

# ADJOURNED MEETING OF THE COUNTY BOARD OF COMMISSIONERS October 9, 2018 – 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
  - E) **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 September 25, 2018 – October 8, 2018**
  - B) **Approve September 25, 2018 County Board Minutes**
  - C) **Approve 2018 NE MN RAC By-Laws & Authorize Board Chair's Signature**
  - D) **Approve Electronic Funds Transfers**
  - E) **Adopt Resolution: Rehtzigel Easement**
  - F) **Adopt Resolution: Repurchase Application – Anhalt**
  - G) **Adopt Resolution: Repurchase Application – Christle**
  - H) **Adopt Resolution: Repurchase Application - Rogers**
  - I) **Approve Commissioner Warrants**
  - J) **Approve Auditor Warrants – Anderson Bros. Contract Payment**
  - K) **Approve August Manual Warrants**
- 9:02 3) Bobbie Danielson, Human Resources Director
- A) Employee Recognition
- 9:10 4) Jessica Seibert, County Administrator
- A) Mississippi Headwaters Board Presentation – Tim Terrill
  - B) Clifton, Larson, Allen 2017 Audit Findings
- 10:25 5) Ross Wagner, Economic Development & Forest Industry Coordinator
- A) Adopt Resolution: Small Cities Development Project
- 10:40 6) John Welle, County Engineer
- A) 2017 Annual Report
- 11:00 7) Jessica Seibert, County Administrator
- A) Approve Government Center Project Change Orders

**11:30 8) Committee Updates**

**12:00 Adjourn**

The Aitkin County Board of Commissioners met this 25<sup>th</sup> day of September, 2018 at 9:01 a.m., at the Aitkin 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 Niemi, seconded by Commissioner Wedel and carried, all members voting yes to approve the September 25, 2018 amended agenda. Agenda Item 3C – Approve Personnel Committee Recommendation to hire Rich Courtemanche as the new Land Commissioner, was added to the agenda.

**APPROVED  
AGENDA**

**AITKIN COUNTY HEALTH & HUMAN SERVICES  
BOARD MEETING MINUTES  
September 25, 2018**

**HEALTH & HUMAN  
SERVICES BOARD**

**Attendance**

The Aitkin County Board of Commissioners met this 25<sup>th</sup> day of September, 2018, at 9:02 a.m. as the Aitkin County Health & Human Services Board, with the following members present: Board Chair Anne Marcotte, Commissioners Laurie Westerlund, J. Mark Wedel, Don Niemi, and Bill Pratt. Others present included: County Administrator Jessica Seibert, Accounting Supervisor Carli Goble, Public Health Supervisor Erin Melz, Financial Assistant Supervisor Jessi Goble, Financial Assistance Worker Jen Rikila, Assistant to the County Administrator Sue Bingham, and Guests: Robert Marcum/H&HS Advisory Committee Member, Carole Holten and Roberta Elvecrog/H&HS Advisory Committee Members, Brielle Bredsten/Aitkin Independent Age, and Bob Harwarth/Citizen.

**Agenda**

Motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, all members voting yes to approve the September 25, 2018 Health & Human Services Board agenda with the addition.

**Minutes**

Motion by Commissioner Pratt, seconded by Commissioner Westerlund and carried, all members voting yes to approve the August 28, 2018 Health and Human Services Board minutes.

**Bills**

Carli Goble noted there was nothing unusual or noteworthy in this month's bills.

Commissioner Marcotte asked about an amount to the Dept. of Human Services. Carli noted that was our maintenance of effort, which is our percentage we have to pay to get CCDTF funding.

Commissioner Marcotte also inquired about a payment to Lakes and Pines and whether that was for pay to the family resource specialist who was hired to provide in home services and Carli noted that it was.

Commissioner Marcotte also reiterated that something needs to be done, by the state, about us bearing the burden to pay for people who are in treatment facilities.

Motion by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to approve the bills.

**Health & Human Services Director Report, Jessi Goble, Financial Assistance Supervisor**

In Cynthia's absence Jessi Goble provided the directors report.

1. Cynthia attended the AMC Fall Policy Conference Sept. 12-14.
  - a. Great discussion at the HHS Policy Committee meeting.
  - b. Multitude of issues that Counties are concerned with.
2. AMC will develop platform positions on a variety of topics and will prioritize 3 areas.
3. The platform topics are-
  - a. Child safety and well being
  - b. Chemical use and abuse
  - c. Children and Family health
  - d. Community Health
  - e. Economic self-sufficiency
  - f. Disease prevention and health protection
  - g. Health care financing, access, and quality
  - h. Mental health
  - i. Vulnerable people
4. She hopes to have a document from AMC by the next Board meeting to be able to share more details on all of it.

**PDM (Periodic Data Match) Update, Jessi Goble, Financial Assistance Supervisor**

Jessi and Jen Rikila went through their handout and spoke about PDM and what it is.

Was approved by the MN Legislature in 2015. Its purpose is to compare data across many different systems for enrollees of MA or Minnesota Care to ensure that all data matches and that people are indeed eligible for public programs or have had a change in their eligibility status. Process runs six months after a person is enrolled in MA or Minnesota Care.

If a discrepancy is found, the system notifies the enrollee about it and instructs them to contact their financial worker to get it corrected. The system does not redetermine eligibility, the financial worker still must process any of the changes.

PDM process is working better throughout the state than was anticipated for the group that was selected to be tested on.

No concrete date, right now, as to when the process will be turned on completely.

There was a question from Commissioner Niemi, unrelated to PDM, about MTM (Medical Transportation Management) Services and Jessi spoke that they have just begun discussions on the subject, within the region, and that when she has more solid information she will bring it to the board.

**Committee Reports****H&HS Advisory Committee Update – Carole Holten/Roberta Elvecrog**

Met on September 5<sup>th</sup>.

- Roberta talked about the Suicide Prevention presentation that was given by Brea Hamdorf and Stephanie Downey and how it gave a good

representation of how our area does not recognize that suicide is a concern and that it really needs to be addressed. We are at the denial/resistance level of community readiness.

- H&HS has gathered key stakeholders from Aitkin County and formed CAPS, the Committee for Awareness and Prevention of Suicide.
- Need more community leadership involvement with this issue.
- Roberta commented how disheartening it is how blasé people are about it in our county.

**Lakes and Pines Update – Commissioner Niemi**

They discussed fuel assistance and weatherization.

- Fuel assistance starts October 1<sup>st</sup>.
- Income guidelines are that a family of four can only make \$12,490 over three months in gross income to qualify for the program.
- Allowed amount is based on the type of heat.
- If a person has winterization help after September 30, 1994, they cannot request it again. Commissioner Niemi noted that seemed like a long time to go back and will be checking into that date.

The meeting was adjourned at 9:46 a.m.

Next Meeting – October 23, 2018

Break: 9:46 a.m. to 9:54 a.m.

Motion by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to approve the Consent Agenda as follows: A) Correspondence File: September 11, 2018 to September 24, 2018; B) Approve County Board Minutes: September 11, 2018; C) Approve Personnel Committee Recommendation; D) Set Unorganized Township Levies for 2019 – 1. Adopt Resolution: 2019 Unorganized Road & Bridge, 2. Adopt Resolution: 2019 Unorganized Fire Protection, 3. Adopt Resolution: 2019 Unorganized Cemetery; E) Approve Electronic Funds Transfers: \$677,574.96; F) Approve Commissioner Warrants: General Fund \$89,345.80, Road & Bridge \$138,261.14, Health & Human Services \$10,868.04, Debt Service \$6,052.90, State \$900.00, Trust \$6,126.79, Forest Development \$6,389.43, Long Lake Conservation Center \$3,273.89, Parks \$36,974.76 for a total of \$298,192.75; G) Approve Auditor Warrants – Sales & Use Tax: General Fund \$701.27, Road & Bridge \$1,404.45, Health & Human Services \$0.58, State \$7,709.50, Trust \$59.90, Long Lake Conservation Center \$19.00, Parks \$260.38 for a total of \$10,155.08

Under the consent agenda, motion by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to approve hiring Kristi Kunz as a non-union temporary office assistant in the Environmental Services Department at an hourly rate equivalent to Grade 5, Step D on the County’s uniform wage scale, as recommended by the Personnel Committee.

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to adopt resolution – 2019 Unorganized Road & Bridge:

**HHS BOARD  
ADJOURNS**

**BREAK**

**CONSENT  
AGENDA**

**TEMPORARY  
OFFICE ASST.  
ENVIRONMENTAL  
SERVICES**

**BE IT RESOLVED**, that the following sums of money be levied against the tax capacity of the Unorganized Townships of Aitkin County, for the year collectible 2019 for Road and Bridge purposes:

Unorg Township	
52-22	\$3000
45-24	\$2000
47-24	\$11000
52-24	\$1500
50-25	\$4000
51-25	\$0
52-25	\$4500
50-26	\$2000
48-27	\$5500
49-27	\$9000
50-27	\$0
51-27	\$0
52-27	\$3500

**RESOLUTION  
20180925-062  
2019  
UNORGANIZED  
ROAD & BRIDGE**

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to adopt resolution – 2019 Unorganized Fire Protection:

**BE IT RESOLVED**, that the following sums of money be levied against the tax capacity of the Unorganized Townships of Aitkin County, for the year collectible 2019 for Fire Protection purposes:

Unorg Township	
52-22	\$15000
51-22	\$150
45-25	\$650
47-25	\$2000
52-26	\$1400
50-28	\$1600
51-26	\$300
52-27	\$2700
50-29	\$1600
48-28	\$5000
49-28	\$5500
50-30	\$350
51-27	\$1200
52-27	\$4600

**RESOLUTION  
20180925-063  
2019  
UNORGANIZED  
FIRE PROTECTION**

Under the consent agenda, motion for a resolution by Commissioner Wedel, seconded by Commissioner Pratt and carried, all members voting yes to adopt resolution – 2019 Unorganized Cemetery:

**BE IT RESOLVED**, that the following sums of money be levied against the tax capacity of the Unorganized Townships of Aitkin County, for the year collectible 2019 for Cemetery (Revenue):

**RESOLUTION  
20180925-064  
2019**







Motion by Commissioner Wedel seconded by Commissioner Niemi and carried, all members voting yes to adjourn the meeting at 12:19 p.m. until Tuesday, October 9, 2018 at 9:00 a.m. at the Aitkin Public Library.

**ADJOURN**

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Anne Marcotte, Board Chair  
Aitkin County Board of Commissioners

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Jessica Seibert, County Administrator



# Board of County Commissioners Agenda Request

2C  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** 2018 NE MN RAC Bylaws

<input type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input 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>

<b>Submitted by:</b> Jessica Seibert	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b>	<b>Estimated Time Needed:</b>
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**Summary of Issue:**

From Holly Olson, St. Louis County:

Attached are the updated Northeast MN Regional Advisory Committee (RAC) 2018 Bylaws for the Appointing Authority to review, approve, and sign.

The updates include clarifying existing language for the appointing authority, adding an attendance clause, and making a name change to the Emergency Communications Board (ECB) per the State's direction.

Please return the completed signature page no later than Thursday, November 1st to: Holly Olson  
olsonh@stlouiscountymn.gov or via fax 218-726-2923.

Please feel free to contact me at (218) 726-2921 with any questions. Thank you in advance for your assistance.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
Approve by-laws and authorize Board Chair's signature

**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:*

# **2018 BYLAWS**

## **Northeast Minnesota Emergency Communications Board Regional Advisory Committee (RAC)**

Submitted by:  
Northeast Minnesota Regional Advisory Committee

## **ARTICLE I NAME**

### **Section 1 – Name**

This organization shall be known as the Northeast Minnesota Regional Advisory Committee for Interoperable Public Safety Communications. The committee may be referred to as the “Regional Advisory Committee” or “RAC”. The RAC is formed pursuant to the Joint Powers Agreement (hereinafter “Agreement”) forming the Northeast Minnesota Emergency Communications Board.

## **ARTICLE II PURPOSE**

The purpose of the Northeast Minnesota Regional Advisory Committee for Interoperable Public Safety Communications is to:

- A. Promote the exchange of information, experience and concepts related to public safety interoperable communications.
- B. Encourage decisions and planning leading to greater levels of system interoperability among agencies and jurisdictions.
- C. Develop, implement and maintain a regional plan for interoperable public safety communications.
- D. Promote and encourage the cooperation and sharing of resources among the members.
- E. Advise the Emergency Communications Board on matters of policy and technology.
- F. Such other duties as are assigned by the Board.

## **ARTICLE III MEMBERSHIP**

### **Section 1 – Membership**

The membership of the RAC shall be as provided in the Agreement.

### **Section 2 – Representation**

Each jurisdiction represented on the Regional Advisory Committee shall appoint one representative and one alternate. Each jurisdiction shall be responsible for appointing replacements as are consistent with their individual appointment policies.

## **ARTICLE IV EXECUTIVE COMMITTEE**

### **Section 1 – Executive Committee**

The RAC may establish an Executive Committee and establish rules for its conduct.

## **ARTICLE V OFFICERS**

### **Section 1 – Elected Officers**

The elected officers shall be Chairperson, Vice Chairperson, and Emergency Communications Board (ECB) representative and alternate.

### **Section 2 – Term of Office**

All terms of office shall be for a period of one year, following election at the first regular meeting of each year.

### **Section 3 – Duties**

- A. Chairperson – The Chairperson shall preside at all meetings of the RAC. The Chairperson is responsible for making committee appointments and delegating assignments with the advice of the RAC membership.
- B. Vice Chairperson – The Vice Chairperson shall act in the place of the Chairperson in his or her absence, and shall hold responsibilities as directed by the membership.
- C. The Chairperson and the Vice Chairperson shall serve as the committee's appointments to the Northeast MN Emergency Communications Board (NEECB). The Chair will serve as the delegate and the Vice Chair will serve as the alternate.

### **Section 4 – Vacancies**

The membership shall fill all vacancies at the next regular meeting of the RAC.

## **ARTICLE VI VOTING, NOMINATIONS AND ELECTIONS**

### **Section 1 – Voting**

Each member appointed by a member jurisdiction shall be entitled to a vote on all matters considered by the RAC. Alternates may vote on any issue where the principal appointed member is unavailable or unable to vote. Under no circumstances will any jurisdiction be entitled to more than one vote.

### **Section 2 – Candidates**

Any member in good standing appointed by a member jurisdiction to a term fully inclusive of the proposed term of office may be nominated for office.

# Northeast Minnesota Regional Advisory Committee 2018 BYLAWS

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## **Section 3 – Quorum and Voting**

For the purpose of conducting business at any meeting, a quorum shall consist of members or alternates representing at least half of the total member jurisdictions. Approval by a majority of the members or designated alternates in attendance shall be valid.

## **ARTICLE VII COMMITTEES**

### **Section 1 – Standing Committees**

The following committees shall be filled as necessary. Any standing committee shall consist of a chairperson appointed by the Chairperson and members appointed by the committee chairperson, upon approval of the RAC. The committee chairperson shall always be a member or alternate of the RAC. Committee members may be members of the RAC, representatives of member jurisdictions or any related public agency with an interest in public safety interoperable communications.

- A. Planning Committee – This Committee shall oversee planning activities for interoperable communications.
- B. Policy – This Committee shall advise the RAC on matters affecting policy.

### **Section 2 – Other Committees**

The RAC may create and appoint such other committees as it deems appropriate to the completion of its purpose.

## **ARTICLE VIII MEETINGS AND FISCAL YEAR**

### **Section 1 – Meetings**

- A. Regular meetings shall be held at a time and place determined in accordance with a schedule adopted by the RAC. The schedule may be modified by the membership at any time in a manner to be determined by the RAC.
- B. Special meetings of the RAC may be called by the Chair with the consent of a majority of the RAC membership. Notice of special meetings shall include the date, time, place and agenda and be sent to members at least five calendar days prior to the meeting. Electronic transmission of meeting notice and agenda shall be sufficient provided a majority of members and alternates respond in the affirmative. Business at special meetings shall be limited to the subjects listed in the published agenda.

### **Section 2 – Attendance**

The members of the Northeast Regional Advisory Committee and any standing committees shall maintain an attendance record of either the designee or the alternate of 75% of all official

## Northeast Minnesota Regional Advisory Committee 2018 BYLAWS

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meetings across a twelve month rolling calendar. If a member or the alternate fails to meet the attendance requirement, the chair of the committee shall notify the member's organization in writing of the attendance record and request a replacement designee. At the discretion of the chair of the committee, the member's appointment may be omitted in determining the presence of a quorum until the attendance record is in compliance as outlined in the article. A member that is not in compliance of the attendance requirement will not be able to vote on any action items until the attendance record is in compliance as outlined in this article.

### **Section 3 – Fiscal Year**

A. The fiscal year shall run from January 1 through December 31.

## **ARTICLE IX RULES OF ORDER**

The most recent version of Robert's Rule of Order will prevail in all RAC or committee meetings.

## **ARTICLE X AMENDMENTS TO BYLAWS**

These Bylaws may be amended at any meeting by a minimum of two-thirds vote of those appointed members or qualified alternates present, providing a Quorum has been established (see Article VI, Section 3, Voting, Nominations and Elections, Quorum and Voting). A minimum of thirty (30) day written notice of the intent to change the Bylaws must be submitted to the entire Committee. All modifications and addendums to the Regional Advisory Committee Bylaws must be approved by the Northeast Minnesota Emergency Communications Board before taking effect.

## **ARTICLE XI LIMITATIONS**

### **Section 1 – Membership Expenses**

The RAC shall not be responsible for any expenses of members or alternates. All member jurisdictions shall be solely responsible for expenses incurred by their representatives.

## 2018 BYLAWS

### Signature Page

# Northeast Minnesota Regional Advisory Committee (RAC)

## AITKIN COUNTY

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\_\_\_\_\_  
Appointing Authority Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date





# Board of County Commissioners Agenda Request

20  
Agenda Item #

**Requested Meeting Date:** 10/9/18

**Title of Item:** Electronic funds transfers

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input 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*
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<b>Submitted by:</b> Lori Grams	<b>Department:</b> County Treasurer
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<b>Presenter (Name and Title):</b> N/A	<b>Estimated Time Needed:</b>
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**Summary of Issue:**  
Electronic funds transfers thru 10/1/18

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
Approve

**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:*

Date	Amount	Reason
9/19/2018	\$236.25	Manual Warrants
9/20/2018	\$9,544.32	Manual Warrants
9/21/2018	\$41,978.21	Commissioner Warrants
9/21/2018	\$2,007.13	Auditor Warrants
9/25/2018	\$765.30	Manual Warrants
9/25/2018	\$2,969.19	Commissioner Warrants
9/27/2018	\$747.98	Manual Warrants
9/28/2018	\$1,453,214.88	Auditor Warrants
9/28/2018	\$4,171.52	Auditor Warrants
9/26/2018	\$557,902.02	Payroll Abstract
	<hr/>	
	\$2,073,536.80	



# Board of County Commissioners Agenda Request

2E

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Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Rechtzigel Easement

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <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*
<b>Submitted by:</b> Land Commissioner		<b>Department:</b> Land Department
<b>Presenter (Name and Title):</b> Rich Courtemanche		<b>Estimated Time Needed:</b> n/a
<b>Summary of Issue:</b>  <p>The trustees of the Donald J. and Jayne L. Rechtzigel Living Trust - 32382 318th Place, Aitkin, MN 56431 has requested an easement across tax-forfeited land in the NW-SW Section 9 Township 46 Range 25 (Glen) to gain legal access to property in NE-SW 9-46-25; per MN Statue 282.041and County policy.</p>		
<b>Alternatives, Options, Effects on Others/Comments:</b>  		
<b>Recommended Action/Motion:</b> Adopt the resolution contingent upon payment of fees.		
<b>Financial Impact:</b> <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

By Commissioner: xx

20181009-0xx

**Rechtzigel Easement**

**WHEREAS**, David J. Rechtzigel and Jayne L Rechtzigel, Trustees of the Donald J. and Jayne L. Rechtzigel Living Trust of 3117 SE 19th Place, Cape Coral, FL 33904 has made application for a residential easement to his property, as follows:

Lots Nine (9), Ten (10), Eleven (11), and Twelve (12) of the Plat of "Bolen's Fourth Addition to Lac Wiben,"

over and across the following tax forfeited land to wit:

The east 66 feet of the north 641.26 feet of said Northwest Quarter of the Southwest Quarter (NW-SW) less and except the north 50 feet thereof of Section 9 Township 46 Range 25.

**WHEREAS**, said applicant will be charged \$ 1,612.63 for the easement as appraised by the County Land Commissioner, and

**WHEREAS**, the following terms and conditions shall apply to this easement:

1. The road shall be constructed and maintained by the grantee or permittee without any cost to the County of Aitkin and shall be open for public use, as long as said easement is in force.
2. Any timber cut or destroyed shall be paid for at the usual rate as soon as determined by the Land Commissioner. (Timber within ROW has been included in the easement costs.)
3. Aitkin County manages County owned and tax-forfeited lands to produce direct and indirect revenue for the taxing districts. This management includes the harvesting and extraction of timber, gravel, minerals, and other resources. The issuing and use of this easement shall not adversely affect the management and harvesting of timber and other resources on County owned and tax forfeited land. If for any reason, including township or county road construction or reconstruction, the easement needs to be relocated, the county and township will not be responsible for any relocation costs.
4. Any such easement may be canceled by resolution of the County Board for any substantial breach of its terms or if at any time, its continuance will conflict with public use of the land, or any time thereof, on which it is granted, after ninety (90) days written notice, addressed to the record owner of the easement at the last known address.
5. Land affected by this easement may be sold or leased for any legal purpose, but such sale or lease shall be subject to this easement and excepted from the conveyance or lease, while such easement remains in force.
6. Failure to use the right of way described in this document for the purpose for which this easement is granted for a period of five years, shall result in the cancellation of this easement and any rights granted to the grantee by this easement shall cease to exist and shall revert to the grantor.
7. Road construction design and use shall not adversely affect the drainage of any lands. Best management practices for the protection of water quality must be followed.

8. All Federal, State, and local laws, ordinances rules, and regulations regarding wetlands, construction of road, placement of fill material, and disposal of excavated material shall be followed and are the responsibility of the grantee.
9. Upon termination of this easement, the grantee shall promptly remove all lines, wires, poles and other personal property and restore said lands to proper condition at no cost to the lessor. If the lessee fails to do so within 60 days of termination, the lessor shall have the right to remove said personal property and restore said land in which event the lessee shall promptly reimburse the lessor for all costs incurred plus 15%.
10. Any land survey markers or monuments, disturbed, moved or destroyed during the construction or maintenance of this easement area shall be replaced and restored at the expense of the applicant. If not replaced or restored by the applicant, the County may restore said monument and the applicant shall be responsible for all costs of said replacement and restoration plus 15%.
11. The existing forest access road may be temporarily gated or closed by the County or Minnesota Department of Natural Resources to protect the road and resources. This use restriction applies to all uses of the road including the grantee.

**WHEREAS**, the Aitkin County Land Commissioner, after making an investigation of such application, has advised that he finds no objection to granting such permit and easement.

**NOW THEREFORE, BE IT RESOLVED**, that pursuant to Minnesota Statutes, Section 282.04, Subdivision 4, the County Auditor is hereby authorized to issue a residential easement to use said strip of land for a residential easement into their properties, if consistent with the law, and the special conditions set forth on the recorded easement, over and across the above described property.

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

**FIVE MEMBERS PRESENT**  
**STATE OF MINNESOTA}**  
**COUNTY OF AITKIN}**

All Members Voting Yes

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 9<sup>th</sup> day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9<sup>th</sup> day of October 2018

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Jessica Seibert  
 County Administrator



## Request for Access Across Tax-Forfeited Lands In Aitkin County

August 29, 2006

Before completing this request, read the accompanying instructions to determine the type of easement that you are requesting. Please attach a map showing the proposed easement that you are requesting. A non-refundable application fee of \$400.00 must accompany this application. If approved, the application fee will be applied to the easement fee.

① Easement:

- Utility easement only
- Recreational road easement – no utilities are allowed, for recreation use only
- Residential road easement – includes utility easement, for year round use

See the instruction sheet for better definitions of the types of easements

② Applicant Information (please print or type)

Name of applicant: Donald & Jayne Rechtzigel (Trustees)  
 Company name: \_\_\_\_\_  
 Mailing address: 3117 SE 19<sup>th</sup> Place City: Cape Coral, FL State: FL Zip Code: 33904  
 Daytime phone number: 715-505-4249 Email address: Jayne.rechtzigel@yahoo.com

Other Tax Parcel No.

09-1-096000  
09-1-096100  
09-1-096200

③ Please answer the following with regards to YOUR parcel being accessed:

Tax Parcel Number: 09-1-095900 Acreage: 6.5  
 Location of Parcel: Legal Description: Bolens Fourth Addition to Lac Wibaux, Lots 9, 10, 11, 12  
 Section: 09 Township: 0460 Range: 25  
 Do you own the property?  yes  no  fee owner  contract for deed purchaser  
 Do you have any other access into this property?  yes  no  
 Will the proposed easement route cross property other than Aitkin County tax forfeited lands?:  yes  no  
 If yes, has legal access been acquired from these other properties?  yes  no

④ Please write a brief note on why you are requesting an easement:

This is the only functional road to access our property.

⑤ Signature of applicant or authorized representative

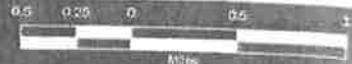
Donald J. Rehtzigel  
Jayne Rehtzigel  
9/13/18  
 Date

Please return the completed form, and map along with the nonrefundable application fee of \$400.00 to:  
 Aitkin County Land Department  
 209 2<sup>nd</sup> St. NW Room 206  
 Aitkin, Mn. 56431  
 218-927-7364

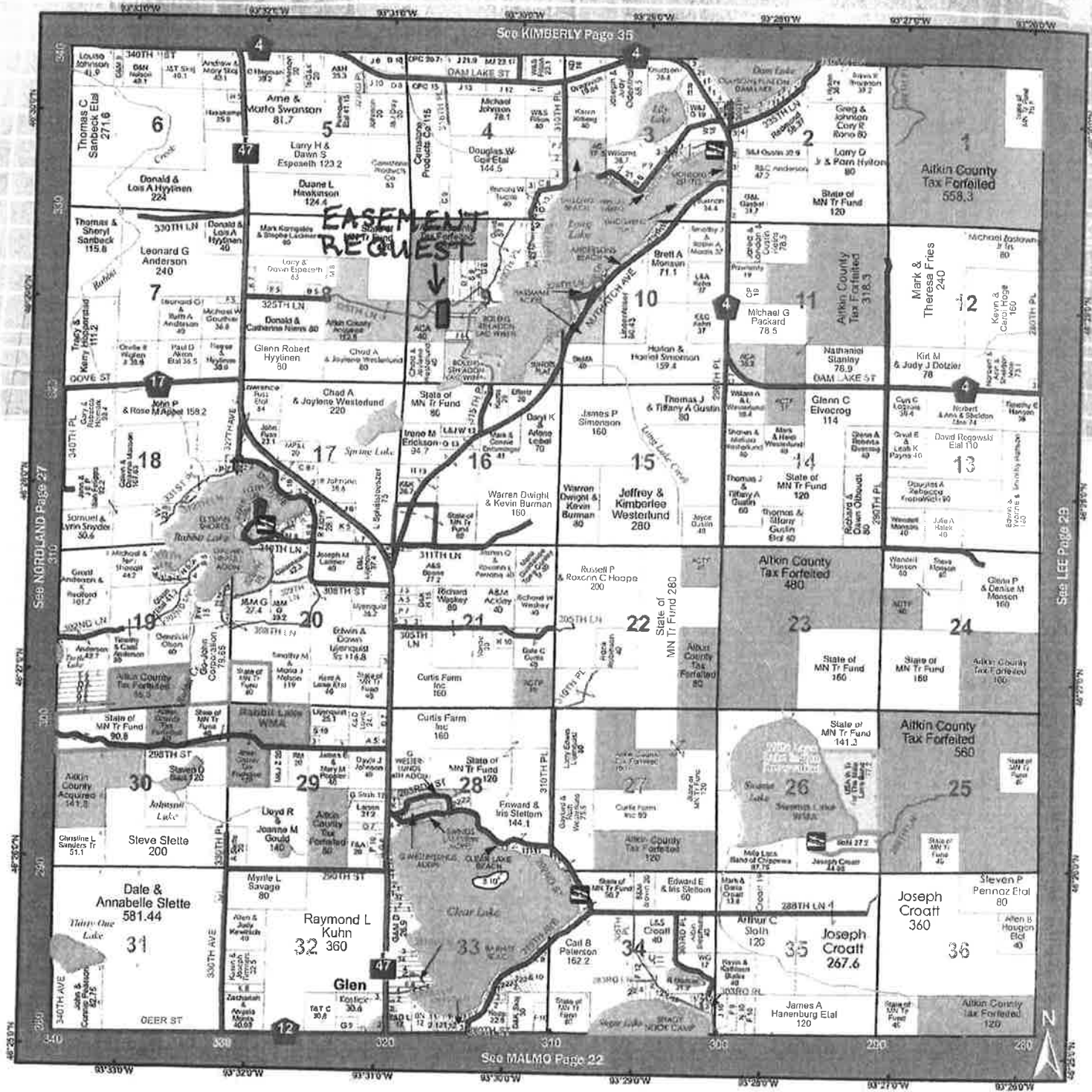


# GLEN

## T.46N. - R.25W.



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See KIMBERLY Page 35

See MALMO Page 22

See NORLAND Page 27

See LEE Page 29





## EASEMENT

Pursuant to the authority given to the undersigned County Auditor of Aitkin County, by the County Board of said County of Aitkin, as set forth in their resolution adopted by the County on October 9, 2018 there is hereby granted to David J. Rechtzigel and Jayne L Rechtzigel, Trustees of the Donald J. and Jayne L. Rechtzigel Living Trust, a perpetual residential easement over and across the hereinafter described tax forfeited land, if consistent with the public interest:

The east 66 feet of the north 641.26 feet of said Northwest Quarter of the Southwest Quarter (NW-SW) less and except the north 50 feet thereof of Section 9 Township 46 Range 25.

to their property described respectively as:

- 1.) Lots Nine (9), Ten (10), Eleven (11), and Twelve (12) of the Plat of "Bolen's Fourth Addition to Lac Wiben,"

BE IF FURTHER RESOLVED, that said easement be granted, subject to the following terms, and conditions:

1. The road shall be constructed and maintained by the grantee or permittee without any cost to the County of Aitkin and shall be open for public use, as long as said easement is in force.
2. Any timber cut or destroyed shall be paid for at the usual rate as soon as determined by the Land Commissioner. (Timber within ROW has been included in the easement costs.)
3. Aitkin County manages County owned and tax-forfeited lands to produce direct and indirect revenue for the taxing districts. This management includes the harvesting and extraction of timber, gravel, minerals, and other resources. The issuing and use of this easement shall not adversely affect the management and harvesting of timber and other resources on County owned and tax forfeited land. If for any reason, including township or county road construction or reconstruction, the easement needs to be relocated, the county and township will not be responsible for any relocation costs.
4. Any such easement may be canceled by resolution of the County Board for any substantial breach of its terms or if at any time, its continuance will conflict with public use of the land, or any time thereof, on which it is granted, after ninety (90) days written notice, addressed to the record owner of the easement at the last known address.
5. Land affected by this easement may be sold or leased for any legal purpose, but such sale or lease shall be subject to this easement and excepted from the conveyance or lease, while such easement remains in force.
6. Failure to use the right of way described in this document for the purpose for which this easement is granted for a period of five years, shall result in the cancellation of this easement and any rights granted to the grantee by this easement shall cease to exist and shall revert to the grantor.
7. Road construction design and use shall not adversely affect the drainage of any lands. Best management practices for the protection of water quality must be followed.
8. All Federal, State, and local laws, ordinances rules, and regulations regarding wetlands, construction of road, placement of fill material, and disposal of excavated material shall be followed and are the responsibility of the grantee.

9. Upon termination of this easement, the grantee shall promptly remove all lines, wires, poles and other personal property and restore said lands to proper condition at no cost to the lessor. If the lessee fails to do so within 60 days of termination, the lessor shall have the right to remove said personal property and restore said land in which event the lessee shall promptly reimburse the lessor for all costs incurred plus 15%.
10. Any land survey markers or monuments, disturbed, moved or destroyed during the construction or maintenance of this easement area shall be replaced and restored at the expense of the applicant. If not replaced or restored by the applicant, the County may restore said monument and the applicant shall be responsible for all costs of said replacement and restoration plus 15%.
11. The existing forest access road may be temporarily gated or closed by the County or Minnesota Department of Natural Resources to protect the road and resources. This use restriction applies to all uses of the road including the grantee.

Dated at Aitkin, Minnesota, this 9<sup>th</sup> day of October, 2018.

This instrument was drafted by:  
Rich Courtemanche, Land Commissioner  
502 Minnesota Ave N.  
Aitkin, MN 56431

---

County Auditor of Aitkin County

Tax statements go to:  
Donald & Jayne Rehtzigel Trustees  
3117 SE 19<sup>th</sup> Pl  
Cape Carol, FL 33904



# Board of County Commissioners Agenda Request

2F

Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Application to repurchase tax-forfeited property

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

<b>Submitted by:</b> Rich Courtemanche	<b>Department:</b> Land Department
---	---------------------------------------

<b>Presenter (Name and Title):</b> Rich Courtemanche	<b>Estimated Time Needed:</b> n/a
---	--------------------------------------

**Summary of Issue:**

S 282.241 allows application to repurchase tax-forfeited property by the former owner.

Jeffrey L. Anhalt has submitted a letter of application to repurchase:

26-0-043300 NWNE Les .90 ac hy & less the W33 ft Sec 27 Twp 46 Rge 23

and

has submitted the fee of \$1,283.33

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

Approve the repurchase of parcel 26-0-043300 - NWNE Les .90 ac hy & less the W33 ft Sec 27 Twp 46 Rge 23, (per MS 272.46).

**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:*

By Commissioner: xx

20181009-0xx

Repurchase Application - Anhalt

**WHEREAS**, Jeffrey L. Anhalt, 10430 215th St W, Lakeville, MN 55044, the owner at the time of forfeiture, has 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:

26-0-043300 NW NE Less .09 ac hy & less the W33 ft Sec 27 Twp 46 Rge 23, 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:

- Loss of Valuable Property
- Loss of Recreational Property

I never received notice that the land was going to be forfeited. Not sure what happened. Maybe it was the mailcarrier. If I would have known I would have taken care of the taxes.

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

This land was bought so that elderly and handicapped people could have a place to enjoy the outdoors such as hunting and camping and not feel the pressures that they normally would on state land especially during hunting season. I would like to keep that as an option if possible. Thanks for taking time to consider.

**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 Jeffrey L. Anhalt 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.

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

FIVE MEMBERS PRESENT  
STATE OF MINNESOTA}  
COUNTY OF AITKIN}

All Members Voting Yes

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 9<sup>th</sup> day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9<sup>th</sup> day of October 2018

\_\_\_\_\_  
Jessica Seibert  
County Administrator

To the Honorable Board of County Commissioners of  
AITKIN County, Minnesota.

I, the undersigned owner mortgagee-heir-representative of heirs JEFFREY L. ANHALT, at the time of forfeiture of the parcel .... of land situated in the County of Aitkin, State of Minnesota, described as follows, to-wit: PROPERTY I.D. 26-0-043300

RICE RIVER TWP  
SEC: 27 TWP: 46 RGE: 23

do hereby make application for the purchase of said parcel... of land from the State of Minnesota, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

In support of this application for the repurchase of said land I make the following statement:

(a) That hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit: LOSS OF VALUABLE PROPERTY  
LOSS OF RECREATIONAL PROPERTY

I NEVER RECEIVED NOTICE THAT THE LAND WAS GOING TO BE FORFEITED. NOT SURE WHAT HAPPENED. MAYBE IT WAS THE MARSHARRIA. IF I WOULD HAVE KNOWN I WOULD HAVE TAKEN CARE OF THE TAXES.

(b) That the repurchase of said land by me will promote and best serve the public interest, because THIS LAND WAS BOUGHT SO THAT ELDERLY AND HANDICAPPED PEOPLE COULD HAVE A PLACE TO ENJOY THE OUTDOORS SUCH AS HUNTING & CAMPING AND NOT FEEL THE PRESSURES THAT THEY NORMALLY WOULD ON STATE LAND ESPECIALLY DURING HUNTING SEASON.  
I WOULD LIKE TO KEEP THAT AS AN OPTION IF POSSIBLE.  
THANKS FOR TAKING TIME TO CONSIDER.

State of Minnesota  
County of Dakota

[Signature]  
Owner-Mortgagee-Heir-Representative of Heirs

The foregoing instrument was acknowledged before me this 25th day of September, 1918, by Jeffrey L. Anhalt  
Notarial Seal

[Signature]  
Signature of person taking acknowledgement



Jeffrey Anhalt  
 August 30, 2018  
 26-0-043300

Interest calc September 30, 2018

	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
	2012	\$ -	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -	\$ -
	2014	\$ 134.00	\$ 20.00	\$ 64.79	\$ 18.76	\$ 237.55
	2015	\$ 128.00		\$ 40.13	\$ 17.92	\$ 186.05
	2016	\$ 162.00		\$ 32.32	\$ 22.68	\$ 217.00
	2017	\$ 156.00		\$ 13.34	\$ 21.84	\$ 191.18
	2018	\$ 124.00		\$ -	\$ 6.82	\$ 130.82
Total:		\$ 704.00	\$ 20.00	\$ 150.57	\$ 88.02	\$ 962.59

Total:	962.59
St Deed Tax	3.18
Forf Proc Cost	100.00
Sheriff Cost	40.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	46.00
Crt Letter Fee-Auditor	6.56
Crt Letter Fee-Land	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	1,283.33



UNITED STATES  
POSTAL SERVICE

# POSTAL MONEY ORDER

Serial Number

25416778241

Year, Month, Day  
2018 11 24

Post Office

U.S. Dollars and Cents

\$1000.00

Amount

One Thousand Dollars and 00/100 \*\*\*\*\*

Pay to

AITKIN COUNTY

Clerk

05

Address

From

JEFFREY L. ANHALT

Address

10430 215TH ST. W

Memo

LAND REPURCHASE

LAKEVILLE, MN 55044

© 2008 United States Postal Service. All Rights Reserved.

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

⑆00000800⑆

25416778241⑈



UNITED STATES  
POSTAL SERVICE

# POSTAL MONEY ORDER

Serial Number

25416778252

Year, Month, Day

Post Office

U.S. Dollars and Cents

\$283.33

Amount

Two Hundred Eighty Three Dollars and 33/100 \*\*\*\*\*

Pay to

AITKIN COUNTY

Clerk

05

Address

From

JEFFREY L. ANHALT

Address

10430 215TH ST. W.

Memo

LAND REPURCHASE

LAKEVILLE, MN 55044

⑆00000800⑆

SEE REVERSE WARNING • NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS

25416778252⑈

AITKIN COUNTY  
 TREASURER  
 LORI GRAMS  
 209 SECOND ST NW RM 203  
 AITKIN MN 56431  
 218-927-7325 Fax  
 ISSUED: 07/06/2018

**DELINQUENT TAXES**

Cash  Check   
 Counter  Mail

Account # 23905

Property ID Number:	26-0-043300
Tax:	580.00
Penalty:	81.20
Cost:	20.00
Interest:	139.22
Total Due:	820.42
Calc thru Date:	07/31/2018
Total Paid:	

01

Taxpayer # 95744

ANHALT, JEFFREY L  
 10430 215TH ST W  
 LAKEVILLE MN 55044

Please detach this portion and return with your payment

10000002600433000000023905

0000000000000000000820420

**NOTICE OF DELINQUENT TAXES**

Property ID: 26-0-043300

RICE RIVER TWP  
 Sec:27 Twp: 46 Rge:23 Plat:  
 Lot: Blk: Acres: 38.91

NW NE LESS .09 AC HY & LESS THE

**TOTAL AMOUNT DUE FIGURED THROUGH: 07/31/2018**

Year	Tax	Penalty	Cost	Interest	Total
2017	\$156.00	\$21.84	\$ .00	\$10.37	\$188.21
2016	\$162.00	\$22.68	\$ .00	\$29.24	\$213.92
2015	\$128.00	\$17.92	\$ .00	\$37.70	\$183.62
2014	\$134.00	\$18.76	\$20.00	\$61.91	\$234.67
	\$580.00	\$81.20	\$20.00	\$139.22	\$820.42

Dear Taxpayer/Owner/Interested Party

A list of real property in AITKIN COUNTY on which delinquent property taxes and penalties are due has been filed with the District Court Administrator of AITKIN COUNTY. The parcel of property which is described above and in which you have legal interest is included in the delinquent tax list.

If you have not paid the above total amount by February 28, 2018 please add the following percent of interest to the sum of the tax, penalty, and cost for each additional month of delinquency: .833% or \$5.68 a month.

Please make checks payable to: LORI GRAMS, TREASURER. Please return the detachable stub with your payment.

If you have any questions about these proceedings or need help in determining the total amount due to pay the delinquent taxes in full, please contact the AITKIN COUNTY, TREASURERS Office.

