For other risk, the County carries commercial insurance. There were no significant reductions in insurance from the prior year. The amount of settlements did not exceed insurance coverage for the past three fiscal years.

The Workers' Compensation Division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance Association with coverage at \$500,000 per claim in 2018. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

The Property and Casualty Division of MCIT is self-sustaining, and the County pays an annual premium to cover current and future losses. MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the MCIT Property and Casualty Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT.

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS

A. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures

Northwest Minnesota Office of Job Training

Aitkin, Carlton, Cook, Itasca, Koochiching, Lake, and St. Louis Counties (excluding the City of Duluth) entered into a joint powers agreement, pursuant to Minn. Stat. § 471.59, for the purpose of developing and implementing a private and public job training program. The United States Congress, through the Job Training Partnership Act of 1982, authorized states to establish "service delivery areas" to provide programs to achieve full employment through the use of grants. The counties identified above are defined as a "service delivery area," and the Northeast Minnesota Office of Job Training is designated as the grant recipient and administrator for the service delivery area. The County is not a funding mechanism for this organization.

The governing body is composed of seven members, one member from the Board of Commissioners of each of the participating counties.

Aitkin County provided no funding to this organization during 2018.

Separate financial information can be obtained from:

Northeast Minnesota Office of Job Training
820 North 9th Street, Suite 210
Virginia, Minnesota 55792

Northern Counties Land Use Coordinating Board

The Northern Counties Land Use Coordinating Board was established through a joint powers agreement, pursuant to Minn. Stat. § 471.59, for the purpose of helping to formulate land use plans for the protection, sustainable use, and development of lands and natural resources.

The joint powers are Aitkin, Cook, Koochiching, Lake, Lake of the Woods, Pennington, Roseau, and St. Louis Counties. Three elected County Commissioners from St. Louis County and two from each of the other counties comprise the membership of the Board. St. Louis County handles all of the financial transactions for this organization through its Northern Counties Land Use Board Agency Fund.

Aitkin County provided no funding to this organization during 2018.

Separate financial information can be obtained from:

Northern Counties Land Use Coordinating Board
St. Louis County Courthouse
100 North 5th Avenue West, #214
Duluth, Minnesota 55802

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures (Continued)

Joint Counties Natural Resources Board

The Joint Counties Natural Resources Board was formed in 1985 under the authority of the Joint Powers Act, pursuant to Minn. Stat. § 471.59, and includes Aitkin, Beltrami, Clearwater, Koochiching, Lake of the Woods, Mahnomon, Marshall, and Roseau Counties. The purpose of the Joint Counties Natural Resources Board is to gather information on and formulate policies for the development, utilization, and protection of natural resources in this area of Minnesota and to ensure that there is an interrelated plan for the use and protection of both public and private resources.

The Joint Counties Natural Resources Board is composed of at least one resident of each county appointed by its respective County Board, as provided in the Joint Counties Natural Resources Board's bylaws.

In the event of dissolution of the Joint Counties Natural Resources Board, the net position of the Joint Counties Natural Resources Board at that time shall be distributed to the respective member counties in proportion to the contribution of each. Aitkin County provided \$1,000 to this organization during 2018.

The Joint Counties Natural Resources Board has no long-term debt. Financing is provided by appropriations from member counties.

Complete financial information can be obtained from:

Mr. Wayne Bendickson
Treasurer
Joint County Natural Resources Board
Box 808
Baudette, Minnesota 56623

Aitkin-Itasca Koochiching Community Health Services Board

Aitkin, Itasca, and Koochiching Counties entered into a joint powers agreement, creating and operating the Aitkin-Itasca-Koochiching Community Health Services Board, effective January 1, 1977. This agreement is entered into under the authority of the Community Health Services Act of 1976 and is pursuant to the provisions of Minn. Stat. § 471.59 for the development and maintenance of an integrated system of community health services.

The Community Health Services Board is composed of two members from Aitkin and Koochiching Counties and three members from Itasca County, each appointed by the participating counties. Itasca County maintains the accounting records of the Community Health Services Board. Funding is obtained through federal, state, local, and private sources. Aitkin County provided no funding to this organization during 2018.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures (Continued)

Aitkin-Itasca Koochiching Community Health Services Board (Continued)

Complete financial information can be obtained from:

Aitkin-Itasca-Koochiching Community Health Services Board
Community Health Board Administrator
1209 S.E. 2nd Avenue
Grand Rapids, Minnesota 55744

Mississippi Headwaters Board

The Mississippi Headwaters Board was established on February 22, 1980, by Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, and Morrison Counties, pursuant to the provisions of Minn. Stat. § 471.59. The purpose of the Board is to prepare, adopt, and implement a comprehensive land use plan designed to protect and enhance the Mississippi River and related shoreland areas within the counties.

The Mississippi Headwaters Board consists of eight members, one appointed from each participating county. Crow Wing County maintains the accounting records of the Board. Funding is obtained through federal, state, local, and private sources. Aitkin County provided \$1,500 to this organization during 2018.

Complete financial information can be obtained from:

Mississippi Headwaters Board
Land Services Building
322 Laurel Street
Brainerd, Minnesota 56401
Email: mhb@co.crow-wing.mn.us

Snake River Watershed Management Board

The Snake River Watershed Management Board was established in April 1983 by Aitkin, Kanabec, Mille Lacs, and Pine Counties, pursuant to the provisions of Minn. Stat. § 471.59. The purpose of the Board is to coordinate the member counties' water plans and to develop objectives to promote sound hydrologic management of water and related land resources.

The four-member Board consists of one County Commissioner from each of the participating counties. The Kanabec County Auditor is the fiscal agent for the Board. The Board is funded through an annual budget and participation in the administrative cost in the following percentages:

Aitkin County	20.8 %
Kanabec County	49.5
Mille Lacs County	9.2
Pine County	20.2

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures (Continued)

Snake River Watershed Management Board (Continued)

Aitkin County provided \$10,079 to this organization during 2018. Upon dissolution, the personal property shall be returned to the member county contributing the same.

Complete financial information can be obtained from:

Snake River Watershed Management Board
Kanabec County Courthouse
18 North Vine Street
Mora, Minnesota 55051

Minnesota Counties Information System (MCIS)

Aitkin, Carlton, Cass, Chippewa, Cook, Crow Wing, Dodge, Itasca, Koochiching, Lac qui Parle, Lake, Sherburne, and St. Louis Counties entered into a joint powers agreement, pursuant to Minn. Stat. § 471.59, for the purpose of operating and maintaining data processing facilities and management information systems for use by its members.

MCIS is governed by a 13-member Board, composed of a member appointed by each of the participating county's Board of Commissioners. Financing is obtained through user charges to the member. Cass County is the fiscal agent for MCIS.

Each county's share of the assets and liabilities cannot be accurately determined since it will depend on the number of counties that are members when the agreement is dissolved. Aitkin County provided \$146,624 to this organization during 2018.

Separate financial information can be obtained from:

Minnesota Counties Information System
413 Southeast 7th Avenue
Grand Rapids, Minnesota 55744

East Central Regional Library

The East Central Regional Library was established by a joint powers agreement among Aitkin, Chisago, Isanti, Kanabec, Mille Lacs, and Pine Counties to provide an efficient and improved regional public library service. The Library Board comprises 18 members--one County Board member and two appointees from each member county. Aitkin County's contribution for 2018 was \$224,577.

Complete financial statements of the East Central Regional Library can be obtained from:

East Central Regional Library
244 South Birch
Cambridge, Minnesota 55008

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures (Continued)

Northeast Minnesota Regional Radio Board

The Northeast Minnesota Regional Radio Board was established through a joint powers agreement, pursuant to Minn. Stat. §§ 471.59 and 403.39, to provide for regional administration of enhancements to the Statewide Public Safety Radio and Communication System (ARMER) and to enhance and improve interoperable public safety communications.

The joint powers are the Counties of Aitkin, Carlton, Cass, Cook, Crow Wing, Itasca, Kanabec, Koochiching, Lake, Pine, and St. Louis and the Cities of Duluth, Hibbing, International Falls, and Virginia. Control of the Northeast Minnesota Regional Radio Board is vested in a Board of Directors composed of one County Commissioner from each of the member counties and one City Council member from each of the member cities. In addition, there is one member from the Northeast Minnesota Regional Advisory Committee, one member from the Northeast Minnesota Regional Radio System User Committee, and one member from the Northeast Minnesota Owners and Operators Committee who are also voting members of the Board.

Itasca County is the fiscal agent for the Northeast Minnesota Regional Radio Board. Funding is provided by grants and contributions from participating members. Aitkin County contributed no funding in 2018.

Separate financial information can be obtained from:

Itasca County
123 NE 4th Street
Grand Rapids, Minnesota 55744-2847

Aitkin Municipal Airport Commission

The Aitkin Municipal Airport Commission is authorized by Minn. Stat. ch. 360. The Airport Commission is governed by a five-member Board of Directors--three members are appointed by the Aitkin County Board and two are appointed by the City of Aitkin. The proprietary interest in the Airport Commission's assets is divided two-thirds to Aitkin County and one-third to the City of Aitkin as per the contractual agreement. All cash of the Airport Commission is on deposit with the City of Aitkin at December 31, 2018. The City of Aitkin has opted to report the activities of the Aitkin Municipal Airport Commission as a discrete component unit in its annual financial report.

Investment in the joint venture on the statement of net position is 66.67 percent of the County's undivided interest of the Airport Commission. The investment in the Airport Commission was valued at \$1,425,462 on December 31, 2018, and is reported as an investment in joint venture on the government-wide statement of net position and appropriations in 2018 were \$14,107.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 SUMMARY OF SIGNIFICANT CONTINGENCIES AND OTHER ITEMS (CONTINUED)

B. Joint Ventures (Continued)

Aitkin Municipal Airport Commission (Continued)

Complete financial statements of the City of Aitkin can be obtained from:

City of Aitkin
109 First Avenue NW
Aitkin, Minnesota 56431

C. Jointly-Governed Organization

Aitkin County Family Services Collaborative

The Aitkin County Family Services Collaborative was established to create opportunities to enhance family strengths and support through service coordination and access to informal communication. Aitkin County has no operational or financial control over the Collaborative. Aitkin County is the fiscal agent for the Collaborative and accounts for it in an agency fund.

D. Related Organizations

Aitkin County Housing and Redevelopment Authority

The Aitkin County Housing and Redevelopment Authority (HRA) is a separate legal entity as authorized under Minn. Stat. ch. 469. The HRA operates a low-income housing program and elderly housing in the County. The HRA Board is appointed by the County Board. Aitkin County does not provide funding, has no obligation for the debt of the HRA, and cannot impose its will on the HRA.

E. Tax-Forfeited Land

The County manages approximately 221,200 acres of state-owned, tax-forfeited land. This land generates revenues primarily from recreational land leases and land and timber sales. Land management costs, including forestry costs, such as site preparation, seedlings, tree planting, and logging roads, are accounted for as current operating expenditures. Revenues in excess of expenditures are distributed to the County and cities, towns, and school districts within the County according to state statute.

**AITKIN COUNTY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 9 TAX ABATEMENTS

The County has multiple pay-as-you-go tax increment financing districts with local businesses pursuant to Minn. Stat. § 469-174-1799; all five to promote housing districts for low to moderate income. The County is currently collecting tax increments that are paid through the property tax collection processes. The requirement for businesses to receive the excess tax increments from the County is to perform improvements on the owned property. The increment taxes are based on the increase of the property value after the improvements are made. The five TIF districts that exist within Aitkin County boundaries are listed below by city.

Purpose	Name	City	Decertification Date	Captured Net Tax Capacity	Excess Tax Increment Paid During 2018
Housing	TIF 2	McGregor	12/31/2033	\$ 12,541	\$ 1,533
Housing	TIF 5	Aitkin	12/31/2025	12,699	48,874
Housing	TIF 6	Aitkin	12/31/2028	15,053	875
Housing	TIF 8	Aitkin	12/31/2031	28,805	23,875
Housing	TIF 9	Aitkin	12/31/2042	26,747	30,171

For the year ended December 31, 2018, the County paid excess tax increment in the amount of \$105,328. No other commitments were made by the County as part of these agreements.

NOTE 10 RESTATEMENT FOR A CHANGE IN ACCOUNTING PRINCIPLE

During the year ended December 31, 2018, the County adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This pronouncement requires the restatement of the December 31, 2018 net position of the governmental and business-type activities as follows:

	Governmental Activities	Business-Type Activities	Total
Net Position, December 31, 2017, as Previously Reported	\$ 119,038,814	\$ 2,893,175	\$ 121,931,989
Affect of Application of GASB 75	(569,206)	(14,424)	(583,630)
Net Position, December 31, 2017, as Restated	<u>\$ 118,469,608</u>	<u>\$ 2,878,751</u>	<u>\$ 121,348,359</u>

REQUIRED SUPPLEMENTARY INFORMATION

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 8,425,976	\$ 8,425,976	\$ 8,025,613	\$ (400,363)
Licenses and Permits	358,355	358,355	397,048	38,693
Intergovernmental	3,334,985	3,334,985	4,557,598	1,222,613
Charges for Services	1,226,804	1,226,804	1,192,156	(34,648)
Gifts and Contributions	1,600	1,600	8,203	6,603
Investment Earnings	300,000	300,000	812,591	512,591
Miscellaneous	536,375	536,375	881,329	344,954
Total Revenues	14,184,095	14,184,095	15,874,538	1,690,443
EXPENDITURES				
CURRENT				
General Government:				
Commissioners	244,839	244,839	235,355	9,484
Courts	91,000	91,000	80,673	10,327
County Administration	-	-	359	(359)
Human Resources	460,954	460,954	427,472	33,482
County Auditor	550,213	550,213	561,476	(11,263)
Motor Vehicle	197,374	197,374	199,574	(2,200)
County Treasurer	270,044	270,044	269,523	521
County Assessor	821,667	821,667	824,681	(3,014)
Elections	174,901	174,901	218,822	(43,921)
Data Processing	597,641	597,641	609,601	(11,960)
Central Services	165,148	165,148	240,553	(75,405)
County Attorney	1,018,642	1,018,642	980,121	38,521
County Recorder	310,889	310,889	342,407	(31,518)
Planning and Zoning	459,903	459,903	559,525	(99,622)
Buildings and Plant	72,000	72,000	24,073	47,927
Maintenance	406,983	406,983	362,787	44,196
Veterans Service Officer	141,904	141,904	142,358	(454)
Motor Pool	54,870	54,870	65,094	(10,224)
Housing and Development	1,800	1,800	1,715	85
Total General Government	6,040,772	6,040,772	6,146,169	(105,397)

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
CURRENT (CONTINUED)				
Public Safety:				
County Sheriff	\$ 2,400,393	\$ 2,400,393	\$ 2,269,594	\$ 130,799
Boat and Water Safety	92,431	92,431	74,591	17,840
Snowmobile	40,356	40,356	35,449	4,907
Coroner	73,800	73,800	61,190	12,610
E-911 System	86,000	86,000	103,279	(17,279)
Corrections (Jail)	2,917,231	2,917,231	2,963,744	(46,513)
Community Corrections (Sheriff)	1,002,358	1,002,358	947,450	54,908
Crime Victim	80,517	80,517	76,114	4,403
Civil Defense	49,424	49,424	52,991	(3,567)
Other Public Safety	31,745	31,745	57,154	(25,409)
Total Public Safety	<u>6,774,255</u>	<u>6,774,255</u>	<u>6,641,556</u>	<u>132,699</u>
Sanitation:				
Solid Waste	297,709	297,709	308,402	(10,693)
Environmental Health	77,204	77,204	74,790	2,414
Total Sanitation	<u>374,913</u>	<u>374,913</u>	<u>383,192</u>	<u>(8,279)</u>
Health:				
Water Wells	6,500	6,500	2,637	3,863
Culture and Recreation:				
Parks	470,839	470,839	545,442	(74,603)
Regional Library	290,027	290,027	289,430	597
Tourism	10,000	10,000	10,265	(265)
Total Culture and Recreation	<u>770,866</u>	<u>770,866</u>	<u>845,137</u>	<u>(74,271)</u>
Conservation of Natural Resources:				
Cooperative Extension	80,367	80,367	76,030	4,337
Soil and Water Conservation	109,753	109,753	109,888	(135)
Agricultural Society/County Fair	24,050	24,050	23,667	383
Total Conservation of Natural Resources	<u>214,170</u>	<u>214,170</u>	<u>209,585</u>	<u>4,585</u>

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
CURRENT (CONTINUED)				
Economic Development:				
Airports	\$ 28,007	\$ 28,007	\$ 28,007	\$ -
Other	40,787	40,787	59,649	(18,862)
Total Economic Development	<u>68,794</u>	<u>68,794</u>	<u>87,656</u>	<u>(18,862)</u>
Debt Service:				
Principal	-	-	35,533	(35,533)
Total Expenditures	<u>14,250,270</u>	<u>14,250,270</u>	<u>14,351,465</u>	<u>(101,195)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(66,175)	(66,175)	1,523,073	1,589,248
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	37,754	37,754	140,053	102,299
Loans Issued	-	-	34,500	34,500
Transfers Out	-	-	(12,500)	(12,500)
Total Other Financing Sources (Uses)	<u>37,754</u>	<u>37,754</u>	<u>162,053</u>	<u>124,299</u>
NET CHANGE IN FUND BALANCE	(28,421)	(28,421)	1,685,126	1,713,547
Fund Balance - January 1	<u>9,816,868</u>	<u>9,816,868</u>	<u>9,816,868</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 9,788,447</u>	<u>\$ 9,788,447</u>	<u>\$ 11,501,994</u>	<u>\$ 1,713,547</u>

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ROAD AND BRIDGE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 2,536,750	\$ 2,536,750	\$ 2,408,224	\$ (128,526)
Intergovernmental	7,329,620	7,329,620	5,162,317	(2,167,303)
Charges for Services	328,907	328,907	396,305	67,398
Miscellaneous	2,716,000	2,716,000	160,085	(2,555,915)
Total Revenues	<u>12,911,277</u>	<u>12,911,277</u>	<u>8,126,931</u>	<u>(4,784,346)</u>
EXPENDITURES				
CURRENT				
Highways and Streets:				
Administration	502,412	502,412	539,367	(36,955)
Engineering	503,541	503,541	441,001	62,540
Maintenance	2,867,007	2,867,007	2,614,027	252,980
Construction	8,493,600	8,493,600	6,364,117	2,129,483
Equipment and Maintenance Shops	571,600	571,600	378,337	193,263
Total Highways and Streets	<u>12,938,160</u>	<u>12,938,160</u>	<u>10,336,849</u>	<u>2,601,311</u>
INTERGOVERNMENTAL				
Highways and streets	<u>400,400</u>	<u>400,400</u>	<u>442,343</u>	<u>(41,943)</u>
Total Expenditures	<u>13,338,560</u>	<u>13,338,560</u>	<u>10,779,192</u>	<u>2,559,368</u>
NET CHANGE IN FUND BALANCE	(427,283)	(427,283)	(2,652,261)	(2,224,978)
Fund Balance - January 1	6,679,455	6,679,455	6,679,455	-
Increase (Decrease) in Inventories	<u>-</u>	<u>-</u>	<u>(161,303)</u>	<u>(161,303)</u>
FUND BALANCE - DECEMBER 31	<u>\$ 6,252,172</u>	<u>\$ 6,252,172</u>	<u>\$ 3,865,891</u>	<u>\$ (2,386,281)</u>

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 2,671,783	\$ 2,671,783	\$ 2,535,667	\$ (136,116)
Intergovernmental	3,472,225	3,472,225	3,603,575	131,350
Charges for Services	376,050	376,050	390,073	14,023
Miscellaneous	257,100	257,100	307,550	50,450
Total Revenues	<u>6,777,158</u>	<u>6,777,158</u>	<u>6,836,865</u>	<u>59,707</u>
EXPENDITURES				
CURRENT				
Income Maintenance	1,933,655	1,933,655	1,886,781	46,874
Social Services	4,329,947	4,329,947	3,999,364	330,583
Total Human Services	<u>6,263,602</u>	<u>6,263,602</u>	<u>5,886,145</u>	<u>377,457</u>
HEALTH				
Women, Infants, and Children	6,880	6,880	6,441	439
Nursing Service	41,550	41,550	56,903	(15,353)
Transportation	37,000	37,000	37,570	(570)
Maternal and Child Health	14,280	14,280	10,709	3,571
Health	-	-	1,066	(1,066)
Miscellaneous	813,846	813,846	695,130	118,716
Total Health	<u>913,556</u>	<u>913,556</u>	<u>807,819</u>	<u>105,737</u>
Total Expenditures	<u>7,177,158</u>	<u>7,177,158</u>	<u>6,693,964</u>	<u>483,194</u>
NET CHANGE IN FUND BALANCE	(400,000)	(400,000)	142,901	542,901
Fund Balance - January 1	<u>3,875,819</u>	<u>3,875,819</u>	<u>3,875,819</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 3,475,819</u>	<u>\$ 3,475,819</u>	<u>\$ 4,018,720</u>	<u>\$ 542,901</u>

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
FORFEITED TAX SALE SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 335,000	\$ 335,000	\$ 274,470	\$ (60,530)
Charges for Services	30,000	30,000	29,140	(860)
Miscellaneous	1,704,000	1,704,000	2,629,138	925,138
Total Revenues	<u>2,069,000</u>	<u>2,069,000</u>	<u>2,932,748</u>	<u>863,748</u>
EXPENDITURES				
CURRENT				
General Government:				
Law Library	30,000	30,000	23,916	6,084
Conservation of Natural Resources:				
County Development	363,578	363,578	227,575	136,003
Forfeited Tax	1,705,575	1,705,575	2,144,059	(438,484)
Total Conservation of Natural Resources	<u>2,069,153</u>	<u>2,069,153</u>	<u>2,371,634</u>	<u>(302,481)</u>
Total Expenditures	<u>2,099,153</u>	<u>2,099,153</u>	<u>2,395,550</u>	<u>(296,397)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30,153)	(30,153)	537,198	567,351
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(8,169)	(8,169)
NET CHANGE IN FUND BALANCE	(30,153)	(30,153)	529,029	559,182
Fund Balance - January 1	<u>1,898,954</u>	<u>1,898,954</u>	<u>1,898,954</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 1,868,801</u>	<u>\$ 1,868,801</u>	<u>\$ 2,427,983</u>	<u>\$ 559,182</u>

See accompanying Notes to Required Supplementary Information.

AITKIN COUNTY, MINNESOTA
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY, RELATED RATIOS, AND NOTES
LAST TEN FISCAL YEARS

	Measurement Date January 1, 2018
Total OPEB Liability	
Service Cost	\$ 37,112
Interest	20,684
Benefit Payments	(12,000)
Net Change in Total OPEB Liability	45,796
Total OPEB Liability - Beginning	595,630
Total OPEB Liability - Ending	\$ 641,426
Covered Employee Payroll	\$ 10,085,813
County's OPEB Liability as a Percentage of Covered Employee Payroll	6%

Note 1: The County implemented GASB Statement No. 75 in 2018, and the above table will be expanded to ten years of information as the information becomes available.

Note 2: No assets are accumulated in a trust.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF THE COUNTY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY**

GENERAL EMPLOYEES RETIREMENT PLAN

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with Aitkin County	Employer's Proportionate Share of the Net Pension Liability and the State's Related Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	0.1468%	\$ 8,143,862	\$ 267,106	\$ 8,410,968	\$ 9,865,057	82.55%	79.53%
2017	0.1457%	9,301,392	116,947	9,418,339	9,361,951	99.35%	75.90%
2016	0.1450%	11,773,281	153,770	11,927,051	8,997,417	130.85%	68.91%
2015	0.1481%	7,675,311	N/A	7,675,311	8,702,625	88.20%	78.19%

PUBLIC EMPLOYEES FIRE AND POLICE PLAN

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	0.125%	\$ 1,334,503	\$ 1,319,246	101.16%	88.84%
2017	0.122%	1,647,145	1,250,643	131.70%	85.43%
2016	0.123%	4,936,202	1,186,142	416.16%	63.88%
2015	0.132%	1,499,829	1,205,275	124.44%	86.61%

PUBLIC EMPLOYEES CORRECTIONAL PLAN

Measurement Date	Employer's Portion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	0.654%	\$ 107,612	\$ 1,336,331	8.05%	97.64%
2017	0.650%	1,852,507	1,298,980	142.61%	67.89%
2016	0.670%	2,447,604	1,269,269	192.84%	58.16%
2015	0.700%	108,220	1,262,333	8.57%	96.95%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available. The measurement date for each year is June 30.

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF CONTRIBUTIONS
DECEMBER 31, 2018**

GENERAL EMPLOYEES RETIREMENT PLAN

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contribution (Deficiency) Excess	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2018	\$ 738,235	\$ 738,235	\$ -	\$ 9,843,133	7.50%
2017	721,215	721,215	-	9,612,600	7.50%
2016	694,156	694,156	-	9,255,429	7.50%
2015	666,739	666,739	-	8,889,853	7.50%

PUBLIC EMPLOYEES FIRE AND POLICE PLAN

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contributions (Deficiency) Excess	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2018	\$ 213,718	\$ 213,718	\$ -	\$ 1,319,247	16.20%
2017	207,528	207,528	-	1,281,040	16.20%
2016	198,277	198,277	-	1,223,931	16.20%
2015	196,140	196,140	-	1,210,738	16.20%

PUBLIC EMPLOYEES CORRECTIONAL PLAN

Year Ending	Statutorily Required Contributions	Actual Contributions in Relation to Statutorily Required Contributions	Contribution (Deficiency) Excess	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2018	\$ 116,929	\$ 116,929	\$ -	\$ 1,336,331	8.75%
2017	114,546	114,546	-	1,309,101	8.75%
2016	113,950	113,950	-	1,302,270	8.75%
2015	111,052	111,052	-	1,269,158	8.75%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available. The County's year end is December 31.

See accompanying Notes to Required Supplementary Information.

**AITKIN COUNTY, MINNESOTA
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 DECEMBER 31, 2018**

NOTE 1 BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

By July of each year, all departments submit requests for appropriations to the County Administrator so that a budget can be prepared. Before September 30, the proposed budget is presented to the County Board for review. A final budget is adopted by the Board and certified to the Auditor no later than December 31.

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations between departments require approval of the County Board. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the fund level.

NOTE 2 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following funds had expenditures in excess of budget for the year ended December 31, 2018. These expenditures in excess of appropriations were funded by revenues that exceeded the revenue budget.

	Expenditures	Final Budget	Excess
General Fund	\$ 14,351,465	\$ 14,250,270	\$ 101,195
Special Revenue Funds:			
Forfeited Tax Sale	2,395,550	2,099,153	296,397

The additional expenditures were financed by greater than anticipated revenue and existing fund balance.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended December 31, 2018.

General Employees Plan

2018

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

AITKIN COUNTY, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Employees Plan (Continued)

2017

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.
- Minneapolis Employees Retire Fund plan provisions change the employer supplemental contribution to \$21,000,000 in calendar years 2017 and 2018 and returns to \$31,000 through calendar year 2031. The state's required contribution is \$16,000,000 in PERA's fiscal years 2018 and 2019 and returns to \$6,000,000 annually through calendar year 2031.

2016

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Police and Fire Plan

2018

- The mortality projection scale was changed from MP-2016 to MP-2017.
- As set by statute, the assumed post-retirement benefit increase was changed from 1.0% per year through 2064 and 2.5% per year, thereafter, to 1.0% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. Additionally, annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter, until the plan reaches 100 percent funding or July 1, 2048, if earlier.
- Member contributions were changed effective January 1, 2019, and January 1, 2020, from 10.80 percent to 11.30 and 11.80 percent of pay, respectively. Employer contributions were changed effective January 1, 2019 and January 1, 2020 from 16.20 percent to 16.95 percent and 17.70 percent of pay, respectively. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

AITKIN COUNTY, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Plan (Continued)

2017

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% percent per annum.

2016

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

AITKIN COUNTY, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Correctional Plan

2018

- The Single Discount Rate was changed from 5.96% per annum to 7.50% per annum.
- The morality projection scale was changed from MP-2016 to MP-2017.
- The assumed post-retirement benefit increase was changed from 2.50% per year to 2.00% per year.

2017

- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016 and is applied to healthy and disabled members. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the RP-2014 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested, deferred members. The CSA has been changed to 35% for vested members and 1% for non-vested members.
- The Single Discount Rate was changed from 5.31% per annum to 5.96% per annum.

2016

- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.31%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

NOTE 4 OTHER POSTEMPLOYMENT BENEFITS

Due to the County not having Other Postemployment Benefits in the prior year, no assumption changes.

