

ADJOURNED MEETING OF THE COUNTY BOARD OF COMMISSIONERS JANUARY 10, 2017 – BOARD AGENDA

- 9:00 1) **J. Mark Wedel, 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 January 3, 2017 – January 9, 2017**
 - B) **Approve January 3, 2017 County Board Minutes**
 - 1. **End of 2016 Board**
 - 2. **Beginning of 2017 Board**
 - C) **Reaffirm Annual code of Ethics & Travel Policy**
 - D) **Approve Updated Policy Manual**
 - E) **Approve Commissioner Warrants**
 - F) **Approve Auditor Warrants – 2016 Period 3 Re Tax Overpays**
 - G) **Accept \$100 Donation to K-9 Unit from Granite Electronics**
 - H) **Adopt Resolution: Budget Amendment**
 - I) **Approve County Timber Auction Dates**
 - J) **Approve AutoCAD Civil 3D Software Purchase**
 - K) **Approve Medical Examiner Agreement 2017**
 - L) **Approve Clifton, Larson, Allen (CLA) Engagement Letter 2017-2018**
- 9:05 3) **Mark Jacobs, Land Commissioner**
- A) **NR Advisory Committee Vacancy – 4th District**
 - B) **Joint Powers Agreement with MN DNR – Peat Leasing**
- 9:25 4) **Mike Dangers, County Assessor**
- A) **Schedule 2017 County Board of Appeal & Equalization Meeting**
- 9:35 5) **Patrick Wussow, Interim County Administrator**
- A) **Discussion of Reserving Budgeted Funds**
- 9:50 6) **Committee Updates**
- 10:50 **Adjourn**

AITKIN COUNTY BOARD

January 3, 2017

The Aitkin County Board of Commissioners met this 3rd day of January, 2017 at 9:00 a.m. with the following members present: Board Chair J. Mark Wedel, Commissioners Laurie Westerlund, Don Niemi, Brian Napstad, Anne Marcotte, Interim County Administrator Patrick Wussow and Human Resources Specialist Nicole Visnovec.

Motion by Commissioner Westerlund, seconded by Commissioner Napstad and carried, all members voting yes to approve the January 3, 2017 agenda.

Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voting yes to approve the Consent Agenda as follows: A) Correspondence File: December 20, 2016 to January 2, 2017; B) Approve County Board Minutes: December 20, 2016; C) Acknowledge County Administrator's Approval of Year End Matters.

Under the consent agenda, motion for a resolution by Commissioner Napstad, seconded by Commissioner Niemi and carried, to adopt resolution: Liquor License Renewal Prairie River Retreat:

BE IT RESOLVED, The Aitkin County Board of Commissioners agrees to approve the following liquor license for a period from January 1, 2017 thru December 31, 2017:

"ON", "OFF" and "SUNDAY" Sale:

Sheryl Marie Ruhnke, d/b/a **Prairie River Retreat** – Shamrock Township
This establishment has an address of 51272 Lake Ave., McGregor, MN 55760

Motion by Commissioner Napstad, seconded by Commissioner Marcotte and carried, all members voting to adjourn the meeting at 9:02 a.m. until Tuesday, January 3, 2017 at 9:10 a.m.

Newly elected Commissioners Laurie Westerlund District 2 and Bill Pratt from District 4 were sworn into office by Patrick Wussow.