Respectfully,

LORI GRAMS  
 AITKIN COUNTY, TREASURER





# Board of County Commissioners Agenda Request

2G  
-----  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Application to repurchase tax-forfeited property

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" 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>
--	---	--

<b>Submitted by:</b> Rich Courtemanche	<b>Department:</b> Land Department
---	---------------------------------------

<b>Presenter (Name and Title):</b> Rich Courtemanche	<b>Estimated Time Needed:</b> n/a
---	--------------------------------------

**Summary of Issue:**

S 282.241 allows application to repurchase tax-forfeited property by the heir.

Robert S. Christle has submitted a letter of application to repurchase:

Sheshebe Point Third Addition Plat: 7 Lot 13 Block 45, Section 27 Twp 49 Rge 23 and  
 Sheshebe Point Third Addition Plat: 7 Lot 15 Block 45, Section 27 Twp 49 Rge 23

and

has submitted the fee of \$4,209.65

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

Approve the repurchase of parcel Sheshebe Point Third Addition Plat: 7 Lot 13&15 Block 45, Section 27 Twp 49 Rge 23

**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:*

By Commissioner: xx

20181009-0xx

Repurchase Application - Christle

**WHEREAS**, Robert S. Christle 16503 55th St, Oak Park, MN 56357, the heir at the time of forfeiture, has 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:

Sheshebe Point Third Addition Plat: 7 Lot 13 Block 45, Sec 27 Twp 49 Rge 23  
Sheshebe Point Third Addition Plat: 7 Lot 15 Block 45, Sec 27 Twp 49 Rge 23 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 mother, Joyce D. Rasmussen willed to me, Robert S. Christle, her only child, the property described above. The delinquent property taxes were not disclosed to me until August of 2018.
- b. The repurchase of said land by me will promote and best serve the public interest, because:  
Accepting payment of the delinquent taxes will result in immediate revenue for Aitkin County.

**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 Robert S. Christle 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.

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

FIVE MEMBERS PRESENT  
STATE OF MINNESOTA}  
COUNTY OF AITKIN}

All Members Voting Yes

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 9<sup>th</sup> day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9<sup>th</sup> day of October 2018

\_\_\_\_\_  
Jessica Seibert  
County Administrator

To the Honorable Board of County Commissioners of  
Aitkin County, Minnesota.

I, the undersigned owner-mortgagee-heir-representative of heirs x Robert S. Christle, at the time of forfeiture of the parcel .... of land situated in the County of Aitkin, State of Minnesota, described as follows, to-wit:

Lots 13, 14, 15 Block 45 Sleshebe Point Third Addition  
S 27 T 49 R 23

do hereby make application for the purchase of said parcel... of land from the State of Minnesota, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

In support of this application for the repurchase of said land I make the following statement:

(a) That hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit:

My mother Joyce D. Rasmussen willed to me, Robert S. Christle, her only child, the property described above. The delinquent property taxes were not disclosed to me until August of 2018.

(b) That the repurchase of said land by me will promote and best serve the public interest, because Accepting payment of the delinquent taxes will result in immediate revenue for Aitkin County

x Robert S. Christle  
Owner-Mortgagee-Heir-Representative of Heirs

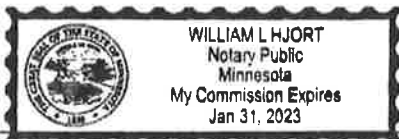
State of Minnesota  
County of Aitkin County

The foregoing instrument was acknowledged before me this 9<sup>th</sup> day of September, 2018, by

Robert S. Christle

Notarial Seal

[Signature]  
Signature of person taking acknowledgement



Joyce D Rasmussen  
 August 23, 2018  
 29-1-292400

Interest calc September 30, 2018

	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
	2012	\$ -	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -	\$ -
	2014	\$ 42.00	\$ 20.00	\$ 24.83	\$ 4.20	\$ 91.03
	2015	\$ 42.00		\$ 12.71	\$ 4.20	\$ 58.91
	2016	\$ 44.00		\$ 8.47	\$ 4.40	\$ 56.87
	2017	\$ -		\$ -	\$ -	\$ -
	2018	\$ 44.00		\$ -	\$ 3.08	\$ 47.08
Total:		\$ 172.00	\$ 20.00	\$ 46.00	\$ 15.88	\$ 253.88

Total:	253.88
St Deed Tax	0.84
Forf Proc Cost	100.00
Sheriff Cost	40.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	46.00
Crt Letter Fee-Auditor	0.00
Crt Letter Fee-Land	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	565.72

Joyce D Rasmussen  
August 23, 2018  
29-1-292600

Interest calc September 30, 2018

	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
	2012	\$ -	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -	\$ -
	2014	\$ 572.00	\$ 20.00	\$ 243.45	\$ 57.20	\$ 892.65
	2015	\$ 574.00		\$ 173.64	\$ 57.40	\$ 805.04
	2016	\$ 544.00		\$ 104.72	\$ 54.40	\$ 703.12
	2017	\$ 314.83		\$ 25.97	\$ 31.48	\$ 372.28
	2018	\$ 524.00		\$ -	\$ 18.34	\$ 542.34
Total:		\$ 2,528.83	\$ 20.00	\$ 547.78	\$ 218.82	\$ 3,315.43

Total:	3315.43
St Deed Tax	10.94
Forf Proc Cost	100.00
Sheriff Cost	40.00
Deed	25.00
Land Dept Cost	100.00
Rec Fee	46.00
Crt Letter Fee-Auditor	6.56
Crt Letter Fee-Land	0.00
<u>Insurance</u>	<u>0.00</u>
Total:	3,643.93

**Woodlands**  
NATIONAL BANK

Zimmerman  
763-634-6030

4609

REMITTER

DATE Sep 7, 2018

75-888/919

PAY TO THE  
ORDER OF

Itain County

\$4,209.65

Four Thousand Two Hundred Nine and 65/100 \*\*\*\*\*

DOLLARS

**CASHIER'S CHECK**

TWO SIGNATURES REQUIRED IF OVER \$2500.00

*[Signature]*  
*[Signature]*

⑈004609⑈ ⑆09190888⑆ 0700002160⑈

LAST WILL AND TESTAMENT  
OF  
JOYCE DOROTHY RASMUSSEN

I, Joyce Dorothy Rasmussen, of Anoka County, Minnesota, revoke any prior Wills and  
Is, and make this my Will.

ARTICLE I

PAYMENT OF EXPENSES AND TAXES

1. My representatives shall pay from the residue of my estate:

1.1. My valid debts, any estate or other death taxes (except any generation skipping  
transfer tax) which become due because of my death, including any interest and penalties and  
the expenses of my last illness and funeral, and the expenses of administering my estate,  
including non-probate assets;

1.2. There shall be no apportionment of any taxes paid under this Article, and I  
waive on behalf of my estate any right to recover any part of them from any person,  
including any recipient of property passing apart from this Will.

ARTICLE II

SPECIAL GIFTS

2. I make the following special gifts:

2.1. I give all of my tangible personal property to my son, Robert Scott Christie, if  
he survives me, or if he does not survive me, my personal property, except for the specific  
gifts in this Article, shall be distributed with the residue of my estate.

  
Joyce Dorothy Rasmussen

2.2. If I have made one or more written lists which have been signed by me, and otherwise prepared in accordance with the provisions of Minnesota Statutes, Section 524.2-513, then I give the property described in such list or lists to the persons named in such lists who survive me.

2.3. I give all interests (real or personal) in property used by me for residential purposes and in all other real estate in which I have an interest in to my son if he survives me.

#### ARTICLE III.

##### RESIDUE

3. I give the residue of my estate, consisting of all of the property I can distribute by Will effectively distributed by the preceding Articles of this Will, except any property over which I have a testamentary power of appointment, as follows:

3.1. To my son, Robert Scott Christie, if he survives me; or

3.2. If he does not survive me, to his children who survive me in equal shares, to share and share alike; or

3.3. If neither my son nor his children survive me, to my descendants who survive me, per stirpes.

#### ARTICLE IV.

##### FIDUCIARY SELECTION

4. The following selections shall apply to the selection of fiduciaries:

4.1. I nominate son as my Personal Representative.

*Joyce Dorothy Rasmussen*  
Joyce Dorothy Rasmussen



4.2. My son shall have the power to nominate an additional or successor Personal Representative.

4.3. If he fails or ceases to so act and does not designate a successor, I nominate my son, Kathleen Ida Schrom, as my Personal Representative.

#### ARTICLE V.

#### FIDUCIARY PROVISIONS

The following shall apply to my fiduciaries:

5.1. *Administrative Powers.* My Personal Representative, in addition to all other powers conferred by law that are not inconsistent with those contained in this Will, shall have the power, exercisable without authorization of any Court:

5.1.1. To sell at private or public sale, to retain, to lease, and to mortgage or pledge for the purpose of borrowing money, any or all of the real or personal property of my estate;

5.1.2. To make partial distributions from my estate from time to time and to distribute the residue of my estate in cash or in kind or partly in each, and for this purpose to determine the value of property distributed in kind;

5.1.3. To settle, contest, compromise, submit to arbitration or litigate claims in favor of or against my estate;

5.1.4. To make any tax election without reimbursement or adjustment between principal and income or in favor of any beneficiary, even if the election directly affects the value of any beneficiary's share; and

*Joyce Dorothy Rasmussen*

5.1.5. To continue in the same form any unincorporated business or venture in which I was engaged at the time of my death, for such period as my personal representative deems advisable, or to incorporate such business and continue its operation in corporate form whether or not any probable distributee of such business objects to such retention, continuation or incorporation in my estate.

**5.2. Administrative Provisions.**

5.2.1. *Informal Administration.* I request that my estate be administered in as informal a manner as my Personal Representative deems advisable.

5.2.2. *Waiver of Bonds.* No bond or other indemnity shall be required of any Personal Representative nominated or appointed by me.

**ARTICLE VI.**

**GENERAL GOVERNING PROVISIONS**

The following provisions shall apply to the interpretation of my Will and the administration:

**6.1. Definitions.**

6.1.1. My son's name is Robert Scott Christie and all references in this Will to my son are to him only;

6.1.2. "Descendants" means all persons who are lineally descended from the person whose descendants are referred to (including legally adopted lineal descendants) except illegitimate descendants and their descendants;

6.1.3. "Child" means a descendant of the first generation, as of the date of this document, my child's name and date of birth is:

*Dorothy Rose*

Robert Scott Christie - 11-07-65

6.1.4. "Per stirpes" means in equal shares among living children of the person whose descendants are referred to and the descendants (taken collectively) of each deceased child of such persons, with such descendants taking by right of representation of such deceased child, but if no child of such person survives an event which occasions a per stirpes distribution hereunder, "grandchildren" and "grandchild" shall be substituted for "children" and "child" in applying this definition to each distribution.

6.1.5. "Tangible personal property" means tangible personal property including money having value in excess of the face value but excluding evidences of indebtedness, documents of title, securities and any property used in a trade or business.

6.1.6. "Estate taxes" means any estate or other death taxes that become due because of my death, including any interest and penalties but excluding generation-skipping taxes.

6.1.7. "Generation-skipping tax" means any tax imposed under Chapter 13 of the Internal Revenue Code or a similar state statute.

## 6.2. Rules of Construction.

6.2.1. *Governing Law.* Except as altered by this Will, the law of Minnesota shall govern the meaning and legal effect of this Will and the administration of my estate. Except as otherwise provided, all references to applicable law and Minnesota Statutes are to those in force on the date of my death and shall incorporate any

*James Dorothy Rasmussen*  
James Dorothy Rasmussen

Internal Revenue Code shall incorporate any amendments and successor provisions.

6.2.2. *Written Lists and Tangible Personal Property.* To the extent that I may have written more than one list disposing of tangible personal property, the most recent written list shall control if there are such inconsistent dispositions. If no such list is found by the later of (1) 60 days after the date of my death or (2) the date on which this Will is admitted to probate, any dispositions made by such a list shall abate to the extent that such property has been distributed by my Personal Representative.

6.2.3. *Captions.* Captions are for convenience only and are not intended to alter any of the provisions of this instrument.

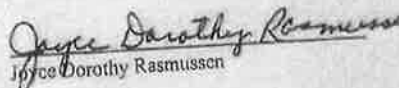
6.2.4. *Gender.* Where appropriate, the masculine includes the feminine, the singular includes the plural, and vice versa.

6.2.5. *Writing.* The requirement that a person act in "writing" requires a dated written document signed by such person.

6.3. *Intentional Omission.* I have intentionally limited gifts to my descendants to those provided in this Will.

6.4. *Estate Taxes.*

6.4.1. Except as provided below there shall be no apportionment of any estate taxes and I waive on behalf of my estate any right to recover any estate taxes from any recipient, including any recipient of property passing apart from this Will.

  
Joyce Dorothy Rasmussen

6.4.2. If my Personal Representative pays any estate taxes on qualified terminable interest property included in my estate under Section 2044 of the Internal Revenue Code or any comparable state statute, or expenses incurred in determining such taxes, then my personal representative shall seek reimbursement from the owners or recipients of the property.

6.4.3. If my Personal Representative pays any tax on excess retirement accumulations, then my Personal Representative shall seek reimbursement from the recipient of such accumulations.

I have signed this Will consisting of eight (8) typewritten pages, this page included, on the 27th day of August, 2002.

We certify that in our presence on the date appearing above in the State of Minnesota, Joyce Dorothy Rasmussen signed the foregoing instrument and acknowledges it to be her Will, that at her request and in her presence and in the presence of each other, we have signed our names below as witnesses, and that we believe her to be of sound mind and memory.

Geraldine J. Jauraman residing at Maple Grove, MN  
Kathleen May residing at St. Louis Park, MN

STATE OF MINNESOTA )  
                                  ) ss.  
COUNTY OF HENNEPIN)

We, Joyce Dorothy Rasmussen, Geraldine Jauraman and Kathleen May the Testatrix and witnesses, respectively, whose names are signed to the attached or foregoing instrument, consisting of eight (8) typewritten

Joyce Dorothy Rasmussen  
Joyce Dorothy Rasmussen

being first duly sworn, do hereby declare to be the undersigned authority that the Testatrix  
and executed the instrument as her Last Will and Testament, and that she signed willingly,  
and that she executed it as her free and voluntary act for the purposes therein expressed, and that  
each of the witnesses in the presence and hearing of the Testatrix, signed the Will as witnesses, and  
that to the best of their knowledge the Testatrix was at the time eighteen (18) years of age, of sound  
mind and under no constraint or undue influence.

Joyce Dorothy Rasmussen  
Joyce Dorothy Rasmussen

Geraldine Rasmussen  
Witness

Arthur King  
Witness

Subscribed, sworn to, and acknowledged before me by Joyce Dorothy Rasmussen, the Testatrix, and  
subscribed and sworn to before me by Geraldine Rasmussen and  
Arthur King witnesses, this 27 day of August  
2002

Jeffrey A. Carson  
Notary Public



## Beth Haasken

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**From:** James Ratz <jratz@co.aitkin.mn.us>  
**Sent:** Thursday, September 27, 2018 4:24 PM  
**To:** 'Beth Haasken'  
**Subject:** RE: Robert Christle/Joyce Rasmussen property

Hi Beth,

Assuming the death of Joyce Rasmussen has occurred, her son, Robert Christle, on behalf of his mother's estate, would be able to request repurchase of his mother's property.

If you have any other questions, please feel free to contact my office.

Thanks,  
Jim

**From:** Beth Haasken [mailto:beth.haasken@co.aitkin.mn.us]  
**Sent:** Monday, September 24, 2018 8:57 AM  
**To:** Jim Ratz <jratz@co.aitkin.mn.us>  
**Subject:** FW: Robert Christle/Joyce Rasmussen property

Hello Jim,

Can you please have this document checked for determination on whether Robert Christle is able to request repurchase of Joyce Rasmussen property.

Thank you,  
Beth

**From:** Shayne Thelen [mailto:sthelen754@gmail.com]  
**Sent:** Saturday, September 22, 2018 12:33 PM  
**To:** [acld@co.aitkin.mn.us](mailto:acld@co.aitkin.mn.us)  
**Subject:** Robert Christle/Joyce Rasmussen property

Attached are copies of each page of Joyce Rasmussen's will listing her son, Robert Scott Christle as heir to her property and belongings



# Board of County Commissioners Agenda Request

24

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Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Application to repurchase tax-forfeited property

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

<b>Submitted by:</b> Rich Courtemanche	<b>Department:</b> Land Department
---	---------------------------------------

<b>Presenter (Name and Title):</b> Rich Courtemanche	<b>Estimated Time Needed:</b> n/a
---	--------------------------------------

**Summary of Issue:**

S 282.241 allows application to repurchase tax-forfeited property by the former owner.

Ronald G. and Amy S. Rogers have submitted a letter of application to repurchase:

Lots 5, 6, & 7 Block 17 Sheshebe Point Third Addition Plat: Sec 27 Twp 49 Rge 23

and

have submitted the fee of \$388.14

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

Approve the repurchase of Lots 5, 6, & 7 Block 17 Sheshebe Point Third Addition Plat: Sec 27 Twp 49 Rge 23, (per MS 272.46).

**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:



By Commissioner: xx

20181009-0xx

Repurchase Application - Rogers

**WHEREAS**, Ronald G. and Amy S. Rogers of 356 Garfield Ave S, Montrose MN 55363, the owners at the time of forfeiture, has 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:

Lots 5, 6 & 7 Block 17 Sheshebe Point Third Addition Plat: 7 Sect 27 Twp 49 Rge 23 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:  
 Between myself, and my sister, I lost track of the taxes being paid. When I talked to Lori Grams, my understanding was that all the money that I paid would be applied to the oldest year of delinquent taxes. This was my fault and I sincerely apologize. Please allow me to make this right.
- b. The repurchase of said land by me will promote and best serve the public interest, because:  
 I plan on building a seasonal cabin in the future, for my family and friends to enjoy and keep my taxes paid up to date.

**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 Ronald G. and Amy S. Rogers 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.

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

FIVE MEMBERS PRESENT  
STATE OF MINNESOTA}  
COUNTY OF AITKIN}

All Members Voting Yes

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 9<sup>th</sup> day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9<sup>th</sup> day of October 2018

\_\_\_\_\_  
Jessica Seibert  
County Administrator

To the Honorable Board of County Commissioners of  
Aitkin County, Minnesota.

I, the undersigned owner-mortgagee-heir-representative of heirs Owner, at the time of forfeiture of the parcel .... of land situated in the County of Aitkin, State of Minnesota, described as follows, to-wit: Lots 5, 6, 7 Block 17 Sheshabe point 3rd edition parcel # 29-1-240901

do hereby make application for the purchase of said parcel... of land from the State of Minnesota, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

In support of this application for the repurchase of said land I make the following statement:

(a) That hardship and injustice has resulted because of forfeiture of said land, for the following reasons, to-wit: Between my self, and my sister, I lost track of the taxes being paid. When I talked to Lori Grams, my understanding was that all the money that I paid would be applied to the oldest year of delinquent taxes. This was my fault, and I sincerely apologize. Please allow me to make this right.

(b) That the repurchase of said land by me will promote and best serve the public interest, because

I plan on building a seasonal cabin in the future, for my family and friends to enjoy and keep my taxes paid up to date.

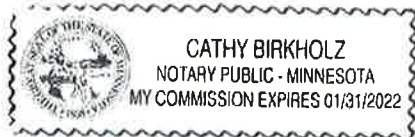
Amy Rogers  
Owner-Mortgagee-Heir-Representative of Heirs

State of Minnesota  
County of Wright

The foregoing instrument was acknowledged before me this 21st day of September, 2018, by

Cathy Birkholz  
Signature of person taking acknowledgement

Notarial Seal



Ronald Rogers					
September 25, 2018		Interest calc		September 30, 2018	
29-1-240901					
	<u>Year</u>	<u>Tax</u>	<u>Cost</u>	<u>Interest</u>	<u>Penalty</u>
	2012	\$ -	\$ -	\$ -	\$ -
	2013	\$ -	\$ -	\$ -	\$ -
	2014	\$ 46.60	\$ 18.64	\$ 26.21	\$ 4.66
	2015	\$ -		\$ -	\$ -
	2016	\$ 15.21		\$ 2.93	\$ 1.52
	2017	\$ -		\$ -	\$ -
	2018	\$ 52.00		\$ -	\$ 3.64
Total:		\$ 113.81	\$ 18.64	\$ 29.14	\$ 9.82
Total:			\$ 171.41		
St Deed Tax			\$ 0.57		
Forf Proc Cost			\$ 100.00		
Sheriff Cost			\$ 40.00		
Deed			\$ 25.00		
Land Dept Cost			\$ 100.00		
Rec Fee			\$ 46.00		
Crt Letter Fee-Auditor			\$ 6.56		
Crt Letter Fee-Land			\$ -		
<u>Insurance</u>			\$ -		
Total:			\$ 489.54		
pre-pay amount			\$ 101.40		
Net Total Due:			\$ 388.14		

THIS CHECK IS VOID WITHOUT A COLORED BACKGROUND AND ARTIFICIAL WATERMARK ON THE BACK

**CITIZENS  
STATE BANK**

OFFICES AT  
WAVERLY AND MONTROSE  
WAVERLY, MINNESOTA 55390  
Member FDIC

**CASHIER'S CHECK**

No. 006874

09-20-2018

Security Details on back

Three hundred eighty-eight dollars and fourteen cents

\*\*\*\*\*\$388.14

PAY TO THE ORDER OF

AITKIN COUNTY

TWO SIGNATURES REQUIRED FOR AMOUNTS OVER \$2500.00

RONALD G ROGERS

MEMO

*[Handwritten Signature]*  
AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

⑈006874⑈ ⑆091905295⑆ 900500⑈

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

# 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 Description On Behalf of Name
1	DEPT			Commissioners		
86222	Aitkin Independent Age 01-001-000-0000-6230		94.50	synopsis 8/28	633408	Printing, Publishing & Adv
86222	Aitkin Independent Age		94.50	1 Transactions		
248	Association of Mn Counties 01-001-000-0000-6241		650.00	amc conf / opiod summit	56169/55863	Registration Fee
248	Association of Mn Counties		650.00	1 Transactions		
10200	Marcotte/Anne Marie 01-001-000-0000-6340		34.53	amc policy meeting		Meals (Overnight)
10200	Marcotte/Anne Marie		34.53	1 Transactions		
14289	Pratt/Bill 01-001-000-0000-6330		139.52			Transportation & Travel & Parking
14289	Pratt/Bill		139.52	1 Transactions		
86235	The Office Shop Inc 01-001-000-0000-6405		31.44	planners/calendars	1051914-0	Office & Computer Supplies
86235	The Office Shop Inc		31.44	1 Transactions		
6097	Verizon Wireless 01-001-000-0000-6250		31.33	monthly cell	286287802	Telephone
	01-001-000-0000-6250		35.01	monthly mifi	786663881	Telephone
6097	Verizon Wireless		66.34	2 Transactions		
1	DEPT Total:		1,016.33	Commissioners	6 Vendors	7 Transactions
12	DEPT			Court Administration		
11634	Gammello & Pearson PLLC 01-012-000-0000-6232		262.50	01-jv17-994		Attorney Services
	01-012-000-0000-6232		65.40	01-jv17-994		Attorney Services
	01-012-000-0000-6232		240.00	01-jv-18-522		Attorney Services
	01-012-000-0000-6232		32.70	01-jv-18-522		Attorney Services
11634	Gammello & Pearson PLLC		600.60	4 Transactions		
14654	Jones and Magnus, Attorneys at Law 01-012-000-0000-6232		345.00	01-pr-17-186		Attorney Services

# 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 Description On Behalf of Name
14654	Jones and Magnus, Attorneys at Law		345.00		1 Transactions	
12	DEPT Total:		945.60	Court Administration	2 Vendors	5 Transactions
40	DEPT			Auditor		
783	Canon Financial Services, Inc 01-040-000-0000-6231		220.24	contract charge	19179041	Services, Labor, Contracts
	01-040-021-0000-6231		86.28	contract charge	19196123	Services, Labor, Contracts
783	Canon Financial Services, Inc		306.52		2 Transactions	
5398	CDW Government, Inc 01-040-000-0000-6231		28.35	RSA fob yearly fee	PDS6365	Services, Labor, Contracts
	01-040-000-0000-6405		135.79	monitor for liz	PHQ7389	Office & Computer Supplies
5398	CDW Government, Inc		164.14		2 Transactions	
11411	Charter Communications 01-040-021-0000-6250		174.98	monthly internet		License Center-Phone
11411	Charter Communications		174.98		1 Transactions	
1457	CPS Technology Solutions, Inc 01-040-000-0000-6231		26.40	contract maintenance	375380	Services, Labor, Contracts
1457	CPS Technology Solutions, Inc		26.40		1 Transactions	
88880	Datacomm Computers & Networks Inc 01-040-000-0000-6625		1,376.00	computer system - liz	11019	Office Equipment
88880	Datacomm Computers & Networks Inc		1,376.00		1 Transactions	
2214	Holder/Maryann 01-040-021-0000-6301		825.00	rent		Rentals
2214	Holder/Maryann		825.00		1 Transactions	
86235	The Office Shop Inc 01-040-000-0000-6405		24.19	crv stamp - liz	1051526	Office & Computer Supplies
	01-040-021-0000-6405		28.88	laminating / phone line	299904/300902	Office & Computer Supplies
86235	The Office Shop Inc		53.07		2 Transactions	
40	DEPT Total:		2,926.11	Auditor	7 Vendors	10 Transactions

# 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 Description On Behalf of Name
42	DEPT			Treasurer		
12088	Official Payments Corporation 01-042-000-0000-5524		5.00	chargeback borg delq taxes		Handling Fee (Nfs Check)
12088	Official Payments Corporation		5.00	1 Transactions		
10689	Roden/Becky 01-042-000-0000-6330		32.48	passport training		Transportation & Travel
10689	Roden/Becky		32.48	1 Transactions		
86235	The Office Shop Inc 01-042-000-0000-6405		37.48	ribbon / ink	300831-0	Office & Computer Supplies
86235	The Office Shop Inc		37.48	1 Transactions		
42	DEPT Total:		74.96	Treasurer	3 Vendors	3 Transactions
43	DEPT			Assessor		
783	Canon Financial Services, Inc 01-043-000-0000-6231		164.08	copier contract	19179036	Services, Labor, Contracts
783	Canon Financial Services, Inc		164.08	1 Transactions		
5398	CDW Government, Inc 01-043-000-0000-6231		198.45	RSA fob yearly fee	PDS6365	Services, Labor, Contracts
5398	CDW Government, Inc		198.45	1 Transactions		
10330	Dangers/Mike 01-043-000-0000-6330		178.89	maao fall conf		Transportation & Travel & Parking
10330	Dangers/Mike		178.89	1 Transactions		
13934	Tire Barn 01-043-000-0000-6511		37.96	oil 2012 ford escape	45076	Gas And Oil
13934	Tire Barn		37.96	1 Transactions		
90736	Westerlund/Stacy 01-043-000-0000-6340		12.87			Meals (Overnight)
90736	Westerlund/Stacy		12.87	1 Transactions		
43	DEPT Total:		592.25	Assessor	5 Vendors	5 Transactions



# 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 Description On Behalf of Name
44	DEPT			Central Services		
14945	Bobcat Properties 01-044-000-0000-6231		250.00	Monthly rent		Services, Labor, Contracts
14945	Bobcat Properties		250.00	1 Transactions		
783	Canon Financial Services, Inc 01-044-000-0000-6231		326.43	copier contract	19179035	Services, Labor, Contracts
783	Canon Financial Services, Inc		326.43	1 Transactions		
13722	Neo Funds by Neopost 01-044-048-0000-6205		4,000.00	postage acct# 7900044080186665		Postage
13722	Neo Funds by Neopost		4,000.00	1 Transactions		
44	DEPT Total:		4,576.43	Central Services	3 Vendors	3 Transactions
45	DEPT			Motor Pool		
13934	Tire Barn 01-045-000-0000-6302		1,163.52	car 18/31 tires	45001/45016	Car Maintenance
13934	Tire Barn		1,163.52	1 Transactions		
45	DEPT Total:		1,163.52	Motor Pool	1 Vendors	1 Transactions
49	DEPT			Information Technologies		
5398	CDW Government, Inc 01-049-000-0000-6231		283.50	RSA fob yearly fee	PDS6365	Programming, Services, Contracts
	01-049-000-0000-6402		40.00	gov bit defender	pfq2848	Computer Supplies & Software
5398	CDW Government, Inc		323.50	2 Transactions		
88880	Datacomm Computers & Networks Inc 01-049-000-0000-6402		169.00	apc	11029	Computer Supplies & Software
88880	Datacomm Computers & Networks Inc		169.00	1 Transactions		
6097	Verizon Wireless 01-049-000-0000-6231		35.01	monthly broadband	9813748159	Programming, Services, Contracts
6097	Verizon Wireless		35.01	1 Transactions		
49	DEPT Total:		527.51	Information Technologies	3 Vendors	4 Transactions

# 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 Description On Behalf of Name
52	DEPT			Administration		
10293	Aitkin Co Human Resources 01-052-000-0000-6205		24.60	postmaster benefit binder		Postage
	01-052-000-0000-6234		288.00	BCA Background check		Background Check Fee
10293	Aitkin Co Human Resources		312.60	2 Transactions		
86222	Aitkin Independent Age 01-052-000-0000-6230		270.00	help wanted ads		Printing, Publishing & Adv
86222	Aitkin Independent Age		270.00	1 Transactions		
248	Association of Mn Counties 01-052-000-0000-6241		200.00	amc policy conf	56169	Registration Fee
248	Association of Mn Counties		200.00	1 Transactions		
5398	CDW Government, Inc 01-052-000-0000-6231		141.75	RSA fob yearly fee	PDS6365	Services, Labor, Contracts
5398	CDW Government, Inc		141.75	1 Transactions		
10629	Ergometrics 01-052-000-0000-6208		65.60	front line video testing	133476	Training/Education
10629	Ergometrics		65.60	1 Transactions		
12048	McDowell Agency, Inc./The 01-052-000-0000-6234		105.00	burman / weyer	106708	Background Check Fee
12048	McDowell Agency, Inc./The		105.00	1 Transactions		
13412	Pemberton, Sorlie, Rufer & Kershner PLLF 01-052-000-0000-6232		750.15	county law		Attorney Services
13412	Pemberton, Sorlie, Rufer & Kershner PLLF		750.15	1 Transactions		
86235	The Office Shop Inc 01-052-000-0000-6405		72.20	planners/calendars	1051914-0	Office & Computer Supplies
	01-052-000-0000-6405		31.31	sticky notes	1052087-0	Office & Computer Supplies
	01-052-000-0000-6405		123.07	toner	1052138	Office & Computer Supplies
86235	The Office Shop Inc		226.58	3 Transactions		
14913	Woitalla/Melissa 01-052-000-0000-6405		16.14	coffee carafe		Office & Computer Supplies

# 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 Description On Behalf of Name
14913	Woitalla/Melissa		16.14		1 Transactions	
52	DEPT Total:		2,087.82	Administration	9 Vendors	12 Transactions
60	DEPT			Elections		
1601	Election Systems & Software Inc 01-060-000-0000-6406		105.81	wire seals	1061520	Ballots & Programming
1601	Election Systems & Software Inc		105.81		1 Transactions	
13129	SeaChange 01-060-000-0000-6205		1,005.36	mail ballot postage		Postage
	01-060-000-0000-6406		12,430.53	general election ballots	30712	Ballots & Programming
13129	SeaChange		13,435.89		2 Transactions	
60	DEPT Total:		13,541.70	Elections	2 Vendors	3 Transactions
90	DEPT			Attorney		
5398	CDW Government, Inc 01-090-000-0000-6231		85.05	RSA fob yearly fee	PDS6365	Services, Labor, Contracts
5398	CDW Government, Inc		85.05		1 Transactions	
9489	Redwood Toxicology Laboratory, Inc 01-090-000-0000-6213		309.56	testing pretrial		Drug & Forfeiture Ms387.213
9489	Redwood Toxicology Laboratory, Inc		309.56		1 Transactions	
90	DEPT Total:		394.61	Attorney	2 Vendors	2 Transactions
100	DEPT			Recorder		
13850	NORTHSTAR 01-100-000-0000-6405		173.56	vitality record paper	23601-24600	Office & Computer Supplies
13850	NORTHSTAR		173.56		1 Transactions	
3951	Pro West & Associates, Inc 01-100-195-0000-6231		363.91	applications developer II	2730	Services, Labor, Contracts-Land Records
3951	Pro West & Associates, Inc		363.91		1 Transactions	
86235	The Office Shop Inc 01-100-000-0000-6405		37.48	office supplies	1052014-0	Office & Computer Supplies

# 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 Description On Behalf of Name
86235	The Office Shop Inc		37.48		1 Transactions	
100	DEPT Total:		574.95	Recorder	3 Vendors	3 Transactions
110	DEPT			Courthouse Maintenance		
1598	Ferrara's Htg Air Cond & Refrig Inc 01-110-000-0000-6231		243.54	repairs courtroom air handler	9377	Services, Labor, Contracts
1598	Ferrara's Htg Air Cond & Refrig Inc		243.54		1 Transactions	
11889	Honeywell International Inc. 01-110-000-0000-6231		3,186.70	quarterly mechanical/electrica	5245740592	Services, Labor, Contracts
11889	Honeywell International Inc.		3,186.70		1 Transactions	
9692	Minnesota Energy Resources Corporation 01-110-000-0000-6254		49.45	court house	0506823754	Utilities & Heating
9692	Minnesota Energy Resources Corporation		49.45		1 Transactions	
3950	Public Utilities 01-110-000-0000-6254		2,232.18	utilities ch		Utilities & Heating
	01-110-000-0000-6254		28.73	old cty garage		Utilities & Heating
	01-110-000-0000-6254		148.42	ch building coord		Utilities & Heating
	01-110-000-0000-6254		145.38	glarco		Utilities & Heating
	01-110-000-0000-6254		229.35	la tool bldg		Utilities & Heating
3950	Public Utilities		2,784.06		5 Transactions	
10698	Stericycle,Inc 01-110-000-0000-6255		30.10	Steri-Safe 10/01/2018	4008090020	Garbage
10698	Stericycle,Inc		30.10		1 Transactions	
6097	Verizon Wireless 01-110-000-0000-6250		31.31	monthly cell	286287802	Phone
6097	Verizon Wireless		31.31		1 Transactions	
110	DEPT Total:		6,325.16	Courthouse Maintenance	6 Vendors	10 Transactions
111	DEPT			Buildings		
11428	Horizon Roofing, INC.					

# 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 Description On Behalf of Name
	01-111-000-0000-6605		1,680.40	ch roof leaking	BE5972	Building & Structures
11428	Horizon Roofing, INC.		1,680.40	1 Transactions		
111	DEPT Total:		1,680.40	Buildings	1 Vendors	1 Transactions
120	DEPT			Service Officer		
88880	Datacomm Computers & Networks Inc 01-120-000-0000-6405		947.00	computer system	10994	Office & Computer Supplies
88880	Datacomm Computers & Networks Inc		947.00	1 Transactions		
10097	Harms Monroe/Penny 01-120-000-0000-6330		112.14			Transportation & Travel
10097	Harms Monroe/Penny		112.14	1 Transactions		
4641	Holiday Credit Office 01-120-000-0000-6511		373.13	vet van july gas	1400000136034	Gas And Oil
4641	Holiday Credit Office		373.13	1 Transactions		
13602	Hughley/Josh 01-120-000-0000-6330		133.50			Transportation & Travel
13602	Hughley/Josh		133.50	1 Transactions		
86235	The Office Shop Inc 01-120-000-0000-6405		87.12	towner	1051407-0	Office & Computer Supplies
	01-120-000-0000-6405		97.70	planners/calendars	1051914-0	Office & Computer Supplies
86235	The Office Shop Inc		184.82	2 Transactions		
3518	Voyageur Press Of Mcgregor/The 01-120-000-0000-6230		325.00	display ad	38425	Printing, Publishing & Adv
3518	Voyageur Press Of Mcgregor/The		325.00	1 Transactions		
120	DEPT Total:		2,075.59	Service Officer	6 Vendors	7 Transactions
122	DEPT			Planning & Zoning		
86222	Aitkin Independent Age 01-122-000-0000-6230		42.00	boa notice	633409	Printing, Publishing & Adv
86222	Aitkin Independent Age		42.00	1 Transactions		

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
783	Canon Financial Services, Inc 01-122-000-0000-6231		monthly copier charges	19179033	Services, Labor, Contracts, Programming
783	Canon Financial Services, Inc	248.73			
		248.73	1 Transactions		
13066	Hargrave/Bryan 01-122-000-0000-6231		5 days @ 350		Services, Labor, Contracts, Programming
13066	Hargrave/Bryan	1,750.00			
		1,750.00	1 Transactions		
4641	Holiday Credit Office 01-122-000-0000-6511		monthly fuel charges	1400000135321	Gas And Oil
4641	Holiday Credit Office	82.34			
		82.34	1 Transactions		
14832	Kulifaj / Stephen 01-122-000-0000-6350				Per Diem
	01-122-038-0000-6330	60.00			Boa/Pc Mileage
		66.49			
14832	Kulifaj / Stephen	126.49	2 Transactions		
11990	Lange/David 01-122-000-0000-6350				Per Diem
	01-122-038-0000-6330	60.00			Boa/Pc Mileage
		61.04			
11990	Lange/David	121.04	2 Transactions		
2953	MACPZA 01-122-000-0000-6241		pete g annual macpaza conf		Registration Fee
2953	MACPZA	200.00			
		200.00	1 Transactions		
5516	Paquette/Jeremy M 01-122-000-0000-6350				Per Diem
	01-122-038-0000-6330	60.00			Boa/Pc Mileage
		51.23			
5516	Paquette/Jeremy M	111.23	2 Transactions		
3443	Turnock/Kevin 01-122-000-0000-6405		jars		Office, Computer, Film, & Field Supplies
3443	Turnock/Kevin	10.78			
		10.78	1 Transactions		
6097	Verizon Wireless 01-122-000-0000-6250		monthly cell	380690138	Telephone
6097	Verizon Wireless	41.42			
		41.42	1 Transactions		

# 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 Description On Behalf of Name
10895	Westerlund/Laurie Ann 01-122-000-0000-6350 01-122-038-0000-6330		10.00 41.26			Per Diem Boa/Pc Mileage
10895	Westerlund/Laurie Ann		51.26	2 Transactions		
122	DEPT Total:		2,785.29	Planning & Zoning	11 Vendors	15 Transactions
123	DEPT			Coroner		
988	Hennepin Co Medical Centers 01-123-000-0000-6260		96.33	2018-2238, Medex 023652	08-14-18	Autopsies--Pathologist, Xrays, Etc
988	Hennepin Co Medical Centers		96.33	1 Transactions		
3987	Ramsey County Medical Examiner 01-123-000-0000-6260		1,400.00	2018-2238, Medex 023652	08-14-18	Autopsies--Pathologist, Xrays, Etc
3987	Ramsey County Medical Examiner		1,400.00	1 Transactions		
123	DEPT Total:		1,496.33	Coroner	2 Vendors	2 Transactions
200	DEPT			Enforcement		
11960	ASAP Towing 01-200-000-0000-6359		161.25	18-2682 evidence	6437	Wrecker Service
11960	ASAP Towing		161.25	1 Transactions		
12315	Blue and Brown Backgrounds LLC 01-200-003-0000-6241		500.00	5 attendees	09-14-18	Registration Fee
12315	Blue and Brown Backgrounds LLC		500.00	1 Transactions		
1010	City Of Aitkin 01-200-000-0000-6231		602.34	#256 @ Howie's Mud Bog	PD2018006	Services & Labor (Incl Contracts)
1010	City Of Aitkin		602.34	1 Transactions		
173	City Of Hill City 01-200-000-0000-6231		490.35	#265 @ Howie's Mud Bog	677108	Services & Labor (Incl Contracts)
173	City Of Hill City		490.35	1 Transactions		
1059	CMI, Inc. 01-200-000-0000-6405		76.54	DMT mouthpieces	8016336	Office Supplies

# 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 Description On Behalf of Name
1059	CMI, Inc.		76.54		1 Transactions	
3392	Exsted/Debra 01-200-000-0000-6511		15.00	TRIAD mtg gas	09-18-18	Gas And Oil
3392	Exsted/Debra		15.00		1 Transactions	
2925	L & M Supply, Inc. 01-200-019-0000-6405		3.59	bisquits	8808746	Office & Computer Supplies
2925	L & M Supply, Inc.		3.59		1 Transactions	
3334	MCIT 01-200-000-0000-6352		2,500.00	deduct Misty Myers	D5608	Insurance
3334	MCIT		2,500.00		1 Transactions	
10412	O'Reilly Auto Parts 01-200-000-0000-6302		34.04	wipers #225	1878-403013	Car Maintenance
10412	O'Reilly Auto Parts		34.04		1 Transactions	
4681	Streichers 01-200-000-0000-6410		54.99	women's 16 uniform pant	I1331578	Clothing Allowance
4681	Streichers		54.99		1 Transactions	
13934	Tire Barn 01-200-000-0000-6302		728.05	oil change, 4 tires #225	45033	Car Maintenance
	01-200-000-0000-6302		163.49	battery, install	45034	Car Maintenance
	01-200-000-0000-6302		55.00	broken speed sensor wire	45036	Car Maintenance
13934	Tire Barn		946.54		3 Transactions	
4870	Turner/Scott A. 01-200-000-0000-6511		28.00	gas in Alexandria	09-14-18	Gas And Oil
4870	Turner/Scott A.		28.00		1 Transactions	
9642	WEX BANK 01-200-000-0000-6511		4,931.46	gas	09-16-18	Gas And Oil
9642	WEX BANK		4,931.46		1 Transactions	
200	DEPT Total:		10,344.10	Enforcement	13 Vendors	15 Transactions