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SUPPLEMENTARY INFORMATION

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GOVERNMENTAL FUNDS

**AITKIN COUNTY, MINNESOTA
DESCRIPTION OF FUNDS**

The Forest Development Special Revenue Fund is used to account for funds used in developing forests in the County. Financing is provided by forfeited tax settlements, grants, and payments in lieu of taxes.

The Unorganized Road, Bridge, and Fire Special Revenue Fund is used to account for funds used to provide road maintenance and fire protection for unorganized townships. Financing is provided by property taxes and grants.

The Ditch Special Revenue Fund is used to account for funds used for public improvements and services for the ditch system. Financing is provided by special assessments against the benefited property owners.

The Environmental Permanent Fund is used to account for funds collected from the sale of County-owned lakeshore leased lots. In accordance with 1998 Minn. Laws ch. 389, art. 16, § 31, the principal on these sales must remain in an environmental trust, and the interest may be spent only on improvement of natural resources.

**AITKIN COUNTY, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	<u>Forest Development</u>	<u>Unorganized Road, Bridge, and Fire</u>	<u>Special Revenue Ditch</u>
ASSETS			
Cash and Pooled Investments	\$ 673,973	\$ 645,460	\$ 45,793
Special Assessments Receivable:			
Delinquent	-	-	12,439
Due from Other Funds	<u>436,403</u>	<u>16,793</u>	<u>-</u>
Total Assets	<u><u>\$ 1,110,376</u></u>	<u><u>\$ 662,253</u></u>	<u><u>\$ 58,232</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 11,473	\$ -	\$ -
Salaries Payable	5,115	-	-
Due to Other Funds	-	14,087	-
Total Liabilities	<u>16,588</u>	<u>14,087</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	<u>-</u>	<u>-</u>	<u>12,439</u>
FUND BALANCES			
Restricted for:			
Unorganized Road, Bridge, and Fire	-	648,166	-
Ditch Maintenance and Repairs	-	-	57,810
Environmental Uses	-	-	-
Assigned for:			
Forest Development	1,093,788	-	-
Unassigned	-	-	(12,017)
Total Fund Balances	<u>1,093,788</u>	<u>648,166</u>	<u>45,793</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 1,110,376</u></u>	<u><u>\$ 662,253</u></u>	<u><u>\$ 58,232</u></u>

<u>Funds</u>		
<u>Total</u>	<u>Permanent Fund Environmental</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,365,226	\$ 457,822	\$ 1,823,048
12,439	-	12,439
453,196	-	453,196
<u>\$ 1,830,861</u>	<u>\$ 457,822</u>	<u>\$ 2,288,683</u>
\$ 11,473	\$ -	\$ 11,473
5,115	-	5,115
14,087	-	14,087
<u>30,675</u>	<u>-</u>	<u>30,675</u>
12,439	-	12,439
648,166	-	648,166
57,810	-	57,810
-	457,822	457,822
1,093,788	-	1,093,788
(12,017)	-	(12,017)
<u>1,787,747</u>	<u>457,822</u>	<u>2,245,569</u>
<u>\$ 1,830,861</u>	<u>\$ 457,822</u>	<u>\$ 2,288,683</u>

**AITKIN COUNTY, MINNESOTA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2018**

	Forest Development	Unorganized Road, Bridge, and Fire	Special Revenue Ditch
REVENUES			
Taxes	\$ -	\$ 80,397	\$ -
Licenses and Permits	234	-	-
Intergovernmental	219,497	54,645	-
Investment Earnings	-	-	743
Miscellaneous	504,407	16,813	-
Total Revenues	<u>724,138</u>	<u>151,855</u>	<u>743</u>
EXPENDITURES			
CURRENT			
Public Safety	-	34,580	-
Highways and Streets	-	106,804	-
Conservation of Natural Resources	481,368	-	8,168
Total Expenditures	<u>481,368</u>	<u>141,384</u>	<u>8,168</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	242,770	10,471	(7,425)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	8,169
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,169</u>
NET CHANGE IN FUND BALANCE	242,770	10,471	744
Fund Balance - January 1	<u>851,018</u>	<u>637,695</u>	<u>45,049</u>
FUND BALANCE - DECEMBER 31	<u>\$ 1,093,788</u>	<u>\$ 648,166</u>	<u>\$ 45,793</u>

<u>Funds</u>		
<u>Total</u>	<u>Permanent Environmental</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 80,397	\$ -	\$ 80,397
234	-	234
274,142	-	274,142
743	10,341	11,084
521,220	-	521,220
<u>876,736</u>	<u>10,341</u>	<u>887,077</u>
34,580	-	34,580
106,804	-	106,804
489,536	-	489,536
<u>630,920</u>	<u>-</u>	<u>630,920</u>
245,816	10,341	256,157
8,169	-	8,169
-	(48,000)	(48,000)
<u>8,169</u>	<u>(48,000)</u>	<u>(39,831)</u>
253,985	(37,659)	216,326
<u>1,533,762</u>	<u>495,481</u>	<u>2,029,243</u>
<u>\$ 1,787,747</u>	<u>\$ 457,822</u>	<u>\$ 2,245,569</u>

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
FOREST DEVELOPMENT SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 1,000	\$ 1,000	\$ 234	\$ (766)
Intergovernmental	180,000	180,000	219,497	39,497
Miscellaneous	310,515	310,515	504,407	193,892
Total Revenues	<u>491,515</u>	<u>491,515</u>	<u>724,138</u>	<u>232,623</u>
EXPENDITURES				
CURRENT:				
Conservation of Natural Resources:				
Forest Resource	155,665	155,665	104,516	51,149
Reforestation	176,234	176,234	184,192	(7,958)
Memorial Forest	114,116	114,116	89,431	24,685
Forest Road	69,067	69,067	103,229	(34,162)
Total Expenditures	<u>515,082</u>	<u>515,082</u>	<u>481,368</u>	<u>33,714</u>
NET CHANGE IN FUND BALANCE	(23,567)	(23,567)	242,770	266,337
Fund Balance - January 1	<u>851,018</u>	<u>851,018</u>	<u>851,018</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 827,451</u>	<u>\$ 827,451</u>	<u>\$ 1,093,788</u>	<u>\$ 266,337</u>

**AITKIN COUNTY, MINNESOTA
 BUDGETARY COMPARISON SCHEDULE
 UNORGANIZED ROAD, BRIDGE, AND FIRE SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 84,650	\$ 84,650	\$ 80,397	\$ (4,253)
Intergovernmental	-	-	54,645	54,645
Miscellaneous	-	-	16,813	16,813
Total Revenues	<u>84,650</u>	<u>84,650</u>	<u>151,855</u>	<u>67,205</u>
EXPENDITURES				
CURRENT:				
General Government:				
Other General Government	2,700	2,700	-	2,700
Public Safety:				
Emergency Services	37,450	37,450	34,580	2,870
Highways and Streets:				
Other Highways and Streets	44,500	44,500	106,804	(62,304)
Total Expenditures	<u>84,650</u>	<u>84,650</u>	<u>141,384</u>	<u>(56,734)</u>
NET CHANGE IN FUND BALANCE	-	-	10,471	10,471
Fund Balance - January 1	<u>637,695</u>	<u>637,695</u>	<u>637,695</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 637,695</u>	<u>\$ 637,695</u>	<u>\$ 648,166</u>	<u>\$ 10,471</u>

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
DITCH SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 743	\$ 743
EXPENDITURES				
CURRENT:				
Conservation of Natural Resources:				
Other	-	-	8,168	(8,168)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(7,425)	(7,425)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	8,169	8,169
NET CHANGE IN FUND BALANCE	-	-	744	744
Fund Balance - January 1	45,049	45,049	45,049	-
FUND BALANCE - DECEMBER 31	\$ 45,049	\$ 45,049	\$ 45,793	\$ 744

**AITKIN COUNTY, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
ENVIRONMENTAL PERMANENT FUND
YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Earnings	\$ 15,000	\$ 15,000	\$ 10,341	\$ (4,659)
EXPENDITURES				
CURRENT:				
Conservation of Natural Resources:				
Land Use	15,000	15,000	-	15,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	10,341	10,341
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(48,000)	(48,000)
NET CHANGE IN FUND BALANCE	-	-	(37,659)	(37,659)
Fund Balance - January 1	495,481	495,481	495,481	-
FUND BALANCE - DECEMBER 31	<u>\$ 495,481</u>	<u>\$ 495,481</u>	<u>\$ 457,822</u>	<u>\$ (37,659)</u>

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FIDUCIARY FUNDS

**AITKIN COUNTY, MINNESOTA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2018**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
AGENCY				
ASSETS				
Cash and Pooled Investments	<u>\$ 920,674</u>	<u>\$ 4,445,448</u>	<u>\$ 4,712,036</u>	<u>\$ 654,086</u>
LIABILITIES				
Due to Other Governments	<u>\$ 920,674</u>	<u>\$ 4,445,448</u>	<u>\$ 4,712,036</u>	<u>\$ 654,086</u>
COLLABORATIVE				
ASSETS				
Cash and Pooled Investments	<u>\$ 85,840</u>	<u>\$ 65,131</u>	<u>\$ 55,000</u>	<u>\$ 95,971</u>
LIABILITIES				
Accounts Payable	<u>\$ 85,840</u>	<u>\$ 65,131</u>	<u>\$ 55,000</u>	<u>\$ 95,971</u>
STATE				
ASSETS				
Cash and Pooled Investments	<u>\$ 117,526</u>	<u>\$ 3,233,882</u>	<u>\$ 3,243,785</u>	<u>\$ 107,623</u>
LIABILITIES				
Due to Other Governments	<u>\$ 117,526</u>	<u>\$ 3,233,882</u>	<u>\$ 3,243,785</u>	<u>\$ 107,623</u>
TAXES AND PENALTIES				
ASSETS				
Cash and Pooled Investments	\$ (36,313)	\$ 34,807,207	\$ 34,765,854	\$ 5,040
Due from Other Governments	36,313	-	36,313	-
Total Assets	<u>\$ -</u>	<u>\$ 34,807,207</u>	<u>\$ 34,802,167</u>	<u>\$ 5,040</u>
LIABILITIES				
Due to Other Governments	<u>\$ -</u>	<u>\$ 34,807,207</u>	<u>\$ 34,802,167</u>	<u>\$ 5,040</u>

**AITKIN COUNTY, MINNESOTA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2018**

	Balance January 1	Additions	Deductions	Balance December 31
SOCIAL WELFARE				
ASSETS				
Cash and Pooled Investments	\$ -	\$ 433,286	\$ 411,700	\$ 21,586
LIABILITIES				
Funds Held in Trust	\$ -	\$ 433,286	\$ 411,700	\$ 21,586
JAIL INMATE				
ASSETS				
Cash and Pooled Investments	\$ -	\$ 104,433	\$ 96,408	\$ 8,025
LIABILITIES				
Funds Held in Trust	\$ -	\$ 104,433	\$ 96,408	\$ 8,025
COUNTY TRIAD				
ASSETS				
Cash and Pooled Investments	\$ -	\$ 5,639	\$ 1,306	\$ 4,333
LIABILITIES				
Funds Held in Trust	\$ -	\$ 5,639	\$ 1,306	\$ 4,333
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash and Pooled Investments	\$ 1,087,727	\$ 43,095,026	\$ 43,286,089	\$ 896,664
Due from Other Governments	36,313	-	36,313	-
Total Assets	<u>\$ 1,124,040</u>	<u>\$ 43,095,026</u>	<u>\$ 43,322,402</u>	<u>\$ 896,664</u>
LIABILITIES				
Accounts Payable	\$ 85,840	\$ 65,131	\$ 55,000	\$ 95,971
Funds Held in Trust	-	543,358	509,414	33,944
Due to Other Governments	1,038,200	42,486,537	42,757,988	766,749
Total Liabilities	<u>\$ 1,124,040</u>	<u>\$ 43,095,026</u>	<u>\$ 43,322,402</u>	<u>\$ 896,664</u>

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OTHER SCHEDULES

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE
YEAR ENDED DECEMBER 31, 2018**

	Governmental Funds	Enterprise Fund	Total Primary Government
APPROPRIATIONS AND SHARED REVENUE			
State:			
Highway Users Tax	\$ 4,195,487	\$ -	\$ 4,195,487
PERA Rate Reimbursement	57,460	-	57,460
Disparity Reduction Aid	10,540	-	10,540
Police Aid	147,902	-	147,902
County Program Aid	766,339	-	766,339
Market Value Credit	181,577	-	181,577
SCORE	67,729	-	67,729
Out of Home Placement	31,398	-	31,398
Riparian Aid	35,000	-	35,000
Taconite Credit	625,487	-	625,487
Enhanced 911	96,622	-	96,622
Aquatic Invasive Species	136,137	-	136,137
Total Appropriations and Shared Revenue	6,351,678	-	6,351,678
REIMBURSEMENT FOR SERVICES			
State:			
Minnesota Department of Human Services	812,864	-	812,864
PAYMENTS			
Local:			
Payments in Lieu of Taxes	1,549,603	-	1,549,603
GRANTS			
State:			
Minnesota Department/Board of:			
Corrections	317,427	-	317,427
Public Safety	6,605	-	6,605
Trial Courts	90,733	-	90,733
Health	128,758	-	128,758
Natural Resources	846,954	-	846,954
Human Services	641,144	-	641,144
Peace Officers Board	17,226	-	17,226
Secretary of State	100,333	-	100,333
Veterans Affairs	10,000	-	10,000
Water and Soil Resources	111,613	-	111,613
Iron Range Resources and Rehabilitation Board	-	98,616	98,616
Total State	2,270,793	98,616	2,369,409

AITKIN COUNTY, MINNESOTA
SCHEDULE OF INTERGOVERNMENTAL REVENUE (CONTINUED)
YEAR ENDED DECEMBER 31, 2018

	<u>Governmental Funds</u>	<u>Enterprise Fund</u>	<u>Total Primary Government</u>
GRANTS (CONTINUED)			
Federal:			
U.S. Department of:			
Agriculture	\$ 273,245	\$ 4,280	\$ 277,525
Justice	56,767	-	56,767
Transportation	874,661	-	874,661
Health and Human Services	1,662,940	-	1,662,940
Homeland Security	19,551	-	19,551
Total Federal	<u>2,887,164</u>	<u>4,280</u>	<u>2,891,444</u>
 Total State and Federal Grants	 <u>5,157,957</u>	 <u>102,896</u>	 <u>5,260,853</u>
 Total Intergovernmental Revenue	 <u><u>\$ 13,872,102</u></u>	 <u><u>\$ 102,896</u></u>	 <u><u>\$ 13,974,998</u></u>

**AITKIN COUNTY, MINNESOTA
BALANCE SHEET BY DITCH
DITCH SPECIAL REVENUE FUND
DECEMBER 31, 2018**

	Assets			
	Cash	Special Assessments Receivable	Due from Other Ditches	Total
County Ditches:				
5	\$ -	\$ -	\$ -	\$ -
24	-	369	1,500	1,869
28	-	-	-	-
29	80	-	-	80
30	27,267	1,294	11,861	40,422
34	-	978	-	978
36	2,755	1,208	-	3,963
37	-	8,427	-	8,427
42	-	-	-	-
43	-	-	-	-
63	1,661	-	-	1,661
66	1,279	-	-	1,279
Judicial Ditch:				
2	12,751	163	-	12,914
Total	\$ 45,793	\$ 12,439	\$ 13,361	\$ 71,593

<u>Liabilities</u> <u>Due to</u> <u>Other Ditches</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u> <u>Unavailable</u> <u>Revenue</u>	<u>Fund</u> <u>Balances</u> <u>Restricted/</u> <u>(Unassigned)</u>	<u>Total</u> <u>Liabilities,</u> <u>Deferred Inflows</u> <u>of Resources,</u> <u>and Fund</u> <u>Balance</u>
\$ 7,250	\$ -	\$ (7,250)	\$ -
-	369	1,500	1,869
1,287	-	(1,287)	-
-	-	80	80
-	1,294	39,128	40,422
65	978	(65)	978
65	1,208	2,690	3,963
2,173	8,427	(2,173)	8,427
935	-	(935)	-
76	-	(76)	-
-	-	1,661	1,661
1,510	-	(231)	1,279
-	163	12,751	12,914
<u>\$ 13,361</u>	<u>\$ 12,439</u>	<u>\$ 45,793</u>	<u>\$ 71,593</u>

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**AITKIN COUNTY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2018**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education Special Milk Program for Children (Part of Child Nutrition Cluster)	10.556	Not Provided	\$ 4,280	\$ -
Passed Through Aitkin-Itasca-Koochiching Community Health Services Board WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12-700-00053	119,839	-
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Part of SNAP Cluster) Total U.S. Department of Agriculture	10.561	182MN101S2514	147,064 <u>271,183</u>	-
U.S. Department of Justice				
Passed Through Minnesota Department of Public Safety Crime Victim Assistance	16.575	F-CVS-2018-AITKINAO	71,259	-
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation Highway Planning and Construction (Part of Highway Planning and Construction Cluster \$861,027)	20.205	STPF 0018(247)	819,272	-
Passed Through Minnesota Department of Natural Resources Recreational Trails Program (Part of Highway Planning and Construction Cluster \$861,027)	20.219	0033-17-2F	41,755	-
Passed Through Minnesota Department of Public Safety				
State and Community Highway Safety (Part of Highway Safety Cluster) Total U.S. Department of Transportation	20.600	F-SAFE18-2018- ATKNCOTZD	13,634 <u>874,661</u>	-
U.S. Department of Education				
Passed Through Aitkin-Itasca-Koochiching Community Health Services Board Special Education-Grants for Infants and Families	84.181	H181A150029	2,746	-
U.S. Department of Health and Human Services				
Passed Through Aitkin-Itasca-Koochiching Community Health Services Board				
Public Health Emergency Preparedness	93.069	127949	23,115	-
Temporary Assistance for Needy Families (Part of TANF Cluster) (Total Temporary Assistance for Needy Families 93,558 \$172,179)	93.558	12-700-00053	36,622	-
Maternal and Child Health Services Block Grant to the States	93.994	12-700-00053	26,619	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	G-1701MNFPS	3,320	-
Temporary Assistance for Needy Families (Part of TANF Cluster) (Total Temporary Assistance for Needy Families 93,558 \$172,179)	93.558	1801MNTANF	135,557	-
Child Support Enforcement	93.563	1804MNCSES 1804MNCES	64,858 <u>336,755</u>	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Part of CCDF Cluster)	93.596	G1801MNCCDF	2,876	-
Community-Based Child Abuse Prevention Grants	93.590	G-1702MNFPRG	1,195	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1701MNCWSS	2,255	-
Foster Care Title IV-E	93.658	1801MNFOS	97,850	-
Social Services Block Grant	93.667	G-1801MNSOSR	110,602	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1801MNCILP	5,000	-
Children's Health Insurance Program	93.767	1805MN5R21	157	-
Medical Assistance Program (Part of Medicaid Cluster)	93.778	1805MN5ADM	733,012	-
Total U.S. Department of Health and Human Services			<u>1,579,793</u>	-
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Public Safety				
Emergency Management Performance Grants	97.042	F-EMPG-2018- AITKINCO-2776	19,551	-
Total Federal Awards			<u>\$ 2,819,193</u>	<u>\$ -</u>

AITKIN COUNTY, MINNESOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

NOTE 1 REPORTING ENTITY

The Schedule of Expenditures of Federal Awards presents the federal award programs expended by Aitkin County. The County's reporting entity is defined in Note 1 to the financial statements.

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Aitkin County under programs of the federal government for the year ended December 31, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Aitkin County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Aitkin County.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the basis of accounting used by the individual funds of Aitkin County. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the full accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Aitkin County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**AITKIN COUNTY, MINNESOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018**

NOTE 4 RECONCILIATION TO SCHEDULE OF INTERGOVERNMENTAL REVENUE

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 2,891,444
Grants received more than 60 days after year-end, unavailable in 2018	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	80,413
Maternal and Child Health Services Block Grant to the States	5,122
Crime Victim Assistance	14,492
Public Health Emergency Preparedness	10,991
Promoting Safe and Stable Families	826
Temporary Assistance for Needy Families	21,625
Community-Based Child Abuse Prevention Grants	56
Stephanie Tubbs Jones Child Welfare Services Program	550
Special Education-Grants for Infants and Families	648
John H. Chafee Foster Care Program for Successful Transition to Adulthood	2,468
Grants unavailable in 2017, recognized as revenue in 2018	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	(56,783)
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	(29,972)
Public Health Emergency Preparedness	(12,358)
Promoting Safe and Stable Families	(1,030)
Temporary Assistance for Needy Families	(39,422)
Child Support Enforcement	(49,346)
Stephanie Tubbs Jones Child Welfare Services Program	(679)
Foster Care Title IV-E	(18,707)
John H. Chafee Foster Care Program for Successful Transition to Adulthood	(1,145)
	<hr/>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 2,819,193</u>

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**REPORTS RELATED TO *GOVERNMENT AUDITING STANDARDS*
AND SINGLE AUDIT**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Aitkin County
Aitkin, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Aitkin County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Aitkin County's basic financial statements, and have issued our report thereon dated September 24, 2019. Our report includes a reference to other auditors who audited the financial statements of the Aitkin Airport Commission (Airport), included in the financial statements of the City of Aitkin, Minnesota, as a discrete component unit, as described in our report on the County's financial statements. The Airport, in which Aitkin County has an equity interest, is a joint venture of Aitkin County and the City of Aitkin County. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Aitkin County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Aitkin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Aitkin County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2018-001 and 2018-002 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-003 to 2018-005 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Aitkin County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Aitkin County's Responses to Findings

Aitkin County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Aitkin County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Aitkin County
Aitkin, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Aitkin County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Aitkin County's major federal programs for the year ended December 31, 2018. Aitkin County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Aitkin County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Aitkin County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Aitkin County's compliance.

Opinion on Each Major Federal Program

In our opinion, Aitkin County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-006 and 2018-007. Our opinion on each major federal program is not modified with respect to these matters.

Aitkin County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Aitkin County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of Aitkin County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Aitkin County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Aitkin County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2018-006 and 2018-007 that we consider to be material weaknesses.

Aitkin County's Responses to Findings

Aitkin County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Aitkin County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2019

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**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? X yes no

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X no

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? X yes no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction (Highway Planning and Construction Cluster)
20.219	Recreational Trails Program (Highway Planning and Construction Cluster)
93.778	Medical Assistance Program (Medicaid Cluster)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes X no

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

MATERIAL WEAKNESSES- FINANCIAL REPORTING:

2018-001 AUDIT ADJUSTMENTS

Criteria: County management is responsible for establishing and maintaining internal controls for the proper recording of all the County's accounting transactions, including account coding and reporting of accruals and net position.

Condition and Context: As part of the audit, we proposed material audit adjustments to adjust construction in progress, record the net pension liability and related deferred inflows and outflows of resources, record other postemployment benefits liability and related deferred outflows, and record accruals.

Possible Effect: The design of the internal controls over recording transactions and year-end accruals limits the ability of the County to provide accurate accrual basis financial information.

Cause: The County has a limited number of personnel.

Repeat Finding: Prior year finding identified as Finding 2017-001.

Recommendation: We recommend County management and financial personnel continue to increase their awareness and knowledge of all procedures and processes involved in recording transactions, accruals, and reclassifications and develop internal control policies to ensure proper recording of these items.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. Management will continue to work at eliminating the need for audit adjustments through learning about new GASB standards and reviewing work performed by department personnel.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

MATERIAL WEAKNESSES- FINANCIAL REPORTING (CONTINUED):

2018-002 FINANCIAL REPORTING PROCESS

Criteria: County management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements in accordance with applicable accounting and reporting standards.

Condition and Context: As part of the audit, management requested us to prepare a draft of the financial statements, including the related note to the financial statements. The County does not have an internal control policy in place over preparation or review of the annual financial statements that would enable management to prepare the financial statements and related note disclosures in accordance with applicable accounting and reporting standards. Management reviews and accepts responsibility for the financial statements.

Possible Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

Cause: The County has a limited number of personnel.

Repeat Finding: Prior year finding identified as Finding 2017-002.

Recommendation: We recommend the County continue to evaluate their internal staff capacity to determine if an internal control policy over the preparation of the financial statements and other areas is beneficial.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County will review the financial reporting requirements and undertake them if deemed cost-beneficial.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING:

2018-003 COMPUTER RISK MANAGEMENT

Criteria: The County's management is responsible for identifying and managing the risks associated with its computer system. Computer risk management suggests that a formal plan be developed to identify the risks associated with the County's information system and document the internal controls implemented to address the identified risks.

Condition and Context: The County has internal controls in place for its computer system. However, a formal risk assessment of existing controls over significant functions of the computer system has not been completed.

Possible Effect: Unprotected risks could result in a loss or compromise of data that could negatively influence County operations.

Cause: County management and staff are aware of the various risks associated with the County's computer system. However, a formal plan to identify and manage those risks has not been developed.

Repeat Finding: Prior year finding identified as Finding 2017-003.

Recommendation: We recommend County management document the significant internal controls in its computer system. We further recommend a formal plan be developed that calls for assessing and monitoring significant internal controls on a regular basis, but no less than annually. The assessment of risks should be documented and procedures implemented to address those risks found.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County will perform a formal risk assessment over its computer system if deemed cost-beneficial.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING (CONTINUED):

2018-004 ACCOUNTING POLICIES AND PROCEDURES MANUAL

Criteria: The County should have identified its significant internal controls and have the controls documented in the County's accounting policies and procedures. The County's management is responsible for assessing and monitoring its internal controls, this also includes the documentation of the risk assessment and monitoring procedures.

Condition and Context: The County has internal controls in place, however the significant controls have not been documented. The risk assessment and monitoring procedures over the significant internal controls has also not been documented. Monitoring of internal controls is necessary to determine if the controls in place are operating effectively.

Possible Effect: As a result of this condition, the County's practices may not be followed as intended by management, and employees may not understand the purpose of internal controls. The lack of risk assessment and monitoring procedures increases the risk of fraud.

Cause: The County adopted the General Operations Policy on January 24, 2017 that includes provisions for accounting policies and procedures. However, it does not include risk assessment and monitoring procedures.

Repeat Finding: Prior year finding identified as Finding 2017-004.

Recommendation: We recommend County Auditor's Office continue to take necessary steps in implementing procedures to document the significant internal controls in its accounting system. We also recommend that a formal plan be developed that calls for assessing and monitoring the significant internal controls on a regular basis, no less than annually.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County will perform a formal risk assessment and implement monitoring procedures if deemed cost-beneficial.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING (CONTINUED):

2018-005 SEGREGATION OF DUTIES

Criteria: County management should be aware of the need to have adequate segregation of duties regarding the processing of transactions for the County. In addition, County management should be aware that the concentration of duties and responsibilities in one or a very few individuals is not desirable from an internal control perspective.

Condition and Context: Adequate segregation of the accounting functions necessary to ensure adequate internal accounting control, is not in place for various County departments.

Possible Effect: The design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize, and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the County's inability to prevent/detect misappropriation of County assets.

Cause: The County has a limited number of personnel within several County departments.

Repeat Finding: Prior year finding identified as Finding 2017-005.

Recommendation: We recommend County management be aware of the lack of segregation of duties within the accounting functions and assess whether additional segregation of duties is cost beneficial. If additional segregation is not possible, we recommend County management implement some oversight procedures to ensure the internal control policies and procedures are being implemented by County staff.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County will review the accounting functions and segregate them if deemed cost-beneficial.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

MAJOR PROGRAM MATERIAL WEAKNESSES OVER INTERNAL CONTROL:

2018-006 ELIGIBILITY

Federal Agency: U.S. Department of Health and Human Services
Federal Program Titles: Medical Assistance Program (Medicaid Cluster)
CFDA Numbers: 93.778
Pass-Through Agency: Minnesota Department of Human Services
Pass-Through Numbers: 1805MN5ADM
Compliance Requirement Affected: Eligibility
Award Period: Year-Ended December 31, 2018

Type of Finding: Material Weakness in Internal Control over Compliance and Compliance

Criteria: County's must establish and maintain effective internal control over the federal award that provides reasonable assurance that the County is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition and Context: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. In 2018, the County implemented a casefile review control over eligibility. The sample sizes were based on guidance from chapter 11 of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*. The following exceptions were detected in our statistically valid sample of 60 cases tested:

- Three casefiles had supporting asset documents that did not match MAXIS.
- Three casefiles had no supporting asset documents but had asset information listed in MAXIS.
- Three casefiles had no proof or documentation that proved the participant was a U.S. citizen but was receiving Medical Assistance.
- Two casefiles were showing prospective income for a participant in MAXIS but it did not match to the supporting documentation.