J. Mark Wedel, Board Chair
Aitkin County Board of Commissioners

Patrick Wussow, Interim County Administrator

CALL TO ORDER

**APPROVED
AGENDA**

**CONSENT
AGENDA**

**RESOLUTION
20170103-001
LIQUOR LICENSE
RENEWAL
PRAIRIE RIVER
RETREAT**

**ADJOURN (2016
BOARD)**

**NEWLY ELECTED
OFFICIALS
SWORN INTO
OFFICE**

AITKIN COUNTY BOARD

January 3, 2017

<p>Interim County Administrator Patrick Wussow called the 2017 Board Meeting to order this 3rd day of January, 2017 at 9:10 a.m. with the following members present: Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Bill Pratt, Anne Marcotte, Interim County Administrator Patrick Wussow and Human Resources Specialist Nicole Visnovec.</p>	<p>CALL TO ORDER</p>
<p>Motion by Commissioner Marcotte to appoint commissioner Wedel as Chair person, and there were no other nominations, vote on the nomination 5-0 unanimous ballot in favor of Commissioner Wedel as Chairperson for the year 2017.</p>	<p>NOMINATION OR BOARD CHAIR</p>
<p>Motion by Commissioner Westerlund, seconded by Commissioner Niemi to nominate Commissioner Marcotte as Vice Chairperson for the year 2017.</p>	<p>NOMINATION OF VICE CHAIR</p>
<p>Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried, all members voting yes to close the nominations and cast a unanimous ballot in favor of Commissioner Marcotte as Vice Chairperson for the year 2017.</p>	<p>UNANIMOUS BALLOT</p>
<p>Chairperson Wedel administered the Oath of Office to Mike Dangers, County Assessor.</p>	<p>OATH OF OFFICE COUNTY ASSESSOR</p>
<p>Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting yes to approve the January 3, 2017 agenda.</p>	<p>APPROVED AGENDA</p>
<p>Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting yes to approve the Consent Agenda as follows: A) Approve Commissioner Warrants: General Fund \$169,529.10, Road & Bridge \$47,658.31, Trust \$10,536.72, Forest Development \$11,505.81, Long Lake Conservation Center \$7,234.96, Parks \$97,820.29, for a total of \$344,285.19; B) Approve Auditor Warrants – 2016 Period 2 Real Estate Tax Overpays: Taxes & Penalties \$28,564.74 for a total of \$28,564.74; C) Accept \$150.00 Donation to the Aitkin County STS Program from the Riceland Chapter of Minnesota Deer Hunters Association; D) Approve MCIS JPA and Bylaw Updates; E) Authorize entering into an Agreement with the State Auditor 2016.</p>	<p>CONSENT AGENDA</p>
<p>Under the consent agenda, motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting to approve the MCIS JPA and Bylaw Updates.</p>	<p>MCIS JPA AND BYLAWS UPDATES</p>
<p>Under the consent agenda, motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting to approve entering into agreement with the State Auditor for the financial year of 2016.</p>	<p>ENTER INTO AGREEMENT WITH STATE AUDITOR 2016</p>
<p>Motion by Commissioner Westerlund, seconded by Commissioner Pratt and carried, all members voting to set the 2017 County Board meeting schedule for the second and fourth Tuesdays of each month, with the exception of December. In December the</p>	<p>2017 BOARD MEETING SCHEDULE</p>

Board will meet on the first and third Tuesdays.

The County Board reviewed the bid submitted for the "Official Newspaper." Motion for a resolution by Commissioner Westerlund, seconded by Commissioner Marcotte and carried, all members voting yes to approve resolution - 2017 Official County Newspaper:

BE IT RESOLVED, that the *Aitkin Independent Age/Voyageur Press* is hereby designated by the Aitkin County Board of Commissioners as the newspaper in which all official business shall be published. *Voyageur Press* is named second publication of Financial Statement.

Motion for a resolution by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting to approve resolution - 2017 Board of Commissioners Meeting Procedures & Rules of Business:

WHEREAS, the Aitkin County Board of Commissioners sees it prudent and necessary to review and adopt rules of procedure governing the conduct of County Board Meetings; and

WHEREAS, the Aitkin County Board has adopted and utilized rules of business, board procedures, and Robert's Rules of Order; and

WHEREAS, the Aitkin County Board of Commissioners believes it is important to annually reaffirm the rules; and

THEREFORE, BE IT RESOLVED, that the "Aitkin County Board of Commissioners Meeting Procedures and Rules of Business" is hereby amended and reaffirmed.