202 DEPT

Boat & Water



# 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 Description On Behalf of Name
3950	Public Utilities 01-202-000-0000-6254		23.69	boat & water		Utilities
3950	Public Utilities		23.69		1 Transactions	
13934	Tire Barn 01-202-000-0000-6302		81.99	tire for boat trailer	44061	B&W Maintenance
	01-202-000-0000-6302		25.00	tire repair Ford F-150	44962	B&W Maintenance
13934	Tire Barn		106.99		2 Transactions	
9642	WEX BANK 01-202-000-0000-6511		958.38	B&W gas	09-16-18	Gas And Oil
9642	WEX BANK		958.38		1 Transactions	
202	DEPT Total:		1,089.06	Boat & Water	3 Vendors	4 Transactions
204	DEPT			ATV		
5171	Willey's Marine Inc 01-204-000-0000-6409		20.99	ratchet tie down straps	23344	Field Supplies
5171	Willey's Marine Inc		20.99		1 Transactions	
204	DEPT Total:		20.99	ATV	1 Vendors	1 Transactions
206	DEPT			Forfeitures		
117	Aitkin County Sheriff 01-206-000-0000-6409		21.75	title forfeited vehicle	18-1369	Forfeiture Supplies
117	Aitkin County Sheriff		21.75		1 Transactions	
206	DEPT Total:		21.75	Forfeitures	1 Vendors	1 Transactions
252	DEPT			Corrections		
117	Aitkin County Sheriff 01-252-000-0000-6231		20.00	indigent haircuts pd from box	09-17-18	Services & Labor (Incl Contracts)
117	Aitkin County Sheriff		20.00		1 Transactions	
116	Aitkin Pet & Farm Supply Inc 01-252-000-0000-6590		293.51	softener salt	754008	Repair & Maintenance Supplies
116	Aitkin Pet & Farm Supply Inc		293.51		1 Transactions	

# 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 Description On Behalf of Name
783	Canon Financial Services, Inc 01-252-000-0000-6231		96.07	dispatch copier	19179032	Services & Labor (Incl Contracts)
783	Canon Financial Services, Inc		96.07	1 Transactions		
5398	CDW Government, Inc 01-252-000-0000-6231		1,644.30	RSA fob yearly fee	PDS6365	Services & Labor (Incl Contracts)
5398	CDW Government, Inc		1,644.30	1 Transactions		
163	Charter Communications 01-252-252-0000-6405		184.55	cable T.V.	6081091818	Prisoner Welfare
163	Charter Communications		184.55	1 Transactions		
5583	Crawford Supply Company 01-252-252-0000-6405		136.18	commissary supplies	1040808	Prisoner Welfare
5583	Crawford Supply Company		136.18	1 Transactions		
1598	Ferrara's Htg Air Cond & Refrig Inc 01-252-000-0000-6590		106.55	freezer door sweep	9376	Repair & Maintenance Supplies
1598	Ferrara's Htg Air Cond & Refrig Inc		106.55	1 Transactions		
1829	Goble's Sewer Service Inc. 01-252-000-0000-6231		270.00	jetting basement backup	10469	Services & Labor (Incl Contracts)
1829	Goble's Sewer Service Inc.		270.00	1 Transactions		
1880	Gravelle Plumbing & Heating, Inc 01-252-000-0000-6590		33.72	delaney closet repair kit	78115	Repair & Maintenance Supplies
	01-252-000-0000-6590		147.78	flush valve rebuild kit	78151	Repair & Maintenance Supplies
1880	Gravelle Plumbing & Heating, Inc		181.50	2 Transactions		
5503	Keefe Supply Company 01-252-252-0000-6405		840.98	commissary supplies	1040807	Prisoner Welfare
5503	Keefe Supply Company		840.98	1 Transactions		
13844	McKesson Medical Surgical 01-252-000-0000-6262		66.25	lobana lotion	35521435	Medical Expenses & Supplies - Inmates
13844	McKesson Medical Surgical		66.25	1 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 01-252-000-0000-6254		371.72	shelter tower	09-10-18	Utilities & Heating

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description		
No. Account/Formula	Accr	Amount	Service Dates	Invoice #	Account/Formula Description	On Behalf of Name
3160 Mille Lacs Energy Coop-Albert Lea		371.72	1 Transactions			
89765 Minnesota Elevator, Inc						
01-252-000-0000-6231		804.00	door clsg issues, move relays	768700		Services & Labor (Incl Contracts)
89765 Minnesota Elevator, Inc		804.00	1 Transactions			
9692 Minnesota Energy Resources Corporation						
01-252-000-0000-6254		49.45	Jail	0505221458		Utilities & Heating
01-252-000-0000-6254		460.33	Jail	05053999584		Utilities & Heating
01-252-000-0000-6254		19.78	sts	0506726121		Utilities & Heating
9692 Minnesota Energy Resources Corporation		529.56	3 Transactions			
3712 Office Depot						
01-252-000-0000-6405		683.07	printer cartridges	201652865001		Office & Computer Supplies
3712 Office Depot		683.07	1 Transactions			
3789 Pan-O-Gold Baking Company						
01-252-000-0000-6418		160.34	groceries	10002418256015		Groceries
01-252-000-0000-6418		175.86	groceries	10002418263031		Groceries
3789 Pan-O-Gold Baking Company		336.20	2 Transactions			
3950 Public Utilities						
01-252-000-0000-6254		47.18	sher emer stor garage			Utilities & Heating
01-252-000-0000-6254		1,420.68	new jail			Utilities & Heating
01-252-000-0000-6254		7,419.74	new jail 2			Utilities & Heating
3950 Public Utilities		8,887.60	3 Transactions			
9295 Reinhart Foodservice						
01-252-000-0000-6418		15.40	groceries	428558		Groceries
01-252-000-0000-6418		34.21	groceries	435500		Groceries
01-252-000-0000-6418		2,323.12	groceries	444553		Groceries
01-252-000-0000-6418		2,558.34	groceries	453180		Groceries
9295 Reinhart Foodservice		4,931.07	4 Transactions			
9499 Reliance Telephone Systems, Inc						
01-252-252-0000-6406		1,000.00	phone cards	D-21934		Phone Card Prisoner Welfare
9499 Reliance Telephone Systems, Inc		1,000.00	1 Transactions			
84172 Riverwood Healthcare Center						

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
	01-252-000-0000-6272		pre-employment physical		Physical Examinations
84172	Riverwood Healthcare Center				
		220.00			
		220.00	1 Transactions		
4681	Streichers				
	01-252-000-0000-6410		uniform pants	I1331715	Clothing Allowance
4681	Streichers				
		164.97			
		164.97	1 Transactions		
4761	Sysco Minnesota Inc				
	01-252-000-0000-6418		groceries	153380908	Groceries
4761	Sysco Minnesota Inc				
		329.62			
		329.62	1 Transactions		
86235	The Office Shop Inc				
	01-252-000-0000-6610		chair casters	1051612-0	Equipment
	01-252-000-0000-6610		chair casters	1051612-1	Equipment
86235	The Office Shop Inc				
		15.79			
		31.58			
		47.37	2 Transactions		
5005	Village Electric Motor Shop				
	01-252-000-0000-6231		safety switch food processor	18946	Services & Labor (Incl Contracts)
5005	Village Electric Motor Shop				
		90.75			
		90.75	1 Transactions		
9642	WEX BANK				
	01-252-000-0000-6330		transport gas	09-16-18	Prisoner Transportation & Travel
9642	WEX BANK				
		279.84			
		279.84	1 Transactions		
252	DEPT Total:		Corrections	25 Vendors	35 Transactions
		22,515.66			
253	DEPT		Sentence to Serve		
	7525 Hometown Bldg Supply				
	01-253-000-0000-6405		3" Torx lag	15957	Operating Supplies
	01-253-000-0000-6405		marathon blade	15958	Operating Supplies
	7525 Hometown Bldg Supply				
		15.05			
		22.09			
		37.14	2 Transactions		
253	DEPT Total:		Sentence to Serve	1 Vendors	2 Transactions
		37.14			
254	DEPT		Enhanced 911 System		
	11715 Granite Electronics				
	01-254-000-0000-6231		logging recorder wiring	153007141-1	Services, Labor, Contracts
		957.10			

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
11715 Granite Electronics		957.10	1 Transactions	
254 DEPT Total:		957.10	Enhanced 911 System	1 Vendors 1 Transactions
257 DEPT			Community Corrections	
783 Canon Financial Services, Inc 01-257-000-0000-6342		140.67	contract charge	19179038 Office Equipment Rental/Contracts
783 Canon Financial Services, Inc		140.67	1 Transactions	
5398 CDW Government, Inc 01-257-000-0000-6405		141.75	RSA fob yearly fee	PDS6365 Office Supplies
5398 CDW Government, Inc		141.75	1 Transactions	
4641 Holiday Credit Office 01-257-251-0000-6335		44.04	August Gas	1400000155373 Gas/Vehicle Fuel Charges
01-257-255-0000-6335		11.18	August Gas	1400000155373 Gas/Vehicle Fuel Charges
01-257-257-0000-6335		16.52	August Gas	1400000155373 Gas/Vehicle Fuel Charges
01-257-258-0000-6335		84.80	August Gas	1400000155373 Gas/Vehicle Fuel Charges
4641 Holiday Credit Office		156.54	4 Transactions	
14642 Leonhardt/Jacob 01-257-251-0000-6339		19.43	Meals	Meals (Overnight)
01-257-255-0000-6330		19.80		Mileage
14642 Leonhardt/Jacob		39.23	2 Transactions	
11997 Minnesota Monitoring 01-257-267-0000-6341		3,013.75	electronic home monitoring	5922 Equipment Rental
11997 Minnesota Monitoring		3,013.75	1 Transactions	
87101 North Homes-Standard 01-257-255-0000-6204		9,398.16	juvenile detention fees	Juvenile Detention
01-257-255-0000-6204		261.06	detention fees	3660131 Juvenile Detention
87101 North Homes-Standard		9,659.22	2 Transactions	
87300 Port Boy's Group Homes 01-257-255-0000-6204		7,397.84	juvenile detention fees	Juvenile Detention
87300 Port Boy's Group Homes		7,397.84	1 Transactions	
9489 Redwood Toxicology Laboratory, Inc				

# 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 Description	On Behalf of Name
		01-257-267-0000-6274			241.57	ua testing		02239920188		Drug Testing Fee	
9489	Redwood Toxicology Laboratory, Inc				241.57		1 Transactions				
9360	Redwood Toxicology Laboratory, Inc.	01-257-267-0000-6274			347.03	ua supplies		022399		Drug Testing Fee	
9360	Redwood Toxicology Laboratory, Inc.				347.03		1 Transactions				
86235	The Office Shop Inc	01-257-000-0000-6405			43.68	office supplies		1051109-0		Office Supplies	
86235	The Office Shop Inc				43.68		1 Transactions				
11030	Tougas/Janet	01-257-257-0000-6330			130.39	aug - sept mileage				Mileage	
11030	Tougas/Janet				130.39		1 Transactions				
6097	Verizon Wireless	01-257-257-0000-6215			54.43	verizon cell phone				Wireless Telephone Services	
6097	Verizon Wireless				54.43		1 Transactions				
13239	Village Ranch, Inc.	01-257-255-0000-6204			406.00	juvenile detention fees				Juvenile Detention	
13239	Village Ranch, Inc.				406.00		1 Transactions				
257	DEPT Total:				21,772.10	Community Corrections		13 Vendors		18 Transactions	
390	DEPT					Environmental Health (FBL)					
4641	Holiday Credit Office	01-390-000-0000-6511			29.26	monthly fuel charges		1400000135321		Gas And Oil	
4641	Holiday Credit Office				29.26		1 Transactions				
390	DEPT Total:				29.26	Environmental Health (FBL)		1 Vendors		1 Transactions	
391	DEPT					Solid Waste					
170	Aitkin Motor Company	01-391-000-0000-6302			113.89	'12 escape/'16 escape fuel sav		19320/19348		Car Maintenance	
170	Aitkin Motor Company				113.89		1 Transactions				
1754	Garrison Disposal Company, Inc										

# 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 Description On Behalf of Name
1754	Garrison Disposal Company, Inc 01-391-060-0000-6360		9,714.96	monthly recycling contract		Recycling Contract
			9,714.96	1 Transactions		
4641	Holiday Credit Office 01-391-000-0000-6511		18.59	monthly fuel charges	1400000135321	Gas And Oil
			18.59	1 Transactions		
2763	J & H Transfer Station-Lakes Sanitary 01-391-060-0000-6360		799.00	monthly recycling contract		Recycling Contract
			799.00	1 Transactions		
4010	Rasley Oil Company 01-391-000-0000-6511		28.21	fuel charges		Gas And Oil
			28.21	1 Transactions		
6097	Verizon Wireless 01-391-000-0000-6250		59.68	monthly cell terry neff	286252299	Telephone
			59.68	1 Transactions		
391	DEPT Total:		10,734.33	Solid Waste	6 Vendors	6 Transactions
392	DEPT			Water Wells		
12169	NBS Calibrations 01-392-000-0000-6231		174.00	service and calibration of sca	111974	Services, Labor, Contracts
			174.00	1 Transactions		
392	DEPT Total:		174.00	Water Wells	1 Vendors	1 Transactions
601	DEPT			Extension		
11187	Regents Of The University of Minnesota 01-601-000-0000-6262		18,048.00	july-sept moa billing	0300021194	Univ Of Minn Contracts
			18,048.00	1 Transactions		
601	DEPT Total:		18,048.00	Extension	1 Vendors	1 Transactions
711	DEPT			Economic Development		
13834	Minnesota Interactive LLC 01-711-000-0000-6303		8,541.25	Web Diagnostics for SB		Mcnight/Blandin Grant Expenses

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 1 General Fund

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
	13834 Minnesota Interactive LLC		8,541.25	1 Transactions		
711	DEPT Total:		8,541.25	Economic Development	1 Vendors	1 Transactions
1	Fund Total:		137,069.30	General Fund		180 Transactions



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 3 Road & Bridge

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
0	DEPT			Undesignated		
	12753 Hendricks/Kevin & Deann					
	03-000-000-0000-5857		500.00	CULVERT REFUND		Culverts
	12753 Hendricks/Kevin & Deann		500.00	1 Transactions		
	12392 XIONG/VANG					
	03-000-000-0000-5857		500.00	DEPOSIT REFUND		Culverts
	12392 XIONG/VANG		500.00	1 Transactions		
0	DEPT Total:		1,000.00	Undesignated	2 Vendors	2 Transactions
301	DEPT			R&B Administration		
	86222 Aitkin Independent Age					
	03-301-000-0000-6241		76.97	CAMPAIGN SIGN NOTICE	631693	Fees/Prof/Misc
	86222 Aitkin Independent Age		76.97	1 Transactions		
	783 Canon Financial Services, Inc					
	03-301-000-0000-6300		162.82	CONTRACT CHARGE	19213892	Service Contracts
	783 Canon Financial Services, Inc		162.82	1 Transactions		
	89541 Culligan					
	03-301-000-0000-6400		51.40	WATER	459250	Supplies And Materials
	89541 Culligan		51.40	1 Transactions		
	11406 Innovative Office Solutions					
	03-301-000-0000-6400		65.57	OFFICE SUPPLIES	IN2218098	Supplies And Materials
	11406 Innovative Office Solutions		65.57	1 Transactions		
301	DEPT Total:		356.76	R&B Administration	4 Vendors	4 Transactions
302	DEPT			R&B Engineering/Construction		
	84172 Riverwood Healthcare Center					
	03-302-000-0000-6296		110.00	pre-employment physical		Meeting Expense/Physicals
	84172 Riverwood Healthcare Center		110.00	1 Transactions		
302	DEPT Total:		110.00	R&B Engineering/Construction	1 Vendors	1 Transactions
303	DEPT			R&B Highway Maintenance		

# 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 Description On Behalf of Name
170	Aitkin Motor Company 03-303-000-0000-6590		264.20	FILTERS	13438	Repair & Maintenance Supplies
170	Aitkin Motor Company		264.20	1 Transactions		
195	Aitkin Tire Shop 03-303-000-0000-6590		30.00	REPAIR PARTS	0-058410	Repair & Maintenance Supplies
	03-303-000-0000-6590		120.00	REPAIR LABOR	0-058410	Repair & Maintenance Supplies
	03-303-000-0000-6590		769.62	TIRE	0-058410	Repair & Maintenance Supplies
	03-303-000-0000-6590		80.00	REPAIR LABOR	0-058411	Repair & Maintenance Supplies
	03-303-000-0000-6590		20.00	REPAIR PARTS	0-058411	Repair & Maintenance Supplies
	03-303-000-0000-6590		498.40	TIRE	0-058411	Repair & Maintenance Supplies
	03-303-000-0000-6590		634.00	TIRE	0-058412	Repair & Maintenance Supplies
195	Aitkin Tire Shop		2,152.02	7 Transactions		
8411	American Welding & Gas, Inc. 03-303-000-0000-6298		8.36	AITKIN SHOP SUPPLIES	0-5919091	Shop Maintenance
8411	American Welding & Gas, Inc.		8.36	1 Transactions		
8693	ASV, LLC 03-303-000-0000-6590		653.70	REPAIR PARTS	452882	Repair & Maintenance Supplies
8693	ASV, LLC		653.70	1 Transactions		
10452	AT&T Mobility 03-303-000-0000-6254		32.98	PAUL'S IPAD SVC	287266104878X0	Utilities
10452	AT&T Mobility		32.98	1 Transactions		
8175	Centurylink 03-303-000-0000-6254		31.27	FAX: HWY OFFICE	AUG-SEPT	Utilities
8175	Centurylink		31.27	1 Transactions		
11411	Charter Communications 03-303-000-0000-6254		140.25	PHONE: HWY OFFICE - SEPT-OCT	0-022823090918	Utilities
11411	Charter Communications		140.25	1 Transactions		
14887	Cintas Corporation 03-303-000-0000-6298		19.55	SHOP LAUNDRY	4009825687	Shop Maintenance
	03-303-000-0000-6298		19.55	SHOP LAUNDRY	4010077269	Shop Maintenance
14887	Cintas Corporation		39.10	2 Transactions		

# 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 Description On Behalf of Name
14592	Dale Petroleum Company 03-303-000-0000-6513		18,138.20	AITKIN DIESEL	396578	Motor Fuel & Lubricants
	03-303-000-0000-6513		9,091.40	MCGREGOR DIESEL	396580	Motor Fuel & Lubricants
	03-303-000-0000-6513		9,093.86	MCGRATH DIESEL	396582	Motor Fuel & Lubricants
14592	Dale Petroleum Company		36,323.46	3 Transactions		
1829	Goble's Sewer Service Inc. 03-303-000-0000-6298		160.00	PALISADE SHOP	10290	Shop Maintenance
1829	Goble's Sewer Service Inc.		160.00	1 Transactions		
91187	Lake Country Power 03-303-000-0000-6254		83.02	AUG-SEPT SWATARA	140946401	Utilities
91187	Lake Country Power		83.02	1 Transactions		
13841	Lundquist/AI 03-303-000-0000-6411		145.00	WORK BOOTS REIMBURSEMENT	65825131	Safety Footwear
13841	Lundquist/AI		145.00	1 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 03-303-000-0000-6254		109.55	POWER: PALISADE	18-52-026-01	Utilities
	03-303-000-0000-6254		59.69	169 & CSAH 3	19-23-010-01	Utilities
	03-303-000-0000-6254		99.28	POWER: MCGREGOR	29-53-003-01	Utilities
	03-303-000-0000-6254		1,270.90	POWER: AITKIN	33-52-007-02	Utilities
	03-303-000-0000-6254		58.57	169 & CSAH 28	39-62-022-01	Utilities
	03-303-000-0000-6254		38.07	CSAH 12	40-06-000-01	Utilities
	03-303-000-0000-6254		62.97	47 & CSAH 2	54-51-104-01	Utilities
3160	Mille Lacs Energy Coop-Albert Lea		1,699.03	7 Transactions		
10701	Northern Safety Technology Inc 03-303-000-0000-6590		141.90	REPAIR PARTS	46540	Repair & Maintenance Supplies
	03-303-000-0000-6590		296.77	REPAIR PARTS	46553	Repair & Maintenance Supplies
10701	Northern Safety Technology Inc		438.67	2 Transactions		
10720	Nuss Truck & Equipment 03-303-000-0000-6590		128.45	REPAIR PARTS	6111884P	Repair & Maintenance Supplies
	03-303-000-0000-6590		128.45	REPAIR PARTS	6111891P	Repair & Maintenance Supplies
	03-303-000-0000-6590		14.58-	REPAIR PARTS	CM6111393PA	Repair & Maintenance Supplies
10720	Nuss Truck & Equipment		242.32	3 Transactions		

# 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 Description On Behalf of Name
10412	O'Reilly Auto Parts 03-303-000-0000-6590		244.78	REPAIR PARTS	1878-403924	Repair & Maintenance Supplies
	03-303-000-0000-6590		92.00-	REPAIR PARTS	1878-404235	Repair & Maintenance Supplies
10412	O'Reilly Auto Parts		152.78		2 Transactions	
8537	Powerplan OIB 03-303-000-0000-6298		22.00	AITKIN SHOP SUPPLIES	1891094	Shop Maintenance
8537	Powerplan OIB		22.00		1 Transactions	
3950	Public Utilities 03-303-000-0000-6254		40.77	HWY 210 W & CR 28	02-00059455-00	Utilities
	03-303-000-0000-6254		77.28	AITKIN SHOP: WATER	02-00063335-00	Utilities
	03-303-000-0000-6254		51.84	HWY 210/169 E & CR 12	02-00063388-00	Utilities
	03-303-000-0000-6254		77.09	HWY 47 & CR 12	02-00064092-00	Utilities
3950	Public Utilities		246.98		4 Transactions	
9285	Rocon Paving 03-303-000-0000-6521		7,520.00	PATCHING FLOOD REPAIR		Maintenance Supplies
9285	Rocon Paving		7,520.00		1 Transactions	
4711	Sunnys Citgo 03-303-000-0000-6513		56.02	GASOLINE	1013323	Motor Fuel & Lubricants
	03-303-000-0000-6513		71.01	GASOLINE	1014331	Motor Fuel & Lubricants
	03-303-000-0000-6513		97.51	GASOLINE	1016600	Motor Fuel & Lubricants
	03-303-000-0000-6513		47.30	GASOLINE	1022971	Motor Fuel & Lubricants
4711	Sunnys Citgo		271.84		4 Transactions	
13499	Superior Automotive 03-303-000-0000-6298		5.08	LIFT INSPECTION MISSED MILEAGE	8345	Shop Maintenance
13499	Superior Automotive		5.08		1 Transactions	
90805	Temco 03-303-000-0000-6590		12.25	REPAIR PARTS	23082	Repair & Maintenance Supplies
	03-303-000-0000-6590		7,200.00	REPAIR LABOR	23112	Repair & Maintenance Supplies
	03-303-000-0000-6590		314.89	REPAIR PARTS	23112	Repair & Maintenance Supplies
90805	Temco		7,527.14		3 Transactions	
8605	Wayne's Sanitation Llc 03-303-000-0000-6254		52.51	GARBAGE: MCGRATH	284586	Utilities

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 10/4/18 10:46AM  
 3 Road & Bridge

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
8605	Wayne's Sanitation Llc		52.51	1 Transactions		
5295	Ziegler Inc					
	03-303-000-0000-6590		598.70	REPAIR PARTS	PC190079531	Repair & Maintenance Supplies
	03-303-000-0000-6590		405.60	REPAIR PARTS	PC190079628	Repair & Maintenance Supplies
	03-303-000-0000-6590		835.00	REPAIR LABOR	SW190024111	Repair & Maintenance Supplies
	03-303-000-0000-6590		96.59	REPAIR PARTS	SW190024111	Repair & Maintenance Supplies
5295	Ziegler Inc		1,935.89	4 Transactions		
303	DEPT Total:		60,147.60	R&B Highway Maintenance	24 Vendors	54 Transactions
307	DEPT			R&B Capital Infrastructure		
9556	American Engineering Testing Inc					
	03-307-000-0000-6260		3,135.00	PROJECT TESTING SVCS	700621	Professional Services
9556	American Engineering Testing Inc		3,135.00	1 Transactions		
12391	ERTMAN/JASON					
	03-307-000-0000-6362		1,525.00	LAND R-W	PARCEL NO 11	Right Of Way
12391	ERTMAN/JASON		1,525.00	1 Transactions		
12381	JOHNSTON/CLAUDIA B					
	03-307-000-0000-6362		1,500.00	APPRAISAL REIMBURSEMENT	AUG 18	Right Of Way
12381	JOHNSTON/CLAUDIA B		1,500.00	1 Transactions		
307	DEPT Total:		6,160.00	R&B Capital Infrastructure	3 Vendors	3 Transactions
3	Fund Total:		67,774.36	Road & Bridge		64 Transactions

# 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 Description On Behalf of Name
257	DEPT			Community Corrections		
8239	Ameripride Linen & Apparel Services 05-257-000-0000-6422		4.67	Cleaning Supplies 09/11/2018 09/11/2018	220666700	Janitorial Services/Supplies
8239	Ameripride Linen & Apparel Services		4.67	1 Transactions		
89765	Minnesota Elevator, Inc 05-257-000-0000-6300		19.61	Elevator Service-September '18 09/01/2018 09/30/2018	766357	Maintenance-Service Contracts
89765	Minnesota Elevator, Inc		19.61	1 Transactions		
9692	Minnesota Energy Resources Corporation 05-257-000-0000-6254		5.44	Gas Bill 08/16/2018 09/14/2018		Utilities-Gas and Electric
9692	Minnesota Energy Resources Corporation		5.44	1 Transactions		
3950	Public Utilities 05-257-000-0000-6254		291.75	Electric Bill 08/16/2018 09/16/2018	03-00000513-03	Utilities-Gas and Electric
3950	Public Utilities		291.75	1 Transactions		
257	DEPT Total:		321.47	Community Corrections	4 Vendors	4 Transactions
390	DEPT			Environmental Health (FBL)		
8239	Ameripride Linen & Apparel Services 05-390-000-0000-6422		0.85	Cleaning Supplies 09/11/2018 09/11/2018	220666700	Janitorial Services/Supplies
8239	Ameripride Linen & Apparel Services		0.85	1 Transactions		
89765	Minnesota Elevator, Inc 05-390-000-0000-6300		3.57	Elevator Service-September '18 09/01/2018 09/30/2018	766357	Maintenance-Service Contracts
89765	Minnesota Elevator, Inc		3.57	1 Transactions		
9692	Minnesota Energy Resources Corporation 05-390-000-0000-6254		0.99	Gas Bill 08/16/2018 09/14/2018		Utilities-Gas and Electric
9692	Minnesota Energy Resources Corporation		0.99	1 Transactions		

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
3950	Public Utilities					
	05-390-000-0000-6254		53.04	Electric Bill	03-00000513-03	Utilities-Gas and Electric
				08/16/2018 09/16/2018		
3950	Public Utilities		53.04		1 Transactions	
390	DEPT Total:		58.45	Environmental Health (FBL)	4 Vendors	4 Transactions
400	DEPT			Public Health Department		
88023	American Payment Centers, LLC					
	05-400-440-0410-6301		12.80	Box Service	15-18949	Equipment Lease/Space Rental
				10/01/2018 12/31/2018		
88023	American Payment Centers, LLC		12.80		1 Transactions	
8239	Ameripride Linen & Apparel Services					
	05-400-440-0410-6422		5.94	Cleaning Supplies	220666700	Janitorial Services/Supplies
				09/11/2018 09/11/2018		
8239	Ameripride Linen & Apparel Services		5.94		1 Transactions	
248	Association of Mn Counties					
	05-400-440-0410-6241		50.00	PH Opioid Summit Reg (EM)	50346	Meeting/Conference Registration Fee
				09/12/2018 09/12/2018		
	05-400-440-0410-6241		32.00	Policy Conference Reg (CB)	50489	Meeting/Conference Registration Fee
				09/14/2018 09/14/2018		
248	Association of Mn Counties		82.00		2 Transactions	
783	Canon Financial Services, Inc					
	05-400-440-0410-6301		45.05	Mailroom Contract Charge-10/18	19179034	Equipment Lease/Space Rental
				10/20/2018 10/20/2018		
	05-400-440-0410-6301		27.13	OSS Contract Charge 9/18	19213893	Equipment Lease/Space Rental
				09/01/2018 09/30/2018		
783	Canon Financial Services, Inc		72.18		2 Transactions	
5398	CDW Government, Inc					
	05-400-440-0410-6239		45.35	RSA fob yearly fee	PDS6365	Software Fees/License Fees
5398	CDW Government, Inc		45.35		1 Transactions	
1457	CPS Technology Solutions, Inc					
	05-400-440-0410-6300		11.27	contract maintenance	375380	Maintenance/Service Contracts

# 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 Description On Behalf of Name
1457	CPS Technology Solutions, Inc		11.27		1 Transactions	
89765	Minnesota Elevator, Inc 05-400-440-0410-6300		24.95	Elevator Service-September '18 09/01/2018 09/30/2018	766357	Maintenance/Service Contracts
89765	Minnesota Elevator, Inc		24.95		1 Transactions	
9692	Minnesota Energy Resources Corporation 05-400-440-0410-6254		6.92	Gas Bill 08/16/2018 09/14/2018		Utilities-Gas and Electric
9692	Minnesota Energy Resources Corporation		6.92		1 Transactions	
90318	Moore Medical Corp-LLC 05-400-400-0402-6430		42.03	DP&C Medical Supplies 09/24/2018 09/24/2018	70036676	DP & C - Medical Supplies
	05-400-400-0402-6430		300.90	Immunization Supplies 09/24/2018 09/24/2018	70036676	DP & C - Medical Supplies
90318	Moore Medical Corp-LLC		342.93		2 Transactions	
3950	Public Utilities 05-400-440-0410-6254		371.31	Electric Bill 08/16/2018 09/16/2018	03-00000513-03	Utilities-Gas and Electric
3950	Public Utilities		371.31		1 Transactions	
10698	Stericycle, Inc 05-400-440-0410-6231		19.27	Steri-Safe 10/01/2018 10/31/2018	4008090020	Services/Labor/Contracts
10698	Stericycle, Inc		19.27		1 Transactions	
86235	The Office Shop Inc 05-400-450-0451-6406		54.00	HE - Farm2Families Signs 09/05/2018 09/05/2018	20180823	PH Program Related Supplies
86235	The Office Shop Inc		54.00		1 Transactions	
400	DEPT Total:		1,048.92	Public Health Department	12 Vendors	15 Transactions
420	DEPT			Income Maintenance		
88023	American Payment Centers, LLC 05-420-600-4800-6301		26.40	Box Service	15-18949	Equipment Lease/Space Rental



# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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 Description <u>On Behalf of Name</u>
88023	American Payment Centers, LLC		26.40	10/01/2018 12/31/2018 1 Transactions		
8239	Ameripride Linen & Apparel Services 05-420-600-4800-6422		12.30	Cleaning Supplies 09/11/2018 09/11/2018 1 Transactions	220666700	Janitorial Services/Supplies
8239	Ameripride Linen & Apparel Services		12.30			
248	Association of Mn Counties 05-420-600-4800-6241		66.00	Policy Conference Reg (CB) 09/14/2018 09/14/2018 1 Transactions	50489	Meeting/Conference Registration Fee
248	Association of Mn Counties		66.00			
783	Canon Financial Services, Inc 05-420-600-4800-6301		92.92	Mailroom Contract Charge-10/18 10/20/2018 10/20/2018	19179034	Equipment Lease/Space Rental
	05-420-600-4800-6301		55.97	OSS Contract Charge 9/18 09/01/2018 09/30/2018 2 Transactions	19213893	Equipment Lease/Space Rental
783	Canon Financial Services, Inc		148.89			
5398	CDW Government, Inc 05-420-600-4800-6239		93.56	RSA fob yearly fee	PDS6365	Software Fees/License Fees
5398	CDW Government, Inc		93.56	1 Transactions		
1457	CPS Technology Solutions, Inc 05-420-600-4800-6300		23.23	contract maintenance	375380	Maintenance/Service Contracts
	05-420-640-4800-6300		35.20	contract maintenance	375380	Maintenance/Service Contracts
1457	CPS Technology Solutions, Inc		58.43	2 Transactions		
11051	Department of Human Services 05-420-650-4400-6025		1,426.50	MA LTC UN 65 08/01/2018 08/30/2018	A300MM9B01I	State/Fed Share - MA
	05-420-650-4400-6025		159.30	MAX LTC LT65 18 08/01/2018 08/30/2018	A300MM9B01I	State/Fed Share - MA
	05-420-650-4400-6025		816.51	MA ESTATE COLLECTIONS - FED 08/01/2018 08/30/2018	A300MM9B01I	State/Fed Share - MA
	05-420-650-4400-6025		408.25	MA ESTATE COLLECTIONS - STATE 08/01/2018 08/30/2018	A300MM9B01I	State/Fed Share - MA
	05-420-650-4400-6025		30.00	MA AX ESTATE/RECIPIENT - FED	A300MM9B01I	State/Fed Share - MA

# 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 Description On Behalf of Name
11051	Department of Human Services		2,840.56	08/01/2018 08/30/2018		5 Transactions
89765	Minnesota Elevator, Inc 05-420-600-4800-6300		51.70	Elevator Service-September '18 09/01/2018 09/30/2018	766357	Maintenance/Service Contracts
89765	Minnesota Elevator, Inc		51.70			1 Transactions
9692	Minnesota Energy Resources Corporation 05-420-600-4800-6254		14.34	Gas Bill 08/16/2018 09/14/2018		Utilities-Gas and Electric
9692	Minnesota Energy Resources Corporation		14.34			1 Transactions
3950	Public Utilities 05-420-600-4800-6254		769.15	Electric Bill 08/16/2018 09/16/2018	03-00000513-03	Utilities-Gas and Electric
3950	Public Utilities		769.15			1 Transactions
10698	Stericycle, Inc 05-420-600-4800-6231		39.73	Steri-Safe 10/01/2018 10/31/2018	4008090020	Services/Labor/Contracts
10698	Stericycle, Inc		39.73			1 Transactions
420	DEPT Total:		4,121.06	Income Maintenance	11 Vendors	17 Transactions
430	DEPT			Social Services		
88023	American Payment Centers, LLC 05-430-700-4800-6301		40.80	Box Service 10/01/2018 12/31/2018	15-18949	Equipment Lease/Space Rental
88023	American Payment Centers, LLC		40.80			1 Transactions
8239	Ameripride Linen & Apparel Services 05-430-700-4800-6422		18.66	Cleaning Supplies 09/11/2018 09/11/2018	220666700	Janitorial Services/Supplies
8239	Ameripride Linen & Apparel Services		18.66			1 Transactions
248	Association of Mn Counties 05-430-700-4800-6241		50.00	SS Opioid Summit Reg (KL) 09/12/2018 09/12/2018	50346	Meeting/Conference Registration Fee

# 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 Description	On Behalf of Name
		05-430-700-4800-6241			102.00	Policy Conference Reg (CB)		50489		Meeting/Conference Registration Fee	
248	Association of Mn Counties				152.00		09/14/2018 09/14/2018			2 Transactions	
783	Canon Financial Services, Inc	05-430-700-4800-6301			143.61	Mailroom Contract Charge-10/18		19179034		Equipment Lease/Space Rental	
		05-430-700-4800-6301			86.50	OSS Contract Charge 9/18		19213893		Equipment Lease/Space Rental	
783	Canon Financial Services, Inc				230.11		09/01/2018 09/30/2018			2 Transactions	
5398	CDW Government, Inc	05-430-700-4800-6239			144.59	RSA fob yearly fee		PDS6365		Software Fees/License Fees	
5398	CDW Government, Inc				144.59					1 Transactions	
1457	CPS Technology Solutions, Inc	05-430-700-4800-6300			35.90	contract maintenance		375380		Maintenance/Service Contracts	
1457	CPS Technology Solutions, Inc				35.90					1 Transactions	
89765	Minnesota Elevator, Inc	05-430-700-4800-6300			78.44	Elevator Service-September '18		766357		Maintenance/Service Contracts	
							09/01/2018 09/30/2018			1 Transactions	
89765	Minnesota Elevator, Inc				78.44						
9692	Minnesota Energy Resources Corporation	05-430-700-4800-6254			21.76	Gas Bill				Utilities-Gas and Electric	
							08/16/2018 09/14/2018			1 Transactions	
9692	Minnesota Energy Resources Corporation				21.76						
3950	Public Utilities	05-430-700-4800-6254			1,166.98	Electric Bill		03-00000513-03		Utilities-Gas and Electric	
							08/16/2018 09/16/2018			1 Transactions	
3950	Public Utilities				1,166.98						
84172	Riverwood Healthcare Center	05-430-700-4800-6272			110.00	pre-employment physical				New Employee Physical Examinations	
84172	Riverwood Healthcare Center				110.00					1 Transactions	
10698	Stericycle, Inc										

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 10/4/18 10:46AM  
 5 Health & Human Services

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
	05-430-700-4800-6231		61.40	4008090020	Services/Labor/Contracts
10698	Stericycle,Inc		61.40	1 Transactions	
10930	Tidholm Productions		49.95	0135 7615	Office Supplies
	05-430-700-4800-6405		49.95	09/07/2018	
10930	Tidholm Productions		49.95	09/07/2018	1 Transactions
430	DEPT Total:		2,110.59	Social Services	12 Vendors 14 Transactions
5	Fund Total:		7,660.49	Health & Human Services	54 Transactions

# 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 Description On Behalf of Name
900	DEPT			Timber Permit Bonds		
5791	Sappi 10-900-000-0000-2300		4,284.76	over appraised		Timber Permit Bonds
5791	Sappi		4,284.76		1 Transactions	
900	DEPT Total:		4,284.76	Timber Permit Bonds	1 Vendors	1 Transactions
921	DEPT			Co. Development		
4989	Austin Powder 10-921-000-0000-6405		1,286.00	explosives	1945360	Office Supplies
4989	Austin Powder		1,286.00		1 Transactions	
7053	Bill's Sportsman's Service 10-921-000-0000-6406		57.90	2 4-1/2' Paddles	1125	Field Supplies
7053	Bill's Sportsman's Service		57.90		1 Transactions	
13602	Hughley/Josh 10-921-000-0000-6231		390.00	13 beavers		Services, Labor, Contracts
13602	Hughley/Josh		390.00		1 Transactions	
921	DEPT Total:		1,733.90	Co. Development	3 Vendors	3 Transactions
923	DEPT			Forfeited Tax Sales		
12408	Bobcat of Duluth 10-923-000-0000-6590		637.00	bobcat 445	9293	Repair & Maintenance Supplies
12408	Bobcat of Duluth		637.00		1 Transactions	
783	Canon Financial Services, Inc 10-923-000-0000-6405		327.05	contract charges	19179037	Office Supplies
783	Canon Financial Services, Inc		327.05		1 Transactions	
5398	CDW Government, Inc 10-923-000-0000-6231		28.35	RSA fob yearly fee	PDS6365	Services, Labor, Contracts
5398	CDW Government, Inc		28.35		1 Transactions	
11411	Charter Communications 10-923-000-0000-6254		174.98	monthly internet		Utilities

# 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 Description On Behalf of Name
11411	Charter Communications		174.98		1 Transactions	
1701	Forestry Suppliers Inc 10-923-000-0000-6406		1,706.04	paint / herbicide	32557	Field Supplies
1701	Forestry Suppliers Inc		1,706.04		1 Transactions	
12820	Jade Equipment Co. Ltd. 10-923-000-0000-6590		997.50	grader 402		Repair & Maintenance Supplies
12820	Jade Equipment Co. Ltd.		997.50		1 Transactions	
14119	John's Repair 10-923-000-0000-6590		1,876.00	grader 402		Repair & Maintenance Supplies
14119	John's Repair		1,876.00		1 Transactions	
12927	Midwest Machinery Co. 10-923-000-0000-6590		1,140.68	replace windshield/steering	1767086	Repair & Maintenance Supplies
12927	Midwest Machinery Co.		1,140.68		1 Transactions	
14748	Northwoods Forestry Inc 10-923-000-0000-6231		12,340.00	tsi brushing	4110	Services, Labor, Contracts
14748	Northwoods Forestry Inc		12,340.00		1 Transactions	
10720	Nuss Truck & Equipment 10-923-000-0000-6590		24.77	seal	6110643P	Repair & Maintenance Supplies
10720	Nuss Truck & Equipment		24.77		1 Transactions	
10412	O'Reilly Auto Parts 10-923-000-0000-6590		204.42	supplies	74209	Repair & Maintenance Supplies
10412	O'Reilly Auto Parts		204.42		1 Transactions	
5791	Sappi 10-923-000-0000-6820		8,006.10	over appraised		Refunds & Reimbursements
5791	Sappi		8,006.10		1 Transactions	
90805	Temco 10-923-000-0000-6590		1,189.40	repair disc attachment	23083	Repair & Maintenance Supplies
90805	Temco		1,189.40		1 Transactions	