Possible Effect: Inadequate documentation or the improper input of the information into MAXIS increases the risk that participants will receive benefits when they are not eligible.

Cause: County program personnel entering case information into MAXIS did not ensure all required information was input into MAXIS correctly or that all required information was obtained and/or retained.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

MAJOR PROGRAM MATERIAL WEAKNESSES OVER INTERNAL CONTROL (CONTINUED)

2018-006 ELIGIBILITY (CONTINUED)

Repeat Finding: Prior year finding identified as Finding 2017-007. However, some improvements have been made and casefile review over eligibility was implemented in 2018.

Questioned Costs: Unable to be determined.

Recommendation: We recommend the County continue to perform regular internal reviews on casefiles to determine that proper policies and procedures are being followed in determining eligibility.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Cynthia Bennett, Director of Health and Human Services

Corrective Action Planned: A corrective action plan is in place.

Anticipated Completion Date: December 31, 2019

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

MAJOR PROGRAM MATERIAL WEAKNESSES OVER INTERNAL CONTROL (CONTINUED)

2018-007 DOCUMENTATION OF PROCUREMENT, SUSPENSION, AND DEBARMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program Titles: Medical Assistance Program (Medicaid Cluster)
CFDA Numbers: 93.778
Pass-Through Agency: Minnesota Department of Human Services
Pass-Through Numbers: 1805MN5ADM
Compliance Requirement Affected: Procurement, Suspension and Debarment
Award Period: Year-Ended December 31, 2018

Type of Finding: Material Weakness in Internal Control over Compliance and Compliance

Criteria: Uniform Guidance requires the County to maintain records sufficient to detail the history of procurement, that procurement transactions are conducted in a manner providing full and open competition, and that the County verify that the vendor is not suspended or debarred or otherwise excluded from participating in the transaction.

Condition and Context: During our statistically valid sample testing of procurement, it was noted that five out of six transactions did not have documentation on the methods of procurement used nor any historical documentation on how each service provider was chosen and what means were used to procure these services. During suspension and debarment testing of the population, three out of three transactions tested did not have the appropriate documentation to document successful testing of vendors to ensure there were not suspended or debarred. The sample sizes were based on guidance from chapter 11 of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*.

Possible Effect: The County could end up out of compliance with Uniform Guidance.

Cause: Lack of oversight by management.

Repeat Finding: Not applicable.

Questioned Costs: None noted.

Recommendation: We recommend the County retain documentation related to the applicable federal requirements to ensure compliance with said federal requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

Contact Person: Cynthia Bennett, Director of Health and Human Services

Corrective Action Planned: A corrective action plan is in place.

Anticipated Completion Date: December 31, 2019

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

OTHER ITEMS FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE

2018-008 DITCH SPECIAL REVENUE FUND – DEFICIT FUND BALANCE

Criteria: Assets should exceed liabilities in order for the County to meet its obligations and maintain a positive fund balance.

Condition: The County had ditches where the liabilities and deferred inflows exceeded assets, resulting in a deficit fund balance account.

Possible Effect: The County is not in compliance with Minnesota State Statutes.

Cause: Ditch expenditures were necessary, and the levies were not sufficient to cover all costs.

Repeat Finding: Prior year finding identified as Finding 2017-010.

Recommendation: We recommend the County eliminate the ditch fund deficits by borrowing from an eligible ditch system or fund with a surplus fund balance.

CLIENT'S RESPONSE:

The County will review statutes and continue to monitor the individual ditch deficits and eliminate them when feasible.

**AITKIN COUNTY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2018**

OTHER ITEMS FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE (CONTINUED):

2018-009 PUBLISHING OF CLAIMS

Criteria: Minnesota Statutes §375.12 requires that when the County discloses the official proceedings of board meetings in the newspaper, “all claims exceeding \$2,000 and ... the total number of claims that did not exceed \$2,000” (their total dollar amount) be disclosed.

Condition: The County is not publishing claims with the board minutes in accordance with state statutes.

Possible Effect: The County is not in compliance with Minnesota State Statutes.

Cause: Not known.

Repeat Finding: Prior year finding identified as Finding 2017-011.

Recommendation: We recommend the County publish the claims in the newspaper in accordance with state statutes.

CLIENT’S RESPONSE:

The County will review statutes and publish the claims if deemed cost-beneficial.

PREVIOUSLY REPORTED ITEMS RESOLVED

2017-006 SEGREGATION OF DUTIES – HEALTH AND HUMAN SERVICES VENDOR SETUP

Resolution: The County has implemented a process to segregate health and human services vendor setup.

2017-008 LACK OF REVIEW OVER QUARTERLY LCTS REPORTS

Resolution: During current year testing, no similar instances were noted.

2017-009 ACCURATE LISTING OF EMPLOYEES FOR RANDOM MOMENT STUDIES

Resolution: During current year testing, no similar instances were noted.



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners
Aitkin County
Aitkin, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of Aitkin County (the County,) Minnesota as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 24, 2019.

The *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories, except that we did not test for compliance with tax increment financing as the County has no tax increment financing districts.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Counties*, except as described in the Schedule of Findings and Recommendations as items 2018-008 and 2018-009. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the county's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The County's written responses to the legal compliance findings identified in our audit are described in the schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Brainerd, Minnesota
September 24, 2019



Board of County Commissioners Agenda Request

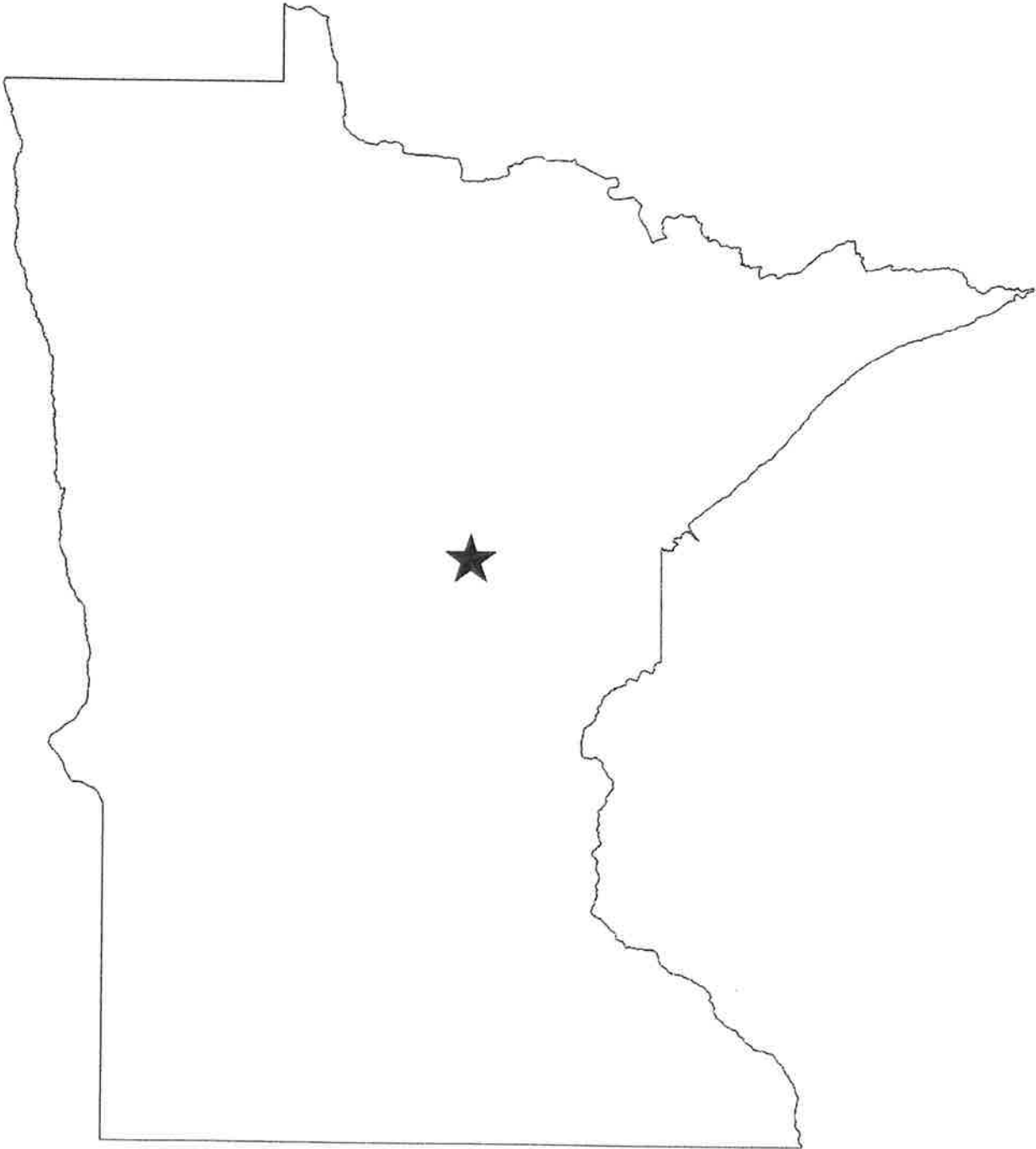
7A
Agenda Item #

Requested Meeting Date: 10-22-19

Title of Item: 2018 Annual Report

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: John Welle		Department: Highway Department
Presenter (Name and Title): John Welle, Aitkin County Engineer		Estimated Time Needed: 15 minutes
Summary of Issue: A brief overview of the 2018 annual report will be given. This report was recently mailed to each commissioner.		
Alternatives, Options, Effects on Others/Comments: NA		
Recommended Action/Motion: Approval of the report is requested by motion.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

**Aitkin County
Highway Department
2018 Annual Report**





AITKIN COUNTY HIGHWAY DEPARTMENT

1211 Air Park Drive
Aitkin, MN 56431

Phone: 218/927-3741 · FAX: 218/927-2356

October 2, 2019

The Honorable Board of County Commissioners
Aitkin, Minnesota

Honorable Commissioners:

Enclosed is the report of the activities of the Aitkin County Highway Department for the year ended December 31, 2018.

This report presents, in detail, the various accounts within the Road and Bridge Fund pertaining to revenues and expenditures. Also, presented for your approval is a proposed budget of the anticipated revenue and expenditures for State-Aid Highways and County Roads for the year 2019.

The report is made possible through the cooperation and support of the engineering, maintenance, administration and accounting staff. I would like to acknowledge and thank all highway employees for their contribution to the development and maintenance of our County State-Aid Highway and County Road system this past year.

Respectfully submitted,

John Welle, P.E.
Aitkin County Engineer

AITKIN COUNTY HIGHWAY DEPARTMENT
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AITKIN COUNTY HIGHWAY DEPARTMENT
BRIEF ACTIVITIES, COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2018

MILEAGE - CSAH REGULAR.....	372.22
MAINTENANCE COSTS - CSAH REGULAR.....	1,989,702.71
MILEAGE - CSAH MUNICIPAL.....	10.61
MAINTENANCE COSTS - CSAH MUNICIPAL.....	98,610.60
MILEAGE - COUNTY ROADS.....	135.10
MAINTENANCE COSTS - COUNTY ROADS.....	877,627.37
CONSTRUCTION - CSAH REGULAR.....	5,397,554.84
CONSTRUCTION - TOWN BRIDGE.....	188,195.88
CONSTRUCTION - COUNTY ROADS.....	805,323.72
CONSTRUCTION - MISCELLANEOUS.....	436,826.83
TOTAL CONSTRUCTION	\$ 6,827,901.27

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018

The following summary of accomplishments has resulted from the authorized expenditures and operations on County State-Aid Highways and County Roads in Aitkin County during 2018.

1. COUNTY CONSTRUCTION

1) Bituminous Mill & Overlay w/ Shoulder Widening SAP 001-612-021	\$	1,967,531.73
2) Bituminous Mill and Overlay w/ Turnlane SAP 001-612-022	\$	592,262.61
3) Bituminous Paving & Shouldering CP 001-053-003	\$	929,772.52
4) Culvert Replacement SAP 001-599-040	\$	185,840.25
5) Bituminous Mill & Overlay SP 001-606-021	\$	1,024,089.71
6) Aggregate Base & Shouldering & Bituminous Surfacing & Striping SAP 001-632-007	\$	794,271.59
7) Bituminous Mill & Overlay SAP 001-608-006	\$	186,832.70
8) Bituminous Paving SAP 001-600-018	\$	398,085.20

--MAINTENANCE--

2. STATE AID HWYS - REGULAR MAINTENANCE		1,989,702.71
3. STATE AID HWYS - MUNICIPAL MAINTENANCE		98,610.60
4. COUNTY ROADS - MAINTENANCE		877,627.37

--CAPITAL OUTLAY--

5. EQUIPMENT/SHOP MATERIALS/LAND		
Equipment		360,084.59
Shop Materials		575,415.74
6. ADMINISTRATION/ENGINEERING:		
Administration/Engineering		5,582.23

AITKIN COUNTY HIGHWAY DEPARTMENT
FINANCIAL STATEMENT
YEAR ENDED DECEMBER 31, 2018

CURRENT ASSETS

Cash Balance as of December 31, 2018 \$ 4,245,005.47

Accounts Receivable

Accounts Receivable (Individuals)	\$	50.00	
Due from County Ditch	\$	7,574.92	
Due from Unorganized Townships	\$	6,412.50	
Due from Townships	\$	13,465.24	
Due from Other Govt Units	\$	100.00	
Total Accounts Receivable			\$ 27,602.66

Due from State Aid

Regular Construction	\$	247,263.07	
Municipal Construction	\$	19,818.50	
State Park	\$	19,904.26	
Total from State Aid			\$ 286,985.83

Allotments

State Aid Regular Construction	\$	2,158,739.26	
State Aid Municipal Construction	\$	295,853.96	
Town Bridge	\$	60,347.40	
Total Allotments			\$ 2,514,940.62

Inventory

Routine Replacements	\$	69,066.01	
Motor Fuel/Lube/Anti-freeze	\$	75,259.99	
Field Materials & Supplies	\$	65,027.16	
Gravel Stockpiles	\$	222,815.06	
Total Inventory			\$ 432,168.22

TOTAL ASSETS

\$ 7,506,702.80

LIABILITIES

Vendors Payable	\$	67,674.98	
Contracts Payable	\$	481,979.28	
Driveway Permit Payable	\$	5,000.00	
Salaries & Wages Payable	\$	115,839.15	
Employee Benefits Payable	\$	148,503.94	
Due to CSAH Municipal - Overpayment	\$	37,490.23	

Unearned Revenue

Regular Construction	\$	2,184,168.83	
Municipal Construction	\$	295,853.96	
Town Bridge	\$	68,900.11	
Total Deferred Revenue			\$ 2,548,922.90

TOTAL LIABILITIES

\$ 3,405,410.48

FUND BALANCE

Reserve for Supplies Inventory	\$	432,168.22	
Unreserve/Undesignated Fund Balance	\$	3,669,124.10	

TOTAL FUND BALANCE

\$ 4,101,292.32

TOTAL LIABILITIES AND FUND BALANCE

\$ 7,506,702.80

AITKIN COUNTY HIGHWAY DEPARTMENT
 STATEMENT OF CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 2018

<u>Beginning Fund Balance</u>		<u>\$ 6,166,992.02</u>
Revenues		<u>\$ 7,650,376.68</u>
Expenses		
Maintenance	\$ 2,291,157.95	
Construction	\$ 6,894,767.78	
Administration & Support	\$ 674,782.73	
Equipment Operation	\$ (300,717.74)	
Authorized Work for Others	\$ 300,491.74	
Other Costs	<u>\$ 287,762.15</u>	
Total Expenses		<u>\$ 10,148,244.61</u>
Adjustments to Fund Balance		<u>\$ 0.01</u>
<u>ENDING FUND BALANCE</u>		<u>\$ 3,669,124.10</u>

**AITKIN COUNTY HIGHWAY DEPARTMENT
ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

STATE OF MN - REGULAR CONSTRUCTION.....	\$ 240,640.10
STATE OF MN - MUNICIPAL CONSTRUCTION.....	\$ 19,818.50
STATE OF MN - TOWN BRIDGE.....	\$ 59,954.00
STATE OF MN - SPECIAL TOWN BRIDGE.....	\$ 135,886.25
STATE OF MN - STATE PARK.....	\$ 19,904.26

DEBTOR	Acct. Rec. Beg. Year	Maintenance	Charges & Matl Sold	Pymt/Trans During Year	Total End of Year
<i>Organized Townships:</i>					
Aitkin	160.00	0.00	12,681.15	12,430.14	411.01
Ball Bluff	(1,447.50)	13,796.25	4,240.72	13,894.47	2,695.00
Balsam	0.64	540.00	3,954.72	4,405.36	90.00
Beaver	0.00	0.00	0.00	0.00	0.00
Clark	150.69	0.00	1,837.91	150.69	1,837.91
Cornish	237.50	2,815.00	0.00	2,677.50	375.00
Farm Island	416.00	0.00	20,350.96	19,639.36	1,127.60
Fleming	193.57	0.00	4,290.20	4,143.77	340.00
Glen	959.24	0.00	2,213.17	2,832.41	340.00
Haugen	0.00	20,000.00	0.00	20,000.00	0.00
Hazelton	0.00	0.00	7,204.81	6,738.56	466.25
Hill Lake	0.00	0.00	3,591.28	3,591.28	0.00
Idun	910.52	1,687.57	0.00	2,598.09	0.00
Jevne	0.00	0.00	10,963.44	10,963.44	0.00
Kimberly	0.00	0.00	541.20	541.20	0.00
Lakeside	0.00	0.00	15,030.96	15,030.96	0.00
Lee	0.00	0.00	245.70	0.00	245.70
Libby	505.00	2,212.50	743.60	3,361.10	100.00
Logan	0.00	0.00	180.40	180.40	0.00
MacVile	0.00	0.00	3,211.19	3,211.19	0.00
Malmo	0.00	0.00	10,125.71	9,355.15	770.56
McGregor	0.00	0.00	0.00	0.00	0.00
Millward	430.40	3,005.00	360.80	3,196.20	600.00
Morrison	320.00	0.00	340.00	320.00	340.00
Nordland	160.00	0.00	819.70	743.70	236.00
Pliny	450.00	7,002.50	0.00	5,675.00	1,777.50
Rice River	0.00	0.00	360.80	360.80	0.00
Salo	0.00	0.00	0.00	0.00	0.00
Seavey	0.00	0.00	1,290.45	1,290.45	0.00
Shamrock	0.00	0.00	21,000.86	21,000.86	0.00
Spalding	541.20	300.00	431.80	1,273.00	0.00
Spencer	0.00	0.00	3,586.28	3,586.28	0.00
Turner	0.00	0.00	2,441.12	2,441.12	0.00
Verdon	440.00	5,677.50	0.00	5,452.50	665.00
Wagner	0.00	0.00	3,755.44	3,755.44	0.00
Waukenabo	0.00	0.00	0.00	0.00	0.00
Wealthwood	290.00	1,590.00	6,292.49	7,932.49	240.00
White Pine	100.00	767.50	0.00	667.50	200.00
Williams	612.82	3,880.00	0.00	3,492.82	1,000.00
Workman	0.00	0.00	5,266.85	5,659.14	(392.29)
	5,430.08	63,273.82	147,353.71	202,592.37	13,465.24

AITKIN COUNTY HIGHWAY DEPARTMENT
 ACCOUNTS RECEIVABLE
 YEAR ENDED DECEMBER 31, 2018

DEBTOR	Acct. Rec. Beg. Year	Maintenance	Charges & Matl Sold	Pymnt/Trans During Year	Total End of Year
<i>Unorganized Townships:</i>					
Jewett 45-24	150.00	10,392.90	794.96	10,812.86	525.00
Davidson 47-24	20,562.02	10,517.50	1,743.84	32,238.36	585.00
Blind Lake 48-27	150.00	6,207.50	1,912.88	7,485.38	785.00
Esquagamah 49-27	266.25	7,644.80	360.80	7,361.85	910.00
Hebron 50-25	200.00	6,049.25	193.20	6,252.45	190.00
Bain 50-26	23.75	1,637.50	328.44	1,849.69	140.00
White Elk 50-27	47.50	663.75	10.00	676.25	45.00
51-22	0.00	0.00	0.00	0.00	0.00
51-25	100.00	522.50	0.00	622.50	0.00
LeMay 51-27	0.00	1,470.00	0.00	270.00	1,200.00
52-22	95.00	31,395.79	5,514.80	36,418.09	587.50
Ruth 52-24	29.00	10,437.50	932.14	10,713.64	685.00
Quadna 52-25	0.00	5,968.56	0.00	5,573.56	395.00
Shovel Lake 52-27	208.75	8,502.94	61.60	8,408.29	365.00
	21,832.27	101,410.49	11,852.66	128,682.92	6,412.50
<i>Cities:</i>					
Aitkin	0.00	0.00	44.00	44.00	0.00
Hill City	0.00	0.00	0.00	0.00	0.00
McGregor	0.00	0.00	0.00	0.00	0.00
Palisade	0.00	0.00	0.00	0.00	0.00
Tamarack	0.00	0.00	747.78	747.78	0.00
	0.00	0.00	791.78	791.78	0.00
<i>County Ditches:</i>					
County Ditch #2	0.00	370.10	0.00	370.10	0.00
County Ditch #5	0.00	362.50	0.00	0.00	362.50
County Ditch #14	0.00	462.50	0.00	0.00	462.50
County Ditch #21	0.00	1,334.52	0.00	1,334.52	0.00
County Ditch #23	555.00	277.50	0.00	555.00	277.50
County Ditch #24	0.00	600.84	0.00	330.84	270.00
County Ditch #25	0.00	185.00	0.00	185.00	0.00
County Ditch #28	0.00	3,972.45	0.00	0.00	3,972.45
County Ditch #34	0.00	2,255.25	0.00	465.28	1,789.97
County Ditch #37	0.00	4,068.22	0.00	4,068.22	0.00
County Ditch #38	0.00	355.00	0.00	355.00	0.00
County Ditch #63	0.00	440.00	0.00	0.00	440.00
County Ditch 88	0.00	505.10	0.00	505.10	0.00
	555.00	15,188.98	0.00	8,169.06	7,574.92
Aitkin Co. Land Department	0.00	0.00	15,944.40	15,844.40	100.00
Aitkin Co. Planning & Zoning	13,579.19	0.00	0.00	13,579.19	0.00
Due from Townships, Cities & Other Government Units					27,552.66
Individuals					50.00
GRAND TOTAL					348,101.02

AITKIN COUNTY HIGHWAY DEPARTMENT
 ACCOUNTS RECEIVABLE ADDENDUM
 YEAR ENDED DECEMBER 31, 2018

CONTRACTS RECEIVABLE

REGULAR CONSTRUCTION

Allotment Encumbrances:

S A P 001-601-020	20,980.81
S.A.P. 001-606-021	10,240.90
S.A.P. 001-610-029	56,531.06
S.A.P. 001-615-007	58,575.51
S.P. 001-628-012	54,598.24
S.A.P. 001-632-007	39,713.58

REGULAR CONSTRUCTION RECEIVABLE **240,640.10**

MUNICIPAL CONSTRUCTION

Allotment Encumbrances:

S.A.P. 001-608-006	9,341.64
S.A.P. 001-610-029	5,535.75
S.A.P. 001-615-007	4,941.11

MUNICIPAL CONSTRUCTION RECEIVABLE **19,818.50**

STATE PARK

Allotment Encumbrances:

S.A.P. 001-600-018	19,904.26
--------------------	-----------

STATE PARK RECEIVABLES **19,904.26**

TOWN BRIDGE

Allotment Encumbrances:

S.A.P. 001-599-040	59,954.00
--------------------	-----------

TOWN BRIDGE RECEIVABLES **59,954.00**

SPECIAL TOWN BRIDGE

Allotment Encumbrances:

S.A.P. 001-599-040	135,886.25
--------------------	------------

SPECIAL TOWN BRIDGE RECEIVABLE **135,886.25**

TOTAL CONTRACTS RECEIVABLE **476,203.11**

AITKIN COUNTY HIGHWAY DEPARTMENT
TOWN ROAD ALLOTMENT
YEAR ENDED DECEMBER 31, 2018

<u>Township</u>	<u>Distribution Amount</u>
Aitkin	21,827.82
Ball Bluff	10,064.80
Balsam	3,592.86
Beaver	6,914.60
Clark	10,723.62
Cornish	4,297.09
Farm Island	25,501.23
Fleming	13,292.71
Glen	15,426.90
Haugen	9,212.51
Hazelton	20,157.59
Hill Lake	12,340.98
Idun	8,964.07
Jevne	11,609.91
Kimberly	11,573.38
Lakeside	17,281.80
Lee	4,663.90
Libby	3,475.87
Logan	11,843.68
Macville	9,049.83
Malmo	11,974.56
McGregor	4,729.56
Millward	5,245.57
Morrison	9,697.14
Nordland	26,691.23
Pliny	5,269.88
Rice River	7,706.68
Salo	8,082.12
Seavey	4,945.40
Shamrock	33,103.85
Spalding	9,649.21
Spencer	15,109.37
Turner	6,748.92
Verdon	5,624.42
Wagner	11,007.77
Waukenabo	10,417.84
Wealthwood	8,477.30
White Pine	3,070.87
Williams	8,270.00
Workman	9,383.42
Unorg Twp 45-24	3,064.53
Unorg Twp 47-24	4,746.50
Unorg Twp 48-27	2,770.39
Unorg Twp 49-27	2,922.56
Unorg Twp 50-25	3,499.08
Unorg Twp 50-26	2,847.88
Unorg Twp 50-27	1,435.63
Unorg Twp 51-25	1,505.93
Unorg Twp 51-27	1,443.50
Unorg Twp 52-22	2,233.74
Unorg Twp 52-24	3,008.82
Unorg Twp 52-25	2,397.90
Unorg Twp 52-27	2,644.28
TOTALS-----	\$471,541.00

Note: Town Road Allotment monies are distributed by the Auditor's Office
10% Equalization, 10% Class Rate, 30% Population, 50% Mileage

AITKIN COUNTY HIGHWAY DEPARTMENT
 INVENTORY MATERIALS AND SUPPLIES
 YEAR ENDED DECEMBER 31, 2018

PARTS AND REPLACEMENTS:

Filters	\$	15,161.14		
Blades	\$	<u>53,904.87</u>	\$	69,066.01

MOTOR FUEL & LUBRICANTS:

Diesel Fuel	\$	55,097.81		
Oils/Anti-Freeze	\$	<u>20,162.18</u>	\$	75,259.99

FIELD MATERIALS & SUPPLIES:

Culverts	\$	34,020.91		
Signs & Posts	\$	25,021.07		
Bituminous Materials	\$	2,310.00		
Beaver Bond Leveler	\$	549.00		
Fabric	\$	<u>3,126.18</u>	\$	65,027.16

GRAVEL STOCKPILES **\$ 222,815.06**

TOTAL INVENTORIES----- \$ 432,168.22

Physical count of inventory was taken at year end

AITKIN COUNTY HIGHWAY DEPARTMENT
LIABILITIES AND FUND BALANCE
YEAR ENDED DECEMBER 31, 2018

LIABILITIES

ACCOUNTS PAYABLE		\$	67,674.98
SALARIES AND BENEFITS PAYABLE			
	<u>Administration</u>	<u>Engineering</u>	<u>Maintenance</u>
Salaries Payable	\$ 24,289.92	\$ 19,859.50	\$ 71,689.73
Comp Time Payable	\$ -	\$ 356.21	\$ 2,983.32
Vacation Payable	\$ 25,023.97	\$ 19,637.03	\$ 100,503.41
	\$ 49,313.89	\$ 39,852.74	\$ 175,176.46
CONTRACTS PAYABLE			
CP 001-053-003 - KNIFE RIVER		\$	34,457.89
SAP 001-612-021 - KNIFE RIVER		\$	170,173.75
SAP 001-612-022 - KNIFE RIVER		\$	30,953.59
SAP 001-599-040 - ROTH CONSTRUCTION		\$	8,429.75
SP 001-606-021 - ANDERSON BROTHERS CONSTRUCTION		\$	128,706.02
SAP 001-608-006 - ANDERSON BROTHERS CONSTRUCTION		\$	11,272.69
SAP 001-632-007 - ANDERSON BROTHERS CONSTRUCTION		\$	77,990.20
SAP 001-600-018 - ANDERSON BROTHERS CONSTRUCTION		\$	19,995.39
		\$	481,979.28
ENTRANCE PERMIT PAYABLE			
Eric Rabenberg		\$	500.00
Verizon Wireless		\$	500.00
Aitkin Woods - Paul Fischer		\$	500.00
David Gilbertson		\$	500.00
Alvin Carlson		\$	500.00
Matt Gregg		\$	500.00
Troy Johnson		\$	500.00
Richard Behnke		\$	500.00
Brandon Roberts		\$	500.00
Mike Remer		\$	500.00
		\$	5,000.00
UNEARNED REVENUE			
Regular Construction		\$	2,184,168.83
Municipal Construction		\$	295,853.96
Town Bridge		\$	68,900.11
		\$	2,548,922.90
DUE TO CSAH MUNICIPAL:			
Overpayment:			
Municipal Construction		\$	37,490.23
TOTAL LIABILITIES		\$	3,405,410.48
	FUND BALANCE		
Reserve - Supplies Inventory		\$	432,168.22
Unreserve/Undesignated Fund Balance		\$	3,669,124.10
TOTAL LIABILITIES AND FUND BALANCE		\$	7,506,702.80