Motion for a resolution by Commissioner Westerlund, seconded by Commissioner Marcotte and carried, all members voting yes to approve the following committee appointments:

BE IT HEREBY RESOLVED, that the Aitkin County Board of Commissioners makes the following committee appointments for the year 2017:

Assessor for Unorganized Twps.
Fairgrounds Custodian
AMC Delegates (8)

Mike Dangers
Kirk Peysar
County Board
Environmental
Services Director
HHS Director
County Administrator
J. Mark Wedel
Anne Marcotte
J. Mark Wedel
John Welle
Bill Pratt
William Bedor
Laurie Westerlund
Don Niemi

Facilities/Technology Committee

Aitkin Airport Commission (2)

McGregor Airport Commission (2)

Tri-County Community Health Services Board
Arrowhead Regional Development Council

**RESOLUTION
20170103-002
2017 OFFICIAL
COUNTY
NEWSPAPER**

**RESOLUTION
20170103-003
2017 BOARD OF
COMMISSIONERS
MEETING
PROCEDURES &
RULES OF
BUSINESS**

**RESOLUTION
20170103-004
COMMITTEE
APPOINTMENTS**

Aitkin County Water Planning Task Force
 Snake River Watershed Management Board
 NE MN Office Job Training

Mark Wedel
 Don Niemi
 Don Niemi

Motion for a resolution by Commissioner Westerlund, seconded by Commissioner Marcotte and carried, all members voting yes to approve the following committee appointments:

**RESOLUTION
 20170103-005
 COMMITTEE
 APPOINTMENTS**

BE IT HEREBY RESOLVED, that Board Chair J. Mark Wedel make the following committee appointments for the year 2017:

Aitkin County CARE Board	Laurie Westerlund
Aitkin County Community Corrections Advisory Board	J. Mark Wedel
	Laurie Westerlund
Aitkin Economic Development Administration	J. Mark Wedel
Aquatic Invasive Species (AIS)	J. Mark Wedel
	Bill Pratt
Arrowhead Counties Association	Don Niemi
	Anne Marcotte
Arrowhead Economic Opportunity Agency	Laurie Westerlund
ATV Committee (2)	Bill Pratt
	Anne Marcotte
Big Sandy Lake Management Plan (1 + Alternate)	Bill Pratt
	Anne Marcotte, Alternate
Development Achievement Center (liaison) (1 + Alternate)	Laurie Westerlund
	Don Niemi, Alternate
East Central Regional Library Board	Don Niemi
Economic Development (2)	Bill Pratt
	Don Niemi
Environmental Assessment Worksheet (2)	Anne Marcotte
	Bill Pratt
Emergency Management	J. Mark Wedel
Extension Committee (2)	J. Mark Wedel
	Laurie Westerlund
Natural Resources Advisory Committee (2)	Anne Marcotte
	Bill Pratt
H & HS Advisory Committee (Liaison)	Laurie Westerlund
	Bill Pratt
Historical Society (Liaison)	J. Mark Wedel
Investment Committee	County Board
Joint Powers Natural Resources Board	Bill Pratt
	Mark Jacobs
Labor Management Committee	J. Mark Wedel
	Laurie Westerlund, Alternate
Lakes and Pines (1+ Alternate)	Don Niemi
	Anne Marcotte, Alternate
Law Library	Don Niemi
MCIT Representative (1 + Alternate)	Laurie Westerlund
	Kirk Peysar, Alternate

Mille Lacs Fisheries Input Group
Mille Lacs Watershed (2)

Laurie Westerlund
Don Niemi
Laurie Westerlund

COMMITTEE APPOINTMENTS

Mississippi Headwaters Board (MHB)
MN Rural Counties Caucus (1 + Alternate)

Anne Marcotte
Don Niemi
Bill Pratt, Alternate

Northeast MN ATP

Don Niemi
John Welle

Northeast Waste Advisory Committee (NEWAC)
(1+Alternate)