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 10/4/18 10:46AM  
 10 Trust

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
923	DEPT Total:		Forfeited Tax Sales	13 Vendors	13 Transactions
926	DEPT		Law Library		
5173	Thomson Reuters-West Publishing				
	10-926-000-0000-6408		west info charges	838824495	Law Books
	10-926-000-0000-6408		west library sub	838907176	Law Books
5173	Thomson Reuters-West Publishing				2 Transactions
926	DEPT Total:		Law Library	1 Vendors	2 Transactions
10	Fund Total:		Trust		19 Transactions

# 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 Description On Behalf of Name
924	DEPT			Forest Resource		
8544	Brock White Construction Materials 11-924-000-0000-6361		403.56	jute netting / staples	12958700-00	Road Construction Service
8544	Brock White Construction Materials		403.56	1 Transactions		
1701	Forestry Suppliers Inc 11-924-000-0000-6231		328.76	paint / herbicide	32557	Services, Labor, Contracts
1701	Forestry Suppliers Inc		328.76	1 Transactions		
924	DEPT Total:		732.32	Forest Resource	2 Vendors	2 Transactions
925	DEPT			Resource Management		
13234	Western EcoSystems Technology, Inc. 11-925-000-0000-6231		8,792.88	Habitat conservation plan	60566	Services, Labor, Contracts
13234	Western EcoSystems Technology, Inc.		8,792.88	1 Transactions		
925	DEPT Total:		8,792.88	Resource Management	1 Vendors	1 Transactions
935	DEPT			Forest Road		
87	Aitkin Co Highway Dept 11-935-000-0000-6361		15,483.60	gravel crushing contract		Road Construction Service
87	Aitkin Co Highway Dept		15,483.60	1 Transactions		
91022	Courtemanche/Richard 11-935-000-0000-6361		280.00	seed for road		Road Construction Service
91022	Courtemanche/Richard		280.00	1 Transactions		
12400	Precision Grade LLC 11-935-000-0000-6361		448.00	rd 4-1 sup and spread class 5	20180070	Road Construction Service
12400	Precision Grade LLC		448.00	1 Transactions		
935	DEPT Total:		16,211.60	Forest Road	3 Vendors	3 Transactions
11	Fund Total:		25,736.80	Forest Development		6 Transactions



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 10/4/18 10:46AM  
 12 Agency

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
0	DEPT		Undesignated		
	12454 Christensen/Karen		prepaid mh refund		Prepaid Property Taxes
	12-000-000-0000-2280				
	12454 Christensen/Karen			1 Transactions	
	12536 Gordon/LuAnn		prepaid mh refund		Prepaid Property Taxes
	12-000-000-0000-2280				
	12536 Gordon/LuAnn			1 Transactions	
0	DEPT Total:		Undesignated	2 Vendors	2 Transactions
12	Fund Total:		Agency		2 Transactions

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 10/4/18 10:46AM  
 13 Taxes & Penalties

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
943	DEPT		Taxes And Penalties		
	9019 Hageman/Russell				
	13-943-000-0000-2001		Property Tax Overpayment		Cur - Property Taxes
	9019 Hageman/Russell			1 Transactions	
943	DEPT Total:		Taxes And Penalties	1 Vendors	1 Transactions
13	Fund Total:		Taxes & Penalties		1 Transactions

# 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 Description On Behalf of Name
521	DEPT			LLCC Administration		
85003	Aitkin County DAC 19-521-000-0000-6231		672.37	cleaning 8/7,8/16,8/24		Services, Labor, Contracts
85003	Aitkin County DAC		672.37	1 Transactions		
783	Canon Financial Services, Inc 19-521-000-0000-6231		106.01	contract charges	19179047	Services, Labor, Contracts
783	Canon Financial Services, Inc		106.01	1 Transactions		
13225	d'ears inc 19-521-000-0000-6400		220.75	earrings	4288	Commissary Items
13225	d'ears inc		220.75	1 Transactions		
1829	Goble's Sewer Service Inc. 19-521-000-0000-6231		375.00	pump mh - emergency		Services, Labor, Contracts
1829	Goble's Sewer Service Inc.		375.00	1 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 19-521-000-0000-6254		2,155.62	LLCC August Electric	27-13-004-01	Utilities
3160	Mille Lacs Energy Coop-Albert Lea		2,155.62	1 Transactions		
4425	Shirts Plus 19-521-000-0000-6400		216.00	logo t's	2078	Commissary Items
4425	Shirts Plus		216.00	1 Transactions		
521	DEPT Total:		3,745.75	LLCC Administration	6 Vendors	6 Transactions
522	DEPT			LLCC Education		
11087	Minnesota Astronomical Society 19-522-000-0000-6820		1,020.00	nothern nights star fest		Refunds & Reimbursements
11087	Minnesota Astronomical Society		1,020.00	1 Transactions		
12447	Zasada/John 19-522-000-0000-6416		300.00	birch bark class refund		Education Supplies
12447	Zasada/John		300.00	1 Transactions		
522	DEPT Total:		1,320.00	LLCC Education	2 Vendors	2 Transactions

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 10/4/18 10:46AM  
 19 Long Lake Conservation C

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
523	DEPT		LLCC Food		
	4968 Upper Lakes Foods, Inc		groceries		Groceries-Students
	19-523-000-0000-6418	2,056.71	supplies		Food Service Supplies
	19-523-000-0000-6420	86.62			
	4968 Upper Lakes Foods, Inc	2,143.33		2 Transactions	
523	DEPT Total:	2,143.33	LLCC Food	1 Vendors	2 Transactions
19	Fund Total:	7,209.08	Long Lake Conservation Center		10 Transactions

# 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 Description On Behalf of Name
520	DEPT			Parks		
9625	Blind Lake ATV Club 21-520-000-0000-6802		1,768.98	Blind Lake Atv Replacement		Trail Grants-State
9625	Blind Lake ATV Club		1,768.98	1 Transactions		
10083	Cedarbrook Lumber Comp 21-520-000-0000-6406		68.41	cedarbrook august statement	0344	Field Supplies
10083	Cedarbrook Lumber Comp		68.41	1 Transactions		
1829	Goble's Sewer Service Inc. 21-520-000-0000-6231		250.00	aitkin rv dump	10403/10402	Services, Labor, Contracts
1829	Goble's Sewer Service Inc.		250.00	1 Transactions		
9354	Kangas Enterprise, Inc 21-520-000-0000-6231		375.00	sewer service	16619/16620	Services, Labor, Contracts
9354	Kangas Enterprise, Inc		375.00	1 Transactions		
3100	McGregor Oil 21-520-000-0000-6511		773.83	july gas		Gas And Oil
	21-520-000-0000-6511		1,161.60	august gas bill		Gas And Oil
3100	McGregor Oil		1,935.43	2 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 21-520-000-0000-6254		193.74	berglund park	18-51-106-02	Utilities
3160	Mille Lacs Energy Coop-Albert Lea		193.74	1 Transactions		
14483	Norland Sanitary Services 21-520-000-0000-6231		180.00	jacobson dumpster	48956	Services, Labor, Contracts
14483	Norland Sanitary Services		180.00	1 Transactions		
3950	Public Utilities 21-520-000-0000-6254		270.31	land dept		Utilities
	21-520-000-0000-6254		161.33	miss access		Utilities
	21-520-000-0000-6254		89.24	parks shower ms access		Utilities
3950	Public Utilities		520.88	3 Transactions		
520	DEPT Total:		5,292.44	Parks	8 Vendors	11 Transactions
21	Fund Total:		5,292.44	Parks		11 Transactions

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10/4/18 10:46AM  
21 Parks

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 42

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
Final Total:		287,652.75	261 Vendors	347 Transactions

# Aitkin County



## Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	137,069.30	General Fund	
	3	67,774.36	Road & Bridge	
	5	7,660.49	Health & Human Services	
	10	36,820.28	Trust	
	11	25,736.80	Forest Development	
	12	80.00	Agency	
	13	10.00	Taxes & Penalties	
	19	7,209.08	Long Lake Conservation Center	
	21	5,292.44	Parks	
	All Funds	287,652.75	Total	Approved by, .....
				.....
				.....

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# Aitkin County



## ABBREVIATED WARRANT REGISTER Auditor Warrants

Approved 10/09/2018  
Pay Date 09/28/2018

<u>Vendor #</u>	<u>Vendor Name</u>	<u>AMOUNT</u>	<u>Warr #</u>
7050	Anderson Brothers Construction	1,453,214.88	3118
	Total . . .	1,453,214.88	1 Warrants

Auditor Warrants



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9/27/18

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# Aitkin County



## ABBREVIATED WARRANT REGISTER Auditor Warrants

Approved 10/09/2018  
Pay Date 09/28/2018

<u>WARRANT RUN INFORMATION</u>		<u>Vendor #</u>	<u>Vendor Name</u>			<u>AMOUNT</u>	<u>Warr #</u>				
		<u>WARRANT FORM</u>	<u>STARTING WARRANT NO.</u>	<u>ENDING WARRANT NO.</u>	<u>DATE OF PAYMENT</u>	<u>DATE OF APPROVAL</u>	<u>PPD COUNT</u>	<u>AMOUNT</u>	<u>CTX COUNT</u>	<u>AMOUNT</u>	
1	1,453,214.88	WFXX-ACH	3118	3118	09/28/2018	10/09/2018	0			11,453,214.88	
	1,453,214.88	TOTAL									

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# Aitkin County



## ABBREVIATED WARRANT REGISTER Auditor Warrants

Approved 10/09/2018  
Pay Date 09/28/2018

Vendor # Vendor Name AMOUNT Warr #

### Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	<u>ACH Amount</u>	<u>Non-ACH Amount</u>
3	1,453,214.88	Road & Bridge	1,453,214.88	-
All Funds	1,453,214.88	Total	1,453,214.88 Total ACH	- Total Non-ACH

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

# Aitkin County



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 Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
1	DEPT			Commissioners		
	5462 Bremer Bank (Elan ACH)					
52	01-001-000-0000-6332		197.78	thunderbird lodge		Hotel / Motel Lodging
53	01-001-000-0000-6340		22.31			Meals (Overnight)
	5462 Bremer Bank (Elan ACH)		220.09	2 Transactions		
1	DEPT Total:		220.09	Commissioners	1 Vendors	2 Transactions
40	DEPT			Auditor		
	5462 Bremer Bank (Elan ACH)					
40	01-040-000-0000-6625		1,957.91	MS Surface Computer		Office Equipment
	5462 Bremer Bank (Elan ACH)		1,957.91	1 Transactions		
40	DEPT Total:		1,957.91	Auditor	1 Vendors	1 Transactions
42	DEPT			Treasurer		
	780 Bremer Bank					
106	01-042-000-0000-5079		0.11	deed tax		3% State Deed Tax
	780 Bremer Bank		0.11	1 Transactions		
42	DEPT Total:		0.11	Treasurer	1 Vendors	1 Transactions
43	DEPT			Assessor		
	5462 Bremer Bank (Elan ACH)					
50	01-043-000-0000-6208		185.00	mn property case study wrk shp		Training/Education
87	01-043-000-0000-6208		335.00	maao conference		Training/Education
43	01-043-000-0000-6332		201.80	Pace course lodging		Hotel / Motel Lodging
86	01-043-000-0000-6332		102.18	pace course		Hotel / Motel Lodging
56	01-043-000-0000-6340		16.59	maap conf		Meals (Overnight)
84	01-043-000-0000-6340		31.04	pace course meals		Meals (Overnight)
85	01-043-000-0000-6511		75.00	pace course		Gas And Oil
	5462 Bremer Bank (Elan ACH)		946.61	7 Transactions		
43	DEPT Total:		946.61	Assessor	1 Vendors	7 Transactions
44	DEPT			Central Services		
	8410 Bremer Bank					

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
91	01-044-904-0000-6231		761.35	participant fees		Flex Services, Labor, Etc
90	01-044-904-0000-6360		4.74	fle plan		Flex Plan Withdrawals
92	01-044-904-0000-6360		1,625.35	flex plan		Flex Plan Withdrawals
93	01-044-904-0000-6360		1,035.36	fsa claims		Flex Plan Withdrawals
98	01-044-904-0000-6360		1,716.70	fsa claims		Flex Plan Withdrawals
100	01-044-904-0000-6360		38.83	fsa claims		Flex Plan Withdrawals
8410	Bremer Bank		5,182.33		6 Transactions	
44	DEPT Total:		5,182.33	Central Services	1 Vendors	6 Transactions
49	DEPT			Information Technologies		
5462	Bremer Bank (Elan ACH)					
41	01-049-000-0000-6208		98.00	west cent tech conf		Training/Education
42	01-049-000-0000-6330		20.85	gas travel wctc		Transportation & Travel & Parking
9	01-049-000-0000-6402		33.84	Mailing Labels		Computer Supplies & Software
49	01-049-000-0000-6402		73.85	seagate hard drive		Computer Supplies & Software
59	01-049-000-0000-6402		23.80	blank dvds		Computer Supplies & Software
60	01-049-000-0000-6402		19.58	mini dp to vga		Computer Supplies & Software
7	01-049-000-0000-6405		58.50	Mailing Labels		Office Supplies (Non Computer)
8	01-049-000-0000-6405		30.95	Mailing Labels		Office Supplies (Non Computer)
5462	Bremer Bank (Elan ACH)		359.37		8 Transactions	
49	DEPT Total:		359.37	Information Technologies	1 Vendors	8 Transactions
52	DEPT			Administration		
5462	Bremer Bank (Elan ACH)					
54	01-052-000-0000-6241		350.00	mpelra conf		Registration Fee
23	01-052-000-0000-6332		182.19	MACA		Hotels / Motels
55	01-052-000-0000-6332		409.73	mpelra conf		Hotels / Motels
5462	Bremer Bank (Elan ACH)		941.92		3 Transactions	
52	DEPT Total:		941.92	Administration	1 Vendors	3 Transactions
90	DEPT			Attorney		
5462	Bremer Bank (Elan ACH)					
35	01-090-000-0000-6405		240.00	notary stamp renewal		Office & Computer Supplies
5462	Bremer Bank (Elan ACH)		240.00		1 Transactions	

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
90 DEPT Total:		240.00	Attorney	1 Vendors 1 Transactions
120 DEPT			Service Officer	
51 5462 Bremer Bank (Elan ACH)				
51 01-120-000-0000-6332		100.00	annual conference	Hotel / Motel Lodging
66 01-120-000-0000-6332		100.00	deposit annual conference	Hotel / Motel Lodging
5462 Bremer Bank (Elan ACH)		200.00		2 Transactions
120 DEPT Total:		200.00	Service Officer	1 Vendors 2 Transactions
122 DEPT			Planning & Zoning	
8410 Bremer Bank				
103 01-122-000-0000-5135		100.00-	app 2018-003620	Planning & Zoning Permits
101 01-122-000-0000-6820		150.00	refund app 2018-003606	Refunds & Reimbursements
8410 Bremer Bank		50.00		2 Transactions
5462 Bremer Bank (Elan ACH)				
36 01-122-000-0000-6208		25.00	u of mn basic design course	Training/Education
83 01-122-000-0000-6332		120.31	ssts basic designer course	Hotel / Motel Lodging
5462 Bremer Bank (Elan ACH)		145.31		2 Transactions
122 DEPT Total:		195.31	Planning & Zoning	2 Vendors 4 Transactions
200 DEPT			Enforcement	
5462 Bremer Bank (Elan ACH)				
21 01-200-000-0000-6231		70.00	photos to digital	Services & Labor (Incl Contracts)
15 01-200-000-0000-6405		11.93	saline solution	Office Supplies
16 01-200-000-0000-6405		205.68	dvds/recorder/cpffee filters	Office Supplies
34 01-200-000-0000-6511		23.35	gas	Gas And Oil
5462 Bremer Bank (Elan ACH)		310.96		4 Transactions
200 DEPT Total:		310.96	Enforcement	1 Vendors 4 Transactions
252 DEPT			Corrections	
5462 Bremer Bank (Elan ACH)				
44 01-252-000-0000-6405		104.20	jail supplies	Office & Computer Supplies
65 01-252-000-0000-6418		143.92	groceries	Groceries
67 01-252-000-0000-6590		5.49	frost glass paint	Repair & Maintenance Supplies

# Aitkin County



Vendor No.	Vendor Name	Account/Formula	Rpt Accr	Amount	Warrant Description	Service Dates	Invoice # Paid On Bhf #	Account/Formula Description	On Behalf of Name
33		01-252-000-0000-6610		172.99	computer monitor			Equipment	
1		01-252-252-0000-6405		53.17	USPS / Roll of Stamps			Prisoner Welfare	
64		01-252-252-0000-6405		49.88	microwave			Prisoner Welfare	
17		01-252-252-0000-6408		42.96	oatmeal			Commissary Supplies	
22		01-252-252-0000-6408		34.16	dollar tree - word find			Commissary Supplies	
5462	Bremer Bank (Elan ACH)			606.77		8 Transactions			
252	DEPT Total:			606.77	Corrections		1 Vendors		8 Transactions
257	DEPT				Community Corrections				
5462	Bremer Bank (Elan ACH)								
31		01-257-022-0000-6406		205.20	Gratitude Picnic			Sobriety Crt Expenses	
79		01-257-022-0000-6406		36.10	candy for fishbowl			Sobriety Crt Expenses	
80		01-257-022-0000-6406		21.76	brat sale			Sobriety Crt Expenses	
81		01-257-022-0000-6406		54.46	pizza team meeting			Sobriety Crt Expenses	
68		01-257-251-0000-6241		467.66	BCA training / hotel director			Registration Fee	
5462	Bremer Bank (Elan ACH)			785.18		5 Transactions			
257	DEPT Total:			785.18	Community Corrections		1 Vendors		5 Transactions
280	DEPT				Emergency Management				
5462	Bremer Bank (Elan ACH)								
20		01-280-000-0000-6511		43.00	em mgmt meeting			Gas And Oil	
5462	Bremer Bank (Elan ACH)			43.00		1 Transactions			
280	DEPT Total:			43.00	Emergency Management		1 Vendors		1 Transactions
390	DEPT				Environmental Health (FBL)				
5462	Bremer Bank (Elan ACH)								
37		01-390-000-0000-6405		37.32	FBL Supplies			Office, Film, And Field Supplies	
5462	Bremer Bank (Elan ACH)			37.32		1 Transactions			
390	DEPT Total:			37.32	Environmental Health (FBL)		1 Vendors		1 Transactions
392	DEPT				Water Wells				
8410	Bremer Bank								
102		01-392-000-0000-5135		40.00-	app 2018-003628			Well Permits	

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# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

1 General Fund

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
8410 Bremer Bank		40.00-	1 Transactions		
392 DEPT Total:		40.00-	Water Wells	1 Vendors	1 Transactions
1 Fund Total:		11,986.88	General Fund		55 Transactions



JKK1  
 9/21/18 2:44PM  
 3 Road & Bridge

# Aitkin County



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 Description</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
302	DEPT		R&B Engineering/Construction		
	5462 Bremer Bank (Elan ACH)				
6	03-302-000-0000-6449	6.38	Fed Ex		Rd/Br Engr. Supplies
57	03-302-000-0000-6449	3.19-	fed ex		Rd/Br Engr. Supplies
58	03-302-000-0000-6449	3.19	fed ex		Rd/Br Engr. Supplies
	5462 Bremer Bank (Elan ACH)	6.38		3 Transactions	
302	DEPT Total:	6.38	R&B Engineering/Construction	1 Vendors	3 Transactions
303	DEPT		R&B Highway Maintenance		
	8410 Bremer Bank				
89	03-303-000-0000-6513	25.00	special fuels license		Motor Fuel & Lubricants
	8410 Bremer Bank	25.00		1 Transactions	
303	DEPT Total:	25.00	R&B Highway Maintenance	1 Vendors	1 Transactions
3	Fund Total:	31.38	Road & Bridge		4 Transactions

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
400	DEPT			Public Health Department		
5462	Bremer Bank (Elan ACH)					
78	05-400-410-0413-6406		115.39	wic - manuals		PH Program Related Supplies
76	05-400-410-0413-6430		25.74	wic - safety lancets		WIC - Medical Supplies
29	05-400-430-0408-6406		194.97	Booster / Car seat 3		PH Program Related Supplies
5	05-400-440-0410-6241		87.12	EHL - Learn Conf. Reg		Meeting/Conference Registration Fee
4	05-400-440-0410-6330		2.50	LPHG - Meeting - Parking		Mileage/Parking
3	05-400-440-0410-6332		240.21	Health Conf. - Lodging		Hotel/Lodging
32	05-400-440-0410-6332		67.30	Macssa Conf Hotel		Hotel/Lodging
47	05-400-440-0410-6332		89.27	lphg mtg - lodging		Hotel/Lodging
82	05-400-440-0410-6332		31.46	directors mtg - hotel		Hotel/Lodging
48	05-400-440-0410-6340		26.27	lphg mtg - meetings		Meal Reimbursement
25	05-400-440-0410-6405		9.44	mr coffee		Office Supplies
26	05-400-440-0410-6405		1.42	agency - black twist ties		Office Supplies
27	05-400-440-0410-6405		7.59	leadership lev - emot tests		Office Supplies
69	05-400-440-0410-6405		1.12	self inking stamp refill		Office Supplies
72	05-400-440-0410-6405		1.44	agency - corner protectors		Office Supplies
73	05-400-440-0410-6405		1.00	agency - coffee filter		Office Supplies
74	05-400-440-0410-6405		3.59	agency - pest control		Office Supplies
71	05-400-440-0410-6450		2.08	agency - iphone charging cable		Small Equipment: Telephones,Chairs, etc.
30	05-400-450-0451-6332		102.42	SHIP Conf - lodging		Hotel/Lodging
70	05-400-440-0410-6405		5.60	agency - notepads	-	Office Supplies
5462	Bremer Bank (Elan ACH)		1,015.93	20 Transactions		
400	DEPT Total:		1,015.93	Public Health Department	1 Vendors	20 Transactions
420	DEPT			Income Maintenance		
5462	Bremer Bank (Elan ACH)					
32	05-420-600-4800-6332		138.80	Macssa Conf Hotel		Hotel/Lodging
82	05-420-600-4800-6332		64.90	directors mtg - hotel		Hotel/Lodging
25	05-420-600-4800-6405		19.47	mr coffee		Office Supplies
26	05-420-600-4800-6405		2.92	agency - black twist ties		Office Supplies
27	05-420-600-4800-6405		15.64	leadership lev - emot tests		Office Supplies
69	05-420-600-4800-6405		2.31	self inking stamp refill		Office Supplies
72	05-420-600-4800-6405		2.97	agency - corner protectors		Office Supplies
73	05-420-600-4800-6405		2.06	agency - coffee filter		Office Supplies
74	05-420-600-4800-6405		7.43	agency - pest control		Office Supplies
71	05-420-600-4800-6450		4.29	agency - iphone charging cable		Small Equipment: Telephones,Chairs, etc.
70	05-420-600-4800-6405		11.54	agency - notepads	-	Office Supplies

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 9/21/18 2:44PM  
 5 Health & Human Services

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
No. Account/Formula	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
5462 Bremer Bank (Elan ACH)		272.33	11 Transactions		
420 DEPT Total:		272.33	Income Maintenance	1 Vendors	11 Transactions
430 DEPT			Social Services		
5462 Bremer Bank (Elan ACH)					
32 05-430-700-4800-6332		214.51	Macssa Conf Hotel		Hotel/Lodging
75 05-430-700-4800-6332		132.54	aps 101 training - lodging		Hotel/Lodging
82 05-430-700-4800-6332		100.30	directors mtg - hotel		Hotel/Lodging
24 05-430-700-4800-6405		23.43	SS - Appointment Book		Office Supplies
25 05-430-700-4800-6405		30.08	mr coffee		Office Supplies
26 05-430-700-4800-6405		4.51	agency - black twist ties		Office Supplies
27 05-430-700-4800-6405		24.17	leadership lev - emot tests		Office Supplies
28 05-430-700-4800-6405		13.95	SS - Supply - Rolodex		Office Supplies
69 05-430-700-4800-6405		3.56	self inking stamp refill		Office Supplies
72 05-430-700-4800-6405		4.58	agency - corner protectors		Office Supplies
73 05-430-700-4800-6405		3.19	agency - coffee filter		Office Supplies
74 05-430-700-4800-6405		11.48	agency - pest control		Office Supplies
77 05-430-700-4800-6405		20.49	ss- planner		Office Supplies
71 05-430-700-4800-6450		6.62	agency - iphone charging cable		Small Equipment: Telephones,Chairs, etc.
45 05-430-710-3460-6065		75.16	SELF - football cleats		Self Funds - Adolescent Life Skills
2 05-430-710-3810-6057		94.45	FC - Initial Clothing		Family Foster Care
46 05-430-710-3880-6057		243.71	Intitial Clothing - SILS		Supervised Independent Living
70 05-430-700-4800-6405		17.84	agency - notepads	-	Office Supplies
5462 Bremer Bank (Elan ACH)		1,024.57	18 Transactions		
430 DEPT Total:		1,024.57	Social Services	1 Vendors	18 Transactions
5 Fund Total:		2,312.83	Health & Human Services		49 Transactions

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 9/21/18 2:44PM  
 9 State

# Aitkin County



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 Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
0	DEPT			Undesignated		
	780 Bremer Bank					
105	09-000-000-0000-2025		38,194.20	deed tax		State's Share Of Deed Tax (97%)
104	09-000-000-0000-2026		28,033.96	mtg reg july		State Share Of Mortgage Registry (97%)
	780 Bremer Bank		66,228.16		2 Transactions	
0	DEPT Total:		66,228.16	Undesignated	1 Vendors	2 Transactions
9	Fund Total:		66,228.16	State		2 Transactions

JKK1  
 9/21/18 2:44PM  
 10 Trust

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
923	DEPT		Forfeited Tax Sales		
	5462 Bremer Bank (Elan ACH)				
38	10-923-000-0000-6405		10 charging cords		Office Supplies
	5462 Bremer Bank (Elan ACH)			1 Transactions	
923	DEPT Total:		49.95 Forfeited Tax Sales	1 Vendors	1 Transactions
10	Fund Total:		49.95 Trust		1 Transactions

JKK1  
 9/21/18 2:44PM  
 11 Forest Development

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
924	DEPT		Forest Resource		
	5462 Bremer Bank (Elan ACH)				
39	11-924-000-0000-6406		computer monitor		Field Supplies
	5462 Bremer Bank (Elan ACH)			1 Transactions	
924	DEPT Total:		Forest Resource	1 Vendors	1 Transactions
11	Fund Total:		Forest Development		1 Transactions

JKK1  
 9/21/18 2:44PM  
 13 Taxes & Penalties

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
943	DEPT		Taxes And Penalties		
	8410 Bremer Bank				
99	13-943-000-0000-2004		borg chargeback		Del - Property Taxes
	8410 Bremer Bank			1 Transactions	
	9019 Hagerman/Russell				
107	13-943-000-0000-2001		redeposit		Cur - Property Taxes
	9019 Hagerman/Russell			1 Transactions	
943	DEPT Total:		672.99 Taxes And Penalties	2 Vendors	2 Transactions
13	Fund Total:		672.99 Taxes & Penalties		2 Transactions

# Aitkin County



Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
521 DEPT		LLCC Administration		
5462 Bremer Bank (Elan ACH)				
10 19-521-000-0000-6205		53.75 USPS		Postage
18 19-521-000-0000-6231		29.99 adobe		Services, Labor, Contracts
11 19-521-000-0000-6405		33.87 Office Supplies		Office & Computer Supplies
5462 Bremer Bank (Elan ACH)		117.61	3 Transactions	
521 DEPT Total:		117.61	LLCC Administration	1 Vendors 3 Transactions
522 DEPT		LLCC Education		
8410 Bremer Bank				
94 19-522-000-0000-5553		167.20 refund		Non School Groups
95 19-522-000-0000-6217		144.00 Merchant Bank		Credit Card Fees
96 19-522-000-0000-6217		71.19 Merchant Bank		Credit Card Fees
97 19-522-000-0000-6217		63.40 Merchant Bank		Credit Card Fees
8410 Bremer Bank		445.79	4 Transactions	
5462 Bremer Bank (Elan ACH)				
12 19-522-000-0000-6416		75.43 Education Supplies		Education Supplies
19 19-522-000-0000-6416		211.34 Amazon Ed Supplies		Education Supplies
61 19-522-000-0000-6416		57.78 laminating film / crickets		Education Supplies
5462 Bremer Bank (Elan ACH)		344.55	3 Transactions	
522 DEPT Total:		790.34	LLCC Education	2 Vendors 7 Transactions
524 DEPT		LLCC Maintenance		
5462 Bremer Bank (Elan ACH)				
13 19-524-000-0000-6422		166.97 Shopvac / supplies		Janitorial Services/Supplies
62 19-524-000-0000-6422		250.32 shower floor kits / led bulbs		Janitorial Services/Supplies
63 19-524-000-0000-6422		171.77 shelving / ed supplies		Janitorial Services/Supplies
5462 Bremer Bank (Elan ACH)		589.06	3 Transactions	
524 DEPT Total:		589.06	LLCC Maintenance	1 Vendors 3 Transactions
525 DEPT		LLCC Capital Improvement		
5462 Bremer Bank (Elan ACH)				
14 19-525-085-0000-6600		358.00 Dehumidifiers		Capital Improvement-Residential



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 9/21/18 2:44PM  
 19 Long Lake Conservation C

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
5462	Bremer Bank (Elan ACH)			1 Transactions	
525	DEPT Total:		358.00	LLCC Capital Improvement	1 Vendors 1 Transactions
19	Fund Total:		1,855.01	Long Lake Conservation Center	14 Transactions

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 9/21/18 2:44PM  
 21 Parks

# Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIO

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
520	DEPT		Parks		
	8410 Bremer Bank				
88	21-520-000-0000-5510		camping refund		Co. Parks Campground Fees
	8410 Bremer Bank			1 Transactions	
520	DEPT Total:		Parks	1 Vendors	1 Transactions
21	Fund Total:		Parks		1 Transactions
	Final Total:		83,345.19	33 Vendors	129 Transactions

# Aitkin County



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	11,986.88	General Fund
	3	31.38	Road & Bridge
	5	2,312.83	Health & Human Services
	9	66,228.16	State
	10	49.95	Trust
	11	172.99	Forest Development
	13	672.99	Taxes & Penalties
	19	1,855.01	Long Lake Conservation Center
	21	35.00	Parks
	All Funds	83,345.19	Total

Approved by, .....

.....

.....



# Board of County Commissioners Agenda Request

3A  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Employee Recognition

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input 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>
--	--	--

<b>Submitted by:</b> Bobbie Danielson, Human Resources Director	<i>Bobbie Danielson</i> <b>Department:</b> Human Resources Office
--	---

<b>Presenter (Name and Title):</b> Bobbie Danielson, Human Resources Director	<b>Estimated Time Needed:</b> 5 minutes
--	--

**Summary of Issue:**  
 Employees who have completed 25 years of service or more (in 5 year increments) are formally recognized by presenting them with an award for their achievement. The following employees reached milestones during the 3rd quarter of 2018:

- Lisa Rakotz, 25 years of service, Sr. Assistant County Attorney in the Attorney's Office.
- Thomas Sanbeck, 30 years of service, Senior Certified Appraiser in the Assessor's Department.
- Gregory Thornbloom, 35 years of service, Forest Inventory Specialist in the Land Department.

**Alternatives, Options, Effects on Others/Comments:**  
 None

**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:



# Board of County Commissioners Agenda Request

4A  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Mississippi Headwaters Board Lakes Program Discussion

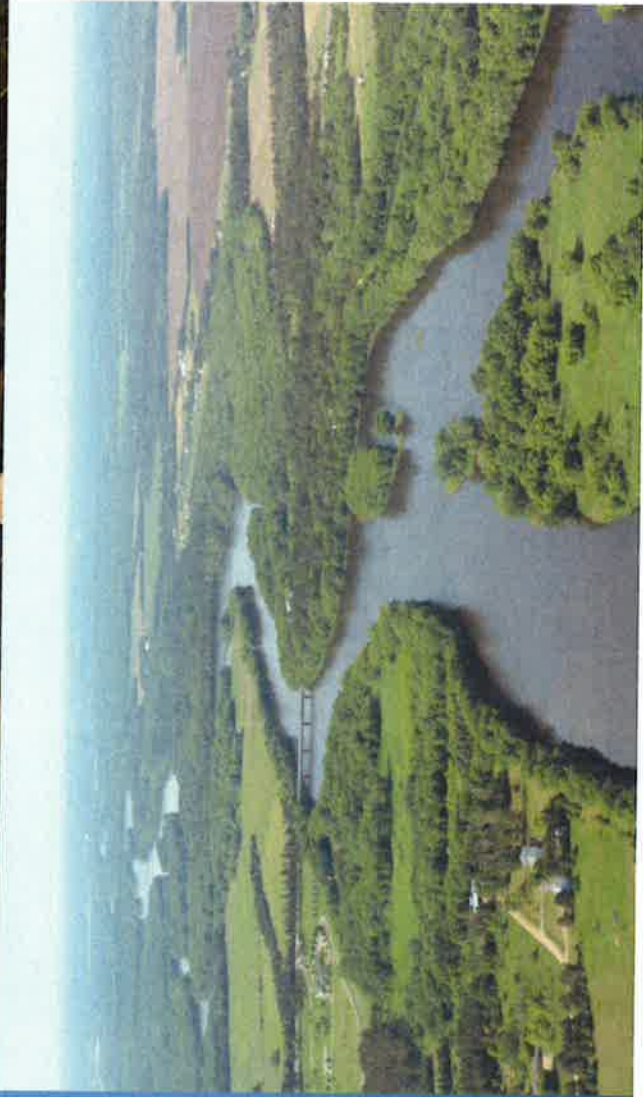
<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Jessica Seibert		<b>Department:</b> Administration
<b>Presenter (Name and Title):</b> Tim Terrill, MHB Executive Director		<b>Estimated Time Needed:</b> 30 minutes
<b>Summary of Issue:</b>  Tim Terrill, MHB Executive Director will give a power point presentation on the Mississippi Headwaters Board Lakes Program.  Discussion only. No action requested.		
<b>Alternatives, Options, Effects on Others/Comments:</b>   		
<b>Recommended Action/Motion:</b> None. Discussion only.		
<b>Financial Impact:</b> <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

# Protecting Private Forest for Habitat and Water Quality

**Presented to:**  
Mississippi Headwaters  
Board Counties

**Presented by:**  
Tim Terrill – MHB  
*Executive Director*

Dan Steward -  
BWSR Watershed/PFM  
*Coordinator*





1980 - MHB Established

30 years

2010

2 years

2012

2015

### Minor Watershed Screening

- Urban
- Rural
- GIS Data = *Informed Priorities*

County Water Plans

Applications Clean Water Fund

Executive Director Hired

November 2013

Assessment BWSR-CWF Grant

Protection miles (MI)

County Water Plans

### Water Quality Data Screening

- Collect & Screen Existing Water Quality Data
- Impairments
- Trends = *Informed Priorities*

Applications L-SOHC Habitat

### •Ordinance Based

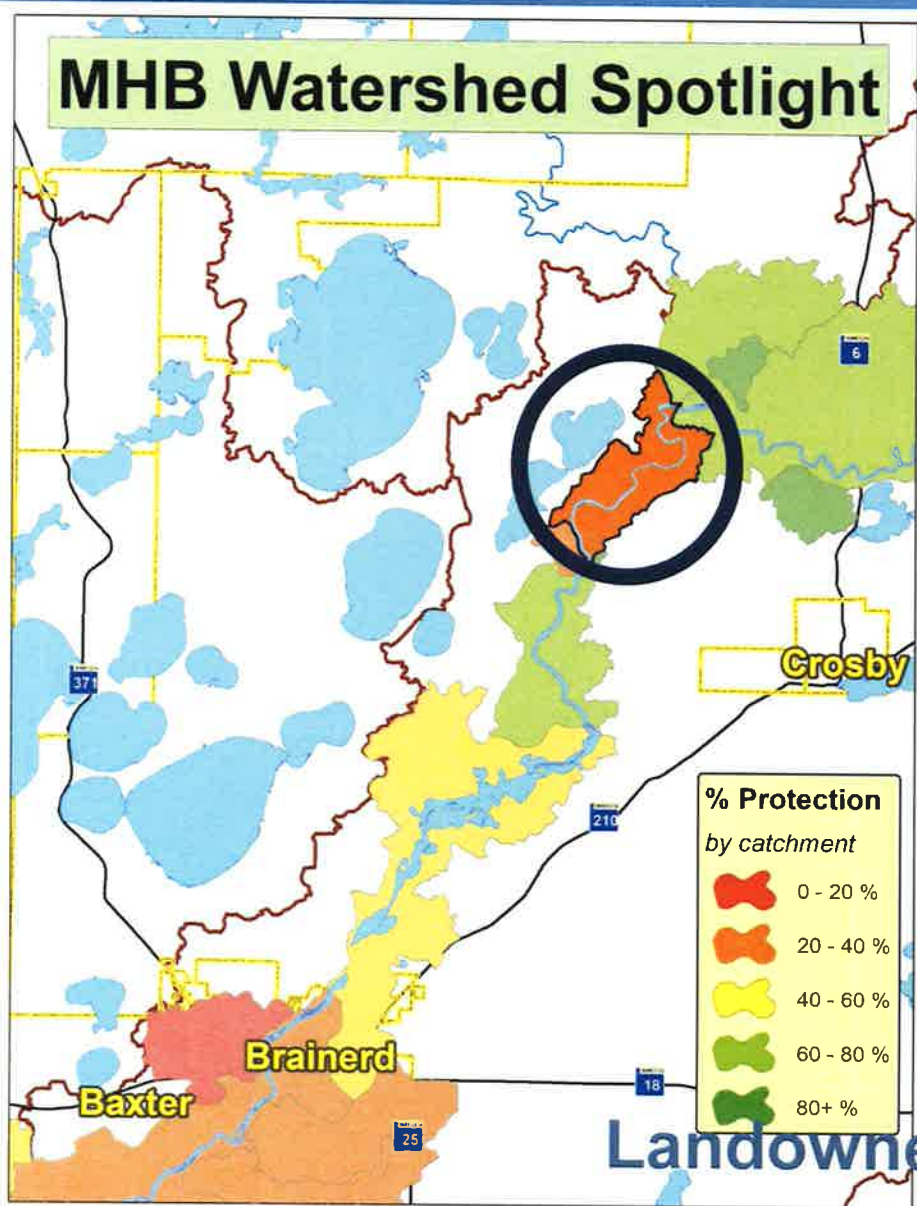
- Regulatory
- Review Co. P&Z Decisions
- Executive Director
- Riverwatch

### •Survival

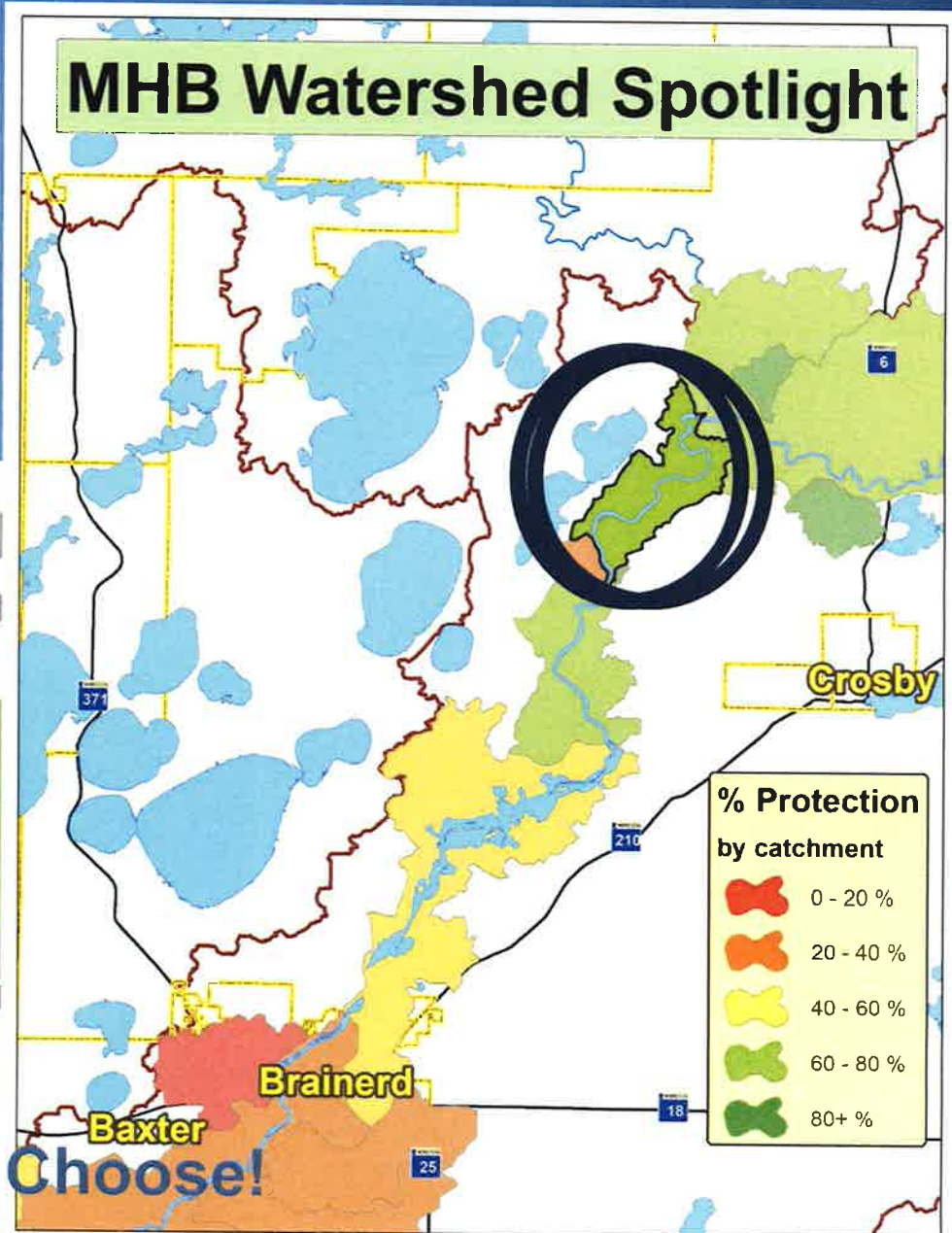
- Defunded
- Refunded
- Strategic Planning