**AITKIN COUNTY HIGHWAY DEPARTMENT
ACCOUNTS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

<u>VENDORS PAYABLE</u>	<u>Admin</u>	<u>Eng Const</u>	<u>Maint</u>	<u>Capital Infrast</u>	<u>Equip & Facilities</u>	<u>Total</u>
1st Ayd Corporation			116.14			116.14
Aitkin Rental Center			91.50			91.50
Aitkin Tire Shop			637.40			637.40
AT&T Mobility	32.98					32.98
Auto Value Aitkin			144.02			144.02
Bremer Bank	0.26		2,202.49			2,202.75
Centurylink	31.33					31.33
Cintas Corporation			39.10			39.10
Culligan	19.50					19.50
Dale Petroleum Company			13,835.82			13,835.82
Darlow Excavating			722.50			722.50
Dehn Oil			13,515.65			13,515.65
East Central Energy			303.04			303.04
Federated Coop			3,301.42			3,301.42
Flier, Randy			108.49			108.49
Garrison Disposal			239.80			239.80
Gravelle Plumbing & Heating					8,215.50	8,215.50
Hyytinen's Hardware Hank			221.39			221.39
Internal Revenue Service	43.30					43.30
Isle Automotive Inc			16.48			16.48
Jackman, David			145.00			145.00
Lake Country Power			314.06			314.06
Little Falls Machine Inc			556.87			556.87
Lube Tech			54.00			54.00
M-R Sign Co Inc			885.41			885.41
Midwest Machinery			331.03			331.03
Mike's Bobcat Service			200.00			200.00
Mille Lacs Energy Cooperative			2,597.97			2,597.97
MN Energy Resources Corp			653.47			653.47
MN DOT				4,629.04		4,629.04
Nuss Truck & Equipment			199.93			199.93
Palisade One Stop			767.72			767.72
Parman Energy Group			4,345.00			4,345.00
PUC			284.77			284.77
Pylvanen, Scott			145.00			145.00
Rally Snares			75.00			75.00
Riley Auto Supply			965.37			965.37
TEMCO			103.05			103.05
The Office Shop	465.88					465.88
Thompson, Bryce		129.99				129.99
Tire Barn			236.29			236.29
Town of Macville			1,200.00			1,200.00
Verizon Business	18.74					18.74
WEX			5,346.41			5,346.41
White, Paul			145.00			145.00
Winzer Corporation			73.75			73.75
Ziegler			(1,031.88)			(1,031.88)
	611.99	129.99	54,088.46	4,629.04	8,215.50	67,674.98

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

ADMN

Equip

Code	Description	Acq. Dt	Est. Life	Status	Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
0621	OFFICE DESKS - ACCT/OFFICE ASST	11/30/1994	20	ACTIVE	2,754.09						
0631	OFFICE FURNITURE: ENGINEER	3/6/2000	10	ACTIVE	3,031.74						
0632	OFFICE FURNITURE: ASST ENG	3/6/2000	10	ACTIVE	2,323.78						
0633	OFFICE FURNITURE: ROW/PERMIT AGENT	3/6/2000	10	ACTIVE	2,126.53						
0635	CONFERENCE ROOM FURNITURE	2/2/2001	10	ACTIVE	2,642.74						
0637	OFFICE FURNITURE-SURVEYOR	1/31/2003	10	ACTIVE	1,385.64						
0644	COMPUTER-MAINTENANCE FOREMAN	8/21/2015	4	ACTIVE	905.00	452.60			226.20	226.40	(226.20)
0645	EPSON GT-15000 SCANNER	11/26/2007	0	ACTIVE	1,139.50						
0646	NEC PROJECTOR	11/27/2007	0	ACTIVE	1,261.73						
0647	COMPUTER WORKSTATION-SURVEYOR	8/13/2008	4	SCRAP	1,222.63						
0648	ENG TECH DESKS/CHAIRS	5/22/2008	5	ACTIVE	2,896.81						
0652	LAPTOP THINKPAD W500-ENGINEER	8/27/2009	4	ACTIVE	1,793.58						
0653	OFFICE ASSISTANT COMPUTER	1/1/2015	4	ACTIVE	905.00	226.40					
0657	ENGINEER COMPUTER	6/21/2013	4	ACTIVE	1,159.59				226.40		(226.40)
0658	ACCOUNTANT COMPUTER	12/7/2016	4	ACTIVE	910.00	663.52			227.52	436.00	(227.52)
0659	ROW/PERMIT AGENT COMPUTER	12/7/2016	4	ACTIVE	1,288.00	939.21			321.96	617.25	(321.96)
0660	ASST ENGINEER COMPUTER	12/7/2016	4	ACTIVE	1,288.00	939.21			321.96	617.25	(321.96)
0785	NEWROADS ACS SOFTWARE	10/1/2016	30	ACTIVE	9,084.38	7,797.65			302.76	7,494.89	(302.76)
	SUBTOTAL				38,118.74	11,018.59			1,626.80	9,391.79	(1,626.80)
ATV											
0013	2011 POLARIS 500 RANGER ATV	4/15/2011	8	ACTIVE	9,894.94	1,556.12		334.08	1,244.88	311.24	(1,578.96)
0720	1998 POLARIS 4X4 ATV	5/13/1998	8	ACTIVE	4,897.94						
	SUBTOTAL				14,792.88	1,556.12		334.08	1,244.88	311.24	(1,578.96)
BELLY DUMP											
0499	RED RIVER TRI-AXLE BELLY DUMP	5/4/1995	20	ACTIVE	26,417.80			5,557.74			(5,557.74)
0500	RANCO BELLY DUMP	1/14/1994	20	ACTIVE	28,235.00		760.00	11,950.15			(11,190.15)
0501	RED RIVER BELLY DUMP	5/22/2001	20	ACTIVE	28,462.32	4,791.13	90.00	4,329.38	1,437.36	3,353.77	(5,676.74)
	SUBTOTAL				83,115.12	4,791.13	850.00	21,837.27	1,437.36	3,353.77	(22,424.63)

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

CONST		Est.		Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
Equip Code	Description	Acq. Dt	Life Status							
0435	1986 FORD P CKUP-DRILL RIG	2/20/1996	5 ACTIVE	5,872.50	-	-	16.00	-	-	(16.00)
0709	PIN FINDER LOCATOR	1/1/1989	10 ACTIVE	500.00	-	-	-	-	-	-
0711	CONCRETE AIR TESTER	4/7/1995	20 ACTIVE	575.18	-	-	-	-	-	-
0718	LASER LEVEL	6/6/1997	10 ACTIVE	2,337.68	-	-	-	-	-	-
0726	COURSE SIEVE SHAKER	6/29/2001	5 ACTIVE	3,522.26	-	-	-	-	-	-
0727	DIGITAL SCALES: SOIL TESTING	3/27/2002	5 ACTIVE	1,452.00	-	-	-	-	-	-
0731	ONE OFFICE DATABASE	9/2/2005	10 ACTIVE	15,763.93	-	-	-	-	-	-
0732	LEICA TOTAL STATION	4/29/2008	8 ACTIVE	36,160.19	-	-	-	-	-	-
0737	EAGLEPOINT SOFTWARE	12/20/2007	5 ACTIVE	6,304.82	-	-	-	-	-	-
0738	HP LASERJET 5200DTN PRINTER	11/27/2012	8 ACTIVE	2,396.00	857.85	-	-	302.64	555.21	(302.64)
0739	AUTOCAD CIVIL 3D 2017	1/22/2017	5 ACTIVE	41,224.62	32,979.66	-	-	8,244.96	24,734.70	(8,244.96)
0769	TOUGHBOOKS #1	9/21/2011	5 ACTIVE	1,757.03	-	-	-	-	-	-
0770	TOUGHBOOKS #2	9/21/2011	5 SCRAP	1,757.02	-	-	-	-	-	-
0771	TOUGHBOOKS #3-5	1/30/2008	5 SCRAP	5,999.49	-	-	-	-	-	-
0772	IPAD-PAUL WHITE	9/2/2015	4 ACTIVE	930.97	387.77	-	-	232.80	154.97	(232.80)
0773	TRIMBLE GPS TOTAL STATION	2/20/2009	8 ACTIVE	54,895.96	-	-	-	-	-	-
0774	EAGLE POINT AUTOCAD MAP 2009	1/7/2009	8 ACTIVE	22,562.89	-	-	-	-	-	-
0776	COMPUTER WORKSTATION - EXTRA	5/13/2009	0 ACTIVE	1,039.44	-	-	-	-	-	-
0777	NIKON AUTOMATIC LEVEL	6/3/2009	0 ACTIVE	1,050.94	-	-	-	-	-	-
0778	E/TIME CARD	12/24/2009	8 ACTIVE	9,570.00	-	-	-	-	-	-
0779	ENGINEER TECH COMPUTER #1	10/31/2012	4 SCRAP	1,174.56	-	-	-	-	-	-
0780	ENGINEER TECH COMPUTER #2	10/31/2012	4 SCRAP	1,174.56	-	-	-	-	-	-
0781	ENGINEER TECH COMPUTER #3	10/31/2012	4 SCRAP	1,174.56	-	-	-	-	-	-
0782	ENGINEER TECH COMPUTER #4	10/31/2012	4 SCRAP	1,174.55	-	-	-	-	-	-
0783	SURVEYOR COMPUTER	10/31/2012	4 ACTIVE	1,432.96	-	-	-	-	-	-
0784	ENGINEER TECH COMPUTER #5	4/14/2013	4 ACTIVE	1,159.59	-	-	-	-	-	-
0786	ENG TECH DESKTOP COMPUTERS - 4	1/1/2018	4 NEW	6,664.36	6,664.36	-	-	1,666.09	4,998.27	(1,666.09)
0787	ENGINEER TECH LAPTOPS - 4	1/1/2018	4 NEW	7,210.30	7,210.30	-	-	1,802.70	5,408.10	(1,802.70)
SUBTOTAL				236,838.36	48,100.44	-	16.00	12,249.19	35,851.25	(12,265.19)

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

GRADERS

Equip Code	Description	Acq. Dt	Est. Life	Status	Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
0200	CATERPILLER 120M MOTOR GRADER	2/6/2013	15	ACTIVE	193,743.00	130,238.35	22,560.75	15,182.15	12,916.20	117,322.15	(5,537.60)
0201	CATERPILLER 120M MOTOR GRADER	2/6/2013	15	ACTIVE	193,743.00	130,238.35	22,176.50	17,467.00	12,916.20	117,322.15	(8,206.70)
0205	2016 DEERE 670GP	11/17/2016	15	ACTIVE	208,090.00	191,905.16	24,517.50	22,353.16	13,872.72	178,032.44	(11,708.38)
0206	2016 DEERE 670GP	11/17/2016	15	ACTIVE	208,090.00	191,905.16	29,279.75	20,295.57	13,872.72	178,032.44	(4,888.54)
0209	CAT 140G MOTOR GRADER	6/15/1987	5	ACTIVE	151,794.91	-	1,021.00	1,622.54	-	-	(601.54)
0210	CAT 140G MOTOR GRADER	4/19/1989	7	ACTIVE	118,166.00	-	24,264.50	9,308.34	-	-	14,956.16
0211	CAT 140G MOTOR GRADER	4/19/1989	7	ACTIVE	118,166.00	-	28,544.75	29,699.49	-	-	(1,154.74)
0212	CAT 140G MOTOR GRADER	4/19/1989	7	ACTIVE	126,506.00	-	31,749.25	15,889.21	-	-	15,860.04
0213	CAT 120M2 MOTOR GRADER	11/27/2018	7	NEW	207,780.00	207,780.00	517.50	1,805.96	4,947.14	202,832.86	(6,235.60)
SUBTOTAL					1,526,078.91	852,067.02	184,631.50	133,623.42	58,524.98	793,542.04	(7,516.90)

LOADERS

0010	CASE 1840 SKID STEER	6/30/1991	5	ACTIVE	14,320.00	-	33.00	1,367.34	-	-	(1,334.34)
0020	BOBCAT 773 SKID LOADER	8/21/2009	6	ACTIVE	12,500.00	-	22.00	3,247.37	-	-	(3,225.37)
0366	JOHN DEER TRACTOR-LOADER	6/1/1985	7	ACTIVE	27,895.00	-	500.00	1,618.81	-	-	(1,118.81)
0371	2008 JD 624J WHEEL LOADER	5/15/2008	10	ACTIVE	102,623.40	3,420.92	11,490.00	8,652.94	3,420.92	-	(583.86)
0386	JD 410E WHEEL LOADER BACKHOE	11/21/2013	10	ACTIVE	30,459.38	17,767.88	6,825.00	4,591.78	3,045.96	14,721.92	(812.74)
0389	FORD 675 TRACTOR/LDR/BACKHOE	11/1/1994	10	ACTIVE	49,456.05	-	3,037.50	1,236.14	-	-	1,801.36
0391	1997 CAT 938F LOADER	6/6/1997	10	ACTIVE	121,976.00	-	3,335.00	6,311.92	-	-	(2,976.92)
0397	JD TRACTOR LOADER/BACKHOE	12/22/2003	12	ACTIVE	45,382.85	-	3,350.00	7,427.56	-	-	(4,077.56)
0398	JD 624J LOADER	4/8/2004	12	ACTIVE	114,444.90	-	3,440.00	12,525.49	-	-	(9,085.49)
SUBTOTAL					519,057.58	21,188.80	32,032.50	46,979.35	6,466.88	14,721.92	(21,413.73)

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

MAINT

Equip Code	Description	Acq. Dt	Est. Life	Status	Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
0016	STOW VPC80E PLATE COMPACTOR	10/1/1993	8	ACTIVE	1,618.50	-	-	-	-	-	-
0017	HYDRAULIC TRUCK CONVEYOR	6/17/1994	5	ACTIVE	4,622.10	-	-	-	-	-	-
0018	GRACO PAVEMENT MARKER	6/17/1994	8	ACTIVE	6,704.18	-	12.00	252.02	-	-	(240.02)
0019	ROSCO SWEEP PRO	3/21/2006	10	ACTIVE	30,625.14	-	3,387.00	4,779.30	-	-	(1,392.30)
0040	RAY-GO COMPACTOR	1/1/1983	10	SOLD	5,500.00	-	-	-	-	-	-
0041	2014 CIMLINE 230DH GEN IV MELTER	3/26/2015	10	ACTIVE	36,495.00	26,154.58	6,279.00	1,009.96	3,649.56	22,505.02	1,619.48
0042	INGERSOLL RAND COMPRESSOR	2/26/2002	5	ACTIVE	11,762.93	-	180.00	28.26	-	-	151.74
0043	PAVEMENT COMPACTOR CATCB24	10/15/2012	10	ACTIVE	27,787.50	13,199.21	-	-	2,778.72	10,420.49	(2,778.72)
0048	HYDRO TEK STEAMER	3/13/2014	8	ACTIVE	6,478.90	3,374.36	5,757.50	4,207.40	809.88	2,564.48	740.22
0050	STEPP POTHOLE PATCH TRAILER 2014	5/29/2014	8	ACTIVE	15,572.00	8,434.76	1,224.00	3,295.07	1,946.52	6,488.24	(4,017.59)
0066	HONDA WATER PUMP	8/15/2003	5	ACTIVE	2,628.51	-	-	551.52	-	-	(551.52)
0067	PULL TYPE PNEUMATIC ROLLER	11/15/2004	5	ACTIVE	11,182.50	-	97.50	-	-	-	97.50
0096	ALL AMERICAN DISK	12/11/1995	7	ACTIVE	4,473.00	-	-	-	-	-	-
0098	FORD TANDEM WHEEL DISC	7/25/1988	4	ACTIVE	1,600.00	-	-	-	-	-	-
0300	PT100G TEREX TRACK BRUCH MACH	6/27/2011	10	ACTIVE	71,832.83	24,786.11	27,385.50	15,169.74	7,254.36	17,531.75	4,961.40
0304	ULRICH SHOULDERING MACHINE	6/30/1986	10	ACTIVE	6,000.00	-	-	-	-	-	-
0369	SELF PROPEL STEEL DRUM ROLLER	11/16/2004	5	ACTIVE	43,665.00	-	-	-	-	-	-
0370	CATERPILLER 312 EXCAVATOR	1/22/2008	10	ACTIVE	119,667.50	-	17,981.75	7,586.27	-	-	10,395.48
0399	CATERPILLAR D5NLGP DOZER	12/29/2004	12	ACTIVE	107,649.54	-	12,314.00	2,779.55	-	-	9,534.45
0498	WATER TANKER SEMI-TRAILER	6/11/2003	2	ACTIVE	2,500.00	-	27.00	822.97	-	-	(795.97)
SUBTOTAL					518,365.23	75,949.02	74,645.25	40,482.06	16,439.04	59,509.98	17,724.15

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

PICKUPS

Equip Code	Description	Acq. Dt	Est.		Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
			Life	Status							
0440	1999 FORD PICKUP (MECHANIC)	6/24/1999	5	ACTIVE	27,307.66	-	8,840.00	4,068.36	-	-	4,771.64
0448	2004 FORD F-150 4X4 PICKUP	9/9/2004	5	ACTIVE	18,264.12	-	5,611.00	1,832.64	-	-	3,778.36
0451	1999 GMC 4X4 PICKUP	2/16/2005	5	SOLD	13,901.50	-	-	46.96	-	-	(46.96)
0453	2008 F250 FORD PICKUP	1/2/2008	5	ACTIVE	21,153.03	-	7,223.00	6,141.18	-	-	1,081.82
0454	2008 F150 FORD PICKUP	5/13/2008	5	ACTIVE	20,588.85	-	4,886.00	5,561.03	-	-	(675.03)
0456	2008 F350 FORD 1-TON PICKUP	8/21/2008	5	ACTIVE	25,893.33	-	6,553.00	4,276.54	-	-	2,276.46
0457	2003 CHEVROLET 4X4 PICK-UP	3/12/2009	5	SOLD	9,895.25	-	-	344.12	-	-	(344.12)
0458	2010 FORD F150 4 DR CAB	5/21/2010	5	ACTIVE	26,065.86	-	16,598.00	7,750.46	-	-	8,847.54
0459	2010 FORD F150 4 DR CAB	5/14/2010	5	ACTIVE	23,704.75	-	4,746.00	2,198.36	-	-	2,547.64
0460	2011 FORD F350 SD (SURVEY)	8/4/2010	5	ACTIVE	39,336.40	-	10,698.00	11,216.75	-	-	(518.75)
0462	2012 CHEVROLET 4 DR EXT-SCOTT	12/19/2011	5	ACTIVE	24,912.00	-	20,517.00	7,749.88	-	-	12,767.12
0463	2012 CHEVROLET 4 DR EXT-BRIAN	12/19/2011	5	TRADE	23,847.00	-	-	2,599.62	-	-	(2,599.62)
0464	2008 FORD F150 EXT CAB	6/4/2012	5	ACTIVE	12,000.00	-	2,299.00	764.51	-	-	1,534.49
0465	2012 CHEVY MECH TRUCK	10/15/2012	5	ACTIVE	55,726.00	-	21,357.00	12,409.06	-	-	8,947.94
0466	2014 FORD F-150 4X4 SUPER CAB (PAUL K)	4/10/2014	5	ACTIVE	25,382.88	13,484.43	8,914.00	2,800.64	3,172.92	10,311.51	2,940.44
0467	2007 FORD F-150 4X4 STYLESIDE	7/6/2015	5	ACTIVE	16,997.50	8,498.80	4,958.00	3,721.45	3,399.48	5,099.32	(2,162.93)
0468	2007 FORD F-150	10/6/2015	5	ACTIVE	17,895.95	9,842.66	13,920.00	4,685.38	3,579.24	6,263.42	5,655.38
0469	2005 FORD F150	3/23/2016	5	ACTIVE	12,795.75	8,104.03	10,028.00	4,766.98	2,559.12	5,544.91	2,701.90
0470	2006 GMC SIERRA 150	5/26/2016	5	ACTIVE	16,867.75	11,245.15	9,632.00	3,212.16	3,373.56	7,871.59	3,046.28
0471	SIGN TRUCK - F-450 SUPER DUTY	5/12/2014	5	ACTIVE	47,292.13	40,986.53	21,277.00	15,112.65	9,458.40	31,528.13	(3,294.05)
0472	2018 FORD F-250 SUPER DUTY - BUTCH	6/5/2018	5	NEW	26,631.91	26,631.91	16,157.00	13,446.31	3,107.06	23,524.85	(396.37)
0473	2018 FORD F-250 SUPER DUTY - SCOTT	6/11/2018	5	NEW	33,554.41	33,554.41	14,041.00	11,373.54	3,914.68	29,639.73	(1,247.22)
SUBTOTAL					540,014.03	152,347.92	208,255.00	126,078.58	32,564.46	119,783.46	49,611.96

SHOP

0801	HYDRAULIC HOIST	4/14/1994	10	ACTIVE	5,458.13	-	-	-	-	-	-
0802	AIRCO WELDER OUTFIT	1/1/1980	10	ACTIVE	1,758.88	-	-	-	-	-	-
0804	PRESSURE WASHER-AITKIN	1/1/1980	10	ACTIVE	750.49	-	-	-	-	-	-
0806	JOHN DEER SNOWBLOWER	1/11/1976	10	ACTIVE	800.00	-	-	-	-	-	-
0807	SEARS PORTABLE GENERATOR	3/17/1995	10	ACTIVE	1,124.24	-	-	-	-	-	-
0809	PLASMA POWERCUTTER	1/12/2007	4	ACTIVE	2,343.00	-	-	-	-	-	-
0810	HUSQVARNA EX4217 LAWN MOWER	5/27/2009	4	ACTIVE	4,260.00	-	-	214.37	-	-	(214.37)
0811	HUSQVARNA CHOP SAW K760	9/11/2013	4	ACTIVE	1,916.92	-	-	-	-	-	-
0812	AC/DC 225/125 WELDER	6/12/2018	1	NEW	701.87	701.87	-	-	701.87	-	(701.87)
0813	POWER MIG 356 MIG WELDER	6/12/2008	1	NEW	2,483.40	2,483.40	-	-	2,483.40	-	(2,483.40)
SUB TOTAL					21,596.93	3,185.27	-	214.37	3,185.27	-	(3,399.64)

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

TANDEM

Equip Code	Description	Acq. Dt	Est. Life	Status	Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
0126	2000 FORD SINGLE AXLE	10/22/1999	8	ACTIVE	89,105.34	-	8,587.00	19,380.14	-	-	(10,793.14)
0127	2000 FORD SINGLE AXLE	10/22/1999	8	ACTIVE	93,834.69	-	8,389.00	17,260.03	-	-	(8,871.03)
0128	2001 STERLING LT9511 TANDEM TR	4/17/2001	8	ACTIVE	110,632.06	-	22,058.00	22,756.91	-	-	(698.91)
0131	2001 STERLING LT9511 TANDEM TR	4/17/2001	8	ACTIVE	109,972.80	-	26,405.00	56,148.30	-	-	(29,743.30)
0132	2007 MACK CV713	12/1/2006	8	ACTIVE	144,048.55	-	48,347.00	58,505.84	-	-	(10,158.84)
0133	2007 MACK CV713	12/13/2006	8	ACTIVE	144,048.55	-	47,210.00	68,344.68	-	-	(21,134.68)
0134	2007 MACK CV713	12/1/2006	8	ACTIVE	144,048.55	-	47,231.00	37,239.44	-	-	10,041.56
0135	2012 INTERNATIONAL TANDEM	2/13/2012	8	ACTIVE	180,115.33	46,904.96	33,177.00	44,281.98	22,514.28	24,390.68	(33,619.26)
0136	2012 INTERNATIONAL TANDEM	2/13/2012	8	ACTIVE	180,115.32	46,904.96	33,135.00	30,466.14	22,514.28	24,390.68	(9,845.42)
0137	2012 INTERNATIONAL TANDEM	2/13/2012	8	ACTIVE	181,528.21	47,272.75	20,490.00	23,037.48	22,690.92	24,581.83	(25,238.40)
0138	2012 INTERNATIONAL TANDEM	2/13/2012	8	ACTIVE	181,837.07	47,353.01	23,834.00	25,420.33	22,729.56	24,623.45	(24,265.89)
0139	2016 MACK GU 713	11/25/2015	10	ACTIVE	182,454.37	142,922.67	33,696.00	25,957.64	18,245.40	124,677.27	(10,507.04)
0140	2016 MACK GU 713	11/25/2015	8	ACTIVE	182,454.37	133,039.55	30,098.00	24,118.62	22,806.84	110,232.71	(16,917.46)
0141	2016 MACK GU 713	11/25/2015	8	ACTIVE	182,454.37	133,039.55	24,152.00	18,910.07	22,806.84	110,232.71	(17,554.91)
0142	2010 MACK GU812 - SINGLE AXLE	10/30/2015	5	NEW	93,234.00	93,234.00	5,187.50	14,150.06	2,913.56	90,320.44	(11,876.12)
SUBTOTAL					2,199,883.58	690,671.45	412,016.50	485,977.66	157,221.68	533,449.77	(231,182.84)

TRACTORS

0350	JD 6430 TRACTOR/MOWER	4/19/2007	10	ACTIVE	75,268.00	-	39,017.75	22,611.65	-	-	16,406.10
0351	NEW HOLLAND TRACTOR MOWER	10/6/2016	10	ACTIVE	66,121.56	57,856.41	38,361.25	24,702.62	6,612.12	51,244.29	7,046.51
0394	JD 6420 TRACTOR/MOWER	2/4/2002	10	ACTIVE	62,878.12	-	20,211.00	30,785.77	-	-	(10,574.77)
SUBTOTAL					204,267.68	57,856.41	97,590.00	78,100.04	6,612.12	51,244.29	12,877.84

AITKIN COUNTY HIGHWAY DEPARTMENT
FIXED ASSETS
YEAR ENDED DECEMBER 31, 2018

TRAILERS

Equip Code	Description	Acq. Dt	Est. Life	Status	Org. Cost	Beg Bal	Equip Rental	Cost Added	Yearly Depr	Ending Bal	Adjust to Equalize Depr
0028	2007 FELLING TRAILER	6/21/2006	8	ACTIVE	15,819.88	-	70.00	154.97	-	-	(84.97)
0029	TRAILER - FELLING (AITKIN)	1/16/1991	8	ACTIVE	2,898.00	-	-	212.59	-	-	(212.59)
0031	2011 SURVEY TRAILER - PJ7712GR	4/1/2011	8	ACTIVE	1,760.25	274.80	-	-	-	-	(220.08)
0032	2002 FELLING FT-40E TRAILER (MCGRATH)	6/7/2001	8	ACTIVE	11,988.86	-	-	313.00	220.08	54.72	(220.08)
0033	HOMEMADE CULVERT TRAILER (PIPE TRAILER)	1/1/1990	5	ACTIVE	-	-	-	89.67	-	-	(313.00)
0034	TOWMASTER TRAILER (JACOBSON)	6/21/1988	8	ACTIVE	10,705.35	-	42.50	733.20	-	-	(84.67)
0035	HOMEMADE 6X8 TRAILER (AITKIN)	3/14/1986	8	ACTIVE	100.00	-	-	148.01	-	-	(690.70)
0051	2014 TOWMASTER TRAILER T-50	5/30/2014	10	ACTIVE	26,005.96	16,470.28	-	5,923.67	2,600.64	13,869.64	(148.01)
0052	CONTINENTAL CARGO 6X10 TRAILER	4/14/2016	10	ACTIVE	3,243.93	2,676.30	-	334.61	324.36	2,351.94	(8,524.31)
0097	1989 HOME-MADE TRAILER (AITKIN)	3/10/1989	8	ACTIVE	694.34	-	-	-	-	-	(658.97)
SUBTOTAL					73,216.57	19,421.38	117.50	7,909.72	3,145.08	16,276.30	(10,937.30)
FINAL TOTAL					5,975,346.11	1,938,153.55	1,010,138.25	941,552.55	300,717.74	1,637,435.81	(232,132.04)