Bill Pratt
Laurie Westerlund,
Alternate

Northern Counties Land Use Coordinating Board
(NCLUCB) (1 + Alternate)

Anne Marcotte
Bill Pratt,
Alternate

Ordinance Committee (2)

Bill Pratt
Anne Marcotte

Personnel/Insurance Committee (2)

Anne Marcotte
J. Mark Wedel

Planning Commission
Sobriety Court

Laurie Westerlund
J. Mark Wedel

Solid Waste Task Force (2)

Laurie Westerlund
Bill Pratt

Toward Zero Deaths (TZD)

J. Mark Wedel

Bobbie Danielson, Human Resources Director updated the Board on the status of the recruitment process for County Administrator.

**COUNTY
ADMINISTRATOR
RECRUITMENT**

Motion by Commissioner Niemi, seconded by Commissioner Pratt and carried, all members voting to authorize Mark Wedel, Anne Marcotte, Patrick Wussow, Bobbie Danielson, and Liz DeRuyck to serve as the interview panel for the HHS Director position, and Interim County Administrator Wussow to make a conditional job offer to the top finalist. (Following acceptance of the conditional job offer, the HR Office will conduct a thorough employment reference and criminal background check and report findings to the interview panel. Provided all results are satisfactory, the Board will then be asked for final approval, and a start date will be arranged with the selected candidate.)

**HHS DIRECTOR
RECRUITMENT**

The Board discussed the following: Arrowhead Counties Association, Niemi meeting with Senator Gazelka, Toward Zero Death, Facilities Committee, and Personnel Committee.

**BOARD
DISCUSSION**

Motion by Commissioner Pratt, seconded by Commissioner Niemi and carried, all members voting to move to closed session under MN statute 13D.05 Subd3b Attorney Client Privilege

**CLOSED
SESSION**

Motion by Commissioner Marcotte, seconded by Commissioner Pratt and carried, all

OPEN SESSION

members voting to move to open session.

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting to approve the Settlement Agreement.

SETTLEMENT AGREEMENT

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting to adjourn the meeting at 10:53 a.m. until Tuesday, January 10, 2017 at 9:00 a.m.

ADJOURN

J. Mark Wedel, Board Chair
Aitkin County Board of Commissioners

Patrick Wussow, Interim County Administrator



Board of County Commissioners Agenda Request

20
Agenda Item #

Requested Meeting Date: 1/10/2017

Title of Item: Reaffirm Annual Code of Ethics and Travel Policy

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<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>

Submitted by: Bobbie Danielson	Department: Administration/HR
--	---

Presenter (Name and Title): Bobbie Danielson, HR Director	Estimated Time Needed: n/a
---	--------------------------------------

Summary of Issue:

These policies are reaffirmed annually.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Motion to reaffirm the policies attached and to authorize the Commissioners to sign the Code of Ethics annual confirmation. (Signature page with Sue Bingham.)

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:*

ARTICLE VIII ORGANIZATIONAL STANDARDS AND RULES

Section A. Code Of Ethics

Purpose: To define conflict of interest to Aitkin County employees.

CODE OF ETHICS FOR AITKIN COUNTY EMPLOYEES

(Conflict of Interest)

Subd. (1) Definitions

For the purpose of this policy the following definitions shall apply:

- (a) Business means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual or any other legal entity that engages either in nonprofit or profit making activities.
- (b) Confidential information means any information obtained under government authority which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (c) Private interest means any interest, including but not limited to a financial interest, which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (d) Immediate family means spouse, child, parent, grandparent and spouse of such persons.
- (e) Employee shall include elected officials and all County employees, including department heads.