# Recent MHB Easements/Acquisitions: Moving the Needle!

## MHB Watershed Spotlight

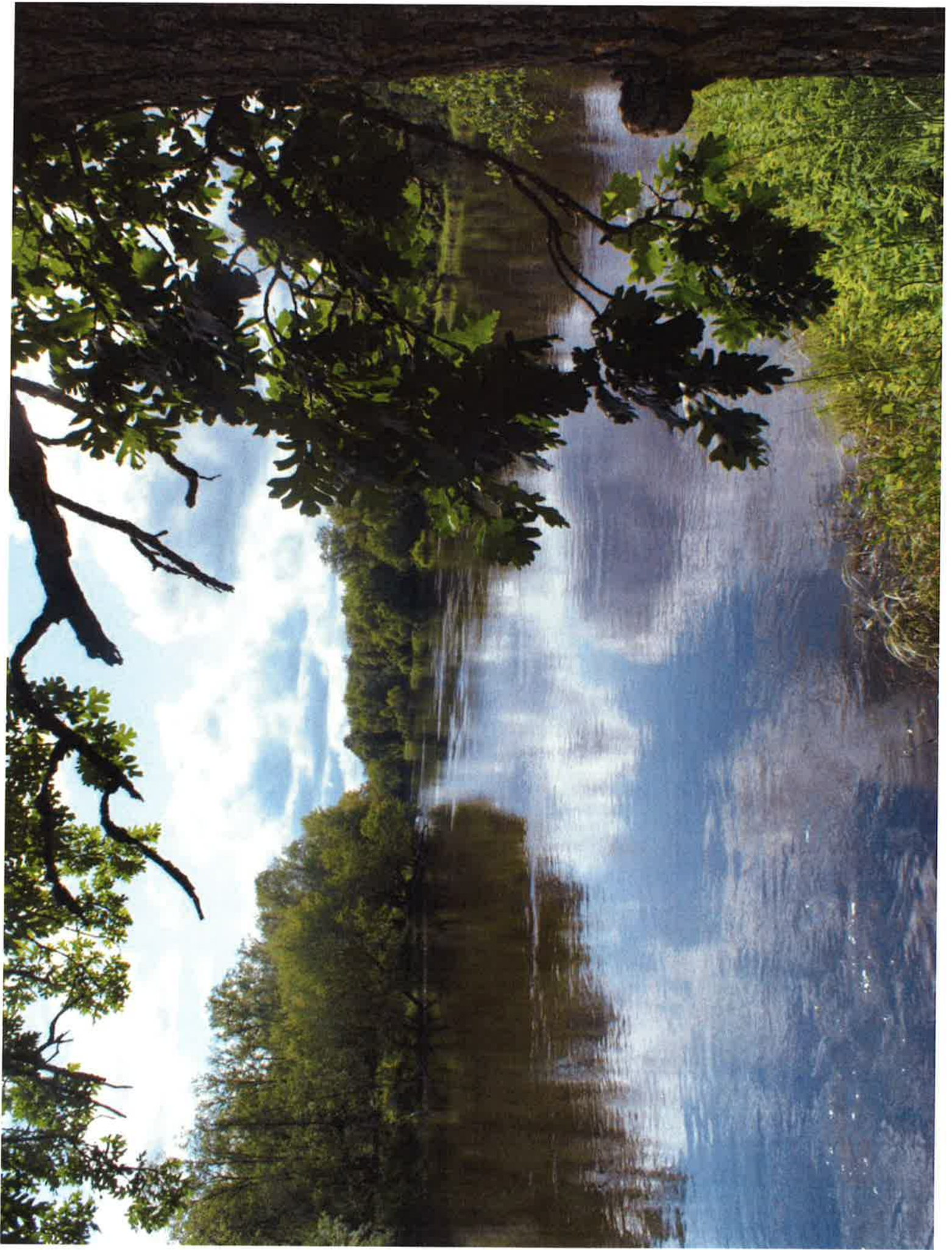


## MHB Watershed Spotlight



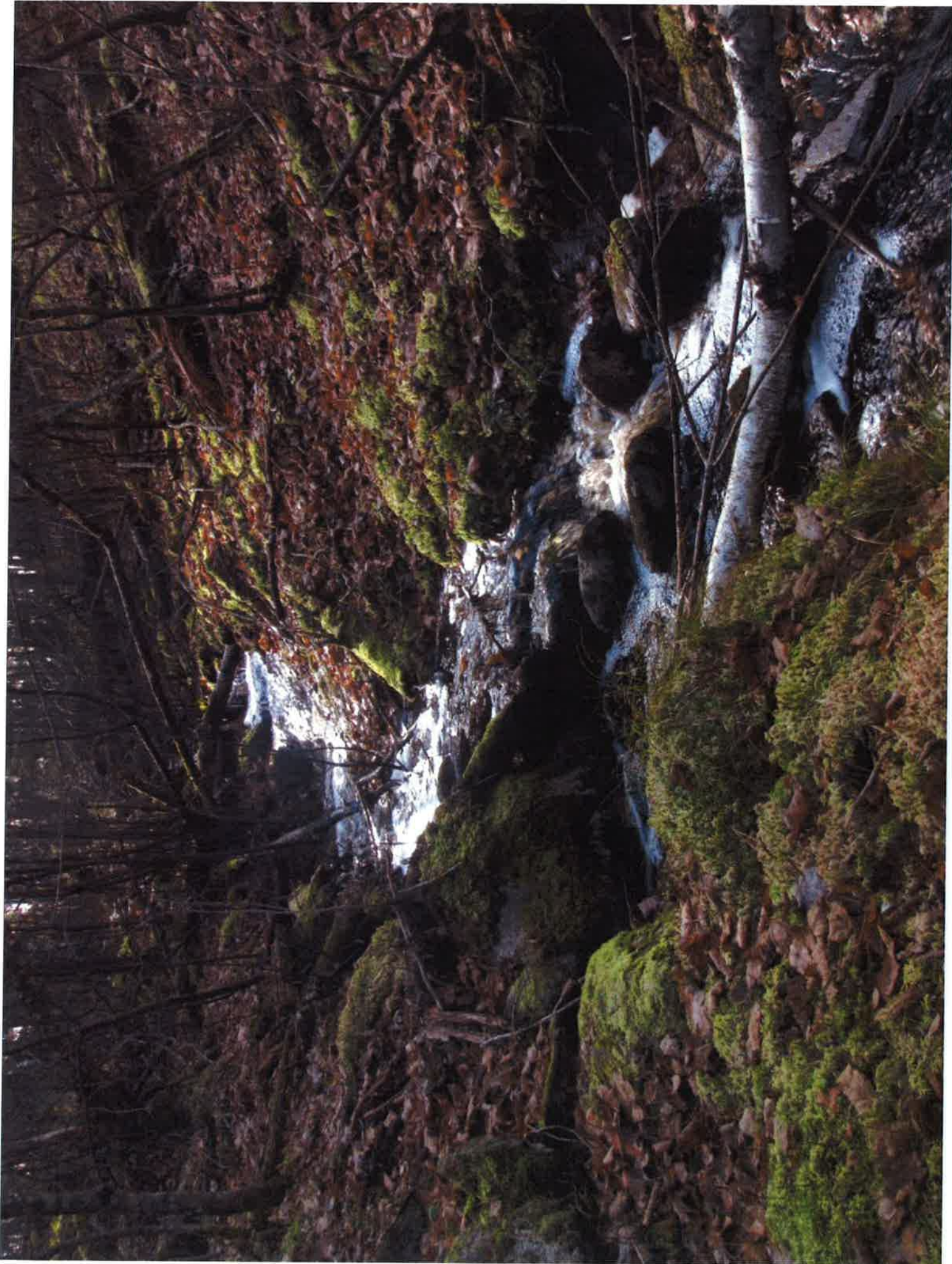
Landowners Choose!

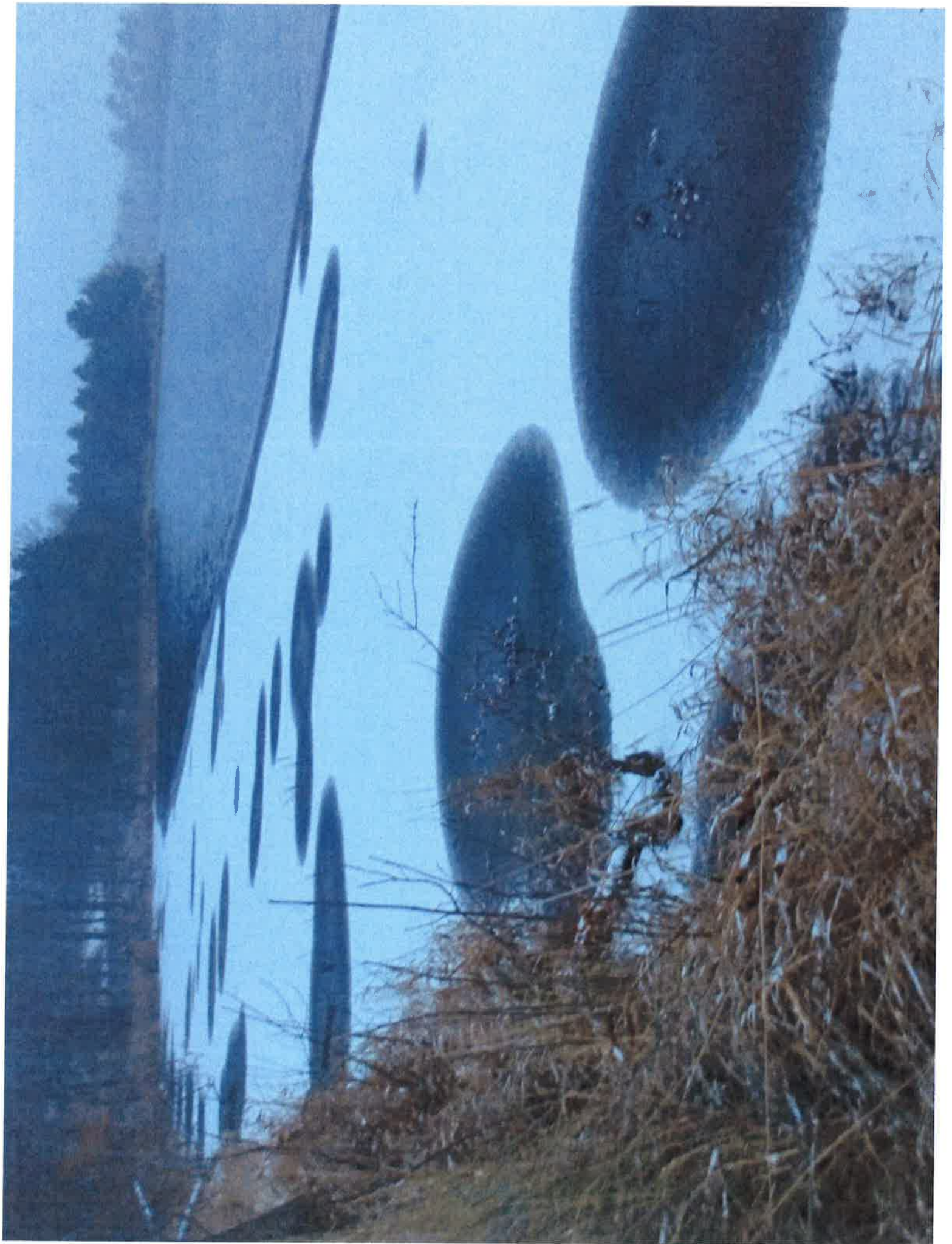




# What's the next step?

- Protecting the Mississippi River Basin
  - Go beyond the corridor to high quality lakes.
- Regional Coordination, Local Implementation  
(bring \$\$ North to protect headwaters lakes)



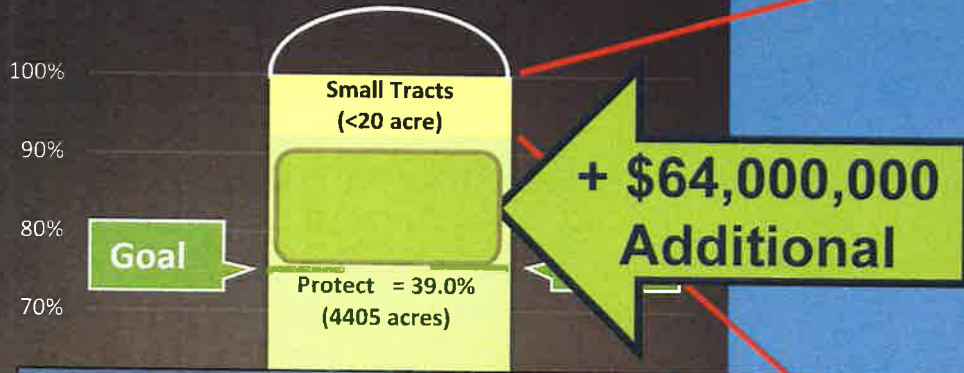


Can we have watershed  
protection AND protect the tax  
base?

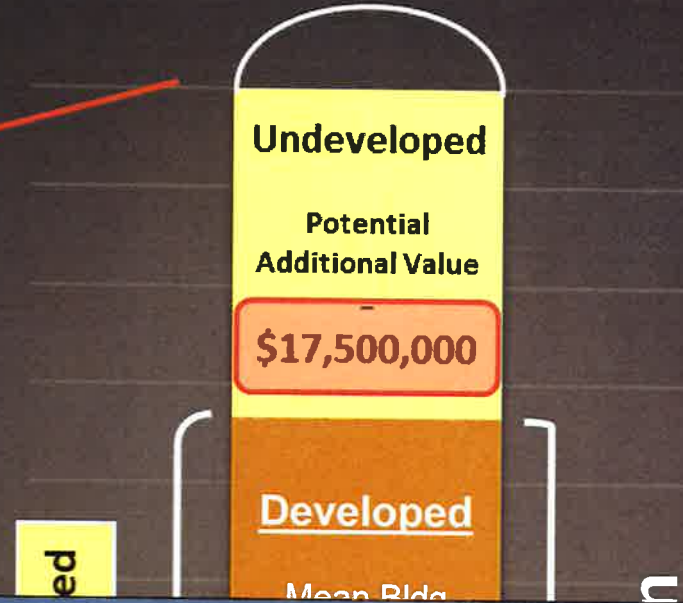
\$33 M = Existing  
 + \$17 M = Development  
 + \$64 M = Development  
 + \$18 M = Recreation

**= 132,000,000  
 Additional (4x)**

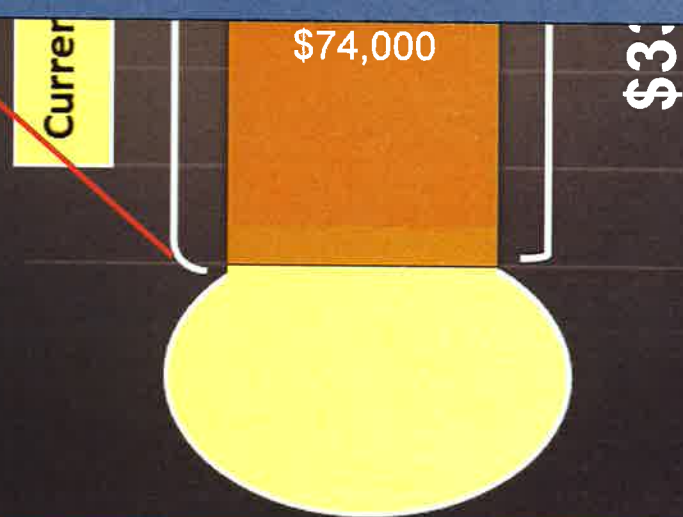
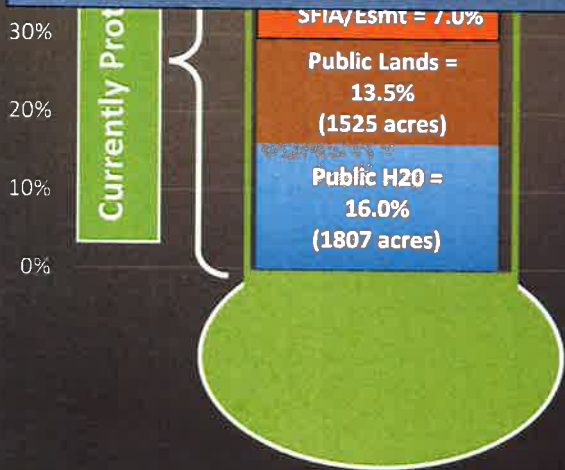
**Borden Lake Watershed  
 Protection Status**



**Smaller Tract  
 "Developed" Status**



**Lake Protection with Room to Grow!**



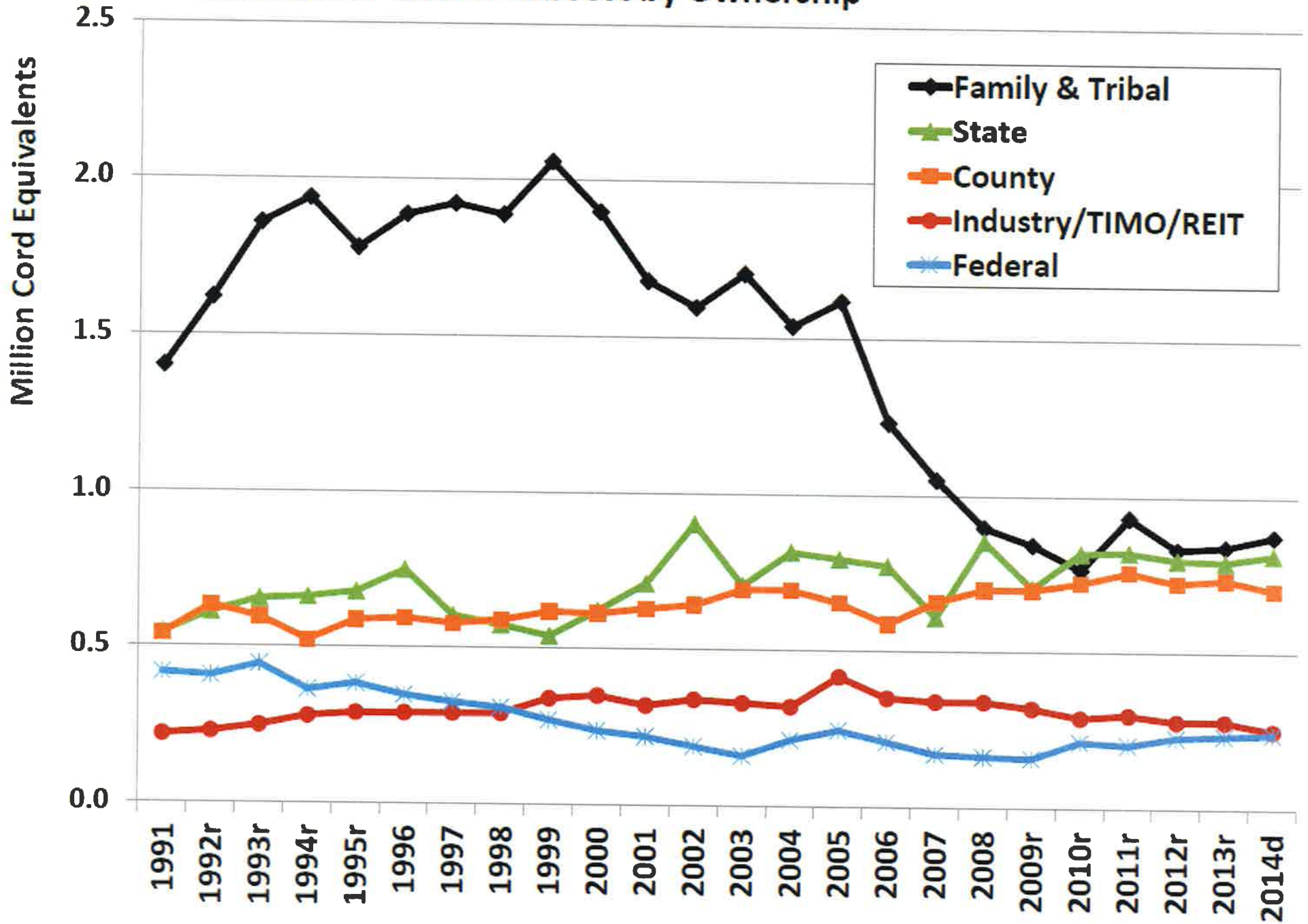
# Many Legislatively-Created Options Available

## Private Forest Landowner Implementation Toolbox



**Landowners Choose!**

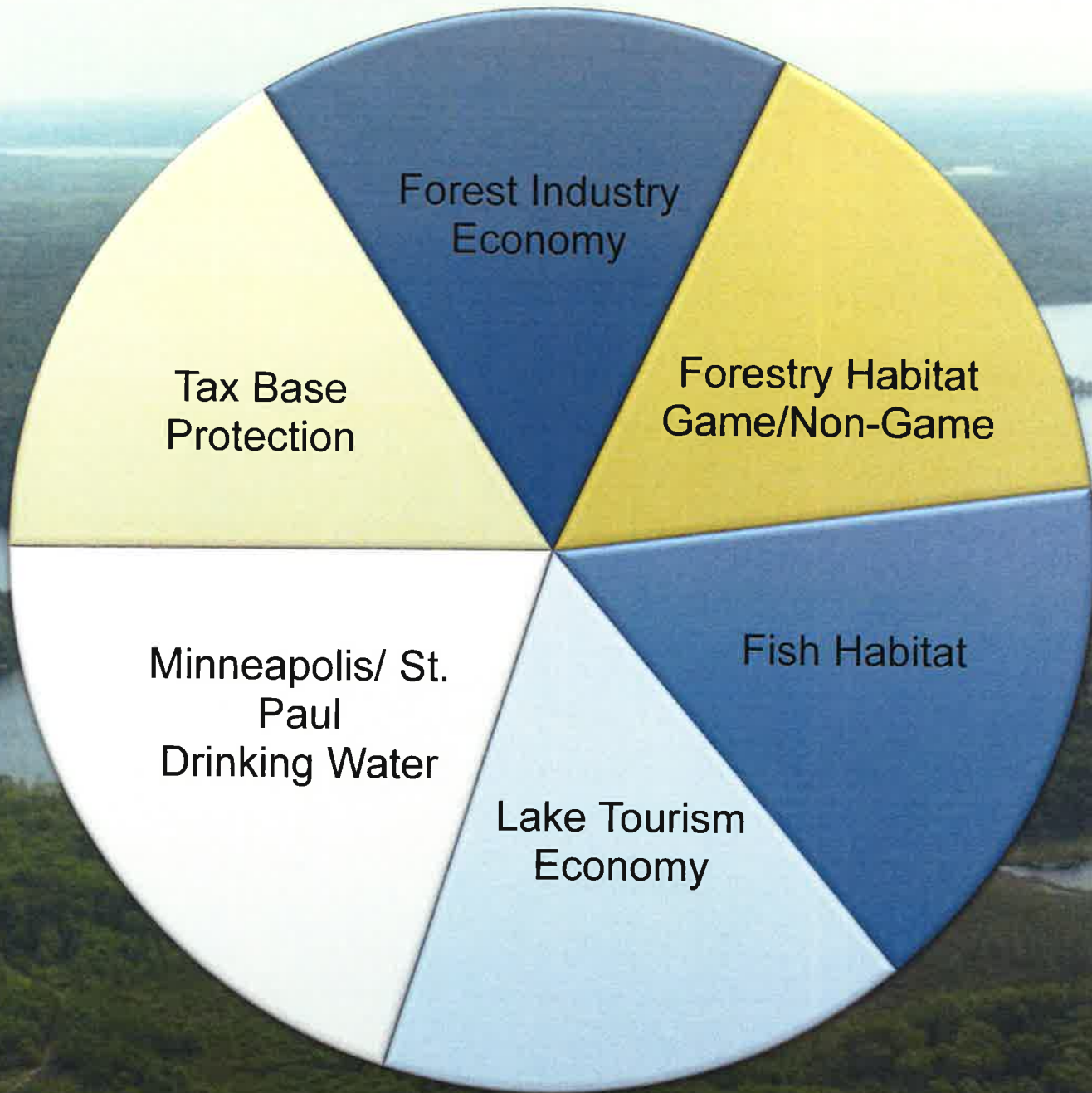
# Minnesota Timber Harvest by Ownership





“Protection” doesn't mean that you can't manage!





53 North Central  
Lakes= Tax Base of  
\$5.1 Billion

Tax Base  
Protection



Forest Industry  
Jobs



Forestry Habitat  
Game/Non-Game



Fish Habitat



Minneapolis/ St.  
Paul  
Drinking Water



21 BGY

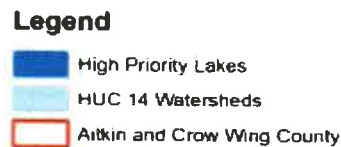
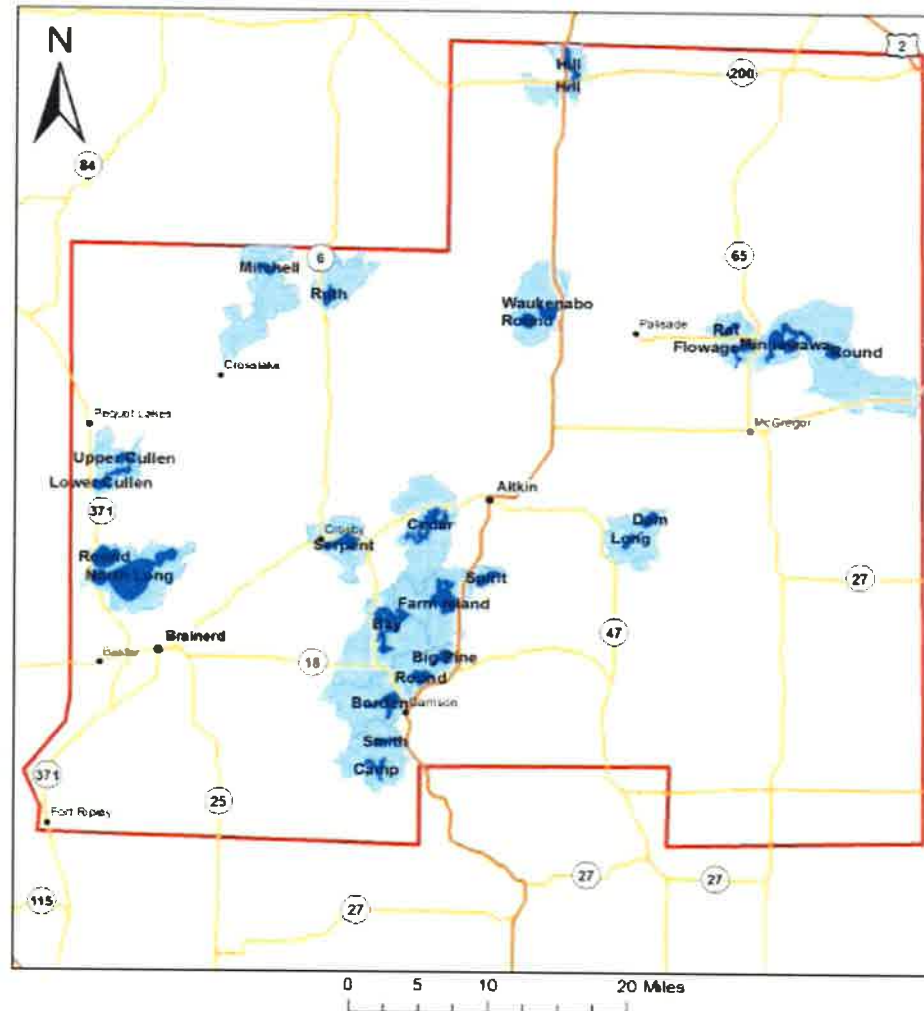
Lake Tourism  
Economy



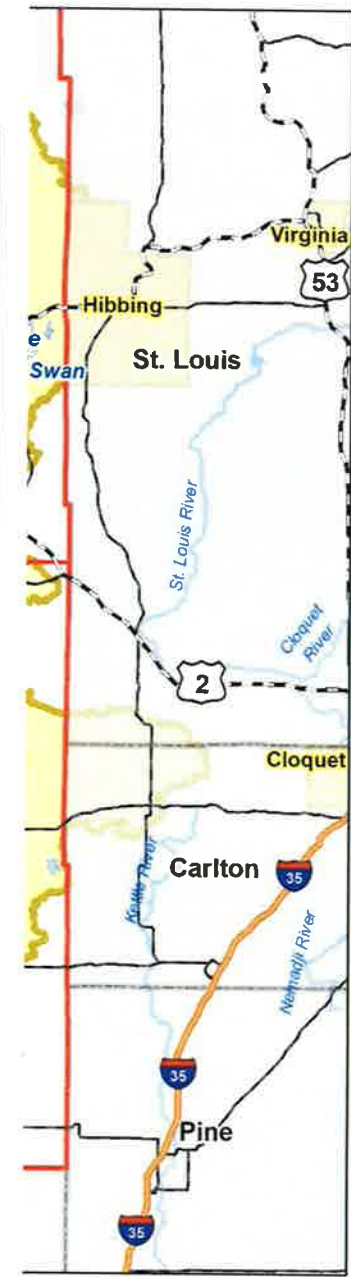
# + Local Priorities!!!!



## Crow Wing and Aitkin Counties High Priority Lakes and Watersheds



Created By: Nicholas Johnson  
Crow Wing SWCD  
15 May, 2017



# Example Scenario:

- Score = 3 out of 5
  - 53 Lakes
  - 36 Watersheds



**Total Needed to get to 75%?**

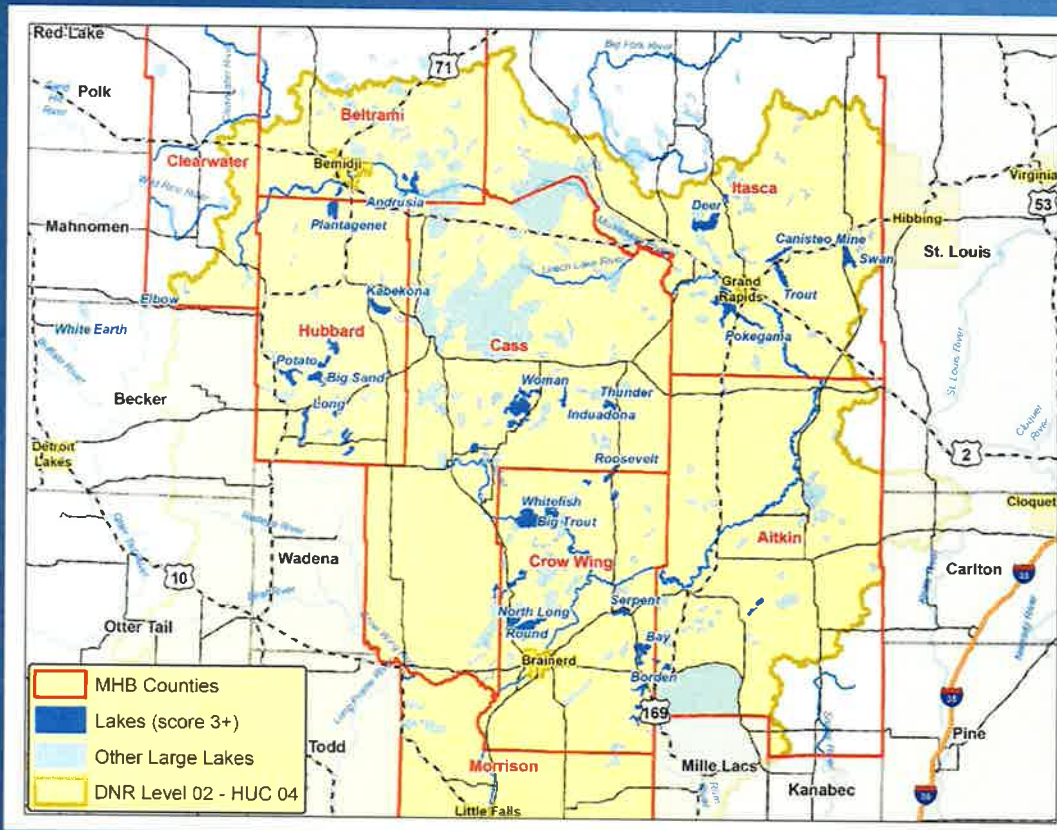
- 89,824 acres
- / 36 = mean: 2495 acres



**Cost (50/50 @ \$1500/ac)?**

- SFIA = \$2,500,000
- +Easements = \$40,500,000  
= \$43,000,000

- Taxable Market Value =  
**\$5,100,000,000**

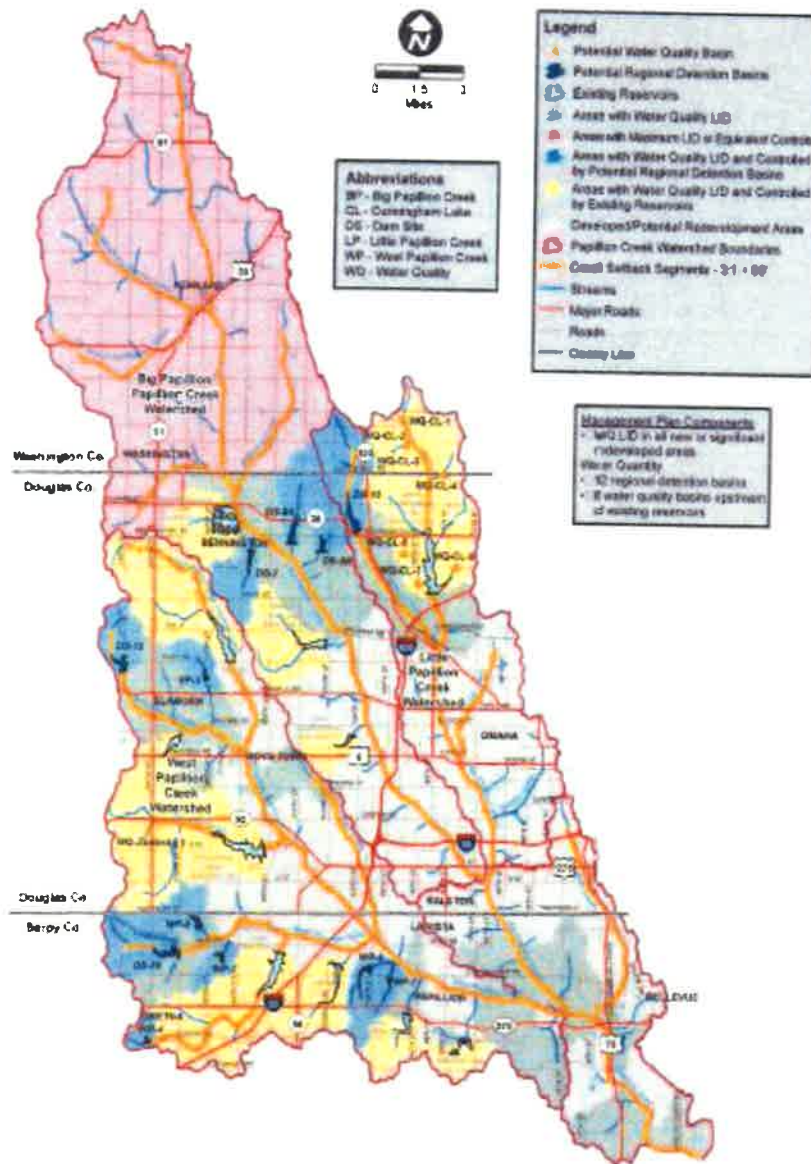


*Keep Forested Lands Forested, Follow the Risk,  
Sell the Whole Toolbox (landowners decide)*



## Executive Summary 2014 Watershed Management Plan Update

Figure E-2 2014 Watershed Management Plan Update for Full Build-Out Conditions



## WP5 REGIONAL DETENTION BASIN FACT SHEET

September 2015

### Project Description:

The West Papillon Regional Basin Number 5 (WF-5) is the first flood control structure proposed as part of the Papillon Creek Watershed Partnership's Watershed Management Plan. The reservoir which captures 3,320 acres of drainage area is located on Westmont Creek, a tributary within the West Papillon Creek Watershed. The project will



- Address the immediate need for flood control in areas surrounding and including the Cities of Papillon and Bellevue
- Create a 135 acre lake with an additional 335 acres of park land.
- Provide recreational opportunities such as "no wake" boating, fishing, 4 miles of hiking and biking trails, and picnic areas
- Protect highly erodible stream banks from further deterioration
- Improve water quality.
- Create an aquatic ecosystem on the site
- Enhance and create wildlife habitat

### Project Cost Estimates:

Estimated Project Costs	Dollars
Land Rights	\$18,200,000
Engineering	\$3,100,000
WP-5 Construction	\$14,500,000
<b>Estimated Total Cost</b>	<b>\$35,800,000</b>

Project Partners	Amount
Papio-Missouri River NRD	\$34,400,000
Nebraska Game & Parks Commission	\$500,000
Sarpy County	\$450,000
City of Papillon	\$450,000
<b>Total</b>	<b>\$35,800,000</b>



Finding Solutions  
SERVING Sarpy, Douglas,  
Washington, Burt, Thurston  
and Dakota Counties.

The NRD is governed by an elected, 11-member Board of Directors.

THE MISSION of the Papio-Missouri River NRD is to wisely conserve, manage and enhance our soil, water, wildlife and forest resources.

- \* Flood Control
- \* Water Quality
- \* Groundwater Resources
- \* Soil Conservation
- \* Outdoor Recreation
- \* Domestic Water Supply
- \* Fish and Wildlife Habitat
- \* Forest Resources
- \* Environmental Education

General Manager:  
John Winkler

Asst. Gen. Manager:  
Marlin Petermann, PE

Papio-Missouri River Natural Resources District Headquarters • 8901 S. 154<sup>th</sup> Street, Omaha, Nebraska 68118

Telephone 402-444-6223 • Field Offices in Blair, Tekamah, Walthill and Dakota City

# Questions?

- **Dan Steward, Watershed/PFM Coordinator**  
[dan.steward@state.mn.us](mailto:dan.steward@state.mn.us) 218-203-4474
- **Tim Terrill, MHB Executive Director**  
[timt@mississippiheadwaters.org](mailto:timt@mississippiheadwaters.org) 218-824-1189



# Board of County Commissioners Agenda Request

43  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Clifton, Larson, Allen 2017 Audit Findings

<input checked="" type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input checked="" type="checkbox"/> Discussion Item
<input 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>

<b>Submitted by:</b> Jessica Seibert	<b>Department:</b> Administration
---	--------------------------------------

<b>Presenter (Name and Title):</b> Clifton, Larson, Allen	<b>Estimated Time Needed:</b> 45 minutes
--	---

**Summary of Issue:**

Clifton, Larson, Allen will present the 2017 Audit findings to the Board.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

None. Discussion only.