AITKIN COUNTY HIGHWAY DEPARTMENT
EQUIPMENT RENTAL ANALYSIS
YEAR ENDED DECEMBER 31, 2018

Equip Code	Description	Maintenance	Administrative & Unallocated	Repair Equip	Account Recon & Other	Total
10	CASE 1840 SKID STEER	-	33.00	-	-	33.00
18	GRACO PAVEMENT MARKER	12.00	-	-	-	12.00
19	ROSCO SWEEP PRO	439.00	2,948.00	-	-	3,387.00
20	BOBCAT 773 SKID LOADER	-	22.00	-	-	22.00
28	2007 FELLING TRAILER (AITKIN)	40.00	30.00	-	-	70.00
33	HOMEMADE CULVERT TRAILER (PIPE TR	5.00	-	-	-	5.00
34	TOWMASTER TRAILER (JACOBSON)	30.00	-	-	12.50	42.50
41	2014 CIMLINE 230DH GEN IV MELTER	6,072.00	207.00	-	-	6,279.00
42	INGERSOLL RAND COMPRESSOR	-	180.00	-	-	180.00
48	HYDRO TEK STEAMER	5,547.50	-	-	210.00	5,757.50
50	STEPP POTHOLE PATCH TRAILER 2014	1,224.00	-	-	-	1,224.00
67	PULL TYPE PNEUMATIC ROLLER	85.00	10.00	-	2.50	97.50
126	2000 FORD SINGLE AXLE	1,731.50	6,388.00	180.00	287.50	8,587.00
127	2000 FORD SINGLE AXLE	2,270.75	4,489.50	-	1,628.75	8,389.00
128	2001 STERLING LT9511 TANDEM TR	10,618.00	10,608.00	-	832.00	22,058.00
131	2001 STERLING LT9511 TANDEM TR	13,373.00	11,914.00	-	1,118.00	26,405.00
132	2007 MACK CV713	27,982.00	17,039.00	50.00	3,276.00	48,347.00
133	2007 MACK CV713	30,128.00	13,325.00	13.00	3,744.00	47,210.00
134	2007 MACK CV713	30,956.00	11,281.00	-	5,044.00	47,281.00
135	2012 INTERNATIONAL TANDEM	16,489.00	13,154.00	936.00	2,598.00	33,177.00
136	2012 INTERNATIONAL TANDEM	21,097.00	10,328.00	180.00	1,530.00	33,135.00
137	2012 INTERNATIONAL TANDEM	6,266.00	12,872.00	-	1,352.00	20,490.00
138	2012 INTERNATIONAL TANDEM	10,101.00	12,590.00	312.00	881.00	23,884.00
139	2016 MACK GU 713	16,700.00	13,880.00	125.00	2,991.00	33,696.00
140	2016 MACK GU 713	10,470.00	17,141.00	13.00	2,384.00	30,008.00
141	2016 MACK GU 713	10,188.00	11,146.50	-	2,827.50	24,162.00
142	2010 MACK GU812 - SINGLE AXLE	-	4,287.50	-	900.00	5,187.50
200	CATERPILLAR 120M MOTOR GRADER	19,458.75	1,081.00	-	2,021.00	22,560.75
201	CATERPILLAR 120M MOTOR GRADER	18,908.50	738.00	-	2,530.00	22,176.50
205	2016 JOHN DEERE 670GP	19,998.25	2,608.00	-	1,911.25	24,517.50
206	2016 JOHN DEERE 670GP	26,463.75	1,527.50	-	1,288.50	29,279.75
209	CAT 140G MOTOR GRADER	600.00	-	-	421.00	1,021.00
210	CAT 140G MOTOR GRADER	18,914.50	891.00	45.00	4,414.00	24,264.50
211	CAT 140G MOTOR GRADER	14,955.50	811.50	47.00	12,730.75	28,544.75
212	CAT 140G MOTOR GRADER	26,192.00	1,682.00	-	3,875.25	31,749.25

AITKIN COUNTY HIGHWAY DEPARTMENT
EQUIPMENT RENTAL ANALYSIS
YEAR ENDED DECEMBER 31, 2018

Equip Code	Description	Maintenance	Administrative & Unallocated	Repair Equip	Account Recon & Other	Total
231	CAT 120M2 MOTOR GRADER	-	292.50	-	225.00	517.50
300	PT100G TEREX TRACK BRUSH MACH	26,139.50	356.00	-	890.00	27,385.50
350	JD 6430 TRACTOR/MOWER	38,675.75	-	-	342.00	39,017.75
351	NEW HOLLAND TRACTOR MOWER	37,762.75	-	-	598.50	38,361.25
366	JOHN DEERE TRACTOR-LOADER	410.00	40.00	-	50.00	500.00
370	CATERPILLAR 312 EXCAVATOR	15,492.25	961.00	-	1,528.50	17,981.75
371	2008 JD 624J WHEEL LOADER	880.00	10,610.00	-	-	11,490.00
386	JD 410E WHEEL LOADER BACKHOE	6,000.00	-	-	825.00	6,825.00
389	FORD 675D TRACTOR/LDR/BACKHOE	2,381.25	-	-	656.25	3,037.50
391	1997 CAT 938F LOADER	865.00	2,470.00	-	-	3,335.00
394	JD 6420 TRACTOR/MOWER	19,028.75	-	-	1,182.25	20,211.00
397	JD TRACTOR LOADER/BACKHOE	2,600.00	487.50	-	262.50	3,350.00
398	JD 624J LOADER	610.00	2,830.00	-	-	3,440.00
399	CATERPILLAR D5NLGP DOZER	7,240.00	5,074.00	-	-	12,314.00
440	1999 FORD PICKUP (MECHANIC)	-	8,840.00	-	-	8,840.00
448	2004 FORD F-150 4X4 PICKUP	-	5,611.00	-	-	5,611.00
453	2008 F250 FORD PICKUP	-	7,223.00	-	-	7,223.00
454	2008 F150 FORD PICKUP	-	4,886.00	-	-	4,886.00
456	2008 F350 FORD 1-TON PICKUP	-	6,553.00	-	-	6,553.00
458	2010 FORD F150 4 DR CAB	-	16,598.00	-	-	16,598.00
459	2010 FORD F150	-	4,746.00	-	-	4,746.00
460	2011 FORD F350 SD (SURVEY)	-	10,698.00	-	-	10,698.00
462	2012 CHEVROLET 4 DR EXT-SCOTT	-	20,517.00	-	-	20,517.00
464	2008 FORD F 150 EXT CAB	-	2,299.00	-	-	2,299.00
465	2012 CHEVY MECH TRUCK	-	21,357.00	-	-	21,357.00
466	2014 FORD F-150 4x4 SUPER CAB (Paul)	-	8,914.00	-	-	8,914.00
467	2007 FORD F-150 4X4 STYLESIDE	-	4,958.00	-	-	4,958.00
468	2007 FORD F-150	-	13,920.00	-	-	13,920.00
469	2005 FORD F150	-	10,028.00	-	-	10,028.00
470	2006 GMC SIERRA 150	-	9,632.00	-	-	9,632.00
471	SIGN TRUCK - F-450 SUPER DUTY	-	21,277.00	-	-	21,277.00
482	2018 FORD F-230 SUPER DUTY - BUTCH	-	16,157.00	-	-	16,157.00
473	2018 FORD F-230 SUPER DUTY - SCOTT	-	14,041.00	-	-	14,041.00
498	WATER TANKER SEMI-TRAILER	27.00	-	-	-	27.00
500	RANCO BELLY DUMP	480.00	280.00	-	-	760.00
501	RED RIVER BELLY DUMP	90.00	-	-	-	90.00
		525,998.25	414,868.50	1,901.00	67,370.50	1,010,138.25

AITKIN COUNTY HIGHWAY DEPARTMENT
EQUIPMENT EXPENSE ANALYSIS
YEAR ENDED DECEMBER 31, 2018

Equip Code	Name	Repair Labor & Parts	License Plates	Tires Tubes & Chains	Diesel & Gasoline	Oils & Antifreeze	Unallocated Costs	Fringe Benefits	Total Equip Dollars
0010	CASE 1840 SKID STEER	782.02	-	-	23.76	-	320.65	240.91	1,367.34
0013	2011 POLARIS 500 RANGER ATV	88.06	-	-	108.81	-	78.35	58.86	334.08
0018	GRACO PAVEMENT MARKER	148.52	-	-	-	-	59.10	44.40	252.02
0019	ROSCO SWEEP PRO	2,334.54	-	100.00	356.99	24.94	1,120.79	842.04	4,779.30
0020	BOBCAT 773 SKID LOADER	672.12	-	1,168.00	73.57	-	761.54	572.14	3,247.37
0028	2007 FELLING TRAILER (AITKIN)	138.97	16.00	-	-	-	-	-	154.97
0029	TRAILER - FELLING (AITKIN)	196.59	16.00	-	-	-	-	-	212.59
0032	2002 FELLING FT-40E TRAILER (MCGRATH)	297.00	16.00	-	-	-	-	-	313.00
0033	HOMEMADE CULVERT TRAILER (PIPE TRAILER)	73.67	16.00	-	-	-	-	-	89.67
0034	TOWMASTER TRAILER (JACOBSON)	717.20	16.00	-	-	-	-	-	733.20
0035	HOMEMADE 6X8 TRAILER (AITKIN)	62.01	16.00	70.00	-	-	-	-	148.01
0041	2014 CIMLINE 230DH GEN IV MELTER	154.72	-	-	440.45	-	236.85	177.94	1,009.96
0042	INGERSOLL RAND COMPRESSOR	-	-	-	16.65	-	6.63	4.98	28.26
0048	HYDRO TEK STEAMER	2,087.45	-	-	392.00	-	986.67	741.28	4,207.40
0050	STEPP POT-HOLE PATCH TRAILER 2014	1,928.95	-	-	12.86	-	772.72	580.54	3,295.07
0051	2014 TOWMASTER TRAILER T-50	3,817.67	16.00	2,090.00	-	-	-	-	5,923.67
0052	CONTINENTAL CARGO 6X10 TRAILER	306.37	-	-	28.24	-	-	-	334.61
0066	HONDA WATER PUMP	325.02	-	-	-	-	129.33	97.17	551.52
0126	2000 FORD SINGLE AXLE	8,745.66	16.00	-	2,659.13	-	4,544.81	3,414.49	19,380.14
0127	2000 FORD SINGLE AXLE	6,102.81	16.00	1,226.00	2,826.64	-	4,047.62	3,040.96	17,260.03
0128	2001 STERLING LT9511 TANDEM TR	9,916.21	16.00	-	3,478.53	-	5,336.69	4,009.43	22,756.91
0131	2001 STERLING LT9511 TANDEM TR	25,367.49	16.00	3,483.40	4,221.67	-	13,167.25	9,892.49	56,148.30
0132	2007 MACK CV713	22,545.02	16.00	-	11,706.93	209.88	13,720.11	10,307.85	58,505.84
0133	2007 MACK CV713	25,266.33	16.00	2,451.64	12,543.01	-	16,026.79	12,040.91	68,344.68
0134	2007 MACK CV713	10,626.32	16.00	1,226.00	10,077.13	-	8,732.96	6,561.03	37,239.44
0135	2012 INTERNATIONAL TANDEM	11,891.05	16.00	3,128.00	10,891.22	169.39	10,384.50	7,801.82	44,281.98
0136	2012 INTERNATIONAL TANDEM	9,861.14	16.00	-	7,981.52	95.24	7,144.57	5,367.67	30,466.14
0137	2012 INTERNATIONAL TANDEM	8,167.88	16.00	-	5,392.26	-	5,402.48	4,058.86	23,037.48
0138	2012 INTERNATIONAL TANDEM	9,412.05	16.00	-	5,552.32	-	5,961.28	4,478.68	25,420.33

AITKIN COUNTY HIGHWAY DEPARTMENT
EQUIPMENT EXPENSE ANALYSIS
YEAR ENDED DECEMBER 31, 2018

Equip Code	Name	Repair Labor & Parts	Insurance & Lic. Plates	Tires Tubes & Chains	Diesel & Gasoline	Oils & Antifreeze	Unallocated Costs	Fringe Benefits	Total Equip Dollars
0139	2016 MACK GU 713	8,355.06	16.00	-	6,925.95	-	6,087.28	4,573.35	25,957.64
0140	2016 MACK GU 713	8,673.49	16.00	-	5,523.77	-	5,656.02	4,249.34	24,118.62
0141	2016 MACK GU 713	6,116.52	16.00	-	5,011.31	-	4,434.57	3,331.67	18,910.07
0142	2010 MACK GU812 - SINGLE AXLE	7,420.81	-	-	917.91	-	3,318.31	2,493.03	14,150.06
0200	CATERPILLAR 120M MOTOR GRADER	4,353.67	-	-	4,593.27	-	3,560.34	2,674.87	15,182.15
0201	CATERPILLAR 120M MOTOR GRADER	3,111.63	-	3,440.00	3,741.79	-	4,096.16	3,077.42	17,467.00
0205	2016 JOHN DEERE 670GP	7,744.25	-	-	5,428.61	-	5,242.01	3,938.29	22,353.16
0206	2016 JOHN DEERE 670GP	5,928.83	-	-	6,031.48	-	4,759.48	3,575.78	20,295.57
0209	CAT 140G MOTOR GRADER	755.14	-	-	201.04	-	380.50	285.86	1,622.54
0210	CAT 140G MOTOR GRADER	2,992.45	-	-	2,493.02	-	2,182.88	1,639.99	9,308.34
0211	CAT 140G MOTOR GRADER	13,570.51	-	60.00	3,871.59	-	6,964.78	5,232.61	29,699.49
0212	CAT 140G MOTOR GRADER	4,662.22	-	-	4,601.63	99.77	3,726.15	2,799.44	15,889.21
0213	CAT 120M2 MOTOR GRADER	990.84	-	-	73.43	-	423.51	318.18	1,805.96
0300	PT100G TEREX TRACK BRUSH MACH	6,843.08	-	-	2,070.38	26.17	3,557.43	2,672.68	15,169.74
0350	JD 6430 TRACTOR/MOWER	8,523.10	-	1,435.00	3,367.09	-	5,302.62	3,983.84	22,611.65
0351	NEW HOLLAND TRACTOR MOWER	7,674.48	-	2,589.00	4,289.40	4.54	5,792.97	4,352.23	24,702.62
0366	JOHN DEERE TRACTOR-LOADER	858.93	-	-	95.05	-	379.62	285.21	1,618.81
0370	CATERPILLAR 312 EXCAVATOR	2,185.12	-	-	2,213.42	72.10	1,779.04	1,336.59	7,586.27
0371	2008 JD 624J WHEEL LOADER	3,316.82	-	831.90	950.51	-	2,029.19	1,524.52	8,652.94
0386	JD 410E WHEEL LOADER BACKHOE	2,182.96	-	-	523.01	-	1,076.81	809.00	4,591.78
0389	FORD 675D TRACTOR/LDR/BACKHOE	570.69	-	-	157.77	-	289.89	217.79	1,236.14
0391	1997 CAT 938F LOADER	3,050.04	-	-	669.62	-	1,480.20	1,112.06	6,311.92
0394	JD 6420 TRACTOR/MOWER	14,806.23	-	795.00	2,541.03	-	7,219.52	5,423.99	30,785.77
0397	JD TRACTOR LOADER/BACKHOE	4,099.56	-	-	277.55	-	1,741.82	1,308.63	7,427.56
0398	JD 624J LOADER	5,628.17	-	831.90	921.29	-	2,937.33	2,206.80	12,525.49
0399	CATERPILLAR D5NLP DOZER	800.65	-	-	837.35	-	651.83	489.72	2,779.55
0435	1986 FORD PICKUP-DRILL RIG	-	16.00	-	-	-	-	-	16.00
0440	1999 FORD PICKUP (MECHANIC)	382.85	16.00	-	1,998.67	-	954.06	716.78	4,068.36
0448	2004 FORD F-150 4X4 PICKUP	132.53	16.00	-	931.46	-	429.77	322.88	1,832.64

AITKIN COUNTY HIGHWAY DEPARTMENT
EQUIPMENT EXPENSE ANALYSIS
YEAR ENDED DECEMBER 31, 2018

Equip Code	Name	Repair Labor & Parts	Insurance & Lic. Plates	Tires Tubes & Chains	Diesel & Gasoline	Oils & Antifreeze	Unallocated Costs	Fringe Benefits	Total Equip Dollars
0451	1999 GMC 4X4 PICKUP	46.96	-	-	-	-	-	-	46.96
0453	2008 F250 FORD PICKUP	1,816.41	16.00	-	1,786.63	-	1,440.16	1,081.98	6,141.18
0454	2008 F150 FORD PICKUP	1,843.76	16.00	-	1,417.39	-	1,304.11	979.77	5,561.03
0456	2008 F350 FORD 1-TON PICKUP	253.42	16.00	-	2,250.77	-	1,002.89	753.46	4,276.54
0457	2003 CHEVROLET 4X4 PICK-UP	328.12	16.00	-	-	-	-	-	344.12
0458	2010 FORD F150 4 DR CAB	1,102.45	16.00	527.48	2,853.45	68.03	1,817.55	1,365.52	7,750.46
0459	2010 FORD F150	252.06	16.00	-	1,027.45	-	515.53	387.32	2,198.36
0460	2011 FORD F350 SD (SURVEY)	2,939.58	16.00	769.62	2,884.91	-	2,630.42	1,976.22	11,216.75
0462	2012 CHEVROLET 4 DR EXT-SCOTT	813.73	16.00	-	3,737.35	-	1,817.41	1,365.41	7,749.88
0463	2012 CHEVROLET 4 DR EXT -BRIAN	399.15	16.00	-	2,184.47	-	-	-	2,599.62
0464	2008 FORD F 150 EXT CAB	108.59	16.00	-	325.94	-	179.29	134.69	764.51
0465	2012 CHEVY MECH TRUCK	2,153.41	16.00	-	5,143.33	-	2,910.03	2,186.29	12,409.06
0466	2014 FORD F-150 4x4 SUPER CAB (Paul K)	221.67	16.00	-	1,412.77	-	656.77	493.43	2,800.64
0467	2007 FORD F-150 4X4 STYLESIDE	811.85	16.00	498.40	866.83	-	872.71	655.66	3,721.45
0468	2007 FORD F-150	449.28	16.00	-	2,279.97	15.87	1,098.76	825.50	4,685.38
0469	2005 FORD F150	305.48	16.00	527.48	1,944.38	15.87	1,117.90	839.87	4,766.98
0470	2006 GMC SIERRA 150	340.42	16.00	-	1,536.52	-	753.28	565.94	3,212.16
0471	SIGN TRUCK - F-450 SUPER DUTY	1,919.08	16.00	-	6,921.03	49.88	3,544.04	2,662.62	15,112.65
0472	2018 FORD F-250 SUPER DUTY - BUTCH	4,357.80	-	-	3,566.20	-	3,153.27	2,369.04	13,446.31
0473	2018 FORD F-250 SUPERDUTY - SCOTT	3,910.67	-	-	2,791.83	-	2,667.19	2,003.85	11,373.54
0498	WATER TANKER SEMI-TRAILER	484.98	-	-	-	-	192.99	145.00	822.97
0499	RED RIVER TRI-AXLE BELLY DUMP	3,988.34	16.00	1,435.66	117.74	-	-	-	5,557.74
0500	RANCO BELLY DUMP	10,498.48	16.00	1,435.67	-	-	-	-	11,950.15
0501	RED RIVER BELLY DUMP	3,237.97	16.00	957.67	117.74	-	-	-	4,329.38
0810	HUSQVARNA EZ4217 LAWN MOWER	181.74	-	-	32.63	-	-	-	214.37
		340,528.87	704.00	31,077.82	195,241.53	851.68	213,070.08	160,078.57	941,552.55

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF CAPITAL IMPROVEMENTS
YEAR ENDED DECEMBER 31, 2018

ORIGINAL COST	12/31/17	\$	5,696,093.47
2017 Equipment Sold-Scrapped-Traded			
Scrapped: #625 Hewett Packard Laser Printer	(1,295.04)		
Scrapped: #715 Hewett Packard Plotter	(6,306.93)		
Scrapped: #719 Automatic Level: Forestry	(1,094.74)		
Scrapped: #728 Hewett Packard Color Laser Jet	(4,200.68)		
Sold #40 Ray-Go Compactor	(5,500.00)		
Sold #451 1999 GMC 4X4 Pickup	(13,901.50)		
Sold #455 2008 F350 Ford Sign Truck	(23,374.60)		
Traded #396 JD642D Tractor/Mower	(62,736.12)		
		\$	(118,409.61)
2018 New			
New: #786 Engineer Tech Desktop Computers - 4	6,664.36		
#787 Engineer Tech Laptops - 4	7,210.80		
#213 CAT 120M2 Motor Grader	207,780.00		
#472 Ford F-250 Super Duty Butch	26,631.91		
#473 Ford F-250 Super Duty Scott	33,554.41		
#812 AC/DC 225/125 Welder	701.87		
#813 Power Mig 256 Mig Welder	2,483.40		
#142 2010 Mack GU812 Single Axle	93,234.00		
		\$	378,260.75
Original Cost ---12/31/18		\$	5,955,944.61

RECONCILE CURRENT ENDING BALANCE			
"Add" Previous Year ENDING BALANCE	12/31/2017	\$	1,559,892.80
"Plus" CURRENT Year Fixed Asset Purchases			
#786 Engineer Tech Desktop Computers - 4			6,664.36
#787 Engineer Tech Laptops - 4			7,210.80
#213 CAT 120M2 Motor Grader			207,780.00
#472 Ford F-250 Super Duty Butch			26,631.91
#473 Ford F-250 Super Duty Scott			33,554.41
#812 AC/DC 225/125 Welder			701.87
#813 Power Mig 256 Mig Welder			2,483.40
#142 2010 Mack GU812 Single Axle			93,234.00
		\$	378,260.75
"Plus" CURRENT Year "CAPITAL IMPROVEMENTS"		\$	-
Beginning Balance 2018		\$	1,938,153.55
<hr/>			
"Less" Depreciation: 2018		\$	(300,717.74)
ENDING BALANCE --- 12/31/18		\$	1,637,435.81

AITKIN COUNTY HIGHWAY DEPARTMENT
LAND AND BUILDINGS
YEAR ENDED DECEMBER 31, 2018

Land & Buildings	Year Purchased	Original Cost	Accumulated Value 1/1/2018	Land Value	Building Cost	Betterment During Year	Type of Betterment	Accum Value 12/31/2018
Aitkin Shop Industrial Park	1975	352,574.77	1,245,985.54	6,000.00	1,239,985.54			1,245,985.54
Jacobson Shop Ball Bluff Twp, Sec 07	1992	106,740.93	250,475.74	21,938.24	107,949.00			250,475.74
Jacobson Salt Shed		22,900.00	39,757.47		331.09			39,757.47
McGrath Shop White Pine Twp, Sec 32	1973	59,555.89	138,657.55	2,600.00	71,857.95			138,657.95
McGrath Cold Storage	2003	30,063.97	30,904.06		30,904.06			30,904.06
McGrath Salt Shed	2007	22,900.00	45,988.13		45,988.13			45,988.13
McGregor Shop McGregor Twp, Sec 29	1974	60,716.50	321,523.33	1,707.00	319,816.33			321,523.33
McGregor Salt Shed	2005	86,189.00	122,209.18		122,209.18			122,209.18
Palisade Shop	2003	308,821.00	390,865.64	20,216.60	370,649.04			390,865.64
Palisade Salt Shed	2006	22,900.00	26,494.29		26,494.29			26,494.29
Swatara Shop	2006	334,000.00	442,805.40	11,563.88	431,241.52			442,805.40
Swatara Salt Shed	2008	22,900.00	39,344.88					39,344.88
Fleming Twp, Sec 22 Lot 3, Block 1 Used for Drainage: CSAH #5	1988	5,542.00	5,542.00	5,542.00				5,542.00
Seavey Twp, Sec 21 S 1/2 SW: Brooten Pit	1989	16,000.00	16,000.00	16,000.00				16,000.00
Fleming Twp, Sec 30 NW-SE & N 1/2 SW Wetland Mitigation Site	1995	17,310.67	17,310.67	17,310.67				17,310.67
Hebron - Uno 50-25 W 1/2 - SW 1/4, Sec 11 Wetland Mitigation Site	1995	10,000.00	10,000.00	10,000.00				10,000.00
Gun Lake Gravel Pit	2013	508,907.18	513,429.68	513,429.68				513,429.68
		\$ 1,998,021.91	\$ 3,143,864.28	\$ 626,308.07	\$ 2,767,426.13	\$ -	\$ -	\$ 3,657,293.96

AITKIN COUNTY HIGHWAY DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2018

	<u>CASH RECEIPTS</u>	<u>REVERSE PREVIOUS YR ACCRUALS</u>	<u>CURRENT YR ACCRUALS</u>	<u>TRANSFER/ ADJUSTMENTS</u>	<u>MODIFIED ACCRUAL BALANCE</u>
<u>TAXES</u>					
Sub-Total	2,587,223.54	0.00	0.00	0.00	2,587,223.54
<u>INTERGOVERNMENTAL REVENUE</u>					
<u>SHARED REVENUE</u>					
State-Aid Reg. Const.	964,401.65	190,685.62	247,263.07	0.00	1,020,979.10
State-Aid Mun. Const.	177,491.06	10,476.86	19,818.50	0.00	186,832.70
State-Aid Reg. Maint.	1,972,469.00	0.00	0.00	0.00	1,972,469.00
State-Aid Mun. Maint.	127,242.00	0.00	0.00	(28,631.40)	98,610.60
State-Aid Town Bridge	91,470.40	91,395.40	0.00	0.00	75.00
State-Aid Bridge Bonding	0.00	0.00	0.00	0.00	0.00
SP: Federal Construction	810,070.95	0.00	0.00	0.00	810,070.95
State-Aid LRIP-Reg Signif	0.00	0.00	0.00	0.00	0.00
State-Aid State Park	378,180.94	0.00	19,904.26	0.00	398,085.20
State Grants - Disaster Funds	0.00	0.00	0.00	0.00	0.00
Federal Grants - FEMA	0.00	0.00	0.00	0.00	0.00
Misc. Project Revenue	102,749.99	0.00	0.00	0.00	102,749.99
Turnback Funds	0.00	0.00	0.00	0.00	0.00
<u>CHARGES FOR MATL & SUPPLIES</u>					
Townships-Cities-Depts	340,354.43	27,817.35	27,552.66	0.00	340,089.74
Individuals	43,275.53	261.56	50.00	0.00	43,063.97
<u>MISCELLANEOUS REVENUE</u>					
Sales of Mat/Supplies/Land/Equip	88,468.04	0.00	0.00	0.00	88,468.04
Town Road Allotment	442,343.21	0.00	0.00	0.00	442,343.21
TOTAL REVENUES	\$ 8,125,740.74	\$ 320,636.79	\$ 314,588.49	\$ (28,631.40)	\$ 8,091,061.04

AITKIN COUNTY HIGHWAY DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2018

EXPENDITURES:	CASH DISBURSEMENTS	REVERSE PREVIOUS YR ACCRUALS	CURRENT YR ACCRUALS	TRANSFERS/ ADJUSTMENTS	MODIFIED ACCRUAL BALANCE
ADMINISTRATION:					
Personal Services/Fringe Benefits	459,900.20	54,297.94	49,313.89	0.00	454,916.15
Other Services & Charges	71,502.44	0.00	0.00	0.00	71,502.44
Supplies	5,481.13	283.75	611.99	0.00	5,809.37
	<u>536,883.77</u>	<u>54,581.69</u>	<u>49,925.88</u>	<u>0.00</u>	<u>532,227.96</u>
ENGINEERING/CONSTRUCTION:					
Personal Services/Fringe Benefits	422,672.92	39,328.64	39,852.74	0.00	423,197.02
Other Services & Charges	7,564.46	0.00	0.00	0.00	7,564.46
Supplies	8,775.27	23.19	129.99	0.00	8,882.07
	<u>439,012.65</u>	<u>39,351.83</u>	<u>39,982.73</u>	<u>0.00</u>	<u>439,643.55</u>
MAINTENANCE:					
Personal Services/Fringe Benefits	1,376,619.91	162,877.34	175,176.47	0.00	1,388,919.04
Other Services & Charges	189,749.97	10,934.97	9,550.28	0.00	188,365.28
Supplies	1,427,424.91	32,812.35	44,538.18	0.00	1,439,150.74
Maintenance Agreements	43,704.63	320.00	0.00	0.00	43,384.63
	<u>3,037,499.42</u>	<u>206,944.66</u>	<u>229,264.93</u>	<u>0.00</u>	<u>3,059,819.69</u>
CAPITAL INFRASTRUCTURE:					
Other Services & Charges	527.64	7,587.28	0.00	0.00	(7,059.64)
Professional Service	113,141.99	0.00	4,629.04	0.00	117,771.03
Contract Payments	5,835,449.48	330,262.86	481,979.28	0.00	5,987,165.90
Utility Moves	0.00	0.00	0.00	0.00	0.00
Right of Ways	82,024.54	0.00	0.00	0.00	82,024.54
	<u>6,031,143.65</u>	<u>337,850.14</u>	<u>486,608.32</u>	<u>0.00</u>	<u>6,179,901.83</u>
EQUIPMENT & FACILITIES:					
Capital Outlay	371,948.42	1,827.98	8,215.50	0.00	378,335.94
	<u>371,948.42</u>	<u>1,827.98</u>	<u>8,215.50</u>	<u>0.00</u>	<u>378,335.94</u>
OTHER COSTS:					
Refunds (Culverts/Individuals)	0.00	6,000.00	5,000.00	0.00	(1,000.00)
	<u>0.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>(1,000.00)</u>
TOTAL EXPENDITURES:	<u>\$ 10,416,487.91</u>	<u>\$ 646,556.30</u>	<u>\$ 818,997.36</u>	<u>\$ -</u>	<u>\$ 10,588,928.97</u>

Year-End Cash Reconciliation	
Beg. Balance	6,535,752.64
Plus: Receipts	8,125,740.74
Less: Disbursements	10,416,487.91
Ending Cash Balance 12-31-2018	\$ 4,245,005.47

Year-End Fund Balance Reconciliation	
Beginning Fund Balance	6,166,992.02
Plus: Revenues	8,091,061.04
Less: Expenditures	10,588,928.97
Adjustments to Fund Balance	0.01
Ending Fund Balance 12-31-2018	\$ 3,669,124.10

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF COUNTY HIGHWAY INFORMATION
YEAR ENDED DECEMBER 31, 2018

SNOW & ICE CONTROL	\$	520,338.04
RIGHT-OF-WAY	\$	82,024.54
ENGINEERING.....	\$	803,352.18
CONSTRUCTION.....	\$	6,009,391.06
BUILDING & EQUIPMENT (Capital Outlay)	\$	378,335.94
BETTERMENTS.....	\$	18,194.24

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD PROGRAM MAINTENANCE COSTS
YEAR ENDED DECEMBER 31, 2018

Account Description	CSAH Regular	Cost/Mile	CSAH Municipal	Cost/Mile	County Roads	Cost/Mile
Routine Maintenance	1,187,203.26	3,189.52	48,983.78	4,616.76	454,599.81	3,364.91
Repairs and Replacements	242,566.75	651.68	1,508.73	142.20	207,378.86	1,535.00
Betterments	6,313.02	16.96	-	-	11,881.22	87.94
Special Work	68,673.58	184.50	1,078.91	101.69	27,750.40	205.41
Special Agreements	-	-	33,219.63	3,130.97	-	-
Allocated Expense	1,504,756.61	4,042.65	84,791.05	7,991.62	701,610.29	5,193.27
Unallocated Expense	318,119.77	854.66	9,065.49	854.43	115,465.44	854.67
Equalize Depreciation	166,826.33	448.19	4,754.06	448.07	60,551.64	448.20
Total Expense	1,989,702.71	5,345.50	98,610.60	9,294.12	877,627.37	6,496.14

Total No. of Miles	372.22	10.61	135.10
Proration Percent	71.867%	2.049%	26.085%

ROADS	GRAVEL MILES	BITUMINOUS MILES	CONCRETE MILES	TOTAL MILES	State Aid Miles = State Aid Needs Add Regular + Municipal Miles
C.S.A.H. - Regular	135.43	236.79	0.00	= 372.22	
C.S.A.H. - Municipal	0.31	10.30	0.00	= 10.61	Total State-Aid 382.83
County Roads	111.86	23.24	0.00	= 135.10	Total Co. Roads <u>135.10</u>
			Total Miles...	517.93	Total Miles..... 517.93

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD PROGRAM MAINTENANCE COSTS
YEAR ENDED DECEMBER 31, 2018

Account Description	Code	CSAH Regular	Cost/Mile	CSAH Municipal	Cost/Mile	County Roads	Cost/Mile
Routine Maintenance							
Surface Maintenance - Gravel	MA1	143,914.89	386.64	119.10	11.23	125,006.27	925.29
Surface Maintenance - Bituminous	MA2	144,078.10	387.08	5,561.11	524.14	8,180.99	60.56
Culverts & Bridges	MA3	47,659.58	128.04	833.19	78.53	25,825.24	191.16
Vegetation Control	MA4	212,899.82	571.97	5,311.12	500.58	107,259.28	793.93
Snow & Ice Removal	MA5	386,105.20	1,037.30	28,392.30	2,675.99	105,840.54	783.42
Traffic Services	MA6	252,545.67	678.48	8,766.96	826.29	82,487.49	610.57
		1,187,203.26	3,189.52	48,983.78	4,616.76	454,599.81	3,364.91
Repairs and Replacements							
Reshaping	MB1	13,932.81	37.43	-	-	25,369.08	187.78
Resurfacing	MB2	152,182.38	408.85	813.24	76.65	120,994.16	895.59
Culverts, Bridges, Guard Rails	MB3	33,778.93	90.75	417.47	39.35	9,982.78	73.89
General Repairs	MB4	42,672.63	114.64	278.02	26.20	51,032.84	377.74
		242,566.75	651.68	1,508.73	142.20	207,378.86	1,535.00
Betterments							
New Culverts, Rails or Tiling	MC1	3,462.57	9.30	-	-	3,986.99	29.51
Cuts and Fills	MC2	2,850.45	7.66	-	-	7,894.23	58.43
Bituminous Treatment	MC4	-	-	-	-	-	-
		6,313.02	16.96	-	-	11,881.22	87.94
Special Work							
	MD1	68,673.58	184.50	1,078.91	101.69	27,750.40	205.41
Special Agreements							
	ME5	-	-	33,219.63	3,130.97	-	-
Total Costs		1,504,756.61	4,042.65	84,791.05	7,991.62	701,610.29	5,193.27
Total No. of Miles		372.22		10.61		135.10	
Proration Percent		71.867%		2.049%		26.085%	

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH REGULAR

ROAD	SURFACE	ROAD LENGTH	ROUTINE MAINTENANCE	REPAIRS & REPLACEMENTS	BETTERMENTS	SPECIAL WORK	SPECIAL AGREEMENTS	TOTAL ROAD COSTS	COST/MILE
1	BITUM	6.30	17,289.01	-	-	-	-	17,289.01	2,744.29
1	GRAVEL	7.40	27,719.43	4,455.10	-	5,968.16	-	38,182.69	5,159.82
2	BITUM	22.78	66,442.54	154.39	-	-	-	66,596.93	2,923.48
3	BITUM	24.25	75,394.49	849.82	662.82	3,412.61	-	80,319.74	3,312.15
4	BITUM	14.40	35,661.04	6,498.19	380.85	-	-	42,540.08	2,954.17
5	BITUM	8.50	48,305.18	495.55	-	120.07	-	48,920.80	5,755.39
5	GRAVEL	18.10	64,377.47	10,881.43	-	4,391.66	-	79,650.56	4,400.58
6	BITUM	10.90	87,520.68	2,142.73	-	-	-	89,663.41	8,226.00
7	BITUM	3.20	21,739.66	8,033.92	-	-	-	29,773.58	9,304.24
8	BITUM	1.30	3,617.33	-	-	-	-	3,617.33	2,782.56
9	BITUM	0.30	1,138.36	2,737.04	-	-	-	3,875.40	12,318.00
10	BITUM	33.64	85,053.90	688.20	-	2,427.03	-	88,169.13	2,520.96
11	BITUM	3.20	7,434.48	-	-	-	-	7,434.48	2,323.28
12	BITUM	14.71	43,223.71	509.56	798.48	1,330.59	-	45,862.34	3,117.77
13	BITUM	5.39	17,289.98	716.38	-	96.83	-	18,103.19	3,358.66
13	GRAVEL	5.60	18,957.33	37,255.92	-	6,467.40	-	62,680.65	11,192.97
14	BITUM	10.90	33,773.52	-	-	21.55	-	33,795.07	3,100.47
15	BITUM	5.20	21,646.90	-	-	-	-	21,646.90	4,162.87
16	BITUM	8.40	24,111.49	-	-	-	-	24,111.49	2,870.42
17	BITUM	7.10	15,209.20	338.43	-	481.81	-	16,079.44	2,264.71
18	GRAVEL	12.20	35,991.80	2,149.72	-	11,323.68	-	49,465.20	4,054.52
19	GRAVEL	6.80	20,976.70	16,657.40	378.30	10,761.52	-	48,773.92	7,172.64
20	GRAVEL	5.90	21,854.77	20,899.95	-	9,244.40	-	51,999.12	8,813.41
21	GRAVEL	6.90	20,263.70	365.81	-	360.80	-	20,990.31	3,042.07
22	BITUM	4.60	10,524.03	2,608.59	-	-	-	13,132.62	2,854.92
23	BITUM	5.30	11,504.59	91.30	-	364.97	-	11,960.86	2,256.77
24	BITUM	4.20	9,020.76	1,095.96	-	-	-	10,116.72	2,408.74
25	GRAVEL	3.30	10,628.57	1,518.81	-	1,307.68	-	13,455.06	4,077.29
26	GRAVEL	20.10	59,063.97	34,932.20	147.72	991.76	-	95,105.65	4,731.62
27	GRAVEL	6.60	20,580.21	4,057.77	-	257.43	-	24,895.41	3,772.03
28	BITUM	13.80	38,727.19	1,256.99	-	-	-	39,984.18	2,897.40
29	BITUM	2.56	6,126.36	1,427.86	-	114.70	-	7,668.92	2,995.67
29	GRAVEL	16.14	41,552.41	10,175.03	-	2,732.38	-	54,459.82	3,374.21
30	GRAVEL	7.00	22,848.18	2,742.07	-	180.40	-	25,770.65	3,681.52
31	BITUM	2.85	6,918.59	-	-	-	-	6,918.59	2,427.58
32	BITUM	3.01	12,918.32	-	-	109.92	-	13,028.24	4,328.32
32	GRAVEL	3.29	8,723.18	-	-	120.13	-	8,843.31	2,687.94
34	GRAVEL	6.30	22,093.38	6,836.72	693.58	5,488.56	-	35,112.24	5,573.37
35	GRAVEL	0.40	1,296.29	-	-	-	-	1,296.29	3,240.73
36	BITUM	1.60	6,109.33	1,123.13	1,523.40	49.92	-	8,805.98	5,503.74
36	GRAVEL	9.40	35,634.58	47,532.87	1,544.99	547.62	-	85,260.06	9,070.22
37	BITUM	2.30	5,570.82	7,276.41	91.44	-	-	12,938.67	5,625.51
38	BITUM	6.10	13,940.82	4,001.50	91.44	-	-	18,033.76	2,956.35
39	BITUM	5.10	15,202.54	-	-	-	-	15,202.54	2,980.89
40	BITUM	4.90	13,226.27	-	-	-	-	13,226.27	2,699.24
TOTAL		372.22	\$ 1,187,203.26	\$ 242,566.75	\$ 6,313.02	\$ 58,673.58	\$ -	\$ 1,504,756.61	\$ 4,042.65

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH REGULAR
ROUTINE MAINTENANCE

ROAD	SURFACE	ROAD LENGTH	SURFACE MAINTENANCE GRAVEL	SURFACE MAINTENANCE BITUMINOUS	CULVERTS & BRIDGES	VEGETATION CONTROL	SNOW - ICE REMOVAL	TRAFFIC SERVICES	TOTAL ROAD COSTS	COST/MILE
1	BITUM	6.30		2,214.55	313.71	2,935.11	7,177.53	4,648.11	17,289.01	2,744.29
1	GRAVEL	7.40	11,267.95		624.53	6,271.45	5,803.72	3,751.78	27,719.43	3,745.87
2	BITUM	22.78		5,868.75	2,517.47	15,816.51	24,857.69	17,382.12	66,442.54	2,916.71
3	BITUM	24.25		8,305.22	3,194.41	13,362.47	27,616.04	22,916.35	75,394.49	3,109.05
4	BITUM	14.40		3,681.37	661.80	3,458.01	15,410.02	12,449.84	35,661.04	2,476.46
5	BITUM	8.50		28,334.78	732.91	3,429.66	10,796.61	5,011.22	48,305.18	5,682.96
5	GRAVEL	18.10	26,743.96		2,373.94	7,353.26	16,564.88	11,341.43	64,377.47	3,556.77
6	BITUM	10.90		42,995.40	2,090.55	13,045.30	17,280.91	12,108.52	87,520.68	8,029.42
7	BITUM	3.20		2,366.06	527.22	10,537.25	5,306.70	3,002.43	21,739.66	6,793.64
8	BITUM	1.30		353.90	46.81	1,224.07	1,400.16	592.39	3,617.33	2,782.56
9	BITUM	0.30		123.65	35.41	314.16	434.20	230.94	1,138.36	3,794.53
10	BITUM	33.64		8,783.03	1,337.70	16,634.56	35,650.79	22,647.82	85,053.90	2,528.36
11	BITUM	3.20		818.08	117.53	1,117.52	3,456.92	1,924.43	7,434.48	2,323.28
12	BITUM	14.71		5,495.19	805.51	10,106.86	16,509.11	10,307.04	43,223.71	2,938.39
13	BITUM	5.39		1,377.96	1,894.83	3,231.78	7,103.20	3,682.21	17,289.98	3,207.79
13	GRAVEL	5.60	5,787.15		703.00	3,083.45	5,391.93	3,991.80	18,957.33	3,385.24
14	BITUM	10.90		2,944.33	508.43	4,557.69	11,579.65	14,183.42	33,773.52	3,098.49
15	BITUM	5.20		1,329.38	434.96	11,024.80	6,001.53	2,856.23	21,646.90	4,162.87
16	BITUM	8.40		5,886.16	1,718.86	3,658.45	9,512.82	3,335.20	24,111.49	2,870.42
17	BITUM	7.10		1,815.11	881.02	2,337.83	7,523.21	2,652.03	15,209.20	2,142.14
18	GRAVEL	12.20	11,733.59		4,279.11	4,158.61	9,555.86	6,264.63	35,991.80	2,950.15
19	GRAVEL	6.80	5,903.07		560.72	4,538.16	6,120.88	3,853.87	20,976.70	3,084.81
20	GRAVEL	5.90	6,945.21		669.26	4,713.99	5,777.61	3,748.70	21,854.77	3,704.20
21	GRAVEL	6.90	6,187.23		847.34	4,818.08	5,298.35	3,112.70	20,263.70	2,936.77
22	BITUM	4.60		1,175.98	168.38	2,277.17	4,966.84	1,935.66	10,524.03	2,287.83
23	BITUM	5.30		1,469.08	1,516.76	1,527.15	5,580.50	1,411.10	11,504.59	2,170.68
24	BITUM	4.20		1,073.73	139.85	2,025.09	4,472.17	1,309.92	9,020.76	2,147.80
25	GRAVEL	3.30	4,816.73		185.41	975.70	2,683.34	1,967.39	10,628.57	3,220.78
26	GRAVEL	20.10	20,364.20		2,641.25	7,998.22	17,022.54	11,037.76	59,063.97	2,938.51
27	GRAVEL	6.60	7,505.29		1,104.10	3,514.19	5,327.89	3,128.74	20,580.21	3,118.21
28	BITUM	13.80		3,673.17	1,855.35	9,654.05	15,286.43	8,258.19	38,727.19	2,806.32
29	BITUM	2.56		834.67	278.25	1,121.82	2,907.01	984.61	6,126.36	2,393.11
29	GRAVEL	16.14	12,845.55		2,873.23	5,892.60	12,598.07	7,342.96	41,552.41	2,574.50
30	GRAVEL	7.00	7,785.29		2,452.54	3,217.70	5,762.44	3,606.04	22,848.18	3,264.03
31	BITUM	2.85		728.61	288.49	517.90	2,910.98	2,472.61	6,918.59	2,427.58
32	BITUM	3.01		5,351.92	169.26	1,089.31	3,516.75	2,791.08	12,918.32	4,291.80
32	GRAVEL	3.29	2,922.79		502.75	967.35	2,675.90	1,654.39	8,723.18	2,651.42
34	GRAVEL	6.30	7,172.64		910.43	4,863.45	5,559.98	3,586.88	22,093.38	3,506.89
35	GRAVEL	0.40	458.40		18.68	340.12	308.17	170.92	1,296.29	3,240.73
36	BITUM	1.60		409.04	193.57	747.37	2,295.84	2,463.71	6,109.53	3,818.46
36	GRAVEL	9.40	7,137.14		3,792.59	7,111.39	10,151.06	7,442.40	35,634.58	3,790.91
37	BITUM	2.30		827.30	128.39	830.99	2,682.94	1,101.20	5,570.82	2,422.10
38	BITUM	6.10		1,559.47	257.86	2,130.41	6,742.45	3,250.63	13,940.82	2,285.38
39	BITUM	5.10		1,303.83	165.68	2,776.11	5,411.81	5,545.11	15,202.54	2,980.89
40	BITUM	4.90		1,292.91	139.73	1,592.70	5,111.77	5,089.16	13,226.27	2,699.24
TOTAL		372.22	\$ 145,576.19	\$ 142,416.80	\$ 47,659.58	\$ 212,899.82	\$ 386,105.20	\$ 252,545.67	\$ 1,187,203.26	\$ 3,189.52

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH REGULAR
REPAIRS & REPLACEMENTS

ROAD	SURFACE	ROAD LENGTH	RESHAPING	RESURFACING	CULVERTS, BRIDGES GUARD RAILS	GENERAL REPAIRS	TOTAL ROAD COSTS	COST/MILE
1	BITUM	6.30	-	-	-	-	-	-
1	GRAVEL	7.40	-	4,426.55	-	68.55	4,495.10	607.45
2	BITUM	22.78	-	-	-	154.39	154.39	6.78
3	BITUM	24.25	-	-	579.52	270.30	849.82	35.04
4	BITUM	14.40	-	-	5,636.82	861.37	6,498.19	451.26
5	BITUM	8.50	-	474.00	-	21.55	495.55	58.30
5	GRAVEL	18.10	-	9,301.57	532.39	1,046.97	10,881.43	601.18
6	BITUM	10.90	-	48.34	1,787.29	307.10	2,142.73	196.58
7	BITUM	3.20	7,666.88	-	-	367.04	8,033.92	2,510.60
8	BITUM	1.30	-	-	-	-	-	-
9	BITUM	0.30	-	-	2,407.89	329.15	2,737.04	9,123.47
10	BITUM	33.64	-	-	-	688.20	688.20	20.46
11	BITUM	3.20	-	-	-	-	-	-
12	BITUM	14.71	-	484.17	-	25.39	509.56	34.64
13	BITUM	5.39	-	-	716.38	-	716.38	132.91
13	GRAVEL	5.60	-	37,255.92	-	-	37,255.92	6,652.84
14	BITUM	10.90	-	-	-	-	-	-
15	BITUM	5.20	-	-	-	-	-	-
16	BITUM	8.40	-	-	-	-	-	-
17	BITUM	7.10	-	-	-	388.43	388.43	54.71
18	GRAVEL	12.20	-	-	1,457.51	692.21	2,149.72	176.21
19	GRAVEL	6.80	-	13,602.56	1,092.30	1,962.54	16,657.40	2,449.62
20	GRAVEL	5.90	-	20,661.97	-	237.98	20,899.95	3,542.36
21	GRAVEL	6.90	-	-	-	365.81	365.81	53.02
22	BITUM	4.60	443.54	-	2,165.05	-	2,608.59	567.08
23	BITUM	5.30	-	-	91.30	-	91.30	17.23
24	BITUM	4.20	108.59	-	-	987.37	1,095.96	260.94
25	GRAVEL	3.30	-	835.64	-	683.17	1,518.81	460.25
26	GRAVEL	20.10	-	28,399.56	-	6,502.64	34,902.20	1,736.43
27	GRAVEL	6.60	-	-	887.14	3,170.63	4,057.77	614.81
28	BITUM	13.80	-	-	-	1,256.99	1,256.99	91.09
29	BITUM	2.56	-	-	-	1,427.86	1,427.86	557.76
29	GRAVEL	16.14	296.85	855.76	-	9,022.42	10,175.03	630.42
30	GRAVEL	7.00	499.75	178.66	1,382.66	681.00	2,742.07	391.72
31	BITUM	2.85	-	-	-	-	-	-
32	BITUM	3.01	-	-	-	-	-	-
32	GRAVEL	3.29	-	-	-	-	-	-
34	GRAVEL	6.30	-	2,218.81	3,979.29	638.62	6,836.72	1,085.19
35	GRAVEL	0.40	-	-	-	-	-	-
36	BITUM	1.60	-	702.28	-	420.85	1,123.13	701.96
36	GRAVEL	9.40	4,917.20	32,736.59	6,270.44	3,608.64	47,532.87	5,056.69
37	BITUM	2.30	-	-	3,026.41	4,250.00	7,276.41	3,163.66
38	BITUM	6.10	-	-	1,766.04	2,235.46	4,001.50	655.98
39	BITUM	5.10	-	-	-	-	-	-
40	BITUM	4.90	-	-	-	-	-	-
TOTAL		372.22	\$ 13,932.81	\$ 152,182.38	\$ 33,778.93	\$ 42,672.63	\$ 242,566.75	\$ 651.68

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH REGULAR
BETTERMENTS

ROAD	SURFACE	ROAD LENGTH	NEW CULVERT, RAILS & TILING	CUTS - FILLS	TOTAL ROAD COSTS	COST/MILE
1	BITUM	6.30				
1	GRAVEL	7.40				
2	BITUM	22.78				
3	BITUM	24.25				
4	BITUM	14.40	662.82		662.82	27.33
5	BITUM	8.50	380.85		380.85	26.45
5	GRAVEL	18.10				
6	BITUM	10.90				
7	BITUM	3.20				
8	BITUM	1.30				
9	BITUM	0.30				
10	BITUM	33.64				
11	BITUM	3.20				
12	BITUM	14.71		798.48	798.48	54.28
13	BITUM	5.39				
13	GRAVEL	5.60				
14	BITUM	10.90				
15	BITUM	5.20				
16	BITUM	8.40				
17	BITUM	7.10				
18	GRAVEL	12.20				
19	GRAVEL	6.80	378.30		378.30	55.63
20	GRAVEL	5.90				
21	GRAVEL	6.90				
22	BITUM	4.60				
23	BITUM	5.30				
24	BITUM	4.20				
25	GRAVEL	3.30				
26	GRAVEL	20.10		147.72	147.72	7.35
27	GRAVEL	6.60				
28	BITUM	13.80				
29	BITUM	2.56				
29	GRAVEL	16.14				
30	GRAVEL	7.00				
31	BITUM	2.85				
32	BITUM	3.01				
32	GRAVEL	3.29				
34	GRAVEL	6.30	693.58		693.58	110.09
35	GRAVEL	0.40				
36	BITUM	1.60		1,523.40	1,523.40	952.13
36	GRAVEL	9.40	1,164.14	380.85	1,544.99	164.36
37	BITUM	2.30	91.44		91.44	39.76
38	BITUM	6.10	91.44		91.44	14.99
39	BITUM	5.10				
40	BITUM	4.90				
TOTAL		372.22	\$ 3,462.57	\$ 2,850.45	\$ 6,313.02	16.96

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH REGULAR
SPECIAL WORK & AGREEMENTS

ROAD SURFACE	SURFACE	ROAD LENGTH	SPECIAL WORK	SPECIAL AGREEMENTS	TOTAL ROAD COSTS	COST/MILE
1	BITUM	6.30			-	-
1	GRAVEL	7.40	5,968.16		5,968.16	806.51
2	BITUM	22.78			-	-
3	BITUM	24.25	3,412.61		3,412.61	140.73
4	BITUM	14.40			-	-
5	BITUM	8.50	120.07		120.07	14.13
5	GRAVEL	18.10	4,391.66		4,391.66	242.63
6	BITUM	10.90			-	-
7	BITUM	3.20			-	-
8	BITUM	1.30			-	-
9	BITUM	0.30			-	-
10	BITUM	33.64	2,427.03		2,427.03	72.15
11	BITUM	3.20			-	-
12	BITUM	14.71	1,330.59		1,330.59	90.45
13	BITUM	5.39	96.83		96.83	17.96
13	GRAVEL	5.60	6,467.40		6,467.40	1,154.89
14	BITUM	10.90	21.55		21.55	1.98
15	BITUM	5.20			-	-
16	BITUM	8.40			-	-
17	BITUM	7.10	481.81		481.81	67.86
18	GRAVEL	12.20	1,323.68		1,323.68	928.17
19	GRAVEL	6.80	10,761.52		10,761.52	1,582.58
20	GRAVEL	5.90	9,244.40		9,244.40	1,566.85
21	GRAVEL	6.90	360.80		360.80	52.29
22	BITUM	4.60			-	-
23	BITUM	5.30	364.97		364.97	68.86
24	BITUM	4.20			-	-
25	GRAVEL	3.30	1,307.68		1,307.68	396.27
26	GRAVEL	20.10	991.76		991.76	49.34
27	GRAVEL	6.60	257.43		257.43	39.00
28	BITUM	13.80			-	-
29	BITUM	2.56	114.70		114.70	44.80
29	GRAVEL	16.14	2,732.38		2,732.38	169.29
30	GRAVEL	7.00	180.40		180.40	25.77
31	BITUM	2.85			-	-
32	BITUM	3.01	109.92		109.92	36.52
32	GRAVEL	3.29	120.13		120.13	36.51
34	GRAVEL	6.30	5,488.56		5,488.56	871.20
35	GRAVEL	0.40			-	-
36	BITUM	1.60	49.92		49.92	31.20
36	GRAVEL	9.40	547.62		547.62	58.26
37	BITUM	2.30			-	-
38	BITUM	6.10			-	-
39	BITUM	5.10			-	-
40	BITUM	4.90			-	-
TOTAL		372.22	\$ 68,673.58	\$ -	\$ 68,673.58	\$ 184.50

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

										CSAH MUNI
ROAD	SURFACE	ROAD LENGTH	ROUTINE MAINTENANCE	REPAIRS & REPLACEMENTS	BETTERMENTS	SPECIAL WORK	SPECIAL AGREEMENTS	TOTAL ROAD COSTS	COST/MILE	
1	BITUM	0.25	1,258.77	-	-	-	2,998.16	4,256.93	17,027.72	
3	BITUM	0.80	3,730.09	-	-	-	4,077.50	8,876.25	11,095.31	
5	GRAVEL	0.31	442.11	813.24	-	4.37	-	1,259.72	4,063.61	
6	BITUM	2.08	14,008.03	48.34	-	-	3,118.09	17,174.46	8,256.95	
8	BITUM	1.54	5,938.18	-	-	-	10,433.60	16,371.78	10,631.03	
9	BITUM	0.52	2,766.85	647.15	-	-	-	3,414.00	6,565.38	
10	BITUM	1.68	6,203.94	-	-	5.88	-	6,209.82	3,696.32	
15	BITUM	0.88	3,433.95	-	-	-	6,955.73	10,389.68	11,806.45	
16	BITUM	0.50	1,959.49	-	-	-	-	1,959.49	3,918.98	
31	BITUM	0.68	2,414.89	-	-	-	-	2,414.89	3,551.31	
33	BITUM	0.29	993.80	-	-	-	3,477.87	4,471.67	15,419.55	
41	BITUM	1.08	5,833.68	-	-	-	2,158.68	7,992.36	7,400.33	
TOTAL		10.61	\$ 48,983.78	\$ 1,508.73	\$ -	\$ 1,078.91	\$ 33,219.63	\$ 84,791.05	\$ 7,991.62	