**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:*



**AITKIN COUNTY, MINNESOTA**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2017**

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**TABLE OF CONTENTS**

**INTRODUCTORY**

<b>ORGANIZATION OFFICIALS</b>	<b>1</b>
-------------------------------	----------

**FINANCIAL SECTION**

<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>2</b>
-------------------------------------	----------

<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>5</b>
---	----------

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

<b>STATEMENT OF NET POSITION</b>	<b>16</b>
----------------------------------	-----------

<b>STATEMENT OF ACTIVITIES</b>	<b>18</b>
--------------------------------	-----------

**FUND FINANCIAL STATEMENTS**

**GOVERNMENTAL FUNDS**

<b>BALANCE SHEET</b>	<b>20</b>
----------------------	-----------

<b>RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES</b>	<b>22</b>
--	-----------

<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE</b>	<b>23</b>
---	-----------

<b>RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES</b>	<b>24</b>
--	-----------

**PROPRIETARY FUND**

<b>LONG LAKE CONSERVATION CENTER ENTERPRISE FUND</b>	<b>30</b>
--	-----------

<b>STATEMENT OF NET POSITION – LONG LAKE CONSERVATION CENTER ENTERPRISE FUND</b>	<b>25</b>
--	-----------

<b>STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – LONG LAKE CONSERVATION CENTER ENTERPRISE FUND</b>	<b>26</b>
--	-----------

<b>STATEMENT OF CASH FLOWS – LONG LAKE CONSERVATION CENTER ENTERPRISE FUND</b>	<b>27</b>
--	-----------

**FIDUCIARY FUNDS**

<b>STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS</b>	<b>28</b>
---	-----------

<b>NOTES TO THE FINANCIAL STATEMENTS</b>	<b>29</b>
--	-----------

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**TABLE OF CONTENTS (CONTINUED)**

**FINANCIAL SECTION (CONTINUED)**

**REQUIRED SUPPLEMENTARY INFORMATION**

<b>BUDGETARY COMPARISON SCHEDULE – GENERAL FUND</b>	<b>81</b>
<b>BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE SPECIAL REVENUE FUND</b>	<b>84</b>
<b>BUDGETARY COMPARISON SCHEDULE – HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND</b>	<b>85</b>
<b>BUDGETARY COMPARISON SCHEDULE – FORFEITED TAX SALE SPECIAL REVENUE FUND</b>	<b>86</b>
<b>SCHEDULE OF THE COUNTY’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>	<b>87</b>
<b>SCHEDULE OF CONTRIBUTIONS</b>	<b>88</b>
<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>89</b>

**SUPPLEMENTARY INFORMATION**

**GOVERNMENTAL FUNDS**

<b>DESCRIPTIONS OF FUNDS</b>	<b>92</b>
<b>COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS</b>	<b>93</b>
<b>COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS</b>	<b>95</b>
<b>BUDGETARY COMPARISON - SCHEDULE FOREST DEVELOPMENT SPECIAL REVENUE FUND</b>	<b>97</b>
<b>BUDGETARY COMPARISON - SCHEDULE UNORGANIZED ROAD, BRIDGE, AND FIRE SPECIAL REVENUE FUND</b>	
<b>BUDGETARY COMPARISON - SCHEDULE DITCH SPECIAL REVENUE FUND</b>	<b>99</b>
<b>BUDGETARY COMPARISON - SCHEDULE ENVIRONMENTAL PERMANENT FUND</b>	<b>100</b>

**FIDUCIARY FUNDS**

<b>COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – ALL AGENCY FUNDS</b>	<b>101</b>
--	------------

**OTHER SCHEDULES**

<b>SCHEDULE OF INTERGOVERNMENTAL REVENUE</b>	<b>103</b>
<b>BALANCE SHEET – BY DITCH – DITCH SPECIAL REVENUE FUND</b>	<b>105</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>107</b>
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>109</b>

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**TABLE OF CONTENTS (CONTINUED)**

**FINANCIAL SECTION (CONTINUED)**

**REPORTS RELATED TO *GOVERNMENT AUDITING STANDARDS* AND SINGLE  
AUDIT**

<b>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 <i>GOVERNMENTAL AUDITING STANDARDS</i></b>	<b>110</b>
<b>INDEPENDENT AUDITORS' REPORT COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>112</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>115</b>
<b>INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE</b>	<b>129</b>

## **INTRODUCTORY**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
ORGANIZATION OFFICIALS  
AS OF DECEMBER 31, 2017**

		<u>Term Expires</u>
<b>Elected</b>		
<b>Commissioners</b>		
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
<b>Appointed</b>		
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	Mark Jacobs	Indefinite
Veterans Service Officer	Penny Harms	Indefinite

\* Chair

\*\* Vice Chair

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**FINANCIAL SECTION**





CliftonLarsonAllen

CliftonLarsonAllen LLP  
CLAconnect.com

## 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, each major fund, and the aggregate remaining fund information of Aitkin County (the County), 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, 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, 2017. 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 6.B. to the financial statements. The County's investment in the Airport, \$1,501,852, represents 1.1 percent and 1.3 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, 2017, 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, 2017, the County restated fund balance in the Health and Human Services Fund and net position of Governmental Activities to correct an error in the previously issued financial statements (see Note 1.E). 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 funding progress – other postemployment health care benefits, 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 27, 2018, 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 27, 2018

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

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, 2017. 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 \$119,038,814, of which \$102,559,383 is the investment in capital assets, and \$5,736,840 is restricted to specific purposes.
- Business-type activities have a total net position of \$2,893,175. Of which, investment in capital assets represents \$3,177,453 of the total, \$2,036 is restricted for specific uses, and the remaining balance of (\$286,314) is unrestricted.
- Aitkin County's net position from current year activity increased by \$1,317,949 for the year ended December 31, 2017. Of the increase, \$1,420,539 was in governmental activities, and there was a decrease of \$102,590 in business-type activities.
- The cost of governmental activities decreased by \$1,328,178 to \$30,566,689 for the current fiscal year. Program revenues of \$13,850,095 offset those costs. A portion of the net cost was funded by general revenues and other items totaling \$18,137,133.
- Governmental funds' fund balances decreased by \$374,467

**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.

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

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.

**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.

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**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.

**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.



**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**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, 2017, with comparative amounts for 2016.

**Table 1  
Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and other assets	\$ 32,279,033	\$ 32,102,724	\$ 32,392	\$ 41,702	\$ 32,311,425	\$ 32,144,426
Capital assets	<u>102,559,383</u>	<u>99,973,462</u>	<u>3,177,453</u>	<u>3,335,106</u>	<u>105,736,836</u>	<u>103,308,568</u>
Total Assets	<u>\$ 134,838,416</u>	<u>\$ 132,076,186</u>	<u>\$ 3,209,845</u>	<u>\$ 3,376,808</u>	<u>\$ 138,048,261</u>	<u>\$ 135,452,994</u>
Deferred outflows of resources	<u>\$ 5,684,005</u>	<u>\$ 10,222,581</u>	<u>\$ 69,305</u>	<u>\$ 175,026</u>	<u>\$ 5,753,310</u>	<u>\$ 10,397,607</u>
<b>Liabilities</b>						
Long-term debt outstanding	\$ 12,676,546	\$ 18,940,911	\$ 279,042	\$ 423,078	\$ 12,955,588	\$ 19,363,989
Other liabilities	<u>3,300,382</u>	<u>3,985,348</u>	<u>55,463</u>	<u>32,510</u>	<u>3,355,845</u>	<u>4,017,858</u>
Total Liabilities	<u>\$ 15,976,928</u>	<u>\$ 22,926,259</u>	<u>\$ 334,505</u>	<u>\$ 455,588</u>	<u>\$ 16,311,433</u>	<u>\$ 23,381,847</u>
Deferred inflows of resources	<u>\$ 5,506,679</u>	<u>\$ 1,876,716</u>	<u>\$ 51,470</u>	<u>\$ 100,481</u>	<u>\$ 5,558,149</u>	<u>\$ 1,977,197</u>
<b>Net Position</b>						
Investment in capital assets	\$ 102,559,383	\$ 99,973,462	\$ 3,177,453	\$ 3,335,106	\$ 105,736,836	\$ 103,308,568
Restricted	5,736,840	5,570,254	2,036	2,036	5,738,876	5,572,290
Unrestricted	<u>10,742,591</u>	<u>11,952,076</u>	<u>(286,314)</u>	<u>(341,377)</u>	<u>10,456,277</u>	<u>11,610,699</u>
Total Net Position	<u>\$ 119,038,814</u>	<u>\$ 117,495,792</u>	<u>\$ 2,893,175</u>	<u>\$ 2,995,765</u>	<u>\$ 121,931,989</u>	<u>\$ 120,491,557</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

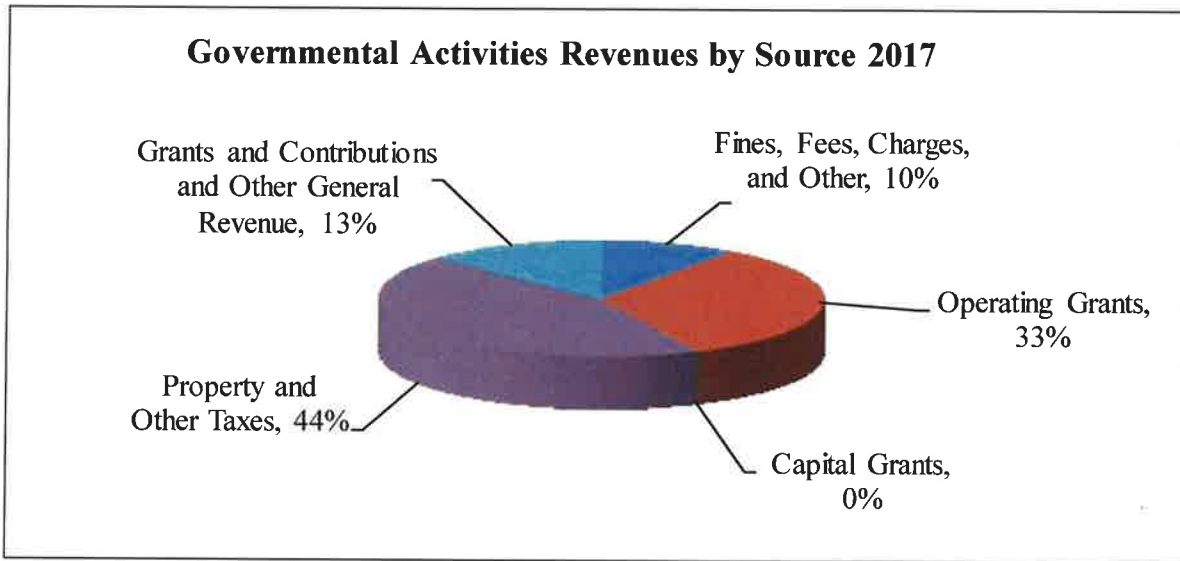
**Table 2  
Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
<b>Revenues</b>						
Program revenues						
Fines, fees, charges, and other	\$ 3,090,126	\$ 3,494,450	\$ 602,217	\$ 616,712	\$ 3,692,343	\$ 4,111,162
Operating grants	10,740,137	10,864,600	24,901	7,548	10,765,038	10,872,148
Capital grants	19,832	7,335	-	-	19,832	7,335
General Revenues						
Property taxes	12,277,637	11,913,160	-	-	12,277,637	11,913,160
Other taxes	1,787,651	1,667,389	-	-	1,787,651	1,667,389
Grants and contributions	1,509,226	1,565,177	-	-	1,509,226	1,565,177
Other general revenues	2,562,619	2,459,773	4,576	7,995	2,567,195	2,467,768
<b>Total Revenues</b>	<b>\$ 31,987,228</b>	<b>\$ 31,971,884</b>	<b>\$ 631,694</b>	<b>\$ 632,255</b>	<b>\$ 32,618,922</b>	<b>\$ 32,604,139</b>
<b>Expenses</b>						
General government	\$ 6,171,963	\$ 5,952,572	\$ -	\$ -	\$ 6,171,963	\$ 5,952,572
Public safety	7,432,365	7,508,566	-	-	7,432,365	7,508,566
Highways and streets	6,204,459	6,235,033	-	-	6,204,459	6,235,033
Sanitation	409,283	386,951	-	-	409,283	386,951
Human services	6,043,268	6,702,806	-	-	6,043,268	6,702,806
Health	884,890	822,880	-	-	884,890	822,880
Culture and recreation	698,138	909,563	-	-	698,138	909,563
Conservation of natural resources	2,405,365	3,284,967	734,284	808,404	3,139,649	4,093,371
Economic development	316,958	91,529	-	-	316,958	91,529
<b>Total Expenses</b>	<b>\$ 30,566,689</b>	<b>\$ 31,894,867</b>	<b>\$ 734,284</b>	<b>\$ 808,404</b>	<b>\$ 31,300,973</b>	<b>\$ 32,703,271</b>
Increase (Decrease) in Net Position before Transfers	\$ 1,420,539	\$ 77,017	\$ (102,590)	\$ (176,149)	\$ 1,317,949	\$ (99,132)
Transfers	-	(663,127)	-	663,127	-	-
<b>Change in Net Position</b>	<b>1,420,539</b>	<b>(586,110)</b>	<b>(102,590)</b>	<b>486,978</b>	<b>1,317,949</b>	<b>(99,132)</b>
Net Position, January 1	117,495,792	118,081,902	2,995,765	2,508,787	120,491,557	120,590,689
Prior Period Adjustment, See Note 1.E	122,483	-	-	-	122,483	-
Net Position, January 1, as Restated	<u>117,618,275</u>	<u>118,081,902</u>	<u>2,995,765</u>	<u>2,508,787</u>	<u>120,614,040</u>	<u>120,590,689</u>
<b>Net Position, December 31</b>	<b>\$ 119,038,814</b>	<b>\$ 117,495,792</b>	<b>\$ 2,893,175</b>	<b>\$ 2,995,765</b>	<b>\$ 121,931,989</b>	<b>\$ 120,491,557</b>

(Unaudited)  
(9)

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**



**Governmental Activities**

The cost of all activities this year was \$30,566,689. However, as shown in the Statement of Activities, the amount that taxpayers ultimately financed for these activities through County property taxes was \$12,277,637, because some of the cost was paid by those who directly benefited from the programs (\$3,090,126) or by other governments and organizations that subsidized certain programs with grants and contributions (\$10,759,969).

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

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	
	2017	2016	2017	2016
General government	\$ 6,171,963	\$ 5,952,572	\$ 4,694,233	\$ 3,870,582
Public safety	7,432,365	7,508,566	5,831,342	6,096,980
Highways and streets	6,204,459	6,235,033	217,471	252,603
Human services	6,043,268	6,702,806	2,559,770	3,435,602
Conservation of natural resources	2,405,365	3,284,967	1,656,694	2,198,373
Other	2,309,269	2,210,923	1,757,084	1,674,342
Totals	\$ <u>30,566,689</u>	\$ <u>31,894,867</u>	\$ <u>16,716,594</u>	\$ <u>17,528,482</u>

**Business-Type Activities**

The revenues of the County's business-type activities decreased by 0.1 percent, income from fees decreased 3.0 percent, and expenses decreased by 10 percent.

**The County's Funds**

As the County completed the year, its governmental funds reported a combined fund balance of \$23,934,776, which is below last year's total of \$24,019,876 after accounting for the prior period adjustment. The Capital Projects Fund (a balance of \$ -365,563) represented the largest decrease in governmental fund balances. The Road and Bridge Special Revenue Fund decreased \$176,767. The Forfeited Tax Sale Special Revenue Fund balance increased \$276,723. The General Fund saw an increase in fund balance of \$290,633. The Health and Human Services Special Revenue Fund increased \$33,224.

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**General Fund Budgetary Highlights**

The actual charges to appropriations (expenditures) were \$26,621 under the final budget amounts. Revenues were over budget by \$254,053 with the significant positive variances including intergovernmental revenues, licenses and permits, and charges for services. Taxes was under budget by \$747,213.

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2017, the County had \$105,736,836 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 \$2,428,268, or 2.35 percent, over the last year.

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

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	\$ 3,584,449	\$ 3,584,449	\$ 15,400	\$ 15,400	\$ 3,599,849	\$ 3,599,849
Construction in progress	737,609	419,999	-	-	737,609	419,999
Buildings	6,916,403	7,291,988	3,140,453	3,296,538	10,056,856	10,588,526
Machinery, furniture, and equipment	4,353,660	4,870,510	21,600	23,168	4,375,260	4,893,678
Infrastructure	86,967,262	83,806,516	-	-	86,967,262	83,806,516
Totals	<u>\$ 102,559,383</u>	<u>\$ 99,973,462</u>	<u>\$ 3,177,453</u>	<u>\$ 3,335,106</u>	<u>\$ 105,736,836</u>	<u>\$ 103,308,568</u>

This year's major additions include:

SAP 001-615-007	CSAH 15	\$ 1,349,510
SAP 001-610-029	CSAH 10	1,293,709
CP 001-053-002	CR 53	1,322,425

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

**AITKIN COUNTY  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**Debt**

At year-end, the County had \$191,234 in loans outstanding, versus \$217,046 last year, a decrease of 11.9 percent, as shown in Table 5.

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

	Governmental Activities	
	2017	2016
AgBMP Septic Loans	\$ <u>191,234</u>	\$ <u>217,046</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 significantly below this \$82,611,000 state-imposed limit.

Other obligations include accrued vacation and sick leave payable. 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 2018 budget, tax rates, and fees that will be charged for the business-type activities.

- Further increases in the unemployment rate in 2018 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  
AITKIN, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2017**

**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**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2017**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b><u>Assets</u></b>			
Cash and pooled investments	\$ 25,183,979	\$ 21,430	\$ 25,205,409
Petty cash and change funds	6,000	1,350	7,350
Cash with fiscal agent	103,363	-	103,363
Taxes receivable			
Delinquent	537,214	-	537,214
Special assessments receivable			
Delinquent	12,439	-	12,439
Accounts receivable - net	2,700,566	-	2,700,566
Accrued interest receivable	80,975	-	80,975
Loan receivable	87,871	-	87,871
Due from other governments	1,467,797	30	1,467,827
Prepaid items	3,506	-	3,506
Inventories	593,471	7,546	601,017
Investment in joint venture	1,501,852	-	1,501,852
Restricted assets			
Cash and pooled investments	-	2,036	2,036
Capital assets			
Non-depreciable	4,322,058	15,400	4,337,458
Depreciable - net of accumulated depreciation	98,237,325	3,162,053	101,399,378
<b>Total Assets</b>	<b>\$ 134,838,416</b>	<b>\$ 3,209,845</b>	<b>\$ 138,048,261</b>
<b><u>Deferred Outflows of Resources</u></b>			
Deferred pension outflows	\$ 5,684,005	\$ 69,305	\$ 5,753,310

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2017**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Liabilities</u></b>			
Accounts payable	\$ 344,281	\$ 9,840	\$ 354,121
Salaries payable	829,485	21,137	850,622
Contracts payable	460,909	-	460,909
Due to other governments	349,477	-	349,477
Timber permit bonds	89,974	-	89,974
Long-term liabilities			
Due within one year	1,226,256	24,486	1,250,742
Due in more than one year	154,544	-	154,544
Net pension liability	12,522,002	279,042	12,801,044
<b>Total Liabilities</b>	<b>\$ 15,976,928</b>	<b>\$ 334,505</b>	<b>\$ 16,311,433</b>
<b><u>Deferred Inflows of Resources</u></b>			
Taxes received for future years	\$ 568,160	\$ -	\$ 568,160
Deferred pension inflows	4,938,519	51,470	4,989,989
<b>Total Deferred Inflows of Resources</b>	<b>\$ 5,506,679</b>	<b>\$ 51,470</b>	<b>\$ 5,558,149</b>
<b><u>Net Position</u></b>			
Investment in capital assets	\$ 102,559,383	\$ 3,177,453	\$ 105,736,836
Restricted for			
General government	955,178	-	955,178
Public safety	395,654	-	395,654
Highways and streets	768,374	-	768,374
Sanitation	594,670	-	594,670
Culture and recreation	443,027	-	443,027
Conservation of natural resources	998,284	-	998,284
Economic development	840,595	-	840,595
Unorganized road, bridge, and fire	637,695	-	637,695
Debt service	103,363	-	103,363
Other purposes	-	2,036	2,036
Unrestricted	10,742,591	(286,314)	10,456,277
<b>Total Net Position</b>	<b>\$ 119,038,814</b>	<b>\$ 2,893,175</b>	<b>\$ 121,931,989</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Fees, Charges, Fines, and Other</u>
<b>Primary government</b>		
<b>Governmental activities</b>		
General government	\$ 6,171,963	\$ 1,180,202
Public safety	7,432,365	897,259
Highways and streets	6,204,459	478,383
Sanitation	409,283	19,086
Human services	6,043,268	350,262
Health	884,890	76,568
Culture and recreation	698,138	28,774
Conservation of natural resources	2,405,365	-
Economic development	316,958	59,592
<b>Total governmental activities</b>	<b>\$ 30,566,689</b>	<b>\$ 3,090,126</b>
<b>Business-type activities</b>		
Long Lake Conservation Center	734,284	602,217
<b>Total Primary Government</b>	<b>\$ 31,300,973</b>	<b>\$ 3,692,343</b>

**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

**Total general revenues**

**Change in net position**

**Net Position - Beginning**  
**Prior Period Adjustment, See Note 1.E**  
**Net Position - as Restated**

**Net Position - Ending**

The notes to the required supplementary information are an integral part of this statement.

Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position		
		Primary Government		Total
		Governmental Activities	Business-Type Activities	
\$ 297,528	\$ -	\$ (4,694,233)	\$ -	\$ (4,694,233)
701,551	2,213	(5,831,342)	-	(5,831,342)
5,490,986	17,619	(217,471)	-	(217,471)
30	-	(390,167)	-	(390,167)
3,133,236	-	(2,559,770)	-	(2,559,770)
297,936	-	(510,386)	-	(510,386)
70,199	-	(599,165)	-	(599,165)
748,671	-	(1,656,694)	-	(1,656,694)
<u>-</u>	<u>-</u>	<u>(257,366)</u>	<u>-</u>	<u>(257,366)</u>
<b>\$ 10,740,137</b>	<b>\$ 19,832</b>	<b>\$ (16,716,594)</b>	<b>\$ -</b>	<b>\$ (16,716,594)</b>
24,901	-	-	(107,166)	(107,166)
<b>\$ 10,765,038</b>	<b>\$ 19,832</b>	<b>\$ (16,716,594)</b>	<b>\$ (107,166)</b>	<b>\$ (16,823,760)</b>
		\$ 12,277,637	\$ -	\$ 12,277,637
		21,252	-	21,252
		48,361	-	48,361
		1,718,038	-	1,718,038
		1,509,226	-	1,509,226
		303,433	-	303,433
		2,244,656	4,576	2,249,232
		14,530	-	14,530
		<b>\$ 18,137,133</b>	<b>\$ 4,576</b>	<b>\$ 18,141,709</b>
		\$ 1,420,539	\$ (102,590)	\$ 1,317,949
		117,495,792	2,995,765	120,491,557
		122,483	-	122,483
		<u>117,618,275</u>	<u>2,995,765</u>	<u>120,614,040</u>
		<b>\$ 119,038,814</b>	<b>\$ 2,893,175</b>	<b>\$ 121,931,989</b>

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**FUND FINANCIAL STATEMENTS**

**GOVERNMENTAL FUNDS**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BALANCE SHEET  
DECEMBER 31, 2017**

	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>	<u>Forfeited Tax Sale</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b><u>Assets</u></b>							
Cash and pooled investments	\$ 10,154,823	\$ 6,646,317	\$ 4,104,881	\$ 2,375,117	\$ -	\$ 1,902,841	\$ 25,183,979
Petty cash and change funds	3,000	-	3,000	-	-	-	6,000
Cash with fiscal agent	103,363	-	-	-	-	-	103,363
Taxes receivable							
Delinquent	318,425	105,870	109,648	-	-	3,271	537,214
Special assessments							
Delinquent	-	-	-	-	-	12,439	12,439
Accounts receivable - net	22,921	3,771	39,076	2,634,798	-	-	2,700,566
Accrued interest receivable	80,975	-	-	-	-	-	80,975
Loans receivable	87,871	-	-	-	-	-	87,871
Due from other funds	376,749	35,966	-	-	-	178,734	591,449
Due from other governments	38,403	773,804	653,439	2,151	-	-	1,467,797
Prepaid items	-	-	3,506	-	-	-	3,506
Inventories	-	593,471	-	-	-	-	593,471
<b>Total Assets</b>	<b>\$ 11,186,530</b>	<b>\$ 8,159,199</b>	<b>\$ 4,913,550</b>	<b>\$ 5,012,066</b>	<b>\$ -</b>	<b>\$ 2,097,285</b>	<b>\$ 31,368,630</b>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>							
<b>Liabilities</b>							
Accounts payable	\$ 178,222	\$ 57,796	\$ 96,375	\$ 11,673	\$ -	\$ 215	\$ 344,281
Salaries payable	461,284	104,836	204,169	43,045	-	16,151	829,485
Contracts payable	-	330,263	-	-	130,646	-	460,909
Due to other funds	-	-	-	320,566	234,917	35,966	591,449
Due to other governments	20,443	2,041	313,937	13,056	-	-	349,477
Timber permit bonds	-	-	-	89,974	-	-	89,974
<b>Total Liabilities</b>	<b>\$ 659,949</b>	<b>\$ 494,936</b>	<b>\$ 614,481</b>	<b>\$ 478,314</b>	<b>\$ 365,563</b>	<b>\$ 52,332</b>	<b>\$ 2,665,575</b>
<b>Deferred Inflows of Resources</b>							
Taxes received for future years	\$ 337,710	\$ 110,564	\$ 119,886	\$ -	\$ -	\$ -	\$ 568,160
Unavailable revenue	372,003	874,244	303,364	2,634,798	-	15,710	4,200,119
<b>Total Deferred Inflows of Resources</b>	<b>\$ 709,713</b>	<b>\$ 984,808</b>	<b>\$ 423,250</b>	<b>\$ 2,634,798</b>	<b>\$ 0</b>	<b>\$ 15,710</b>	<b>\$ 4,768,279</b>

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BALANCE SHEET (CONTINUED)  
DECEMBER 31, 2017**

<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u> (Continued)	<u>General</u>	<u>Road and Bridge</u>	<u>Health and Human Services</u>	<u>Forfeited Tax Sale</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Fund Balances</b>							
Nonspendable							
Inventories	\$ -	\$ 593,471	\$ -	\$ -	\$ -	\$ -	\$ 593,471
Prepaid items	-	-	3,506	-	-	-	3,506
Missing heirs	-	-	-	21,519	-	-	21,519
Restricted for							
Debt service	103,363	-	-	-	-	-	103,363
Recorder's technology	422,250	-	-	-	-	-	422,250
Prosecutorial purposes	5,000	-	-	-	-	-	5,000
Enhanced 911	243,284	-	-	-	-	-	243,284
Law enforcement	5,000	-	-	-	-	-	5,000
Administering the carrying of weapons	147,370	-	-	-	-	-	147,370
Conservation of natural resources	48,608	-	-	-	-	-	48,608
Loans receivable	87,871	-	-	-	-	-	87,871
Solid waste	594,670	-	-	-	-	-	594,670
Recorder's equipment purchases	437,284	-	-	-	-	-	437,284
Parks	443,027	-	-	-	-	-	443,027
Sobriety court fees	10,517	-	-	-	-	-	10,517
County development	-	-	-	840,595	-	-	840,595
Law library	-	-	-	88,829	-	-	88,829
Unclaimed property	-	-	-	1,815	-	-	1,815
Administering forfeited tax sale	-	-	-	309,258	-	-	309,258
Unorganized road, bridge, and fire	-	-	-	-	-	637,695	637,695
Ditch maintenance and repairs	-	-	-	-	-	57,066	57,066
Environmental uses	-	-	-	-	-	495,481	495,481
Assigned for							
General government	-	-	-	636,938	-	-	636,938
Highways and streets	-	6,085,984	-	-	-	-	6,085,984
Health and human services	-	-	3,872,313	-	-	-	3,872,313
Forest development	-	-	-	-	-	851,018	851,018
Unassigned	7,268,624	-	-	-	(365,563)	(12,017)	6,891,044
<b>Total Fund Balances</b>	<b>\$ 9,816,868</b>	<b>\$ 6,679,455</b>	<b>\$ 3,875,819</b>	<b>\$ 1,898,954</b>	<b>\$ (365,563)</b>	<b>2,029,243</b>	<b>\$ 23,934,776</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 11,186,530</b>	<b>\$ 8,159,199</b>	<b>\$ 4,913,550</b>	<b>\$ 5,012,066</b>	<b>\$ -</b>	<b>2,097,285</b>	<b>\$ 31,368,630</b>

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION -  
GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2017**

<b>Fund balances - total governmental funds</b>		<b>\$ 23,934,776</b>
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.		102,559,383
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		4,768,279
Investment in joint venture is not available to pay for current-period expenditures and, therefore, is not reported in the governmental funds.		1,501,852
Deferred outflows resulting from pension obligations are not available resources and, therefore, are not reported in the governmental funds.		5,684,005
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Loans payable	\$ (191,234)	
Net pension liability	(12,522,002)	
Compensated absences	<u>(1,189,566)</u>	(13,902,802)
Deferred inflows resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in the governmental funds.		<u>(5,506,679)</u>
<b>Net Position of Governmental Activities</b>		<b><u><u>\$ 119,038,814</u></u></b>

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Capital Projects	Nonmajor Funds	Total
<b>Revenues</b>							
Taxes	\$ 7,297,738	\$ 2,339,972	\$ 2,532,871	\$ -	\$ -	\$ 72,551	\$ 12,243,132
Special assessments	-	-	-	-	-	860	860
Licenses and permits	430,156	-	-	-	-	175	430,331
Intergovernmental	3,747,024	5,874,195	3,572,458	354,340	-	294,656	13,842,673
Charges for services	1,315,533	405,629	374,831	32,012	-	-	2,128,005
Gifts and contributions	9,550	-	-	-	-	-	9,550
Investment earnings	288,142	-	-	-	-	15,291	303,433
Miscellaneous	600,207	77,062	200,206	1,438,616	-	185,913	2,502,004
<b>Total Revenues</b>	<b>\$ 13,688,350</b>	<b>\$ 8,696,858</b>	<b>\$ 6,680,366</b>	<b>\$ 1,824,968</b>	<b>\$ -</b>	<b>\$ 569,446</b>	<b>\$ 31,459,988</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	\$ 5,464,799	\$ -	\$ -	\$ 26,896	\$ 365,563	\$ 2,760	\$ 5,860,018
Public safety	6,511,687	-	-	-	-	28,802	6,540,489
Highways and streets	-	8,735,356	-	-	-	86,776	8,822,132
Sanitation	379,938	-	-	-	-	-	379,938
Human services	-	-	5,796,978	-	-	-	5,796,978
Health	4,832	-	850,164	-	-	-	854,996
Culture and recreation	694,307	-	-	-	-	-	694,307
Conservation of natural resources	189,017	-	-	1,508,472	-	607,335	2,304,824
Economic development	127,325	-	-	-	-	-	127,325
<b>Intergovernmental</b>							
Highways and streets	-	378,264	-	-	-	-	378,264
<b>Debt service</b>							
Principal	37,702	-	-	-	-	-	37,702
<b>Total Expenditures</b>	<b>\$ 13,409,607</b>	<b>\$ 9,113,620</b>	<b>\$ 6,647,142</b>	<b>\$ 1,535,368</b>	<b>\$ 365,563</b>	<b>\$ 725,673</b>	<b>\$ 31,796,973</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 278,743</b>	<b>\$ (416,762)</b>	<b>\$ 33,224</b>	<b>\$ 289,600</b>	<b>\$ (365,563)</b>	<b>\$ (156,227)</b>	<b>\$ (336,985)</b>
<b>Other Financing Sources (Uses)</b>							
Loans issued	\$ 11,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,890
Transfers in	-	-	-	-	-	12,877	12,877
Transfers out	-	-	-	(12,877)	-	-	(12,877)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 11,890</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,877)</b>	<b>\$ -</b>	<b>\$ 12,877</b>	<b>\$ 11,890</b>
<b>Net Change in Fund Balance</b>	<b>\$ 290,633</b>	<b>\$ (416,762)</b>	<b>\$ 33,224</b>	<b>\$ 276,723</b>	<b>\$ (365,563)</b>	<b>\$ (143,350)</b>	<b>\$ (325,095)</b>
<b>Fund Balance - January 1</b>	<b>9,526,235</b>	<b>6,856,222</b>	<b>3,720,112</b>	<b>1,622,231</b>	<b>-</b>	<b>2,172,593</b>	<b>23,897,393</b>
<b>Prior Period Adjustment, See Note 1.E</b>	<b>-</b>	<b>-</b>	<b>122,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,483</b>
<b>Fund Balances - January 1, as Restated</b>	<b>9,526,235</b>	<b>6,856,222</b>	<b>3,842,595</b>	<b>1,622,231</b>	<b>-</b>	<b>2,172,593</b>	<b>24,019,876</b>
<b>Increase (decrease) in Inventories</b>	<b>-</b>	<b>239,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239,995</b>
<b>Fund Balance - December 31</b>	<b>\$ 9,816,868</b>	<b>\$ 6,679,455</b>	<b>\$ 3,875,819</b>	<b>\$ 1,898,954</b>	<b>\$ (365,563)</b>	<b>\$ 2,029,243</b>	<b>\$ 23,934,776</b>

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, 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  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**Net change in fund balances - total governmental funds** **\$ (325,095)**

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	\$ 4,768,279	
Unavailable revenue - January 1	<u>(3,672,879)</u>	1,095,400

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.

Expenditures for general capital assets and infrastructure	\$ 6,046,522	
Current year depreciation	<u>(3,460,601)</u>	2,585,921

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	\$ (11,890)	
Principal repayments		
Loans	<u>37,702</u>	25,812

Decrease in joint venture does not provide current financial resources and is not reported as revenue or expenses in the funds. (190,523)

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	\$ (79,745)	
Change in inventories	239,995	
Change in deferred outflows of resources	(4,538,576)	
Change in net pension liability	6,237,313	
Change in deferred inflows of resources	<u>(3,629,963)</u>	<u>(1,770,976)</u>

**Change in Net Position of Governmental Activities** **\$ 1,420,539**

The notes to the financial statements are an integral part of this statement.

**PROPRIETARY FUND**



**LONG LAKE CONSERVATION CENTER  
ENTERPRISE FUND**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF NET POSITION  
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND  
DECEMBER 31, 2017**

**Assets**

**Current assets**

Cash and pooled investments	\$ 21,430
Petty cash and change funds	1,350
Due from other governments	30
Inventories	7,546
	7,546

**Total current assets** **\$ 30,356**

**Restricted assets**

Cash and pooled investments	\$ 2,036
	2,036

**Noncurrent assets**

Capital assets	
Nondepreciable	\$ 15,400
Depreciable - net	3,162,053
	3,162,053

**Total noncurrent assets** **\$ 3,177,453**

**Total Assets** **\$ 3,209,845**

**Deferred Outflows of Resources**

Deferred pension outflows	\$ 69,305
	69,305

**Liabilities**

**Current liabilities**

Accounts payable	\$ 9,840
Salaries payable	21,137
Compensated absences payable - current	24,486
	24,486

**Total current liabilities** **\$ 55,463**

**Noncurrent liabilities**

Net pension liability	279,042
	279,042

**Total Liabilities** **\$ 334,505**

**Deferred Inflows of Resources**

Deferred pension inflows	\$ 51,470
	51,470

**Net Position**

Investment in capital assets	\$ 3,177,453
Restricted for	
Publications	2,036
Unrestricted	(286,314)
	(286,314)

**Total Net Position** **\$ 2,893,175**

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Operating Revenues</b>	
Tenant rent	\$ 7,200
Program packages	540,097
Resale	41,599
Miscellaneous	<u>10,881</u>
<b>Total Operating Revenues</b>	<b>\$ 599,777</b>
<b>Operating Expenses</b>	
Personal services	\$ 321,326
Employee benefits and payroll taxes	32,485
Other services and charges	47,485
Supplies	84,914
Utilities	36,279
Advertising	2,737
Insurance	16,793
Staff training	3,041
Postage	334
Depreciation	166,355
Resale	<u>22,535</u>
<b>Total Operating Expenses</b>	<b>\$ 734,284</b>
<b>Operating Income (Loss)</b>	<b>\$ (134,507)</b>
<b>Nonoperating Revenues (Expenses)</b>	
Intergovernmental	\$ 4,696
Gifts and contributions	22,645
Insurance proceeds	<u>4,576</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 31,917</b>
<b>Change in Net Position</b>	<b>\$ (102,590)</b>
<b>Net Position - January 1</b>	<b><u>2,995,765</u></b>
<b>Net Position - December 31</b>	<b><u><u>2,893,175</u></u></b>

The notes to the financial statements are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF CASH FLOWS  
LONG LAKE CONSERVATION CENTER ENTERPRISE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Cash Flows from Operating Activities</b>	
Receipts from customers and users	\$ 618,822
Payments to suppliers	(217,639)
Payments to employees	(330,172)
Payments for fringe benefits and payroll taxes	(85,400)
Net cash provided (used) by operating activities	<u>(14,389)</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Intergovernmental	4,696
Contributions	22,645
Insurance proceeds	4,576
Net cash provided (used) by noncapital financing activities	<u>31,917</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchases of capital assets	<u>(8,702)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>8,826</b>
Cash and Cash Equivalents - Beginning of Year	<u>15,990</u>
<b>Cash and Cash Equivalents - End of Year</b>	<b><u>\$ 24,816</u></b>
<b>Reconciliation of Operating Income to Cash Flows from Operating Activities</b>	
Operating income	\$ (134,507)
Adjustments to reconcile operating income to net cash provided (used) by operating activities	
Depreciation	166,355
(Increase) decrease in assets and deferred outflows of resources:	
Accounts receivable	19,045
Inventory	(909)
Deferred pension outflows	105,721
Increase (decrease) in liabilities and deferred inflows of resources:	
Accounts payable	(2,612)
Salaries payable	1,079
Compensated absences payable	(820)
Net pension liability	(118,730)
Deferred pension inflows	(49,011)
Net Cash Provided (Used) by Operating Activities	<u>\$ (14,389)</u>
<b>Reconciliation of Cash and Equivalents to the Balance Sheet</b>	
Cash and pooled investments	\$ 21,430
Petty cash and change funds	1,350
Restricted cash and pooled investments	2,036
Total cash and cash equivalents	<u>\$ 24,816</u>

The notes to the financial statements are an integral part of this statement.

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**FIDUCIARY FUNDS**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
DECEMBER 31, 2017**

**Assets**

Cash and pooled investments	\$ 1,087,727
Due from other governments	<u>36,313</u>
<b>Total Assets</b>	<b><u><u>\$ 1,124,040</u></u></b>

**Liabilities**

Accounts payable	\$ 85,840
Due to other governments	<u>1,038,200</u>
<b>Total Liabilities</b>	<b><u><u>\$ 1,124,040</u></u></b>

The notes to the financial statements are an integral part of this statement.

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**AITKIN COUNTY**  
**AITKIN, MINNESOTA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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, 2017. 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 6.B. The County also participates in a jointly-governed organization described in Note 6.C. and a related organization described in Note 6.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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

B. Basic Financial Statements

1. Government-Wide Statements (Continued)

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.

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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

B. Basic Financial Statements

2. Fund Financial Statements (Continued)

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.

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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies (Continued)

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.

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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies (Continued)

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, 2017. 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 2017 were \$303,433.

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).

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."

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

3. Receivables and Payables (Continued)

Accounts receivable is shown net of an allowance for uncollectibles of \$263,835. 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 2011 through 2017. 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  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

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.

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. Deferred Outflows/Inflows 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. Currently, the County has one item, deferred pension outflows, that qualifies



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

9. Deferred Outflows/Inflows of Resources (Continued)

for reporting in this category. These outflows arise only under the full accrual basis of accounting and consist of pension plan contributions paid subsequent to the measurement date, differences between expected and actual pension plan economic experience, changes in actuarial assumptions, the differences between projected and actual earnings on pension plan investments, and also pension plan changes in proportionate share and, accordingly, are reported only in the statement of net position.

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.

10. 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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

10. Long-Term Obligations (Continued)

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.

11. 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.

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 through 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.

12. 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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

12. Classification of Fund Balances (Continued)

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.

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, 2017, the unassigned fund balance for the General Fund was below the minimum fund balance level.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

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

13. 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.

E. Prior Period Adjustment

Beginning net position and fund balances for Governmental Activities and the Health and Human Services Special Revenue Fund, respectively, were restated for amounts that should have been recognized as revenue in the previous year.

	Governmental Activities
Net Position as Previously Stated	\$ 117,495,792
Prior Period Adjustment	122,483
Net Position - as Restated	\$ 117,618,275
	Health and Human Services
Fund Balance - January 1	\$ 3,720,112
Prior Period Adjustment	122,483
Fund Balance - January 1, as Restated	\$ 3,842,595

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

2. Stewardship, Compliance, and Accountability

A. Deficit Fund Equity

Ditch Special Revenue Fund

Six 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, 2017:

Account balances	\$ 57,066
Account deficits	<u>(12,017)</u>
Fund Balance	<u>\$ 45,049</u>

Capital Projects Special Revenue Fund

The Capital Project Special Revenue Fund had a fund deficit as of December 31, 2017 of \$365,563. The Capital Projects Fund will be eliminated with future tax revenues.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

2. Stewardship, Compliance, and Accountability

B. Expenditures in Excess of Budget

The following governmental funds had expenditures in excess of budget for the year ended December 31, 2017:

	Expenditures		Final Budget		Excess
Special Revenue Funds :					
Forest Development	\$ 587,647	\$	577,681	\$	9,966
Unorganized Road, Bridge and Fire	118,338		78,075		40,263
Ditch	12,878		-		12,878

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	\$ 25,183,979
Petty cash and change funds	6,000
Cash with fiscal agent	103,363
Business-type activities	
Cash and Pooled investments	21,430
Petty cash and change funds	1,350
Cash and Pooled investments - restricted assets	2,036
Statement of fiduciary net position	
Cash and pooled investments	1,087,727
Total Cash and Investments	\$ 26,405,885

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments (Continued)

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, 2017, the County's deposits were not exposed to custodial credit risk.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

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.