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH MUNI
ROUTINE MAINTENANCE

ROAD	SURFACE	ROAD LENGTH	SURFACE MAINTENANCE GRAVEL	SURFACE MAINTENANCE BITUMINOUS	CULVERTS & BRIDGES	VEGETATION CONTROL	SNOW - ICE REMOVAL	TRAFFIC SERVICES	TOTAL ROAD COSTS	COST/MILE
1	BITUM	0.25	-	63.91	12.45	292.47	670.07	219.87	1,258.77	118.64
3	BITUM	0.80	-	204.52	180.63	392.23	2,143.84	808.87	3,730.09	351.56
5	GRAVEL	0.31	119.10	22.54	24.42	97.80	86.44	91.81	442.11	41.67
6	BITUM	2.08	-	3,228.69	309.28	1,277.86	6,502.89	2,689.31	14,008.03	1,320.27
8	BITUM	1.54	-	557.81	55.45	387.09	4,031.75	906.08	5,938.18	559.68
9	BITUM	0.52	-	177.27	61.36	357.64	1,553.89	616.69	2,766.85	260.78
10	BITUM	1.68	-	429.49	54.06	291.47	4,369.28	1,059.64	6,203.94	584.73
15	BITUM	0.88	-	224.97	46.72	199.07	2,371.71	591.48	3,433.95	323.65
16	BITUM	0.50	-	127.83	24.15	146.49	1,336.72	324.30	1,959.49	184.68
31	BITUM	0.68	-	173.84	16.10	123.56	1,742.42	358.97	2,414.89	227.61
33	BITUM	0.29	-	74.14	5.95	26.11	738.98	148.62	993.80	93.67
41	BITUM	1.08	-	275.10	42.62	1,719.33	2,844.31	951.32	5,833.68	549.83
TOTAL		10.61	\$ 119.10	\$ 5,561.11	\$ 833.19	\$ 5,311.12	\$ 28,392.30	\$ 8,766.96	\$ 48,983.78	\$ 4,616.76

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

ROAD	SURFACE	ROAD LENGTH	RESHAPING	RESURFACING	CULVERTS, BRIDGES GUARD RAILS	GENERAL REPAIRS	CSAH MUNI REPAIRS & REPLACEMENTS	
							TOTAL ROAD COSTS	COST/MILE
1	BITUM	0.25	-	-	-	-	-	-
3	BITUM	0.80	-	-	-	-	-	-
5	GRAVEL	0.31	-	813.24	-	-	813.24	2,623.35
6	BITUM	2.08	-	-	-	48.34	48.34	23.24
8	BITUM	1.54	-	-	-	-	-	-
9	BITUM	0.52	-	-	417.47	229.68	647.15	1,244.52
10	BITUM	1.68	-	-	-	-	-	-
15	BITUM	0.88	-	-	-	-	-	-
16	BITUM	0.50	-	-	-	-	-	-
31	BITUM	0.68	-	-	-	-	-	-
33	BITUM	0.29	-	-	-	-	-	-
41	BITUM	1.08	-	-	-	-	-	-
TOTAL		10.61	\$ -	\$ 813.24	\$ 417.47	\$ 278.02	\$ 1,508.73	\$ 142.20

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

CSAH MUNI
 BETTERMENTS

ROAD	SURFACE	ROAD LENGTH	NEW CULVERT, RAILS & TILING	CUTS - FILLS	BITUMINOUS TREATMENT	TOTAL ROAD COSTS	COST/MILE
1	BITUM	0.25	-	-	-	-	-
3	BITUM	0.80	-	-	-	-	-
5	GRAVEL	0.31	-	-	-	-	-
6	BITUM	2.08	-	-	-	-	-
8	BITUM	1.54	-	-	-	-	-
9	BITUM	0.52	-	-	-	-	-
10	BITUM	1.68	-	-	-	-	-
15	BITUM	0.88	-	-	-	-	-
16	BITUM	0.50	-	-	-	-	-
31	BITUM	0.68	-	-	-	-	-
33	BITUM	0.29	-	-	-	-	-
41	BITUM	1.08	-	-	-	-	-
TOTAL		10.61	\$ -	\$ -	\$ -	\$ -	\$ -

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

ROAD	SURFACE	ROAD LENGTH	SPECIAL WORK	SPECIAL AGREEMENTS	CSAH MUNI SPECIAL WORK & AGREEMENTS	
					TOTAL ROAD COSTS	COST/MILE
1	BITUM	0.25	-	2,998.16	2,998.16	11,992.64
3	BITUM	0.80	1,068.66	4,077.50	5,146.16	6,432.70
5	GRAVEL	0.31	4.37	-	4.37	14.10
6	BITUM	2.08	-	3,118.09	3,118.09	1,499.08
8	BITUM	1.54	-	10,433.60	10,433.60	6,775.06
9	BITUM	0.52	-	-	-	-
10	BITUM	1.68	5.88	-	5.88	3.50
15	BITUM	0.88	-	6,955.73	6,955.73	7,904.24
16	BITUM	0.50	-	-	-	-
31	BITUM	0.68	-	-	-	-
33	BITUM	0.29	-	3,477.87	3,477.87	11,992.66
41	BITUM	1.08	-	2,158.68	2,158.68	1,998.78
TOTAL		10.61	\$ 1,078.91	\$ 33,219.63	\$ 34,298.54	\$ 3,232.66

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

COUNTY

ROAD	SURFACE	ROAD LENGTH	ROUTINE MAINTENANCE	REPAIRS & REPLACEMENTS	BETTERMENTS	SPECIAL WORK	TOTAL ROAD COSTS	COST/MILE
50	GRAVEL	2.95	8,911.45	1,472.09	-	365.84	10,749.38	3,643.86
51	GRAVEL	4.77	17,250.44	2,329.37	-	1,058.35	20,638.16	4,326.66
53	BITUM	0.78	5,932.00	-	-	101.71	6,033.71	7,735.53
53	GRAVEL	2.3	8,283.81	-	-	299.91	8,583.72	3,732.05
54	BITUM	1.86	5,773.81	500.85	-	-	6,274.66	3,373.47
54	GRAVEL	4.88	21,561.26	11,177.26	5,743.28	-	38,481.80	7,885.61
56	GRAVEL	8.4	22,931.52	455.42	-	5,287.47	28,674.41	3,413.62
57	GRAVEL	9.04	23,305.14	2,561.17	-	813.51	26,679.82	2,951.31
58	GRAVEL	2.67	7,075.45	-	-	-	7,075.45	2,649.98
59	GRAVEL	4.28	11,670.99	1,892.35	-	6,661.60	20,224.94	4,725.45
60	BITUM	3.98	9,433.88	363.59	50.78	-	9,848.25	2,474.43
61	GRAVEL	11.23	31,025.01	11,035.03	-	-	42,060.04	3,745.33
62	BITUM	3.64	9,811.52	-	-	-	9,811.52	2,695.47
62	GRAVEL	4.36	14,322.25	2,625.81	-	655.00	17,603.06	4,037.40
63	GRAVEL	2.69	6,940.37	138.34	-	1,192.32	8,271.03	3,074.73
64	GRAVEL	9.49	32,899.34	24,834.49	-	21.55	57,755.38	6,085.92
65	GRAVEL	8.96	37,343.04	71,277.12	157.65	1,684.20	110,462.01	12,328.35
66	BITUM	1.09	27,152.40	21,615.45	4,393.29	-	53,161.14	48,771.69
67	GRAVEL	5.17	16,934.01	7,549.25	-	721.60	25,204.86	4,875.21
68	GRAVEL	6.5	15,261.28	10,833.23	-	558.74	26,653.25	4,100.50
69	BITUM	0.3	581.25	-	-	-	581.25	1,937.50
70	BITUM	1.08	1,655.64	95.94	-	-	1,751.58	1,621.83
71	GRAVEL	1	5,074.55	1,155.72	510.92	-	6,741.19	6,741.19
72	GRAVEL	1.2	4,637.09	12,131.62	-	-	16,768.71	13,973.93
73	GRAVEL	5.1	14,005.67	1,258.14	-	-	15,263.81	2,992.90
74	BITUM	1.53	6,067.34	92.29	-	106.67	6,266.30	4,095.62
74	GRAVEL	2.07	26,841.02	2,765.63	-	7,729.91	37,336.56	18,036.99
75	GRAVEL	6.9	18,143.36	786.01	-	-	18,929.37	2,743.39
76	BITUM	2.82	11,471.29	1,106.04	48.34	-	12,625.67	4,477.19
77	BITUM	0.57	2,155.64	-	-	-	2,155.64	3,781.82
79	BITUM	0.48	539.98	-	-	-	539.98	1,124.96
80	GRAVEL	1.7	5,557.39	5,555.02	-	180.40	11,292.81	6,642.83
81	BITUM	1.05	2,976.85	-	-	311.62	3,288.47	3,131.88
82	BITUM	1.03	2,691.51	11,187.63	976.96	-	14,856.10	14,423.40
83	BITUM	0.49	597.35	-	-	-	597.35	1,219.08
88	GRAVEL	1.02	2,340.54	-	-	-	2,340.54	2,294.65
100	GRAVEL	1.5	1,880.24	-	-	-	1,880.24	1,253.49
241	BITUM	0.3	337.48	-	-	-	337.48	1,124.93
241	GRAVEL	2.6	3,259.11	-	-	-	3,259.11	1,253.50
6001	GRAVEL	1.08	5,678.16	584.00	-	-	6,262.16	5,798.30
7701	BITUM	1.04	1,816.62	-	-	-	1,816.62	1,746.75
8502	BITUM	1.2	2,472.76	-	-	-	2,472.76	2,060.63
TOTAL		135.10	\$ 454,599.81	\$ 207,378.86	\$ 11,881.22	\$ 27,750.40	\$ 701,610.29	\$ 5,193.27

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

ROUTINE MAINTENANCE										
ROAD	SURFACE	ROAD LENGTH	SURFACE MAINTENANCE GRAVEL	SURFACE MAINTENANCE BITUMINOUS	CULVERTS & BRIDGES	VEGETATION CONTROL	SNOW - ICE REMOVAL	TRAFFIC SERVICES	TOTAL ROAD COSTS	COST/MILE
50	GRAVEL	2.95	3,884.40	-	327.06	1,009.59				
51	GRAVEL	4.77	5,696.39	-	814.62	4,070.53	2,051.84	1,638.56	8,911.45	3,020.83
53	BITUM	0.78	1,641.85	199.41	67.79	1,937.53	3,571.93	3,096.97	17,250.44	3,616.44
53	GRAVEL	2.30	3,381.07	-	593.93	1,023.93	653.23	1,432.19	5,932.00	7,605.13
54	BITUM	1.86	-	475.51	634.80	1,173.94	1,926.16	1,358.72	8,283.81	3,601.66
54	GRAVEL	4.88	6,901.00	-	611.67	5,913.27	1,738.15	1,751.41	5,773.81	3,104.20
56	GRAVEL	8.40	10,492.32	-	1,127.45	2,283.88	4,560.30	3,575.02	21,561.26	4,418.29
57	GRAVEL	9.04	9,352.84	-	1,874.96	2,627.96	5,507.84	3,520.03	22,931.52	2,729.94
58	GRAVEL	2.67	2,529.49	-	113.13	1,620.78	5,935.35	3,514.03	23,305.14	2,578.00
59	GRAVEL	4.28	4,927.30	-	305.08	1,371.58	1,698.99	1,113.06	7,075.45	2,649.98
60	BITUM	3.98	-	1,017.49	144.75	1,617.69	2,886.12	2,180.91	11,670.99	2,726.87
61	GRAVEL	11.23	11,396.13	-	1,587.54	5,343.54	4,229.77	4,229.18	9,433.88	2,370.32
62	BITUM	3.64	-	1,135.01	209.35	2,654.23	7,917.68	4,780.12	31,025.01	2,762.69
62	GRAVEL	4.36	7,024.78	-	480.21	2,157.92	2,457.53	3,355.40	9,811.52	2,695.47
63	GRAVEL	2.69	2,853.16	-	229.64	740.22	2,943.62	1,715.72	14,322.25	3,284.92
64	GRAVEL	9.49	11,138.52	-	3,949.92	4,691.29	1,869.51	1,247.84	6,940.37	2,580.06
65	GRAVEL	8.96	8,645.60	-	3,841.82	6,259.45	7,691.81	5,427.80	32,899.34	3,466.74
66	BITUM	1.09	-	278.66	791.52	17,918.04	10,414.56	8,181.61	37,343.04	4,167.75
67	GRAVEL	5.17	5,745.51	-	1,831.07	2,608.73	4,058.81	4,105.37	27,152.40	24,910.46
68	GRAVEL	6.50	4,722.74	991.91	880.88	1,582.96	2,662.66	2,662.66	16,934.01	3,275.44
69	BITUM	0.30	-	76.69	11.32	129.59	4,453.41	2,629.38	15,261.28	2,347.89
70	BITUM	1.08	-	276.10	30.97	382.96	184.59	179.06	581.25	1,937.50
71	GRAVEL	1.00	2,690.07	-	91.59	839.42	620.42	345.19	1,655.64	1,533.00
72	GRAVEL	1.20	1,122.39	-	195.12	726.90	858.56	594.91	5,074.55	5,074.55
73	GRAVEL	5.10	5,961.87	-	660.32	2,142.40	1,415.04	1,177.64	4,637.09	3,864.24
74	BITUM	1.53	-	391.15	291.11	1,661.02	3,338.09	1,902.99	14,005.67	2,746.21
74	GRAVEL	2.07	2,157.14	-	1,831.17	17,921.59	1,995.24	1,728.82	6,067.34	3,965.58
75	GRAVEL	6.90	6,281.79	-	983.61	4,030.91	2,699.46	2,231.66	26,841.02	12,966.68
76	BITUM	2.82	1,335.68	956.38	611.76	2,683.72	4,417.99	2,429.06	18,143.36	2,629.47
77	BITUM	0.57	-	145.72	41.32	1,057.20	2,041.09	3,842.66	11,471.29	4,067.83
79	BITUM	0.48	-	122.71	9.86	43.22	440.22	471.18	2,155.64	3,781.82
80	GRAVEL	1.70	2,099.24	-	154.10	854.98	258.13	106.06	539.98	1,124.96
81	BITUM	1.05	-	268.43	35.60	980.01	1,452.30	996.77	5,557.39	3,269.05
82	BITUM	1.03	-	263.32	122.43	519.31	628.01	1,064.80	2,976.85	2,835.10
83	BITUM	0.49	-	125.26	11.62	48.75	1,011.21	775.24	2,691.51	2,613.12
88	BITUM	1.02	-	807.90	52.87	405.13	270.48	141.24	597.35	1,219.08
100	GRAVEL	1.50	576.26	-	30.82	135.07	692.66	381.98	2,340.54	2,294.65
241	BITUM	0.30	-	76.69	6.16	27.02	806.65	331.44	1,880.24	1,253.49
241	GRAVEL	2.60	998.86	-	53.41	234.13	161.33	66.28	337.48	1,124.93
6001	GRAVEL	1.08	1,449.87	-	99.72	2,553.37	1,398.20	574.51	3,259.11	1,253.50
7701	BITUM	1.04	-	265.87	35.38	543.39	930.84	644.36	5,678.16	5,257.56
8502	BITUM	1.20	-	306.78	47.79	732.13	622.59	349.39	1,816.62	1,746.75
							749.79	636.27	2,472.76	2,060.63
TOTAL		135.10	\$ 125,006.27	\$ 8,180.99	\$ 25,825.24	\$ 107,259.28	\$ 105,840.54	\$ 82,487.49	\$ 454,599.81	\$ 3,364.91

AITKIN COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
YEAR ENDED DECEMBER 31, 2018

REPAIRS & REPLACEMENTS

ROAD SURFACE	SURFACE	ROAD LENGTH	RESHAPING	RESURFACING	CULVERTS, BRIDGES GUARD RAILS	GENERAL REPAIRS	TOTAL ROAD COSTS	COST/MILE
50	GRAVEL	2.95	-	1,472.09	-	-	1,472.09	499.01
51	GRAVEL	4.77	186.51	691.19	1,451.67	-	2,329.37	488.34
53	BITUM	0.78	-	-	-	-	-	-
53	GRAVEL	2.30	-	-	-	-	-	-
54	BITUM	1.86	500.85	-	-	-	500.85	269.27
54	GRAVEL	4.88	11,177.26	-	-	-	11,177.26	2,290.42
56	GRAVEL	8.40	-	419.22	-	36.20	455.42	54.22
57	GRAVEL	9.04	-	-	1,507.04	1,054.13	2,561.17	283.32
58	GRAVEL	2.67	-	-	-	-	-	-
59	GRAVEL	4.28	-	112.58	729.60	1,050.17	1,892.35	442.14
60	BITUM	3.98	-	-	-	363.59	363.59	91.35
61	GRAVEL	11.23	-	5,394.58	-	5,640.45	11,035.03	982.64
62	BITUM	3.64	-	-	-	-	-	-
62	GRAVEL	4.36	352.65	1,306.54	966.62	-	2,625.81	602.25
63	GRAVEL	2.69	-	-	-	138.34	138.34	51.43
64	GRAVEL	9.49	-	23,148.52	-	1,685.97	24,834.49	2,616.91
65	GRAVEL	8.96	-	61,441.20	457.33	9,378.59	71,277.12	7,955.04
66	BITUM	1.09	13,151.81	-	3,539.93	4,923.71	21,615.45	19,830.69
67	GRAVEL	5.17	-	1,297.42	-	6,251.83	7,549.25	1,460.20
68	GRAVEL	6.50	-	10,544.05	-	189.18	10,833.23	1,666.65
69	BITUM	0.30	-	-	-	-	-	-
70	BITUM	1.08	-	-	-	95.94	95.94	88.83
71	GRAVEL	1.00	-	520.00	635.72	-	1,155.72	1,155.72
72	GRAVEL	1.20	-	11,765.25	-	366.37	12,131.62	10,109.68
73	GRAVEL	5.10	-	558.55	-	699.59	1,258.14	246.69
74	BITUM	1.53	-	-	-	92.29	92.29	60.32
74	GRAVEL	2.07	-	-	-	2,765.63	2,765.63	1,336.05
75	GRAVEL	6.90	-	184.54	-	601.47	786.01	113.91
76	BITUM	2.82	-	-	694.87	411.17	1,106.04	392.21
77	BITUM	0.57	-	-	-	-	-	-
79	BITUM	0.48	-	-	-	-	-	-
80	GRAVEL	1.70	-	2,038.43	-	3,516.59	5,555.02	3,267.66
81	BITUM	1.05	-	-	-	-	-	-
82	BITUM	1.03	-	-	-	11,187.63	11,187.63	10,861.78
83	BITUM	0.49	-	-	-	-	-	-
88	BITUM	1.02	-	-	-	-	-	-
100	GRAVEL	1.50	-	-	-	-	-	-
241	BITUM	0.30	-	-	-	-	-	-
241	GRAVEL	2.60	-	-	-	-	-	-
6001	GRAVEL	1.08	-	-	-	584.00	584.00	540.74
7701	BITUM	1.04	-	-	-	-	-	-
8502	BITUM	1.20	-	-	-	-	-	-
TOTAL		135.10	\$ 25,369.08	\$ 120,994.16	\$ 9,982.78	\$ 51,032.84	\$ 207,378.86	\$ 1,535.00

AITKIN COUNTY HIGHWAY DEPARTMENT
 SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
 YEAR ENDED DECEMBER 31, 2018

ROAD SURFACE	SURFACE	ROAD LENGTH	NEW CULVERT, RAILS & TILING	CUTS - FILLS	TOTAL ROAD COSTS	BETTERMENTS COST/MILE
50	GRAVEL	2.95				
51	GRAVEL	4.77				
53	BITUM	0.78				
53	GRAVEL	2.30				
54	BITUM	1.86				
54	GRAVEL	4.88	259.88	5,483.40	5,743.28	1,176.90
56	GRAVEL	8.40				
57	GRAVEL	9.04				
58	GRAVEL	2.67				
59	GRAVEL	4.28				
60	BITUM	3.98	50.78		50.78	12.76
61	GRAVEL	11.23				
62	BITUM	3.64				
62	GRAVEL	4.36				
63	GRAVEL	2.69				
64	GRAVEL	9.49				
65	GRAVEL	8.96	157.65		157.65	17.59
66	BITUM	1.09	1,982.46	2,410.83	4,393.29	4,030.54
67	GRAVEL	5.17				
68	GRAVEL	6.50				
69	BITUM	0.30				
70	BITUM	1.08				
71	GRAVEL	1.00	510.92		510.92	510.92
72	GRAVEL	1.20				
73	GRAVEL	5.10				
74	BITUM	1.53				
74	GRAVEL	2.07				
75	GRAVEL	6.90				
76	BITUM	2.82	48.34		48.34	17.14
77	BITUM	0.57				
79	BITUM	0.48				
80	GRAVEL	1.70				
81	BITUM	1.05				
82	BITUM	1.03	976.96		976.96	948.50
83	BITUM	0.49				
88	BITUM	1.02				
100	GRAVEL	1.50				
241	BITUM	0.30				
241	GRAVEL	2.60				
6001	GRAVEL	1.08				
7701	BITUM	1.04				
8502	BITUM	1.20				
TOTAL		135.10	\$ 3,986.99	\$ 7,894.23	\$ 11,881.22	87.94

AITKIN COUNTY HIGHWAY DEPARTMENT
 SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD
 YEAR ENDED DECEMBER 31, 2018

SPECIAL WORK - AGREEMENTS

ROAD SURFACE	SURFACE	ROAD LENGTH	SPECIAL WORK	SPECIAL AGREEMENTS	TOTAL ROAD COSTS	COST/MILE
50	GRAVEL	2.95	365.84	-	365.84	124.01
51	GRAVEL	4.77	1,058.35	-	1,058.35	221.88
53	BITUM	0.78	101.71	-	101.71	130.40
53	GRAVEL	2.30	299.91	-	299.91	130.40
54	BITUM	1.86	-	-	-	-
54	GRAVEL	4.88	-	-	-	-
56	GRAVEL	8.40	5,287.47	-	5,287.47	629.46
57	GRAVEL	9.04	813.51	-	813.51	89.99
58	GRAVEL	2.67	-	-	-	-
59	GRAVEL	4.28	6,661.60	-	6,661.60	1,556.45
60	BITUM	3.98	-	-	-	-
61	GRAVEL	11.23	-	-	-	-
62	BITUM	3.64	-	-	-	-
62	GRAVEL	4.36	655.00	-	655.00	150.23
63	GRAVEL	2.69	1,192.32	-	1,192.32	443.24
64	GRAVEL	9.49	21.55	-	21.55	2.27
65	GRAVEL	8.96	1,684.20	-	1,684.20	187.97
66	BITUM	1.09	-	-	-	-
67	GRAVEL	5.17	721.60	-	721.60	139.57
68	GRAVEL	6.50	558.74	-	558.74	85.96
69	BITUM	0.30	-	-	-	-
70	BITUM	1.08	-	-	-	-
71	GRAVEL	1.00	-	-	-	-
72	GRAVEL	1.20	-	-	-	-
73	GRAVEL	5.10	-	-	-	-
74	BITUM	1.53	106.67	-	106.67	69.72
74	GRAVEL	2.07	7,729.91	-	7,729.91	3,734.26
75	GRAVEL	6.90	-	-	-	-
76	BITUM	2.82	-	-	-	-
77	BITUM	0.57	-	-	-	-
79	BITUM	0.48	-	-	-	-
80	GRAVEL	1.70	180.40	-	180.40	106.12
81	BITUM	1.05	311.62	-	311.62	296.78
82	BITUM	1.03	-	-	-	-
83	BITUM	0.49	-	-	-	-
88	BITUM	1.02	-	-	-	-
100	GRAVEL	1.50	-	-	-	-
241	BITUM	0.30	-	-	-	-
241	GRAVEL	2.60	-	-	-	-
6001	GRAVEL	1.08	-	-	-	-
7701	BITUM	1.04	-	-	-	-
8502	BITUM	1.20	-	-	-	-
TOTAL		135.10	\$ 27,750.40	\$ -	\$ 27,750.40	\$ 205.41

Aitkin County Highway Department

Summary of Construction Costs

For the Year Ended 12/31/2018

County State Aid Highway System - Regular Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
SAP 001-601-020	\$0.00	\$181.92	\$0.00	\$0.00	\$0.00	\$266.69	\$448.61
SAP 001-603-017	\$1,113.02	\$645.62	\$0.00	\$0.00	\$0.00	\$1,085.16	\$2,843.80
SAP 001-603-018	\$0.00	\$36,303.66	\$25,405.24	\$0.00	\$0.00	\$52,465.54	\$114,174.44
SAP 001-605-013	\$0.00	\$4,413.74	\$0.00	\$0.00	\$0.00	\$5,063.11	\$9,476.85
SAP 001-605-014	\$0.00	\$188.00	\$0.00	\$0.00	\$0.00	\$275.61	\$463.61
SAP 001-608-006	\$189,254.24	\$7,533.23	\$0.00	\$0.00	\$0.00	\$11,786.19	\$208,573.66
SAP 001-610-030	\$0.00	\$58.75	\$0.00	\$0.00	\$0.00	\$86.12	\$144.87
SAP 001-612-021	\$1,991,227.70	\$83,910.45	\$20,917.80	\$0.00	\$0.00	\$137,516.39	\$2,233,572.34
SAP 001-612-022	\$567,283.81	\$23,987.76	\$0.00	\$0.00	\$0.00	\$37,169.71	\$628,441.28
SAP 001-614-014	\$0.00	\$5,092.19	\$0.00	\$0.00	\$0.00	\$3,360.31	\$8,452.50
SAP 001-615-007	\$0.00	\$84.78	\$0.00	\$0.00	\$0.00	\$124.29	\$209.07
SAP 001-616-007	\$0.00	\$2,667.87	\$0.00	\$0.00	\$0.00	\$3,911.04	\$6,578.91
SAP 001-625-001	\$0.00	\$18,823.65	\$46,253.34	\$0.00	\$0.00	\$41,388.49	\$106,465.48
SAP 001-625-002	\$0.00	\$270.25	\$110.95	\$0.00	\$0.00	\$558.83	\$940.03
SAP 001-632-007	\$802,934.62	\$21,890.10	\$0.00	\$0.00	\$0.00	\$34,962.19	\$859,786.91
SP 001-070-003	\$847.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$847.77
SP 001-606-021	\$1,141,294.71	\$28,990.03	\$0.00	\$0.00	\$0.00	\$43,971.34	\$1,214,256.08
SP 001-628-012	\$0.00	\$761.82	\$0.00	\$0.00	\$0.00	\$1,116.81	\$1,878.63
Construction Total:	\$4,693,955.87	\$235,803.82	\$92,687.33	\$0.00	\$0.00	\$375,107.82	\$5,397,554.84

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-601-020 **Alternate Project:**
 Percent Completed: 99.99% Length: 3.60 Miles
 ROAD NUMBER/TWSP: CSAH 1
 LOCATION: CSAH 22 to 3.6 miles north

 DESCRIPTION: Bituminous Mill & Overlay

 LETTING DATE: 5 /8 /2017 **AWARD DATE:** 5 /9 /2017
 CONTRACTOR: Hardrives, Inc

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$478,896.89	\$0.00	\$478,896.89
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$12,659.43	\$181.92	\$12,841.35
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$20,943.55	\$266.69	\$21,210.24
Total Project Costs:	\$512,499.87	\$448.61	\$512,948.48

Funding Sources

Regular Construction:	\$419,616.16	\$0.00	\$419,616.16
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$92,883.71	\$448.61	\$93,332.32
Total Funding:	\$512,499.87	\$448.61	\$512,948.48

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-603-017 Alternate Project:
 Percent Completed: 99.99% Length: 6.11 Miles

ROAD NUMBER/TWSP: CSAH 3

LOCATION: CSAH 3 - From Palisade to CR 62

DESCRIPTION: Widening and Bituminous Pavement

LETTING DATE: 4 /25/2016 AWARD DATE: 4 /26/2016

CONTRACTOR: Anderson Brothers Construction Company of Brainerd

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$3,875,890.96	\$1,113.02	\$3,877,003.98
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$262,189.56	\$645.62	\$262,835.18
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$153,587.69	\$0.00	\$153,587.69
Utility Relocation:	\$123,362.40	\$0.00	\$123,362.40
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$312,500.30	\$1,085.16	\$313,585.46
Total Project Costs:	\$4,727,530.91	\$2,843.80	\$4,730,374.71

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$3,839,197.71	\$0.00	\$3,839,197.71
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$888,333.20	\$2,843.80	\$891,177.00
Total Funding:	\$4,727,530.91	\$2,843.80	\$4,730,374.71

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-603-018 **Alternate Project:**
Percent Completed: 0.00% **Length:** 3.20
ROAD NUMBER/TWSP: CSAH 3
LOCATION: CSAH 3 - CR 62 to CSAH 14
DESCRIPTION: Widening and Bituminous Pavement

LETTING DATE: **AWARD DATE:**
CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$55,168.49	\$36,303.66	\$91,472.15
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$13,283.88	\$25,405.24	\$38,689.12
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$53,244.01	\$52,465.54	\$105,709.55
Total Project Costs:	\$121,696.38	\$114,174.44	\$235,870.82

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$121,696.38	\$114,174.44	\$235,870.82
Total Funding:	\$121,696.38	\$114,174.44	\$235,870.82

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-605-013 **Alternate Project:**
Percent Completed: 0.00% **Length:** 0.1 mile

ROAD NUMBER/TWSP: CSAH 5

LOCATION: CSAH 5 inlet to Fleming Lake

DESCRIPTION: Culvert Replacement

LETTING DATE: **AWARD DATE:**

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$89.88	\$4,413.74	\$4,503.62
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$127.32	\$5,063.11	\$5,190.43
Total Project Costs:	\$217.20	\$9,476.85	\$9,694.05

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$217.20	\$9,476.85	\$9,694.05
Total Funding:	\$217.20	\$9,476.85	\$9,694.05

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-605-014 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP:
 LOCATION: CSAH 5 - From CR 53 to TH 210 - 11 miles NE from Aitkin
 DESCRIPTION: Grading and Aggregate Base; Culvert Replacement
 LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$188.00	\$188.00
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$275.61	\$275.61
Total Project Costs:	\$0.00	\$463.61	\$463.61

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$463.61	\$463.61
Total Funding:	\$0.00	\$463.61	\$463.61

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-608-006 **Alternate Project:**
Percent Completed: 99.99% **Length:** 0.9 mile
ROAD NUMBER/TWSP: CSAH 8
LOCATION: TH210 to South 1st Street

DESCRIPTION: Bituminous Mill and Overlay

LETTING DATE: 6 /11/2018 **AWARD DATE:** 6 /12/2018
CONTRACTOR: Anderson Brothers Construction Co.