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

b. Investments (Continued)

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.

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, 2017, none of the County's investments were subject to custodial credit risk.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

b. Investments (Continued)

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.

The following table presents the County's deposit and investment balances at December 31, 2017, and information relating to potential investment risks:

Investment Type	Credit Risk		Concentration Risk Over 5 Percent of Portfolio	Interest Rate Risk Maturity Date	Carrying (Fair) Value
	Credit Rating	Rating Agency			
Federal Home Loan Mortgage Corporation Pool	AA+	S&P		10/27/2023	\$ 1,486,380
Federal Home Loan Mortgage Corporation Pool	AA+	S&P		8/23/2023	1,960,540
Total Federal Home Loan Mortgage Corporation Pool			25.73%		\$ 3,446,920
Federal Home Loan Bank Bonds	AA+	S&P		12/22/2021	\$ 986,690
Federal Home Loan Bank Bonds	AA+	S&P		10/27/2023	1,953,240
Total Federal Home Loan Bank Bonds			21.95%		\$ 2,939,930
Federal Home Loan Bank Note	AA+	S&P	18.73%	3/9/2018	\$ 2,508,903
Federal National Mortgage Association	AA+	S&P		7/27/2021	\$ 985,220
Federal National Mortgage Association	AA+	S&P		8/24/2021	1,978,860
Total Federal National Mortgage Association			22.13%		\$ 2,964,080
Total U.S. government agency securities					\$ 11,859,833

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

b. Investments (Continued)

Concentration of Credit Risk (Continued)

<u>Investment Type</u>	<u>Credit Risk</u>		<u>Concentration Risk</u>	<u>Interest Rate Risk</u>	<u>Carrying (Fair) Value</u>
	<u>Credit Rating</u>	<u>Rating Agency</u>	<u>Over 5 Percent of Portfolio</u>	<u>Maturity Date</u>	
Investment pools/mutual funds					
Wells Fargo Brokerage Money Market	N/R	N/A		N/A	\$ 1,460,279
MAGIC Fund	N/R	N/A		N/A	74,187
Total investment pools/mutual funds					<u>\$ 1,534,466</u>
Total investments					\$ 13,394,299
Deposits					12,900,873
Petty cash and change funds					7,350
Cash with fiscal agent					<u>103,363</u>
Total Cash and Investments					<u>\$ 26,405,885</u>

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

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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

c. Fair Value Measure (Continued)

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.

Assets measured at fair value on a recurring basis:

<u>Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Federal Home Loan Mortgage Corporation	\$ -	\$ 3,446,920	\$ -	\$ 3,446,920
Federal National Mortgage Association	-	2,964,080	-	2,964,080
Federal Home Loan Bank	-	5,448,833	-	5,448,833
Negotiable CD's	-	1,460,279	-	1,460,279
Total Investments at Fair Value	<u>\$ -</u>	<u>\$ 13,320,112</u>	<u>\$ -</u>	<u>13,320,112</u>
Investments measured at net asset value (NAV)				
MAGIC Portfolio				\$ 74,187
Total Investments				<u>\$ 13,394,299</u>
Deposits				12,900,875
Petty Cash				7,350
Cash with Fiscal Agent				<u>103,363</u>
Total Deposits and Investments				<u>\$ 26,405,887</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

1. Deposits and Investments

c. Fair Value Measure (Continued)

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

The County invests in the MAGIC Fund external local government investment pool, which is quoted at net asset value (NAV). 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  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

2. Receivables

Receivables, net of uncollectible amounts, as of December 31, 2017, for the County's governmental activities are as follows:

	<u>Total Receivables</u>	<u>Amounts Not Scheduled for Collection During the Subsequent Year</u>
Governmental Activities		
Taxes	\$ 537,214	\$ -
Special assessments	12,439	-
Accounts	2,700,566	-
Accrued interest	80,975	-
Loans	87,871	51,181
Due from other governments	<u>1,467,797</u>	<u>-</u>
Total Governmental Activities	<u>\$ 4,886,862</u>	<u>\$ 51,181</u>

An allowance for uncollectible accounts receivable related to timber sales is included in the above figures. The allowance at December 31, 2017, is \$263,835.

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  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

3. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

Governmental Activities

	Beginning Balance	Increase	Decrease	Ending balance
Capital assets not depreciated				
Land	\$ 3,584,449	\$ -	\$ -	\$ 3,584,449
Construction in progress	419,999	538,191	220,581	737,609
Total capital assets not depreciated	<u>\$ 4,004,448</u>	<u>\$ 538,191</u>	<u>\$ 220,581</u>	<u>\$ 4,322,058</u>
Capital assets depreciated				
Buildings	\$ 15,499,090	\$ 3,497	\$ -	\$ 15,502,587
Machinery, furniture, and equipment	13,336,601	282,734	910,219	12,709,116
Infrastructure	111,407,633	5,442,681	-	116,850,314
Total capital assets depreciated	<u>\$ 140,243,324</u>	<u>\$ 5,728,912</u>	<u>\$ 910,219</u>	<u>\$ 145,062,017</u>
Less: accumulated depreciation for				
Buildings	\$ 8,207,102	\$ 379,082	\$ -	\$ 8,586,184
Machinery, furniture, and equipment	8,466,091	799,584	910,219	8,355,456
Infrastructure	27,601,117	2,281,935	-	29,883,052
Total accumulated depreciation	<u>\$ 44,274,310</u>	<u>\$ 3,460,601</u>	<u>\$ 910,219</u>	<u>\$ 46,824,692</u>
Total capital assets depreciated, net	<u>\$ 95,969,014</u>	<u>\$ 2,268,311</u>	<u>\$ -</u>	<u>\$ 98,237,325</u>
Governmental Activities Capital Assets, Net	<u>\$ 99,973,462</u>	<u>\$ 2,806,502</u>	<u>\$ 220,581</u>	<u>\$ 102,559,383</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

A. Assets

3. Capital Assets (Continued)

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	\$ -	\$ -	\$ 6,226,824
Machinery, furniture, and equipment	168,497	8,702	12,513	164,686
Total Capital assets depreciated	\$ 6,395,321	\$ 8,702	\$ 12,513	\$ 6,391,510
Less: accumulated depreciation for				
Buildings	\$ 2,930,286	\$ 156,085	\$ -	\$ 3,086,371
Machinery, furniture, and equipment	145,329	10,840	13,083	143,086
Total accumulated depreciation	\$ 3,075,615	\$ 166,925	\$ 13,083	\$ 3,229,457
Total capital assets depreciated, net	\$ 3,319,706	\$ (158,223)	\$ (570)	\$ 3,162,053
Governmental Activities Capital Assets, Net	\$ 3,335,106	\$ (158,223)	\$ (570)	\$ 3,177,453

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General government	\$ 403,578
Public safety	256,417
Highways and streets, including depreciation of infrastructure assets	2,677,866
Sanitation	12,371
Human services	41,007
Culture and recreation	10,659
Conservation of natural resources	58,703
Total Depreciation Expense - Governmental Activities	\$ 3,460,601
Business-Type Activities	
Long Lake Conservation Center	\$ 166,925



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds (Continued)

B. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
Road and Bridge Fund	Nonmajor governmental funds	\$ 35,966	Services Provided
Capital Projects	General Fund	\$ 234,917	Cover Capital Projects cash deficit
Nonmajor governmental funds	Forfeited Tax Sale	\$ 178,734	Forfeited tax sale apportionment
General Fund	Forfeited Tax Sale	\$ 141,832	Forfeited tax sale apportionment
Total Due To/From Other Funds		<u>\$ 591,449</u>	

1. Due To/From Other Funds

2. Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Interfund Transfers

Transfer to nonmajor governmental funds from Forfeited Tax Sale Fund	\$ 12,877	Forfeited tax sale apportionment
Total Interfund Transfers	<u>\$ 12,877</u>	

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds (Continued)

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, 2017 is \$289,367.

2. Long-Term Debt

Governmental Activities

<u>Type of Indebtedness</u>	<u>Final Maturity</u>	<u>Installment Amounts</u>	<u>Interest Rate (%)</u>	<u>Original Issue Amount</u>	<u>Outstanding Balance December 31, 2017</u>
		\$717 -			
AgBMP septic loans	2026	\$18,415	0.00	<u>\$ 343,707</u>	<u>\$ 191,234</u>

3. Debt Service Requirements

Debt service requirements at December 31, 2017, were as follows:

Governmental Activities

<u>Year Ending December 31,</u>	<u>AgBMP Septic Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 36,690	\$ -
2019	35,871	-
2020	31,311	-
2021	29,337	-
2022	17,409	-
2023 - 2027	<u>40,616</u>	<u>-</u>
Totals	<u>\$ 191,234</u>	<u>\$ -</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources (Continued)

4. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2017, 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>
AgBMP septic loans	\$ 217,046	\$ 11,890	\$ 37,702	\$ 191,234	\$ 36,690
Compensated absences	1,109,821	1,368,490	1,288,745	1,189,566	1,189,566
Governmental Activities					
Long-Term Liabilities	<u>\$ 1,326,867</u>	<u>\$ 1,380,380</u>	<u>\$ 1,326,447</u>	<u>\$ 1,380,800</u>	<u>\$ 1,226,256</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>\$ 25,306</u>	<u>\$ 23,868</u>	<u>\$ 24,688</u>	<u>\$ 24,486</u>	<u>\$ 24,486</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 the Long Lake Conservation Center Enterprise Fund.

5. Construction Commitments

The County has active construction projects as of December 31, 2017. The remaining commitment for highway projects is state-funded and, therefore, not obligations of the County at December 31, 2017.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

3. Detailed Notes on All Funds

C. Liabilities and Deferred Inflows of Resources (Continued)

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, 2017, are summarized below by fund:

	Taxes	Special Assessments	Interest	Grants	Sub-Total	Property Taxes Received for Future	Grand Total
Major governmental funds							
General	\$ 318,425	\$ -	\$ 36,285	\$ 17,293	\$ 372,003	\$ 337,710	\$ 709,713
Road and Bridge	105,870	-	-	768,374	874,244	110,564	984,808
Health and Human Services	109,648	-	-	193,716	303,364	119,886	423,250
Forfeited Tax Sale	2,634,798	-	-	-	2,634,798	-	2,634,798
Nonmajor governmental funds							
Unorganized Road, Bridge, and Fire Ditch	3,271	-	-	-	3,271	-	3,271
	-	12,439	-	-	12,439	-	12,439
Total	<u>\$ 3,172,012</u>	<u>\$ 12,439</u>	<u>\$ 36,285</u>	<u>\$ 979,383</u>	<u>\$ 4,200,119</u>	<u>\$ 568,160</u>	<u>\$ 4,768,279</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Plan Description

All full-time and certain part-time employees of Aitkin County are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Plan, the Public Employees Police and Fire Plan, and the Local Government Correctional Service Retirement Plan (the Public Employees Correctional Plan), which are cost-sharing, multiple-employer retirement plans. These plans are established and administered in accordance with Minn. Stat. chs. 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (accounted for in the General Employees Fund) has multiple benefit structures with members belonging to the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan, for which benefits vest after five years of credited service.

Police officers, firefighters, and peace officers who qualify for membership by statute are covered by the Public Employees Police and Fire Plan (accounted for in the Police and Fire Fund). For members first hired after June 30, 2010, but before July 1, 2014, benefits vest on a graduated schedule starting with 50% after five years and increasing 10% for each year of service until fully vested after ten years. Benefits for members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years and increasing 5% for each year of service until fully vested after twenty years.

Local government employees of a county-administered facility who are responsible for the direct security, custody, and control of the county correctional facility and its inmates are covered by the Public Employees Correctional Plan (accounted for in the Correctional Fund). For members hired after June 30, 2010, benefits vest on a graduated schedule starting with 50% after five years and increasing 10% for each year of service until fully vested after ten years.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Benefits Provided

PERA provides retirement benefits as well as disability benefits to members and benefits to survivors upon death of eligible members. Benefit provisions are established by state statute and can be modified only by the state legislature. Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Benefit recipients receive a future annual 1.0 percent post-retirement benefit increase. If the funding ratio reaches 90 percent for two consecutive years, the benefit increase will revert to 2.5 percent. If, after reverting to a 2.5 percent benefit increase, the funding ratio declines to less than 80 percent for one year or less than 85 percent for two consecutive years, the benefit increase will decrease to 1.0 percent.

The benefit provisions stated in the following paragraph of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not yet receiving them are bound by the provisions in effect at the time they last terminated their public service.

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 General Employees Retirement Plan Coordinated and Basic Plan members. Members hired prior to July 1, 1989, receive the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first ten years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first ten years of service and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. Only Method 2 is used for members hired after June 30, 1989. For Public Employees Police and Fire Plan members, the annuity accrual rate is 3.0 percent of average salary for each year of service. For Public Employees Correctional Plan members, the annuity accrual rate is 1.9 percent of average salary for each year of service.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Benefits Provided (Continued)

For General Employees Retirement Plan 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. For Public Employees Police and Fire Plan and Public Employees Correctional Plan members, normal retirement age is 55, and for members who were hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90. Disability benefits are available for vested members and are based on years of service and average high-five salary.

Contributions

Pension benefits are funded from member and employer contributions and income from the investment of fund assets. Rates for employer and employee contributions are set by Minn. Stat. ch. 353. These statutes are established and amended by the state legislature. General Employees Retirement Plan Basic members and Coordinated members were required to contribute 9.10 percent and 6.50 percent, respectively, of their annual covered salary in 2017. Public Employees Police and Fire Plan members were required to contribute 10.80 percent of their annual covered salary in 2017. Public Employees Correctional Plan members were required to contribute 5.83 percent of their annual covered salary in 2017.

In 2017, the County was required to contribute the following percentages of annual covered salary:

General Employees Retirement Plan	
Basic Plan members	11.78 %
Coordinated Plan members	7.50
Public Employees Police and Fire Plan	16.20
Public Employees Correctional Plan	8.75

The employee and employer contribution rates did not change from the previous year.

**AITKIN COUNTY**  
**AITKIN, MINNESOTA**  
**NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Contributions (Continued)

The County's contributions for the year ended December 31, 2017, to the pension plans were:

General Employees Retirement Plan	\$	721,215
Public Employees Police and Fire Plan		207,528
Public Employees Correctional Plan		114,546

The contributions are equal to the contractually required contributions as set by state statute.

Pension Costs

General Employees Retirement Plan

At December 31, 2017, the County reported a liability of \$9,301,392 for its proportionate share of the General Employees Retirement Plan's net pension liability. The net pension liability was measured as of June 30, 2017, 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 proportion 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, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was 0.1457 percent. It was 0.1450 percent measured as of June 30, 2016. The County recognized pension expense of \$702,251 for its proportionate share of the General Employees Retirement Plan's pension expense.

The County also recognized \$3,378 as revenue, which results in a reduction of the net pension liability, for its proportionate share of the State of Minnesota's contribution to the General Employees Retirement Plan, which qualifies as a special funding situation. Legislation requires the State of Minnesota to contribute \$6 million to the General Employees Retirement Plan.



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Pension Costs

General Employees Retirement Plan (Continued)

County's proportionate share of the net pension liability	\$ 9,301,392
State of Minnesota's proportionate share of the net pension liability associated with the County	<u>116,957</u>
Total	<u>\$ 9,418,349</u>

The County reported its proportionate share of the General Employees Retirement Plan's deferred outflows of resources and deferred inflows of resources related to pensions 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	\$ 306,546	\$ 598,382
Changes in Actuarial Assumptions	1,544,232	932,465
Net Difference Between Projected and Actual Investment Earnings	60,074	-
Changes in Proportion	29,653	184,817
Contributions Paid to PERA Subsequent to the Measurement Date	369,680	-
Total	<u>\$ 2,310,185</u>	<u>\$ 1,715,664</u>

The \$369,680 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Pension Expense Amount</u>
2018	\$ 275,492
2019	510,433
2020	(166,257)
2021	(394,827)

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Pension Costs (Continued)

Public Employees Police and Fire Plan

At December 31, 2017, the County reported a liability of \$1,647,145 for its proportionate share of the Public Employees Police and Fire Plan's net pension liability. The net pension liability was measured as of June 30, 2017, 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 proportion 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, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was 0.122 percent. It was 0.123 percent measured as of June 30, 2016. The County recognized pension expense of \$220,834 for its proportionate share of the Public Employees Police and Fire Plan's pension expense.

The County also recognized \$10,980 as revenue, which results in a reduction of the net pension liability, for its proportionate share of the State of Minnesota's on-behalf contribution to the Public Employees Police and Fire Plan. Legislation requires the State of Minnesota to contribute \$9 million to the Police and Fire Plan each year, starting in fiscal year 2014, until the plan is 90 percent funded.

The County reported its proportionate share of the Public Employees Police and Fire Plan'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	\$ 37,914	\$ 440,346
Changes in Actuarial Assumptions	2,155,618	2,338,538
Net Difference Between Projected and Actual		
Investment Earnings	22,622	-
Changes in Proportion	21,601	81,122
Contributions Paid to PERA Subsequent to the Measurement Date	106,554	-
Total	<u>\$ 2,344,309</u>	<u>\$ 2,860,006</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Pension Costs

Public Employees Police and Fire Plan (Continued)

The \$106,554 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2018	16,284
2019	16,284
2020	(44,096)
2021	(147,845)
2022	(462,878)

Public Employees Correctional Plan

At December 31, 2017, the County reported a liability of \$57,924 for its proportionate share of the Public Employees Correctional Plan's net pension liability. The net pension liability was measured as of June 30, 2017, 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 proportion 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, 2016, through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2017, the County's proportion was 0.650 percent. It was 0.670 percent measured as of June 30, 2016. The County recognized pension expense of \$123,411 for its proportionate share of the Public Employees Correctional Plan's pension expense.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Pension Costs

Public Employees Correctional Plan (Continued)

The County reported its proportionate share of the Public Employees Correctional Plan'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	\$ 1,280	\$ 30,360
Changes in Actuarial Assumptions	1,039,612	322,467
Net Difference Between Projected and Actual		
Investment Earnings	-	5,421
Changes in Proportion	-	56,071
Contributions Paid to PERA Subsequent to the Measurement Date	57,924	-
Total	<u>\$ 1,098,816</u>	<u>\$ 414,319</u>

The \$57,924 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Pension Expense Amount
2018	\$ 397,700
2019	410,919
2020	(130,476)
2021	(51,570)

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Total Pension Expense

The total pension expense for all plans recognized by the County for the year ended December 31, 2017, was \$1,020,179.

Actuarial Assumptions

The total pension liability in the June 30, 2017, actuarial valuation was determined using the individual entry-age normal actuarial cost method and the following additional actuarial assumptions:

Inflation	2.50% per Year
Salary Increases	3.25% per Year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants in the General Employees Retirement Plan were based on RP-2014 tables, while mortality rates for Public Employees Police and Fire Plan and Public Employees Correctional Plan were based on RP-2000 tables for males or females, as appropriate, with slight adjustments. For the General Employees Retirement Plan and the Public Employees Police and Fire Plan, cost of living benefit increases for retirees are assumed to be 1.0 percent. Cost of living benefit increases for retirees are assumed to be 2.5 percent for the Public Employees Correctional Plan.

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of actuarial experience studies. The experience study in the General Employees Retirement Plan was for the period 2015 through 2019. The experience study for the Public Employees Police and Fire Plan was for the period 2016 through 2021. Experience studies have not been prepared for the Public Employees Correctional Plan, but assumptions are reviewed annually.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments is 7.5 percent. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis 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 arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	39 %	5.10 %
International Stocks	19	5.30
Bonds	20	0.75
Alternative Assets	20	5.90
Cash	2	0.00
Totals	<u>100 %</u>	

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent in 2017, no change from the 7.50 percent used in 2016. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the fiduciary net position of the General Employees Retirement Plan was projected to be available to make all projected future benefit payments of current active and inactive employees. 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. In the Public Employees Police and Fire Plan and the Public Employees Correctional Plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2061, and June 30, 2063, respectively. Beginning in fiscal years ended June 30, 2062, for the Police and Fire Plan and June 30, 2064, for the Public Employees Correctional Plan, when projected benefit payments exceed the Plans' projected fiduciary net position, benefit payments were discounted at the municipal bond rate of 3.56 percent based on an index of 20-year general obligation bonds with an average AA credit rating at the measurement date. An equivalent single discount rate of 5.96 percent for the Public Employees Police and Fire Plan and 5.96 percent for the Public Employees Correctional Plan was determined that produced approximately the same present value of the projected benefits when applied to all years of projected benefits as the present value of projected benefits using 7.50 percent applied to all years of projected benefits through the point of asset depletion and 3.56 percent thereafter.

Changes in Actuarial Assumptions

The following changes in actuarial assumptions occurred in 2017:

General Employees Retirement Plan

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent through 2044 and 2.50 percent per year thereafter.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Changes in Actuarial Assumptions

General Employees Retirement Plan (Continued)

- The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for non-vested deferred member liability.

Public Employees Police and Fire Plan

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2064 and 2.50 percent per year thereafter.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent 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 percent 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 percent to 60 percent.



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Changes in Actuarial Assumptions

Public Employees Police and Fire Plan (Continued)

- 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.

Public Employees Correctional Plan

- 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-2017 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The Combined Service Annuity (CSA) load was 30 percent vested and non-vested, deferred members. The CSA has been changed to 35 percent for vested members and 1 percent for non-vested members.
- The Single Discount Rate was changed from 5.31 percent per annum to 5.96 percent per annum.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

A. Defined Benefit Plans (Continued)

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability 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 1.0 percentage point lower or 1.0 percentage point higher than the current discount rate:

	Proportionate Share of the					
	General Employees Retirement Plan		Police and Fire Retirement Plan		Correctional Retirement Plan	
	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability	Discount Rate	Net Pension Liability
1% Decrease	6.50%	\$ 14,427,150	6.50%	\$ 3,102,055	4.96%	\$ 3,052,699
Current	7.50%	9,301,392	7.50%	1,647,145	5.96%	1,852,507
1% Increase	8.50%	5,105,028	8.50%	446,037	6.96%	915,740

Pension Plan Fiduciary Net Position

Detailed information about the 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](http://www.mnpera.org); by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088; or by calling 651-296-7460 or 1-800-652-9026.

B. Defined Contribution Plan

Five Board members of Aitkin County are covered by the Public Employees Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The plan is established and administered in accordance with Minn. Stat. ch. 353D, which may be amended by the state legislature. The 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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

4. Employee Retirement Systems and Pension Plans

B. Defined Contribution Plan (Continued)

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. For those qualified personnel who elect to participate, Minn. Stat. § 353D.03 specifies plan provisions, including the employee and employer contribution rates. An eligible elected official who decides to participate contributes 5.00 percent of salary, which is matched by the employer. Employee and employer 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 2.00 percent of employer contributions and 0.25 percent of the assets in each member account annually.

Total contributions by dollar amount and percentage of covered payroll made by the County during the year ended December 31, 2017, were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$ 6,982	\$ 6,982	5%	5%	5%

5. 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 2017. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the County in a method and amount to be determined by MCIT

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

5. Risk Management (Continued)

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.

6. 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.

B. Joint Ventures

Northeast 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.

Separate financial information can be obtained from:

Northeast Minnesota Office of Job Training  
820 North 9th Street, Suite 210  
Virginia, Minnesota 55792

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures (Continued)

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 2017.

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

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, Mahnommen, 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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

Joint Counties Natural Resources Board (Continued)

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 2017.

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 2017.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

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 2017.

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](mailto: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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

Snake River Watershed Management Board (Continued)

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 provided \$10,079 to this organization during 2017. 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  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

Minnesota Counties Information System (MCIS) (Continued)

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 2017 was \$225,882.

Complete financial statements of the East Central Regional Library can be obtained from:

East Central Regional Library  
244 South Birch  
Cambridge, Minnesota 55008

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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

Northeast Minnesota Regional Radio Board (Continued)

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 2017.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

B. Joint Ventures

Northeast Minnesota Regional Radio Board (Continued)

Separate financial information can be obtained from:

Itasca County  
123 N.E. 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, 2017. 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 \$1,501,852 on December 31, 2017, and is reported as an investment in joint venture on the government-wide statement of net position.

Complete financial statements of the City of Aitkin can be obtained from:

City of Aitkin  
109 First Avenue N.W.  
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.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE FINANCIAL STATEMENTS**

6. Summary of Significant Contingencies and Other Items

D. Related Organization

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.

7. Subsequent Event

Subsequent to December 31, 2017, the County issued \$10,390,000 in 2018A General Obligation Capital Improvement Plan Bond. The bond proceeds are used to finance the construction of an addition to the existing County Courthouse; public safety and security improvements to the existing County Courthouse; the remodeling of facilities and the demolition of the West Annex addition to the courthouse; and other related building and grounds improvements. Payments on this debt begin February 1, 2019.

**REQUIRED SUPPLEMENTARY INFORMATION**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 8,044,951	\$ 8,044,951	\$ 7,297,738	\$ (747,213)
Licenses and permits	303,905	303,905	430,156	126,251
Intergovernmental	2,957,251	2,957,251	3,747,024	789,773
Charges for services	1,199,607	1,199,607	1,315,533	115,926
Gifts and contributions	1,500	1,500	9,550	8,050
Investment earnings	310,000	310,000	288,142	(21,858)
Miscellaneous	617,083	617,083	600,207	(16,876)
<b>Total Revenues</b>	<b>\$ 13,434,297</b>	<b>\$ 13,434,297</b>	<b>\$ 13,688,350</b>	<b>\$ 254,053</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Commissioners	\$ 265,298	\$ 265,298	\$ 228,187	\$ 37,111
Courts	95,900	95,900	86,219	9,681
County administration	421,770	421,770	395,128	26,642
County auditor	505,911	505,911	611,080	(105,169)
Motor vehicle	153,110	153,110	132,745	20,365
County treasurer	266,296	266,296	258,671	7,625
County assessor	806,925	806,925	781,736	25,189
Elections	68,281	68,281	19,092	49,189
Data processing	515,713	515,713	521,215	(5,502)
Central services	232,410	232,410	109,768	122,642
County attorney	998,211	998,211	953,089	45,122
County recorder	250,630	250,630	303,349	(52,719)
Planning and zoning	442,437	442,437	461,702	(19,265)
Buildings and plant	72,000	72,000	55,857	16,143
Maintenance	327,323	327,323	355,963	(28,640)
Veterans service officer	129,159	129,159	138,559	(9,400)
Motor pool	56,425	56,425	51,249	5,176
Housing and development	1,800	1,800	1,190	610
<b>Total General Government</b>	<b>\$ 5,609,599</b>	<b>\$ 5,609,599</b>	<b>\$ 5,464,799</b>	<b>\$ 144,800</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
<b>Current (Continued)</b>				
<b>Public safety</b>				
County sheriff	\$ 2,226,244	\$ 2,226,244	\$ 2,262,975	\$ (36,731)
Boat and water safety	86,241	86,241	91,594	(5,353)
Snowmobile	33,711	33,711	29,068	4,643
Coroner	58,000	58,000	53,220	4,780
E-911 system	90,000	90,000	105,294	(15,294)
Corrections (Jail)	2,730,847	2,730,847	2,933,347	(202,500)
Community corrections (Sheriff)	996,743	996,743	888,375	108,368
Crime victim	69,449	69,449	56,146	13,303
Civil defense	47,994	47,994	50,298	(2,304)
Other public safety	28,366	28,366	41,370	(13,004)
<b>Total public safety</b>	<b>\$ 6,367,595</b>	<b>\$ 6,367,595</b>	<b>\$ 6,511,687</b>	<b>\$ (144,092)</b>
<b>Sanitation</b>				
Solid waste	\$ 296,635	\$ 296,635	\$ 309,647	\$ (13,012)
Environmental health	72,176	72,176	70,291	1,885
<b>Total sanitation</b>	<b>\$ 368,811</b>	<b>\$ 368,811</b>	<b>\$ 379,938</b>	<b>\$ (11,127)</b>
<b>Health</b>				
Water wells	\$ 6,500	\$ 6,500	\$ 4,832	\$ 1,668
<b>Culture and recreation</b>				
Parks	\$ 509,939	\$ 509,939	\$ 388,947	\$ 120,992
Regional library	291,282	291,282	291,103	179
Tourism	15,000	15,000	14,257	743
<b>Total culture and recreation</b>	<b>\$ 816,221</b>	<b>\$ 816,221</b>	<b>\$ 694,307</b>	<b>\$ 121,914</b>
<b>Conservation of natural resources</b>				
Cooperative extension	\$ 62,088	\$ 62,088	\$ 55,349	\$ 6,739
Soil and water conservation	109,613	109,613	109,788	(175)
Agricultural inspections	4,800	4,800	-	4,800
Agricultural society/County fair	21,548	21,548	23,880	(2,332)
<b>Total conservation of natural resources</b>	<b>\$ 198,049</b>	<b>\$ 198,049</b>	<b>\$ 189,017</b>	<b>\$ 9,032</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
<b>Current (Continued)</b>				
<b>Economic development</b>				
Airports	\$ 28,007	\$ 28,007	\$ 28,007	\$ -
Other	41,446	41,446	99,318	(57,872)
<b>Total economic development</b>	<u>\$ 69,453</u>	<u>\$ 69,453</u>	<u>\$ 127,325</u>	<u>\$ (57,872)</u>
<b>Debt service</b>				
Principal	\$ -	\$ -	\$ 37,702	\$ (37,702)
<b>Total Expenditures</b>	<u>\$ 13,436,228</u>	<u>\$ 13,436,228</u>	<u>\$ 13,409,607</u>	<u>\$ 26,621</u>
<b>Excess of Revenues Over (Under)   Expenditures</b>	\$ (1,931)	\$ (1,931)	\$ 278,743	\$ 280,674
<b>Other Financing Sources (Uses)</b>				
Loans issued	\$ -	\$ -	\$ 11,890	\$ 11,890
<b>Net Change in Fund Balance</b>	\$ (1,931)	\$ (1,931)	\$ 290,633	\$ 292,564
<b>Fund Balance - January 1</b>	<u>9,526,235</u>	<u>9,526,235</u>	<u>9,526,235</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<u>\$ 9,524,304</u>	<u>\$ 9,524,304</u>	<u>\$ 9,816,868</u>	<u>\$ 292,564</u>

The notes to the required supplementary information are an integral part of this statement.



**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 2,507,026	\$ 2,507,026	\$ 2,339,972	\$ (167,054)
Intergovernmental	6,396,311	6,396,311	5,874,195	(522,116)
Charges for services	413,000	413,000	405,629	(7,371)
Miscellaneous	20,000	20,000	77,062	57,062
<b>Total Revenues</b>	<b>\$ 9,336,337</b>	<b>\$ 9,336,337</b>	<b>\$ 8,696,858</b>	<b>\$ (639,479)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Highways and streets</b>				
Administration	\$ 473,917	\$ 473,917	\$ 490,097	\$ (16,180)
Engineering	511,643	511,643	397,153	114,490
Maintenance	2,900,978	2,900,978	2,756,551	144,427
Construction	5,382,800	5,382,800	4,961,875	420,925
Equipment and maintenance shops	555,200	555,200	129,680	425,520
<b>Total highways and streets</b>	<b>\$ 9,824,538</b>	<b>\$ 9,824,538</b>	<b>\$ 8,735,356</b>	<b>\$ 1,089,182</b>
<b>Intergovernmental</b>				
Highways and streets	390,000	390,000	378,264	11,736
<b>Total Expenditures</b>	<b>\$ 10,214,538</b>	<b>\$ 10,214,538</b>	<b>\$ 9,113,620</b>	<b>\$ 1,100,918</b>
<b>Net Change in Fund Balance</b>	<b>\$ (878,201)</b>	<b>\$ (878,201)</b>	<b>\$ (416,762)</b>	<b>\$ 461,439</b>
<b>Fund Balance - January 1</b>	<b>6,856,222</b>	<b>6,856,222</b>	<b>6,856,222</b>	<b>-</b>
<b>Increase (decrease) in inventories</b>	<b>-</b>	<b>-</b>	<b>239,995</b>	<b>239,995</b>
<b>Fund Balance - December 31</b>	<b>\$ 5,978,021</b>	<b>\$ 5,978,021</b>	<b>\$ 6,679,455</b>	<b>\$ 701,434</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 2,448,402	\$ 2,448,402	\$ 2,532,871	\$ 84,469
Intergovernmental	3,372,769	3,372,769	3,572,458	199,689
Charges for services	332,700	332,700	374,831	42,131
Miscellaneous	279,163	279,163	200,206	(78,957)
<b>Total Revenues</b>	<b>\$ 6,433,034</b>	<b>\$ 6,433,034</b>	<b>\$ 6,680,366</b>	<b>\$ 247,332</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Human services</b>				
Income maintenance	\$ 1,919,667	\$ 1,919,667	\$ 1,783,187	\$ 136,480
Social services	3,952,285	3,952,285	4,013,791	(61,506)
<b>Total human services</b>	<b>\$ 5,871,952</b>	<b>\$ 5,871,952</b>	<b>\$ 5,796,978</b>	<b>\$ 74,974</b>
<b>Health</b>				
Women, infants, and children	\$ 5,512	\$ 5,512	\$ 7,458	\$ (1,946)
Nursing service	27,030	27,030	44,351	(17,321)
Transportation	37,000	37,000	34,080	2,920
Maternal and child health	18,371	18,371	10,874	7,497
Health	-	-	1,171	(1,171)
Miscellaneous	873,169	873,169	752,230	120,939
<b>Total health</b>	<b>\$ 961,082</b>	<b>\$ 961,082</b>	<b>\$ 850,164</b>	<b>\$ 110,918</b>
<b>Total Expenditures</b>	<b>\$ 6,833,034</b>	<b>\$ 6,833,034</b>	<b>\$ 6,647,142</b>	<b>\$ 185,892</b>
<b>Net Change in Fund Balance</b>	<b>\$ (400,000)</b>	<b>\$ (400,000)</b>	<b>\$ 33,224</b>	<b>\$ 433,224</b>
<b>Fund Balance - January 1</b>	<b>3,720,112</b>	<b>3,720,112</b>	<b>3,720,112</b>	<b>-</b>
<b>Prior Period Adjustment, See Note 1.E</b>	<b>122,483</b>	<b>122,483</b>	<b>122,483</b>	<b>-</b>
<b>Fund Balance - January 1, as Restated</b>	<b>3,842,595</b>	<b>3,842,595</b>	<b>3,842,595</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 3,442,595</b>	<b>\$ 3,442,595</b>	<b>\$ 3,875,819</b>	<b>\$ 433,224</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
FORFEITED TAX SALE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 335,000	\$ 335,000	\$ 354,340	\$ 19,340
Charges for services	30,000	30,000	32,012	2,012
Miscellaneous	1,704,000	1,704,000	1,438,616	(265,384)
<b>Total Revenues</b>	<b>\$ 2,069,000</b>	<b>\$ 2,069,000</b>	<b>\$ 1,824,968</b>	<b>\$ (244,032)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Law library	\$ 30,000	\$ 30,000	\$ 25,168	\$ 4,832
Maintenance	-	-	1,728	(1,728)
<b>Total general government</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 26,896</b>	<b>\$ 3,104</b>
<b>Conservation of natural resources</b>				
County development	\$ 346,932	\$ 346,932	\$ 219,334	\$ 127,598
Forfeited tax	1,700,000	1,700,000	1,289,138	410,862
<b>Total conservation of natural resources</b>	<b>\$ 2,046,932</b>	<b>\$ 2,046,932</b>	<b>\$ 1,508,472</b>	<b>\$ 538,460</b>
<b>Total Expenditures</b>	<b>\$ 2,076,932</b>	<b>\$ 2,076,932</b>	<b>\$ 1,535,368</b>	<b>\$ 541,564</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (7,932)</b>	<b>\$ (7,932)</b>	<b>\$ 289,600</b>	<b>\$ 297,532</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	(12,877)	(12,877)
<b>Net Change in Fund Balance</b>	<b>\$ (7,932)</b>	<b>\$ (7,932)</b>	<b>\$ 276,723</b>	<b>\$ 284,655</b>
<b>Fund Balance - January 1</b>	<b>1,622,231</b>	<b>1,622,231</b>	<b>1,622,231</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 1,614,299</b>	<b>\$ 1,614,299</b>	<b>\$ 1,898,954</b>	<b>\$ 284,655</b>

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, 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 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
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%

**POLICE AND FIRE 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
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
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.

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF CONTRIBUTIONS**

**GENERAL EMPLOYEES RETIREMENT PLAN**

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual Contributions in Relation to Statutorily Required Contributions</u>	<u>Contribution (Deficiency) Excess</u>	<u>Covered Payroll</u>	<u>Actual Contributions as a Percentage of Covered Payroll</u>
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%

**POLICE AND FIRE PLAN**

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual Contributions in Relation to Statutorily Required Contributions</u>	<u>Contribution (Deficiency) Excess</u>	<u>Covered Payroll</u>	<u>Actual Contributions as a Percentage of Covered Payroll</u>
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**

<u>Year Ending</u>	<u>Statutorily Required Contributions</u>	<u>Actual Contributions in Relation to Statutorily Required Contributions</u>	<u>Contribution (Deficiency) Excess</u>	<u>Covered Payroll</u>	<u>Actual Contributions as a Percentage of Covered Payroll</u>
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.

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2017**

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.

2. Excess of Expenditures Over Appropriations

The following funds had expenditures in excess of budget for the year ended December 31, 2017. These expenditures in excess of appropriations were funded by revenues that exceeded the revenue budget.

	<u>Expenditures</u>		<u>Final Budget</u>		<u>Excess</u>
Forest Development Special Revenue Fund	\$ 587,647	\$	577,681	\$	9,966
Unorganized Road, Bridge and Fire Special Revenue Fund	118,338		78,075		40,263
Ditch Special Revenue Fund	12,878		-		12,878

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY**  
**AITKIN, MINNESOTA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017.

General Employees Retirement Plan

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent through 2044 and 2.50 percent per year thereafter.
- The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for non-vested deferred member liability.

Public Employees Police and Fire Plan

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2064 and 2.50 percent per year thereafter.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent 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.

The notes to the required supplementary information are an integral part of this statement.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Public Employees Police and Fire Plan (Continued)

- Assumed termination rates were decreased to 3.0 percent 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 percent to 60 percent.
- 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.

Public Employees Correctional Plan

- 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-2017 disabled annuitant mortality table (with future mortality improvement according to MP-2016).
- The Combined Service Annuity (CSA) load was 30 percent vested and non-vested, deferred members. The CSA has been changed to 35 percent for vested members and 1 percent for non-vested members.
- The Single Discount Rate was changed from 5.31 percent per annum to 5.96 percent per annum.