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$189,254.24	\$189,254.24
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$354.02	\$7,533.23	\$7,887.25
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$501.53	\$11,786.19	\$12,287.72
Total Project Costs:	\$855.55	\$208,573.66	\$209,429.21

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$186,832.70	\$186,832.70
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$855.55	\$21,740.96	\$22,596.51
Total Funding:	\$855.55	\$208,573.66	\$209,429.21

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-610-030 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP:
 LOCATION: CSAH 10 - from TH 200 to Itasca County Line
 DESCRIPTION: Bituminous Paving

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$58.75	\$58.75
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$86.12	\$86.12
Total Project Costs:	\$0.00	\$144.87	\$144.87

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$144.87	\$144.87
Total Funding:	\$0.00	\$144.87	\$144.87

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-612-021 **Alternate Project:**
Percent Completed: 99.99% **Length:** 2.06 Miles
ROAD NUMBER/TWSP: CSAH 12
LOCATION: Oriole Ave to N. junction CSAH 39

DESCRIPTION: Bituminous Mill, Shoulder Widening, Bituminous Paving

LETTING DATE: 5 /21/2018 **AWARD DATE:** 5 /22/2018
CONTRACTOR: Knife River

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$1,991,227.70	\$1,991,227.70
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$38,692.60	\$83,910.45	\$122,603.05
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$1,830.28	\$20,917.80	\$22,748.08
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$35,143.19	\$137,516.39	\$172,659.58
Total Project Costs:	\$75,666.07	\$2,233,572.34	\$2,309,238.41

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$75,666.07	\$2,233,572.34	\$2,309,238.41
Total Funding:	\$75,666.07	\$2,233,572.34	\$2,309,238.41

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-612-022 Alternate Project:
 Percent Completed: 99.99% Length: 2.64 Miles
 ROAD NUMBER/TWSP: CSAH, 12
 LOCATION: 375th Ave to Oriole Ave
 DESCRIPTION: Bituminous Mill & Overlay & Turn Lane
 LETTING DATE: 5 /21/2018 AWARD DATE: 5 /22/2018
 CONTRACTOR: Knife River

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$567,283.81	\$567,283.81
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$929.36	\$23,987.76	\$24,917.12
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$1,316.60	\$37,169.71	\$38,486.31
Total Project Costs:	\$2,245.96	\$628,441.28	\$630,687.24

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$2,245.96	\$628,441.28	\$630,687.24
Total Funding:	\$2,245.96	\$628,441.28	\$630,687.24

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-614-014 Alternate Project:
 Percent Completed: 0.00% Length: 0.2 Mile
 ROAD NUMBER/TWSP: CSAH 14
 LOCATION: CSAH 14 over Savanna River
 DESCRIPTION: Bridge Replacement & Bituminous Paving

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$82.80	\$5,092.19	\$5,174.99
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$200.10	\$3,360.31	\$3,560.41
Total Project Costs:	\$282.90	\$8,452.50	\$8,735.40

Funding Sources			
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$282.90	\$8,452.50	\$8,735.40
Total Funding:	\$282.90	\$8,452.50	\$8,735.40

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-615-007 Alternate Project:
 Percent Completed: 99.99% Length: 6.08 Miles
 ROAD NUMBER/TWSP: CSAH 15
 LOCATION: Crow Wing County Line to CSAH 1
 DESCRIPTION: Bridge Replacement over Cedar Creek & Bituminous Mill & Overlay
 LETTING DATE: 5 /8 /2017 AWARD DATE: 5 /9 /2017
 CONTRACTOR: Hardrives, Inc

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$1,313,286.02	\$0.00	\$1,313,286.02
Construction Engineering:	\$226.33	\$0.00	\$226.33
Project Engineering:	\$78,846.83	\$84.78	\$78,931.61
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$55,973.43	\$124.29	\$56,097.72
Total Project Costs:	\$1,448,332.61	\$209.07	\$1,448,541.68

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$1,171,510.30	\$0.00	\$1,171,510.30
Municipal Construction:	\$98,822.13	\$0.00	\$98,822.13
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$178,000.18	\$209.07	\$178,209.25
Total Funding:	\$1,448,332.61	\$209.07	\$1,448,541.68

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-616-007 **Alternate Project:**
Percent Completed: 0.00% **Length:**
ROAD NUMBER/TWSP: CSAH 16
LOCATION: CSAH 16 from CSAH 13 to TH 210 - Tamarack

DESCRIPTION:

LETTING DATE: **AWARD DATE:**

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$2,667.87	\$2,667.87
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$3,911.04	\$3,911.04
Total Project Costs:	\$0.00	\$6,578.91	\$6,578.91

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$6,578.91	\$6,578.91
Total Funding:	\$0.00	\$6,578.91	\$6,578.91

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-625-001 Alternate Project:
Percent Completed: 0.00% Length: 3.30 Miles

ROAD NUMBER/TWSP: CSAH 25

LOCATION: Kanabec County Line to Jct CSAH 23

DESCRIPTION: Grading and Aggregate Base

LETTING DATE: AWARD DATE:

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$31,271.42	\$18,823.65	\$50,095.07
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$655.28	\$46,253.34	\$46,908.62
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$39,051.26	\$41,388.49	\$80,439.75
Total Project Costs:	\$70,977.96	\$106,465.48	\$177,443.44

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$70,977.96	\$106,465.48	\$177,443.44
Total Funding:	\$70,977.96	\$106,465.48	\$177,443.44

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-625-002 **Alternate Project:**
Percent Completed: 0.00% **Length:** 3.30 Miles
ROAD NUMBER/TWSP: CSAH 25
LOCATION: From South County Line to Jct CSAH 23
DESCRIPTION: Aggregate Base & Bituminous Paving

LETTING DATE: **AWARD DATE:**
CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$254.20	\$270.25	\$524.45
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$110.95	\$110.95
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$224.79	\$558.83	\$783.62
Total Project Costs:	\$478.99	\$940.03	\$1,419.02

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$478.99	\$940.03	\$1,419.02
Total Funding:	\$478.99	\$940.03	\$1,419.02

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-632-007 **Alternate Project:**
 Percent Completed: 99.99% **Length:**
ROAD NUMBER/TWSP: CSAH 32
LOCATION: From CSAH 6 to CSAH 31, 3 miles N of Tamarack

DESCRIPTION: Agg Base/Shoulder, Bit Surfacing/Striping

LETTING DATE: 6 /11/2018 **AWARD DATE:** 6 /12/2018
CONTRACTOR: Anderson Brothers Construction Co

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$802,934.62	\$802,934.62
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$21,890.10	\$21,890.10
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$34,962.19	\$34,962.19
Total Project Costs:	\$0.00	\$859,786.91	\$859,786.91

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$794,271.59	\$794,271.59
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$65,515.32	\$65,515.32
Total Funding:	\$0.00	\$859,786.91	\$859,786.91

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SP 001-070-003 **Alternate Project:**
Percent Completed: 99.99% **Length:**
ROAD NUMBER/TWSP:
LOCATION: Various Locations in St. Louis, Aitkin, Lake and Carlton County
DESCRIPTION: Multi County Striping Agreement
LETTING DATE: 4 /14/2016 **AWARD DATE:** 5 /3 /2016
CONTRACTOR: Century Fence Company

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$5,775.20	\$847.77	\$6,622.97
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$0.00	\$0.00
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$0.00	\$0.00
Total Project Costs:	\$5,775.20	\$847.77	\$6,622.97

Funding Sources			
Regular Construction:	\$0.00	\$6,622.97	\$6,622.97
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$5,775.20	(\$5,775.20)	\$0.00
Total Funding:	\$5,775.20	\$847.77	\$6,622.97

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SP 001-606-021 Alternate Project:
 Percent Completed: 99.99% Length: 4.9 miles
 ROAD NUMBER/TWSP: CSAH 6
 LOCATION: TH 65 to 4.9 miles east

 DESCRIPTION: Bituminous Mill and Overlay

 LETTING DATE: 6 /11/2018 AWARD DATE: 6 /12/2018
 CONTRACTOR: Anderson Brothers Construction Co.

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$1,141,294.71	\$1,141,294.71
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$10,346.84	\$28,990.03	\$39,336.87
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$14,085.00	\$43,971.34	\$58,056.34
Total Project Costs:	\$24,431.84	\$1,214,256.08	\$1,238,687.92

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$0.00	\$204,817.94	\$204,817.94
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$810,070.95	\$810,070.95
County - Other Local:	\$24,431.84	\$199,367.19	\$223,799.03
Total Funding:	\$24,431.84	\$1,214,256.08	\$1,238,687.92

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SP 001-628-012 Alternate Project:
 Percent Completed: 99.99% Length: 8 Miles
 ROAD NUMBER/TWSP: CSAH 28
 LOCATION: US HWY 169 to TH 210
 DESCRIPTION: Bituminous Mill and Overlay
 LETTING DATE: 6 /29/2015 AWARD DATE: 7 /14/2015
 CONTRACTOR: Central Specialties

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$2,342,658.73	\$0.00	\$2,342,658.73
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$98,538.47	\$761.82	\$99,300.29
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$88,083.55	\$1,116.81	\$89,200.36
Total Project Costs:	\$2,529,280.75	\$1,878.63	\$2,531,159.38

Funding Sources	Prior Years	Current Year	Total
Regular Construction:	\$1,091,964.72	\$0.00	\$1,091,964.72
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$1,003,638.00	\$0.00	\$1,003,638.00
County - Other Local:	\$433,678.03	\$1,878.63	\$435,556.66
Total Funding:	\$2,529,280.75	\$1,878.63	\$2,531,159.38

Aitkin County Highway Department

Summary of Construction Costs

For the Year Ended 12/31/2018

County Highway Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
CP 001-027-001	\$0.00	\$8,818.63	\$0.00	\$0.00	\$0.00	\$12,927.93	\$21,746.56
CP 001-053-002	\$43,285.18	\$5,371.30	\$0.00	\$0.00	\$0.00	\$7,915.10	\$56,571.58
CP 001-053-003	\$694,792.74	\$10,467.70	\$0.00	\$0.00	\$0.00	\$21,193.62	\$726,454.06
CP 001-074-001	\$76.31	\$192.30	\$0.00	\$0.00	\$0.00	\$281.91	\$550.52
CP 001-088-001	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Construction Total:	\$738,155.23	\$24,849.93	\$0.00	\$0.00	\$0.00	\$42,318.56	\$805,323.72

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: CP 001-027-001 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP: CSAH 27
 LOCATION:

DESCRIPTION: GRADING AND AGGREGATE SURFACING

LETTING DATE: AWARD DATE:

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$8,818.63	\$8,818.63
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$12,927.93	\$12,927.93
Total Project Costs:	\$0.00	\$21,746.56	\$21,746.56

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$21,746.56	\$21,746.56
Total Funding:	\$0.00	\$21,746.56	\$21,746.56

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: CP 001-053-002 **Alternate Project:**
 Percent Completed: 99.99% **Length:** 2.30 Miles

ROAD NUMBER/TWSP: CR 53

LOCATION: .75 mile N of CSAH 4 to CSAH 5

DESCRIPTION: Grading and Aggregate Base

LETTING DATE: 5 /22/2017 **AWARD DATE:** 5 /23/2017

CONTRACTOR: Young Excavating

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$906,724.71	\$43,285.18	\$950,009.89
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$160,838.16	\$5,371.30	\$166,209.46
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$97,269.71	\$0.00	\$97,269.71
Utility Relocation:	\$17,485.85	\$0.00	\$17,485.85
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$237,375.82	\$7,915.10	\$245,290.92
Total Project Costs:	\$1,419,694.25	\$56,571.58	\$1,476,265.83

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$1,419,694.25	\$56,571.58	\$1,476,265.83
Total Funding:	\$1,419,694.25	\$56,571.58	\$1,476,265.83

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: CP 001-053-003 **Alternate Project:**
Percent Completed: 99.99% **Length:**
ROAD NUMBER/TWSP: CR 53
LOCATION:

DESCRIPTION: Bituminous Paving

LETTING DATE: 5 /21/2018 **AWARD DATE:** 5 /22/2018

CONTRACTOR: Knife River

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$694,792.74	\$694,792.74
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$10,467.70	\$10,467.70
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$21,193.62	\$21,193.62
Total Project Costs:	\$0.00	\$726,454.06	\$726,454.06

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$726,454.06	\$726,454.06
Total Funding:	\$0.00	\$726,454.06	\$726,454.06

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: CP 001-074-001 Alternate Project:
 Percent Completed: 99.99% Length: 1.53 Miles

ROAD NUMBER/TWSP: CR 74

LOCATION: US HWY 169 to 1.53 miles west

DESCRIPTION: Bituminous Mill & Overlay, Urban Reconstruction

LETTING DATE: 5 /8 /2017 AWARD DATE: 5 /9 /2017

CONTRACTOR: Hardrives, Inc

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$494,918.63	\$76.31	\$494,994.94
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$27,721.08	\$192.30	\$27,913.38
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$1,500.60	\$0.00	\$1,500.60
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$41,893.64	\$281.91	\$42,175.55
Total Project Costs:	\$566,033.95	\$550.52	\$566,584.47

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$566,033.95	\$550.52	\$566,584.47
Total Funding:	\$566,033.95	\$550.52	\$566,584.47

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: CP 001-088-001 Alternate Project:
 Percent Completed: 99.99% Length: 1.02 Miles
 ROAD NUMBER/TWSP: CR 88
 LOCATION: CSAH 3 to 1.02 miles east
 DESCRIPTION: Bituminous Paving
 LETTING DATE: 4 /25/2016 AWARD DATE: 4 /26/2016
 CONTRACTOR: Anderson Brothers Construction of Brainerd LLC

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$115,908.79	\$1.00	\$115,909.79
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$6,633.56	\$0.00	\$6,633.56
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$3,725.73	\$0.00	\$3,725.73
Total Project Costs:	\$126,268.08	\$1.00	\$126,269.08

Funding Sources			
Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$126,268.08	\$1.00	\$126,269.08
Total Funding:	\$126,268.08	\$1.00	\$126,269.08

Aitkin County Highway Department

Summary of Construction Costs

For the Year Ended 12/31/2018

Bridge Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
SAP 001-599-039	\$511.00	\$224.70	\$0.00	\$0.00	\$0.00	\$329.41	\$1,065.11
SAP 001-599-040	\$168,595.00	\$7,993.00	\$0.00	\$0.00	\$0.00	\$9,965.13	\$186,553.13
SAP 001-599-042	\$0.00	\$234.24	\$0.00	\$0.00	\$0.00	\$343.40	\$577.64
Construction Total:	\$169,106.00	\$8,451.94	\$0.00	\$0.00	\$0.00	\$10,637.94	\$188,195.88

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-599-039 **Alternate Project:**
Percent Completed: 99.99% **Length:** 0.1 mile
ROAD NUMBER/TWSP: 500th Lane - Haugen Township
LOCATION: Over County Ditch 13

DESCRIPTION: Culvert Bridge Replacement

LETTING DATE: 9 /11/2017 **AWARD DATE:** 9 /12/2017
CONTRACTOR: Gladen Construction

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$100,555.40	\$511.00	\$101,066.40
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$14,511.73	\$224.70	\$14,736.43
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$15,120.87	\$329.41	\$15,450.28
Total Project Costs:	\$130,188.00	\$1,065.11	\$131,253.11

Funding Sources

Regular Construction:	\$0.00	\$15,266.60	\$15,266.60
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$28,141.23	\$75.00	\$28,216.23
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$63,254.17	\$0.00	\$63,254.17
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$38,792.60	(\$14,276.49)	\$24,516.11
Total Funding:	\$130,188.00	\$1,065.11	\$131,253.11

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-599-040 Alternate Project:
 Percent Completed: 0.00% Length: 0.2 mile

ROAD NUMBER/TWSP: 155th Place - Millward Township

LOCATION:

DESCRIPTION: Culvert Bridge Replacements

LETTING DATE: 6 /11/2018 AWARD DATE: 6 /12/2018

CONTRACTOR: Roth Construction

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$168,595.00	\$168,595.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$7,804.03	\$7,993.00	\$15,797.03
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$4,331.37	\$9,965.13	\$14,296.50
Total Project Costs:	\$12,135.40	\$186,553.13	\$198,688.53

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$12,135.40	\$186,553.13	\$198,688.53
Total Funding:	\$12,135.40	\$186,553.13	\$198,688.53

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-599-042 Alternate Project:
 Percent Completed: 0.00% Length:
 ROAD NUMBER/TWSP:
 LOCATION: 490th Lane - Waukenabo Township
 DESCRIPTION: Culvert Replacement

LETTING DATE: AWARD DATE:
 CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$234.24	\$234.24
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$343.40	\$343.40
Total Project Costs:	\$0.00	\$577.64	\$577.64

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$577.64	\$577.64
Total Funding:	\$0.00	\$577.64	\$577.64

Aitkin County Highway Department

Summary of Construction Costs

For the Year Ended 12/31/2018

Miscellaneous Construction

Project	Contract Payments	Engineering	ROW	Utility Relocation	Force	Other Costs	Total Costs
SAP 001-600-018	\$399,907.74	\$11,689.43	\$0.00	\$0.00	\$0.00	\$18,794.59	\$430,391.76
SP 001-070-006	\$0.00	\$2,663.04	\$0.00	\$0.00	\$0.00	\$3,772.03	\$6,435.07
Construction Total:	\$399,907.74	\$14,352.47	\$0.00	\$0.00	\$0.00	\$22,566.62	\$436,826.83

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SAP 001-600-018 Alternate Project:
 Percent Completed: 99.99% Length:
 ROAD NUMBER/TWSP:
 LOCATION: 280th St, 315th Ave, and 292nd St in Glen Township
 DESCRIPTION: Bituminous Paving of 280th St/315th Ave/292nd St
 LETTING DATE: 7 /30/2018 AWARD DATE: 8 /14/2018
 CONTRACTOR: Anderson Brothers Construction Co

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$399,907.74	\$399,907.74
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$0.00	\$11,689.43	\$11,689.43
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$0.00	\$18,794.59	\$18,794.59
Total Project Costs:	\$0.00	\$430,391.76	\$430,391.76

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$398,085.20	\$398,085.20
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$0.00	\$32,306.56	\$32,306.56
Total Funding:	\$0.00	\$430,391.76	\$430,391.76

Aitkin County Highway Department

Statement of Construction Costs

For the Year Ended 12/31/2018

Project: SP 001-070-006 **Alternate Project:**
Percent Completed: 0.00% **Length:**

ROAD NUMBER/TWSP:

LOCATION:

DESCRIPTION: Rural Intersection Lighting

LETTING DATE: **AWARD DATE:**

CONTRACTOR:

Construction Costs	Prior Years	Current Year	Total
Contract Payments:	\$0.00	\$0.00	\$0.00
Construction Engineering:	\$0.00	\$0.00	\$0.00
Project Engineering:	\$4,365.17	\$2,663.04	\$7,028.21
Permanent ROW:	\$0.00	\$0.00	\$0.00
Temporary ROW:	\$0.00	\$0.00	\$0.00
Utility Relocation:	\$0.00	\$0.00	\$0.00
County Forces:	\$0.00	\$0.00	\$0.00
Other/Overhead Costs:	\$6,184.05	\$3,772.03	\$9,956.08
Total Project Costs:	\$10,549.22	\$6,435.07	\$16,984.29

Funding Sources

Regular Construction:	\$0.00	\$0.00	\$0.00
Municipal Construction:	\$0.00	\$0.00	\$0.00
Town Bridge:	\$0.00	\$0.00	\$0.00
Bonding:	\$0.00	\$0.00	\$0.00
Other Grants:	\$0.00	\$0.00	\$0.00
State Park:	\$0.00	\$0.00	\$0.00
County Turnback:	\$0.00	\$0.00	\$0.00
Federal:	\$0.00	\$0.00	\$0.00
County - Other Local:	\$10,549.22	\$6,435.07	\$16,984.29
Total Funding:	\$10,549.22	\$6,435.07	\$16,984.29

AITKIN COUNTY HIGHWAY DEPARTMENT
ADOPTED BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUE

Tax Apportionment	2,441,169.00
State Aid - Regular Construction	3,631,000.00
State Aid - Regular Maintenance	1,970,000.00
State Aid - Municipal Maintenance	130,000.00
State Aid - Municipal Construction	30,000.00
Town Bridge Funds	40,000.00
Federal Transportation Funds	124,000.00
Turnback Funds	70,000.00
Town Road Allotment	452,000.00
Townships, Individuals, Etc.	674,930.00
Total Estimated Revenue	<u><u>9,563,099.00</u></u>

ESTIMATED EXPENDITURES

Administration

Personal Services	455,180.00
Other Services	75,282.00
Supplies & Materials	5,000.00
Total Administration	<u>535,462.00</u>

Engineering/Construction

Personal Services	508,464.00
Other Services	5,677.00
Supplies & Materials	6,000.00
Total Engineering/Construction	<u>520,141.00</u>

Highway Maintenance

Personal Services	1,468,546.00
Other Services	181,738.00
Supplies & Materials	1,375,968.00
Municipal Maintenance	32,000.00
Town Road Allotment	452,000.00
	<u>3,510,252.00</u>

Capital Infrastructure

Services & Charges	4,392,244.00
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Equipment & Facilities

Capital Outlay	<u>605,000.00</u>
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Total Estimated Expenditures

9,563,099.00

Estimated Change Fund Balance

0.00



Aitkin County Board of Commissioners Agenda Request Form

8

Agenda Item #

Requested Meeting Date: October 22, 2019
Title of Item: Committee Reports

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested by: County Business		
Committee	Freq.	Schedule	Current Board Representatives
Association of MN Counties (AMC) Environment & Natural Resources Policy General Government Health & Human Services Indian Affairs Task Force Public Safety Committee Transportation Policy			Commissioner Anne Marcotte Commissioner Don Niemi HHS Director Cynthia Bennett Commissioner Laurie Westerlund Commissioner Laurie Westerlund Commissioner Bill Pratt
Aitkin Airport Commission	Monthly	1 st Thursday	Wedel
Aquatic Invasive Species (AIS)	Monthly	3 rd Thursday	Wedel and Pratt
Aitkin County CARE Board	Monthly	3 rd Tuesday	Westerlund
Aitkin County Community Corrections Advisory	Quarterly	Varies	Wedel and Marcotte
Aitkin County Water Planning Task Force	Bi-monthly	3 rd Wednesday	Wedel
Aitkin Economic Development Administration	Monthly	3 rd Thursday	Wedel
Arrowhead Counties Association	8 or 9x yearly	3 rd Wednesday	Niemi and Westerlund
Arrowhead Economic Opportunity Agency	Bi-monthly	3 rd Wednesday	Westerlund, Alt. Niemi
Arrowhead Regional Development Council	Quarterly	3 rd Thursday	Niemi, Alt. Westerlund
ATV Committee	As needed		Pratt and Westerlund
Big Sandy Lake Management Plan	Monthly	2 nd Wednesday	Pratt, Alt. Marcotte
Budget Committee	Most months	1 st Tuesday	Wedel and Westerlund
Development Achievement Center	Monthly	3 rd or 4 th Thurs.	Westerlund, Alt. Niemi
East Central Regional Library Board	Monthly	2 nd Monday	Niemi, Alt. Pratt
Economic Development	Monthly	1 st Wednesday	Pratt and Niemi
Emergency Management	As needed		Wedel
Environmental Assessment Worksheet	As needed		Marcotte and Pratt
Extension	4x year	Monday	Westerlund, Alt. Marcotte
Facilities/Technology	As needed		Wedel and Marcotte
H&HS Advisory (Liaison)	Monthly except July	1 st Wednesday	Westerlund and Wedel
Historical Society (Liaison)	Monthly	4 th Wednesday	Wedel
HRA	Monthly	4 th Wednesday	Westerlund
Investment	As needed		All Commissioners
Joint Powers Natural Resource Board	Odd Months	4 th Monday	Pratt and Land Cmr Courtemanche
Labor Management	Quarterly	Varies	Wedel, Alt. Westerlund
Lakes and Pines	Monthly	3 rd Monday	Niemi, Alt. Marcotte
Law Library	Quarterly	Set by Judge	Niemi
McGregor Airport Commission	Monthly	Last Wednesday	Pratt
Mille Lacs Fisheries Input Group			Westerlund
Mille Lacs Watershed	10x year	3 rd Monday	Westerlund, Alt. Niemi
Mississippi Headwaters Board	Monthly	4 th Friday	Marcotte, Alt. Pratt
MN Rural Caucus	8x year	Varies	Niemi, Alt. Pratt
Natural Resources Advisory Committee	8-10x year	2nd Monday	Marcotte and Pratt
NE MN Office Job Training	As called		Niemi
Northeast MN ATP	Quarterly	Varies	Pratt and Engineer Welle, Niemi Alt.
Northeast MN ECB	5-6x year	4 th Thursday	Marcotte, Alt. Sheriff
Northeast Waste Advisory Committee	Quarterly	2 nd Monday	Pratt, Alt. Westerlund
Northern Counties Land Use Coordinating Board	Monthly	1 st Thursday	Marcotte, Alt. Pratt
Ordinance	As needed		Pratt and Marcotte
Personnel/Insurance	As needed	2 nd Tuesday	Marcotte and Wedel
Planning Commission	Monthly	3 rd Monday	Westerlund
Rum 1W1P Policy Committee	Quarterly		Westerlund, Alt. Niemi
Snake River Watershed	Monthly	4 th Monday	Pratt
Sobriety Court	Bi-Monthly	3 rd Thursday	Wedel
Solid Waste Advisory	As needed		Pratt and Westerlund
Toward Zero Deaths	Monthly	2 nd Wednesday	Wedel
Tri-County Community Health Services	Quarterly & as needed	2 nd Thursday	Westerlund



Aitkin
County

Board of County Commissioners Agenda Request

9A
Agenda Item #

Requested Meeting Date: October 22, 2019

Title of Item: Closed Session Under MN Statute 13D.05 Attorney Client Privilege

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA		<input checked="" type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY		<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
<input type="checkbox"/> Approve/Deny Motion		
<input type="checkbox"/> Adopt Resolution (attach draft)		

Submitted by: Jessica Seibert	Department: Administration
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Presenter (Name and Title): Jessica Seibert, County Administrator	Estimated Time Needed: 30 minutes
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Summary of Issue:

Closed Session Under MN Statute 13D.05 Attorney Client Privilege - Class Action Notice To All Counties, Cities, and Local Governments as listed at www.OpioidsNegotiationClass.info

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*

Legally binding agreements must have County Attorney approval prior to submission.