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**SUPPLEMENTARY INFORMATION**

**GOVERNMENTAL FUNDS**

**AITKIN COUNTY  
AITKIN, 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  
AITKIN, MINNESOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

	<b>Forest Development</b>	<b>Special Unorganized Road, Bridge, and Fire</b>
<b><u>Assets</u></b>		
Cash and pooled investments	\$ 695,193	\$ 667,118
Taxes receivable		
Delinquent	-	3,271
Special assessments receivable		
Delinquent	-	-
Due from other funds	171,976	6,758
	171,976	6,758
<b>Total Assets</b>	<b>\$ 867,169</b>	<b>\$ 677,147</b>
 <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 215
Salaries payable	16,151	-
Due to other funds	-	35,966
	16,151	35,966
<b>Total Liabilities</b>	<b>\$ 16,151</b>	<b>\$ 36,181</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue	\$ -	\$ 3,271
	-	3,271
<b>Fund Balances</b>		
Restricted for		
Unorganized road, bridge, and fire	\$ -	\$ 637,695
Ditch maintenance and repairs	-	-
Environmental uses	-	-
Assigned for		
Forest development	851,018	-
Unassigned	-	-
	851,018	-
<b>Total Fund Balances</b>	<b>\$ 851,018</b>	<b>\$ 637,695</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 867,169</b>	<b>\$ 677,147</b>

**Revenue Funds**

<u>Revenue Funds</u>			<u>Permanent Fund</u>	<u>Total Nonmajor</u>
<u>Ditch</u>	<u>Total</u>		<u>Environmental</u>	<u>Governmental</u>
				<u>Funds</u>
\$ 45,049	\$ 1,407,360	\$ 495,481	\$ 1,902,841	
-	3,271	-	3,271	
12,439	12,439	-	12,439	
-	178,734	-	178,734	
<u>\$ 57,488</u>	<u>\$ 1,601,804</u>	<u>\$ 495,481</u>	<u>\$ 2,097,285</u>	
\$ -	\$ 215	\$ -	\$ 215	
-	16,151	-	16,151	
-	35,966	-	35,966	
<u>\$ -</u>	<u>\$ 52,332</u>	<u>\$ -</u>	<u>\$ 52,332</u>	
\$ 12,439	\$ 15,710	\$ -	\$ 15,710	
\$ -	\$ 637,695	\$ -	\$ 637,695	
57,066	57,066	-	57,066	
-	-	495,481	495,481	
-	851,018	-	851,018	
(12,017)	(12,017)	-	(12,017)	
<u>\$ 45,049</u>	<u>\$ 1,533,762</u>	<u>\$ 495,481</u>	<u>\$ 2,029,243</u>	
<u>\$ 57,488</u>	<u>\$ 1,601,804</u>	<u>\$ 495,481</u>	<u>\$ 2,097,285</u>	

**AITKIN COUNTY  
AITKIN, MINNESOTA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2017**

	<u>Forest Development</u>	<u>Special Unorganized Road, Bridge, and Fire</u>
<b>Revenues</b>		
Taxes	\$ -	\$ 72,551
Special assessments	-	-
Licenses and permits	175	-
Intergovernmental	229,972	64,684
Investment earnings	-	-
Miscellaneous	179,135	6,778
<b>Total Revenues</b>	<u>\$ 409,282</u>	<u>\$ 144,013</u>
<b>Expenditures</b>		
<b>Current</b>		
General government	\$ -	\$ 2,760
Public safety	-	28,802
Highways and streets	-	86,776
Conservation of natural resources	587,647	-
<b>Total Expenditures</b>	<u>\$ 587,647</u>	<u>\$ 118,338</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>\$ (178,365)</u>	<u>\$ 25,675</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (178,365)</u>	<u>\$ 25,675</u>
<b>Fund Balance - January 1</b>	<u>1,029,383</u>	<u>612,020</u>
<b>Fund Balance - December 31</b>	<u>\$ 851,018</u>	<u>\$ 637,695</u>

**Revenue Funds**

<u>Revenue Funds</u>			<u>Permanent Fund Environmental</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Ditch</u>	<u>Total</u>			
\$ -	\$ 72,551	\$ -	\$ 72,551	
860	860	-	860	
-	175	-	175	
-	294,656	-	294,656	
380	380	14,911	15,291	
-	185,913	-	185,913	
<u>\$ 1,240</u>	<u>\$ 554,535</u>	<u>\$ 14,911</u>	<u>\$ 569,446</u>	
\$ -	\$ 2,760	\$ -	\$ 2,760	
-	28,802	-	28,802	
-	86,776	-	86,776	
<u>12,878</u>	<u>600,525</u>	<u>6,810</u>	<u>607,335</u>	
<u>\$ 12,878</u>	<u>\$ 718,863</u>	<u>\$ 6,810</u>	<u>\$ 725,673</u>	
\$ (11,638)	\$ (164,328)	\$ 8,101	\$ (156,227)	
<u>\$ 12,877</u>	<u>\$ 12,877</u>	<u>\$ -</u>	<u>\$ 12,877</u>	
\$ 1,239	\$ (151,451)	\$ 8,101	\$ (143,350)	
<u>43,810</u>	<u>1,685,213</u>	<u>487,380</u>	<u>2,172,593</u>	
<u>\$ 45,049</u>	<u>\$ 1,533,762</u>	<u>\$ 495,481</u>	<u>\$ 2,029,243</u>	



**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
FOREST DEVELOPMENT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 1,000	\$ 1,000	\$ 175	\$ (825)
Intergovernmental	180,000	180,000	229,972	49,972
Miscellaneous	329,975	329,975	179,135	(150,840)
<b>Total Revenues</b>	<b>\$ 510,975</b>	<b>\$ 510,975</b>	<b>\$ 409,282</b>	<b>\$ (101,693)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Conservation of natural resources</b>				
Forest resource	\$ 142,765	\$ 142,765	\$ 160,743	\$ (17,978)
Reforestation	220,080	220,080	186,062	34,018
Memorial forest	179,324	179,324	208,723	(29,399)
Forest road	35,512	35,512	32,119	3,393
<b>Total Expenditures</b>	<b>\$ 577,681</b>	<b>\$ 577,681</b>	<b>\$ 587,647</b>	<b>\$ (9,966)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (66,706)</b>	<b>\$ (66,706)</b>	<b>\$ (178,365)</b>	<b>\$ (111,659)</b>
<b>Fund Balance - January 1</b>	<b>1,029,383</b>	<b>1,029,383</b>	<b>1,029,383</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 962,677</b>	<b>\$ 962,677</b>	<b>\$ 851,018</b>	<b>\$ (111,659)</b>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
UNORGANIZED ROAD, BRIDGE, AND FIRE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 78,075	\$ 78,075	\$ 72,551	\$ (5,524)
Intergovernmental	-	-	64,684	64,684
Miscellaneous	-	-	6,778	6,778
<b>Total Revenues</b>	<u>\$ 78,075</u>	<u>\$ 78,075</u>	<u>\$ 144,013</u>	<u>\$ 65,938</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Other general government	\$ 2,700	\$ 2,700	\$ 2,760	\$ (60)
<b>Public safety</b>				
Emergency services	30,875	30,875	28,802	2,073
<b>Highways and streets</b>				
Other highways and streets	44,500	44,500	86,776	(42,276)
<b>Total Expenditures</b>	<u>\$ 78,075</u>	<u>\$ 78,075</u>	<u>\$ 118,338</u>	<u>\$ (40,263)</u>
<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ 25,675	\$ 25,675
<b>Fund Balance - January 1</b>	<u>612,020</u>	<u>612,020</u>	<u>612,020</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<u>\$ 612,020</u>	<u>\$ 612,020</u>	<u>\$ 637,695</u>	<u>\$ 25,675</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
DITCH SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special assessments	\$ -	\$ -	\$ 860	\$ 860
Investment earnings	-	-	380	380
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,240</b>	<b>\$ 1,240</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Conservation of natural resources</b>				
Other	-	-	12,878	(12,878)
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,638)</b>	<b>\$ (11,638)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	12,877	12,877
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239</b>	<b>\$ 1,239</b>
<b>Fund Balance - January 1</b>	<b>43,810</b>	<b>43,810</b>	<b>43,810</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 43,810</b>	<b>\$ 43,810</b>	<b>\$ 45,049</b>	<b>\$ 1,239</b>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BUDGETARY COMPARISON SCHEDULE  
ENVIRONMENTAL PERMANENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ 10,000	\$ 10,000	\$ 14,911	\$ 4,911
<b>Expenditures</b>				
<b>Current</b>				
<b>Conservation of natural resources</b>				
Land use	\$ 10,000	\$ 10,000	\$ 6,810	\$ 3,190
<b>Excess of Revenues Over (Under) Expenditures</b>	\$ -	\$ -	\$ 8,101	\$ 8,101
<b>Other Financing Sources (Uses)</b>				
Transfers out	\$ -	\$ -	\$ -	\$ -
<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ 8,101	\$ 8,101
<b>Fund Balance - January 1</b>	<u>487,380</u>	<u>487,380</u>	<u>487,380</u>	<u>-</u>
<b>Fund Balance - December 31</b>	<u>\$ 487,380</u>	<u>\$ 487,380</u>	<u>\$ 495,481</u>	<u>\$ 8,101</u>

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**FIDUCIARY FUNDS**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
<b><u>AGENCY</u></b>				
<b><u>Assets</u></b>				
Cash and pooled investments	\$ <u>590,915</u>	\$ <u>10,902,266</u>	\$ <u>10,572,507</u>	\$ <u>920,674</u>
<b><u>Liabilities</u></b>				
Due to other governments	\$ <u>590,915</u>	\$ <u>10,902,266</u>	\$ <u>10,572,507</u>	\$ <u>920,674</u>
 <b><u>COLLABORATIVE</u></b>				
<b><u>Assets</u></b>				
Cash and pooled investments	\$ <u>79,371</u>	\$ <u>62,400</u>	\$ <u>55,931</u>	\$ <u>85,840</u>
<b><u>Liabilities</u></b>				
Accounts payable	\$ <u>79,371</u>	\$ <u>62,400</u>	\$ <u>55,931</u>	\$ <u>85,840</u>
 <b><u>STATE</u></b>				
<b><u>Assets</u></b>				
Cash and pooled investments	\$ <u>149,968</u>	\$ <u>3,319,949</u>	\$ <u>3,352,391</u>	\$ <u>117,526</u>
<b><u>Liabilities</u></b>				
Due to other governments	\$ <u>149,968</u>	\$ <u>3,319,949</u>	\$ <u>3,352,391</u>	\$ <u>117,526</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31</u>
<b><u>TAXES AND PENALTIES</u></b>				
<b><u>Assets</u></b>				
Cash and pooled investments	\$ (32,328)	\$ 28,632,134	\$ 28,636,119	\$ (36,313)
Due from other governments	32,328	3,985	-	36,313
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 28,636,119</b>	<b>\$ 28,636,119</b>	<b>\$ -</b>
<b><u>Liabilities</u></b>				
Due to other governments	\$ -	\$ 28,636,119	\$ 28,636,119	\$ -
 <b><u>TOTAL ALL AGENCY FUNDS</u></b>				
<b><u>Assets</u></b>				
Cash and pooled investments	\$ 787,926	\$ 42,916,749	\$ 42,616,948	\$ 1,087,727
Due from other governments	32,328	3,985	-	36,313
<b>Total Assets</b>	<b>\$ 820,254</b>	<b>\$ 42,920,734</b>	<b>\$ 42,616,948</b>	<b>\$ 1,124,040</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 79,371	\$ 62,400	\$ 55,931	\$ 85,840
Due to other governments	740,883	42,858,334	42,561,017	1,038,200
<b>Total Liabilities</b>	<b>\$ 820,254</b>	<b>\$ 42,920,734</b>	<b>\$ 42,616,948</b>	<b>\$ 1,124,040</b>



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**OTHER SCHEDULES**

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF INTERGOVERNMENTAL REVENUE  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Governmental Funds</u>	<u>Enterprise Fund</u>	<u>Total Primary Government</u>
<b>Appropriations and Shared Revenue</b>			
<b>State</b>			
Highway users tax	\$ 5,557,783	\$ -	\$ 5,557,783
PERA rate reimbursement	56,976	-	56,976
Disparity reduction aid	10,541	-	10,541
Police aid	139,955	-	139,955
County program aid	624,126	-	624,126
Market value credit	184,256	-	184,256
Disaster Abatement	2,104	-	2,104
SCORE	68,711	-	68,711
Riparian Aid	30,000	-	30,000
Taconite credit	602,729	-	602,729
Enhanced 911	81,757	-	81,757
Aquatic invasive species	21,598	-	21,598
<b>Total Appropriations and Shared Revenue</b>	<b>\$ 7,380,536</b>	<b>\$ -</b>	<b>\$ 7,380,536</b>
<b>Reimbursement for Services</b>			
<b>State</b>			
Minnesota Department of Human Services	\$ 939,104	\$ -	\$ 939,104
<b>Payments</b>			
<b>Local</b>			
Payments in lieu of taxes	\$ 1,272,228	\$ -	\$ 1,272,228
<b>Grants</b>			
<b>State</b>			
Minnesota Department/Board of			
Corrections	\$ 307,642	\$ -	\$ 307,642
Public Safety	188,595	-	188,595
Trial Courts	79,327	-	79,327
Health	131,528	-	131,528
Natural Resources	907,425	-	907,425
Human Services	687,777	-	687,777
Peace Officers Board	5,087	-	5,087
Veterans Affairs	10,000	-	10,000
Water and Soil Resources	92,732	-	92,732
<b>Total State</b>	<b>\$ 2,410,113</b>	<b>\$ -</b>	<b>\$ 2,410,113</b>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF INTERGOVERNMENTAL REVENUE (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Governmental Funds</u>	<u>Enterprise Fund</u>	<u>Total Primary Government</u>
<b>Grants (Continued)</b>			
<b>Federal</b>			
U.S. Department of			
Agriculture	\$ 214,111	\$ 4,696	\$ 218,807
Justice	60,776	-	60,776
Transportation	13,713	-	13,713
Health and Human Services	1,532,466	-	1,532,466
Homeland Security	19,626	-	19,626
	<u>1,840,692</u>	<u>4,696</u>	<u>1,845,388</u>
<b>Total Federal</b>	<b>\$ 1,840,692</b>	<b>\$ 4,696</b>	<b>\$ 1,845,388</b>
<b>Total State and Federal Grants</b>	<b>\$ 4,250,805</b>	<b>\$ 4,696</b>	<b>\$ 4,255,501</b>
<b>Total Intergovernmental Revenue</b>	<b>\$ 13,842,673</b>	<b>\$ 4,696</b>	<b>\$ 13,847,369</b>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BALANCE SHEET – BY DITCH  
DITCH SPECIAL REVENUE FUND  
DECEMBER 31, 2017**

	<u>Assets</u>			<u>Total</u>
	<u>Cash</u>	<u>Special Assessments Receivable</u>	<u>Due from Other Ditches</u>	
<b>County Ditches</b>				
5	\$ -	\$ -	\$ -	\$ -
24	-	369	1,500	1,869
28	-	-	-	-
29	80	-	-	80
30	26,760	1,294	11,861	39,915
34	-	978	-	978
36	2,755	1,208	-	3,963
37	-	8,426	-	8,426
42	-	-	-	-
43	-	-	-	-
63	1,661	-	-	1,661
66	1,279	-	-	1,279
<b>Judicial Ditch</b>				
2	12,514	164	-	12,678
<b>Total</b>	<u>\$ 45,049</u>	<u>\$ 12,439</u>	<u>\$ 13,361</u>	<u>\$ 70,849</u>

<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	38,621	39,915
65	978	(65)	978
65	1,208	2,690	3,963
2,173	8,426	(2,173)	8,426
935	-	(935)	-
76	-	(76)	-
-	-	1,661	1,661
1,510	-	(231)	1,279
-	164	12,514	12,678
<u>\$ 13,361</u>	<u>\$ 12,439</u>	<u>\$ 45,049</u>	<u>\$ 70,849</u>

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Agriculture</b>				
Passed Through Minnesota Department of Education Special Milk Program for Children	10.556	1000003368	\$ 4,696	\$ -
Passed Through Aitkin-Itasca-Koochiching Community Health Services Board Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	32573	93,285	-
Passed Through Minnesota Department of Human Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	172MN101S2514	<u>153,084</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 251,065</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Justice</b>				
Direct Bulletproof Vest Partnership Program	16.607	N/A	\$ 2,926	\$ -
Passed Through Minnesota Department of Public Safety  Crime Victim Assistance	16.575	F-CVS-2017- AITKINAO	<u>69,033</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<b><u>\$ 71,959</u></b>	<b><u>\$ -</u></b>
<b>U.S. Department of Transportation</b>				
Passed Through Minnesota Department of Public Safety State and Community Highway Safety	20.600	Not provided	<u>\$ 13,713</u>	<u>\$ -</u>
<b>U.S. Department of Health and Human Services</b>				
Passed Through Aitkin-Itasca-Koochiching Community Health Services Board Public Health Emergency Preparedness	93.069	65449	\$ 24,522	\$ -
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93,558 \$190,904)	93.558	12-700-00053	30,865	-
Maternal and Child Health Services Block Grant to the States	93.994	12-700-00053	26,034	-

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>		<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed Through Minnesota Department of Human Services					
Promoting Safe and Stable Families	93.556	G-1601MNFPS		\$ 16,286	\$ -
Temporary Assistance for Needy Families	93.558	1601MNTANF	\$ 51,605		
(Total Temporary Assistance for Needy Families 93.558 \$190,904)		1601MFTANF	<u>108,434</u>	160,039	-
Child Support Enforcement	93.563	1704MNCSES	30,524		
		1704MNCEST	<u>361,814</u>	392,338	-
Refugee and Entrant Assistance - State Administered Programs	93.566	1701MNRCSMA		389	-
Child Care and Development Block Grant	93.575	G1701MNCDF		3,204	-
Community-Based Child Abuse Prevention Grants	93.590	G-1502MNFPRG		1,116	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1701MNCWSS		4,793	-
Foster Care - Title IV-E	93.658	1701MNFOS		96,041	-
Social Services Block Grant	93.667	17-01MNSOSR		112,787	-
Chafee Foster Care Independence Program	93.674	G-1701MNCILP		4,696	-
Children's Health Insurance Program	93.767	1705MNS021		149	-
Medical Assistance Program (Medicaid Cluster)	93.778	05-1705MNSADM	730,899		
		05-1705MNSMAP	<u>5,604</u>	<u>736,503</u>	-
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 1,609,762</b>	<b>\$ -</b>
<b>U.S. Department of Homeland Security</b>					
Passed Through Minnesota Department of Public Safety					
Emergency Management Performance Grants	97.042	Not provided		\$ 19,626	\$ -
<b>Total U.S. Department of Homeland Security</b>				<b>\$ 19,626</b>	<b>\$ -</b>
<b>Total Federal Awards</b>				<b>\$ 1,966,125</b>	<b>\$ -</b>



**AITKIN COUNTY  
AITKIN, MINNESOTA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2017**

**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.

**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, 2017. 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.

**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.

**4. Reconciliation to Schedule of Intergovernmental Revenue**

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 1,845,388
Grants received more than 60 days after year-end, unavailable in 2017	
Special Supplemental Nutrition Program for Women, Infants, and Children	56,783
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	29,972
Crime Victim Assistance	11,183
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
Chafee Foster Care Independence Program	1,145
Grants unavailable in 2016, recognized as revenue in 2017	
Special Supplemental Nutrition Program for Women, Infants, and Children	(54,497)
Public Health Emergency Preparedness	(9,510)
Temporary Assistance for Needy Families	(33,702)
Promoting Safe and Stable Families	(448)
Child Care and Development Block Grant	(231)
Community-Based Child Abuse Prevention Grants	(246)
Stephanie Tubbs Jones Child Welfare Services Program	(312)
Chafee Foster Care Independence Program	(942)
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 1,966,125</u>

**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, 2017, 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 27, 2018. 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 2017-001 and 2017-002 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 2017-003 to 2017-006 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 27, 2018

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**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, 2017. 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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of Aitkin County's compliance.

***Basis for Qualified Opinion on Medical Assistance Program (CFDA No.93.778)***

As described in the accompanying schedule of findings and questioned costs, Aitkin County did not comply with requirements regarding CFDA No. 93.788, Medical Assistance Program, as described in finding number 2017-007 for Eligibility. Compliance with such requirements is necessary, in our opinion, for Aitkin County to comply with the requirements applicable to that program.

Board of County Commissioners  
Aitkin County

**Qualified Opinion on Medical Assistance Program (CFDA No. 93.778)**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 Medical Assistance Program for the year ended December 31, 2017.

**Unmodified Opinion on Each of the Other Major Federal Programs**

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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2017.

**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 2017-008 and 2017-009. 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2017-007 to be a material weakness.

**Report on Internal Control Over Compliance (Continued)**

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2017-008 and 2017-009 to be significant deficiencies.

**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 responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 27, 2018



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**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2017**

**SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditor's 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?     X     yes          no

Type of auditor's report issued on compliance for major programs: *Unmodified for all major programs, except for the Medical Assistance Program, which is qualified.*

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>
93.563	Child Support
93.778	Medical Assistance Program (Medical 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  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MATERIAL WEAKNESSES- FINANCIAL REPORTING:**

2017-001 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, and record unearned revenue, along with a prior period audit adjustment to restate the beginning balance of net position and fund balance.

**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 2015-002.

**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:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MATERIAL WEAKNESSES- FINANCIAL REPORTING (CONTINUED):**

2017-002 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:** Not applicable.

**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:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING:**

2017-003 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 2006-008.

**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:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING (CONTINUED):**

2017-004 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 2006-003.

**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:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING (CONTINUED):**

2017-005 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 1996-005.

**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:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**SIGNIFICANT DEFICIENCIES - FINANCIAL REPORTING (CONTINUED):**

2017-006 SEGREGATION OF DUTIES- HEALTH AND HUMAN SERVICES VENDOR SETUP

**Criteria:** A good system of internal control provides for an adequate segregation of duties so that no one individual has the ability to both process disbursements and set up new vendors.

**Condition and Context:** During our review of the Health and Human Services disbursement process, it was noted that individuals have the ability to both process disbursements and set up new vendors.

**Possible Effect:** Fictitious vendors could be added to the accounting system, increasing the likelihood of the County processing improper payments.

**Cause:** The County has a limited number of personnel and it does not have the economic resources needed to hire additional accounting staff in order to adequately segregate duties in every department.

**Repeat Finding:** Prior year finding identified as Finding 2013-001.

**Recommendation:** We recommend County re-evaluate whether segregation of duties between disbursements and vendor set up is possible. Formal written procedures should be developed to monitor new vendors entered into the system and should be included in the County's accounting policies and procedures manual.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:**

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

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018



**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MAJOR PROGRAM MATERIAL WEAKNESS OVER INTERNAL CONTROL:**

2017-007 ELIGIBILITY

**Federal Agency:** U.S. Department of Health and Human Services

**Federal Program Titles:** Medical Assistance Program

**CFDA Numbers:** 93.778

**Pass-Through Agency:** Minnesota Department of Human Services

**Pass-Through Numbers:** 1505MNADM

**Award Period:** Year-Ended December 31, 2017

**Type of Finding:** Material Weakness in Internal Control over 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. The following exceptions were detected in out sample of 60 cases tested:

- Five casefiles had supporting asset documents that did not match MAXIS.
- One casefile had no supporting asset documents but had asset information listed in MAXIS.
- Two casefiles had no proof or documentation that proved the participant was a U.S. citizen but was receiving Medical Assistance.
- One casefile was showing prospective income for a participant in MAXIS but it did not match to the supporting documentation.
- We also noted there is no formal process to perform periodic reviews of the Medical Assistance Program Casefiles.

**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. The lack of a documented review process increases the probability that errors will go undetected.

**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. The County does not have a formal process to perform periodic reviews of casefiles.

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MAJOR PROGRAM MATERIAL WEAKNESS OVER INTERNAL CONTROL (CONTINUED)**

2017-007 ELIGIBILITY (CONTINUED)

**Repeat Finding:** Prior year finding identified as Finding 2011-004.

**Questioned Costs:** Unable to be determined.

**Recommendation:** We recommend the County implement procedures to perform regular internal reviews on case files 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, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MAJOR PROGRAM SIGNIFICANT DEFICIENCIES OVER INTERNAL CONTROL:**

2017-008 LACK OF REVIEW OVER QUARTERLY LCTS REPORTS

**Federal Agency:** U.S. Department of Health and Human Services

**Federal Program Titles:** Medical Assistance Program

**CFDA Numbers:** 93.778

**Pass-Through Agency:** Minnesota Department of Human Services

**Pass-Through Numbers:** 1505MNADM

**Award Period:** Year-Ended December 31, 2017

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria:** The County is required to have a reviewer independent of the preparer of the quarterly LCTS reports review the reports prior to the reports being submitted to DHS. The County is also required to monitor for accuracy of the documentation submitted to the County that makes up the quarterly reports.

**Condition and Context:** During our testing of the quarterly reports, it was noted the County is does not have an independent person of the preparer reviewing the LCTS quarterly reports submitted to DHS. It was also noted that the County is not requiring the collaborative members to provide supporting documentation to determine accuracy of the reports filed.

**Possible Effect:** Errors on the LCTS reports could result in the County receiving either more or less federal funding than can be justified based on actual activity. Lack of a review and lack of support increases the risk that reports will not be submitted as required or will be incorrect.

**Cause:** There are no policies and procedures in place for the County to conduct reviews of the quarterly reports. The County was not aware of the requirement regarding monitoring for accuracy of the documents submitted by the collaborative members.

**Repeat Finding:** Prior year finding identified as Finding 2016-002.

**Recommendation:** We recommend the County implement policies and procedures to ensure the LCTS quarterly reports are review accuracy and the documents submitted by the collaborative member be monitored for accuracy. Evidence of reviews should be maintained on file.

**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, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**MAJOR PROGRAM SIGNIFICANT DEFICIENCIES OVER INTERNAL CONTROL (CONTINUED):**

2017-009 ACCURATE LISTING OF EMPLOYEES FOR RANDOM MOMENT STUDIES

**Federal Agency:** U.S. Department of Health and Human Services

**Federal Program Titles:** Medical Assistance Program

**CFDA Numbers:** 93.778

**Pass-Through Agency:** Minnesota Department of Human Services

**Pass-Through Numbers:** 1505MNADM

**Award Period:** Year-Ended December 31, 2017

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria:** The County maintains a list of all employees subject to random moment studies, which the State uses as a basis for determining salary reimbursement under federal programs.

**Condition and Context:** During our testing of the random moment studies listing, it was noted that 1 employee were included on the listing however, they were not included in correct pay code.

**Possible Effect:** The County could receive an incorrect federal funding allocation on incorrect employee information provided to the state for reimbursement.

**Cause:** County staff input error of payroll codes.

**Repeat Finding:** Not applicable

**Recommendation:** We recommend the County implement procedures to ensure the quarterly listing provided to the state is an accurate listing of employees working on income maintenance programs.

**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, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**OTHER ITEMS FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE**

**2017-010 DITCH SPECIAL REVENUE FUND & CAPITAL PROJECTS 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 and capital projects 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 and Capital Project expenditures were necessary, and the levies were not sufficient to cover all costs.

**Repeat Finding:** Prior year finding identified as Finding 1999-003

**Recommendation:** We recommend the County eliminate the ditch and capital project fund deficits by borrowing from an eligible ditch system or fund with a surplus fund balance.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:**

**Contact Person:** Kirk Peysar, Auditor

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**OTHER ITEMS FOR CONSIDERATION – MINNESOTA LEGAL COMPLIANCE (CONTINUED):**

2017-011 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:** Not applicable.

**Recommendation:** We recommend the County publish the claims in the newspaper in accordance with state statutes.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:**

**Contact Person:** Kirk Peysar, Auditor

**Corrective Action Planned:** A corrective action plan is in place.

**Anticipated Completion Date:** December 31, 2018

**AITKIN COUNTY  
AITKIN, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

**PREVIOUSLY REPORTED ITEMS RESOLVED – SIGNIFICANT DEFICIENCIES – FINANCIAL REPORTING**

**2016-001 PENSION PLAN ENROLLMENT**

The County had two employees not enrolled in the proper pension retirement plan.



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## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners  
Aitkin County

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 27, 2018.

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 2017-010 and 2017-011. 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**

Brainerd, Minnesota  
September 27, 2018





# Board of County Commissioners Agenda Request

5A

Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Apply for Small City Development Program Grant

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <small>*provide copy of hearing notice that was published</small>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Ross Wagner		<b>Department:</b> Economic Development & Forest Ind
<b>Presenter (Name and Title):</b> Ross Wagner, Economic Development & Forest Industry Coordinator		<b>Estimated Time Needed:</b> 15 Minutes
<b>Summary of Issue:</b> <p>In 2017 Aitkin County submitted a Small Cities Development Program (SCDP) grant for a home owner rehabilitation in Wagner and Williams Townships. Even though we were not awarded a grant, it was felt that we had submitted a strong application and should reapply in 2018. Passing the attached Resolution would start the process for the re-application. Preliminary applications are by November 15, 2018. If a preliminary application is accepted, a final application would be due in February 2019.</p> <p>As you recall, Lakes and Pines wrote the 2017 grant application for a \$750.00 administration fee. Since that has been paid and we were not successful, Lakes and Pines will waive the application fee for 2018, so there would be no additional cost for the county to apply.</p> <p>I have discussed the pre-application with Nicole Klosner of Lakes and Pines, she recommends applying for the same amount and area as last year. In talking with the MN DEED representative, they have suggested we strengthen our application with additional information on septic system needs and compliance, we will do this with a mailing with a questionnaire on septic. Unfortunately, they also pointed out that the process favors Cities over Counties due more concentration of eligible homes in cities as opposed to being more spread out in townships. I mention this just so we know what we are up against. The 2018 awards are attached, as with 2017, only one county received a SCDP grant.</p> <p>Last year we applied for \$402,500 with 170 eligible households, the final numbers for 2018 may change slightly with additional surveys and information.</p>		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b> Pass resolution for preliminary SCDP Grant Application, Housing Rehab in Wagner & Williams Township		
<b>Financial Impact:</b> 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      Please Explain:		

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

By Commissioner: xx

20181009-0xx

Small City Development Project

**BE IT RESOLVED** that Aitkin County act as the legal sponsor for the Small City Development Program project contained in the Application to be submitted by November 15, 2018 and that Jessica Seibert, Aitkin County Administrator is hereby authorized to apply to the Department of Employment and Economic Development for funding of this project on behalf of Aitkin County, Minnesota, and

**BE IT FURTHER RESOLVED** that Aitkin County has the legal authority to apply for financial assistance, and the institutional, managerial and financial capability to ensure adequate construction, operation, maintenance and replacement of the proposed project for its design life, and

**BE IT FURTHER RESOLVED** that Aitkin County has not violated any Federal, State or local laws pertaining to fraud, bribery, graft, kickbacks, collusion, conflict of interest or other unlawful or corrupt practice, and

**BE IT FURTHER RESOLVED** that upon approval of its application by the State of Minnesota, Aitkin County may enter into an agreement with the State of Minnesota for the approved project, and that Aitkin County certifies that it will comply with all applicable laws and regulations as stated in all contract agreements.

**NOW, THEREFORE BE IT RESOLVED** that Jessica Seibert, County Administrator or successor in office, is hereby authorized to execute such agreements and amendments thereto, as are necessary to implement the project on behalf of Aitkin County.

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 9<sup>th</sup> day of October 2018, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 9<sup>th</sup> day of October 2018

\_\_\_\_\_  
Jessica Seibert  
County Administrator

## **2018 AWARDED PROJECTS**

### **SMALL CITIES DEVELOPMENT PROGRAM**

**AWARD DATE: JUNE 27, 2018**

The City of Brainerd is awarded \$638,338. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of Caledonia is awarded \$824,698. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of Clarkfield is awarded \$1,107,430. The funds to this grantee will be used for owner-occupied housing rehabilitation, commercial building rehabilitation, and a public facility project.

The City of Deerwood is awarded \$554,893. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of Elgin is awarded \$303,600. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Emily is awarded \$229,000. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Eyota is awarded \$287,500. The funds to this grantee will be used for rental housing rehabilitation.

The City of Granite Falls is awarded \$625,888. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of Kensington is awarded \$600,000. The funds to this grantee will be used for public facility improvements.

The City of Kerkhoven/DeGraff is awarded \$320,625. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Lake Benton is awarded \$634,800. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The City of Lake City is awarded \$809,400. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The County of Lake/Silver Bay is awarded \$508,750. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The City of Mahanomen is awarded \$354,775. The funds to this grantee will be used for rental rehabilitation.

The City of Marshall is awarded \$603,750. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The City of Melrose is awarded \$315,600. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building.

The City of Menahga is awarded \$236,700. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The City of Morris is awarded \$421,875. The funds to this grantee will be used for rental housing rehabilitation.

The City of Onamia is awarded \$600,000. The funds to this grantee will be used for public facility improvements.

The City of Pine River is awarded \$595,000. The funds to this grantee will be used for public facility improvements.

The City of Raymond is awarded \$437,000. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Red Lake Falls is awarded \$593,400. The funds to this grantee will be used for owner-occupied housing rehabilitation and commercial building rehabilitation.

The City of Sabin is awarded \$258,525. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of St. James is awarded \$663,320. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of St. Joseph is awarded \$178,624. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Starbuck is awarded \$941,260. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, commercial building rehabilitation, and streetscape.

The City of Tyler/Ruthton is awarded \$460,000. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Verndale is awarded \$600,000. The funds to this grantee will be used for public facility improvements.

The City of Warroad is awarded \$599,955. The funds to this grantee will be used for owner-occupied housing rehabilitation and rental housing rehabilitation.

The City of Willmar is awarded \$1,205,177. The funds to this grantee will be used for owner-occupied housing rehabilitation, rental housing rehabilitation, and commercial building rehabilitation.

The City of Willow River is awarded \$345,711. The funds to this grantee will be used for public facility improvements due to flooding damage.

The City of Windom is awarded \$418,600. The funds to this grantee will be used for owner-occupied housing rehabilitation.

The City of Winger is awarded \$600,000. The funds to this grantee will be used for public facility improvements.

The City of Winnebago is awarded \$869,100. The funds to this grantee will be used for owner-occupied housing rehabilitation and public facility improvements.

The City of Winona is awarded \$296,349. The funds to this grantee will be used for owner-occupied housing rehabilitation.



# Board of County Commissioners Agenda Request

6A  
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Agenda Item #

**Requested Meeting Date:** 10-9-18

**Title of Item:** 2017 Annual Report

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <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>
<b>Submitted by:</b> John Welle		<b>Department:</b> Highway Department
<b>Presenter (Name and Title):</b> John Welle, Aitkin County Engineer		<b>Estimated Time Needed:</b> 15 minutes
<b>Summary of Issue:</b> A copy of the 2017 Aitkin County Highway Department Annual Report will be mailed to each commissioner by Thursday, October 4, 2018. A very brief overview of the report will be given.		
<b>Alternatives, Options, Effects on Others/Comments:</b> NA		
<b>Recommended Action/Motion:</b> Approval of the report is requested by motion.		
<b>Financial Impact:</b> 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>		



# Board of County Commissioners Agenda Request

7A  
Agenda Item #

**Requested Meeting Date:** October 9, 2018

**Title of Item:** Approve Project Change Orders

<input checked="" type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input 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>

<b>Submitted by:</b> Jessica Seibert, County Administrator	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator	<b>Estimated Time Needed:</b> 20 minutes
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**Summary of Issue:**

Attached you will find change orders related to the Government Center Project. Travis Fuechtmann from ContegriyGroup and Bruce Schwartzman from BKV will be present to discuss the change orders and answer questions.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
Approve/Deny project change orders.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

What is the total cost, with tax and shipping? \$ 162,185.21

Is this budgeted?  Yes  No *Please Explain:*

Current contingency fund balance is \$490,392.94 as of September 20, 2018.

# PENDING PR'S

PR #	Date Rec'd	DATE ISSUED	DESCRIPTION	DATE TO CONTRACTOR	PRICING RECEIVED	FOLLOW UP	DATE TO ARCHITECT	RETURNED BY ARCHITECT	PRICING	NOTES
2	5/25/2018	5/25/2018	Roof Drains						\$10,486.40	
			Eagle Construction	5/29/2018	05/29/18				\$0.00	
			Roden Iron	5/29/2018	05/30/18				\$0.00	
			Thelen Heating and Roofing	5/29/2018	06/15/18				\$5,311.00	
			Olympic Companies	5/29/2018	06/06/18				\$5,756.00	
			Dorholt Tile	5/29/2018	06/04/18				\$0.00	
			Twin City Acoustics	5/29/2018	06/04/18				(\$1,300.00)	
			Fransen Decorating	5/29/2018	06/18/18	6/15/2018			\$0.00	
			LVC Companies	5/29/2018	07/13/18	7/10/2018			\$0.00	
			Masters Plumbing	5/29/2018						SEE PR'S
			Holden Electric	5/29/2018	06/14/18				\$0.00	
			Thurnbeck Steel	5/29/2018	06/12/18				\$719.40	



PENDING PR's

PR #	Date Rec'd	DATE ISSUED	DESCRIPTION	DATE TO CONTRACTOR	PRICING RECEIVED	FOLLOW UP	DATE TO ARCHITECT	RETURNED BY ARCHITECT	PRICING	NOTES
3	5/25/2018	5/25/2018	Canopy Roof Drain						\$2,752.80	
			Eagle Construction	6/4/2018	06/20/18	6/20/2018			\$807.80	
			Thompson Construction of Princeton	6/4/2018	06/05/18				\$200.00	
			Harbor City Masonry	6/4/2018	06/15/18	6/15/2018			\$0.00	
			Roden Iron	6/4/2018	06/13/18				\$0.00	
			Thelen Roofing	6/4/2018	07/10/18	7/10/2018			\$0.00	
			Anderson Glass	6/4/2018	06/08/18				\$0.00	
			Olympic Companies	6/4/2018	06/11/18				\$1,745.00	
			Fransen Decorating	6/4/2018	06/18/18	6/15/2018			\$0.00	
			LVC Companies	6/4/2018	07/13/18	7/10/2018			\$0.00	
			Masters Plumbing	6/4/2018		6/15/2018				SEE PR 5R
			Thurnbeck Steel	6/4/2018	06/15/18	6/15/2018			\$0.00	

# PENDING PR's

PR #	Date Rec'd	DATE ISSUED	DESCRIPTION	DATE TO CONTRACTOR	PRICING RECEIVED	FOLLOW UP	DATE TO ARCHITECT	RETURNED BY ARCHITECT	PRICING	NOTES
5R	7/23/2018	7/23/2018	Plumbing Clarifications						\$42,583.28	
			Masters Plumbing	7/23/2018	07/26/18				\$42,583.28	PR 2,3,5R
			Holden Electric	7/23/2018	07/23/18				\$0.00	

PENDING PR's

PR #	Date Rec'd	DATE ISSUED	DESCRIPTION	DATE TO CONTRACTOR	PRICING RECEIVED	FOLLOW UP	DATE TO ARCHITECT	RETURNED BY ARCHTIECT	PRICING	NOTES
8R	7/26/2018	7/26/2018	Hydronics						\$106,362.73	
			Thelen Heating	7/26/2018	08/13/18				\$69,049.00	
			Masters Plumbing	7/26/2018					\$10,902.73	
			Honeywell	7/26/2018					\$31,371.00	
			Holden Electric	7/26/2018	09/19/18				(\$4,960.00)	



# Aitkin County Board of Commissioners

## Agenda Request Form

8

Agenda Item #

**Requested Meeting Date:** October 9, 2018  
**Title of Item:** Committee Reports

<input checked="" type="checkbox"/> <b>REGULAR AGENDA</b>	<b>Action Requested by:</b> 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 <sup>st</sup> Thursday	Wedel
Aquatic Invasive Species (AIS)	Monthly	3 <sup>rd</sup> Thursday	Wedel and Pratt
Aitkin County CARE Board	Monthly	2 <sup>nd</sup> Tuesday	Westerlund
Aitkin County Community Corrections Advisory	Quarterly	Varies	Wedel and Marcotte
Aitkin County Water Planning Task Force	Bi-monthly	3 <sup>rd</sup> Wednesday	Wedel
Aitkin Economic Development Administration	As needed		Wedel
Arrowhead Counties Association	8 or 9x yearly	3 <sup>rd</sup> Wednesday	Niemi and Westerlund
Arrowhead Economic Opportunity Agency	Quarterly		Westerlund, Alt. Niemi
Arrowhead Regional Development Council	Monthly	3 <sup>rd</sup> Thursday	Niemi, Alt. Westerlund
ATV Committee	As needed		Pratt and Westerlund
Big Sandy Lake Management Plan	Monthly	2 <sup>nd</sup> Thursday	Pratt, Alt. Marcotte
Budget Committee 2019			Wedel, Westerlund
Development Achievement Center	Monthly	3 <sup>rd</sup> Thursday	Westerlund, Alt. Niemi
East Central Regional Library Board	Monthly	2 <sup>nd</sup> Monday	Niemi, Alt. Pratt
Economic Development	Monthly	1 <sup>st</sup> 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 <sup>st</sup> Wednesday	Wedel and Pratt
Historical Society (Liaison)	Monthly	4 <sup>th</sup> Wednesday	Wedel
HRA (Liaison)	Monthly	4 <sup>th</sup> Monday	Westerlund
Investment	As needed		All Commissioners
Joint Powers Natural Resource Board	Monthly	Last Monday	Pratt and Land Cmr Jacobs
Labor Management	Quarterly	Varies	Wedel, Alt. Westerlund
Lakes and Pines	Monthly	3 <sup>rd</sup> Monday	Niemi, Alt. Marcotte
Law Library	Quarterly	Set by Judge	Niemi
McGregor Airport Commission	Monthly	1 <sup>st</sup> Wednesday	Pratt
Mille Lacs Fisheries Input Group	Monthly		Westerlund
Mille Lacs Watershed	10x year	4 <sup>th</sup> Thursday	Westerlund, Alt. Niemi
Mississippi Headwaters Board	Monthly	4 <sup>th</sup> Friday	Marcotte, Alt. Pratt
MN Rural Counties	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
NE MN ATP	Quarterly		Pratt, Alt. Niemi and Engineer Welle
NE MN Regional ECB	5x year	4 <sup>th</sup> Thursday	Marcotte, Alt. Sheriff Turner
Northeast Waste Advisory Committee	Quarterly	2 <sup>nd</sup> Monday	Pratt, Alt. Westerlund
Northern Counties Land Use Coordinating Board	Monthly	1 <sup>st</sup> Thursday	Marcotte, Alt. Pratt
Ordinance	As needed		Pratt and Marcotte
Personnel/Insurance	As needed		Marcotte and Wedel
Planning Commission	Monthly	3 <sup>rd</sup> Monday	Westerlund
Snake River Watershed	Monthly	4 <sup>th</sup> Monday	Niemi
Sobriety Court	Monthly	3 <sup>rd</sup> Tuesday	Wedel
Solid Waste Advisory	As needed		Pratt and Westerlund
Toward Zero Deaths	Monthly	2 <sup>nd</sup> Wednesday	Wedel
Tri-County Community Health Services	Quarterly & as needed	2 <sup>nd</sup> Thursday	Westerlund