Subd. (2) Acceptance of Gifts Or Favors

Employees of the County of Aitkin in the course of or in relation to their official duties, shall not directly or indirectly receive or agree to receive any payment of expense, compensation, gift, reward, gratuity, favor, service or promise of future employment or other future benefit from any source, except the County, for any activity related to the duties of the employee unless otherwise provided by law. The provisions of Minn.Stat. ~~§471.87~~ and the exceptions set forth in Minn. Stat. ~~§471.88~~ shall apply. The acceptance of any of the following shall not be in violation of this Section:

- (a) Plaques or similar mementos recognizing individual services in a field of specialty or to a charitable cause;
- (b) Honoraria or expenses paid for papers, talks, demonstrations or appearances made by employees on their own time for which they are not compensated by the County of Aitkin.

Subd. (3) Use of Confidential Information

An employee of the County of Aitkin shall not use confidential information to further the employee's private interest, and shall not accept outside employment or involvement in a business or activity that will require the employee to disclose or use confidential information.

Subd. (4) Use of Property

An employee shall not use or allow the use of County time, supplies, or County owned or leased property and equipment for the employee's private interest or any other use not in the interest of the County, except as provided by law and/or the County's Information Systems' Policy.

Subd. (5) Conflicts of Interest

The following actions by an employee of the County of Aitkin shall be deemed a conflict of interest and subject to disciplinary action as appropriate:

- (a) Use or attempted use of the employee's official position to secure benefits, privileges, exceptions or advantages for the employee or the employee's immediate family or an organization with which the employee is associated, which are different from those available to the public; or
- (b) Acceptance of other employment, engagement in private business or in the conduct of a profession during the hours for which the employee is employed to work for the County, or outside such hours in a manner, that would affect the employee's usefulness as an employee of the County or affect the employee's independent judgement in exercise of the employee's official duties; or
- (c) Actions as an agent or attorney in any action or matter pending before the County of Aitkin, except in the proper discharge of official duties or on the employee's behalf, or as a member of a local labor bargaining unit.

Subd. (6) Determination of Conflict of Interest

When an employee believes that the potential for a conflict of interest exists, it is the employee's duty to report the matter to his/her supervisor, or if there is not a supervisor, to the County Board. Such report shall be made within 7 days after the potential for a conflict becomes known. A conflict of interest shall be deemed to exist when a review of the occurrence by the employee or the employee's supervisor (or the County Board if there is no supervisor) determines that this code of ethics has not been complied with.

Subd. (7) Resolution of Conflict of Interest

If either the employee or the employee's supervisor determines that a conflict of interest exists, the County Board shall handle resolution of the conflict. NOTE: In the case of conflict of interest involving a County Commissioner, the County Attorney shall handle the resolution.

Subd. (8) Acceptance of Advantage By County Employee

- (a) No employee of the County in direct contact with suppliers or potential suppliers of the County, or who may directly or indirectly influence a purchased product or products, evaluation contracted services, or otherwise has official involvement in the purchasing or contracting process shall:
 - (i) Have any financial interest or have any personal beneficial interest directly or indirectly on contracts or purchase orders for goods or services used by, or purchased for resale or furnished to the county; or
- (b) Accept directly from a person, firm or corporation to which a contract or purchase order has been or may be awarded, a rebate gift, money, or anything of value other than as defined in Section B. No such employee may further accept any promise, obligation or contract for future reward.

Subd. (9) Complaints

If a fellow employee or a non-employee makes a complaint about an employee's compliance with this Policy, the complaint should be initially brought to the attention of his/her department head in private. The department head will notify the subject of the complaint regarding the complaint within 7 days and before addressing the complaint at a public meeting as allowed by law.

Subd. (10) Violations

Violation of the provisions of this policy shall be grounds for disciplinary action against an employee, up to and including termination of employment.

Subd. (11) Annual Confirmation

Department Heads will sign an annual confirmation that they have received, read and understood the Aitkin County Code of Ethics Policy and that they are not aware of any violations of such policy. Such confirmation will be filed with the Human Resources Director.

Section B. Harassment Policy, Including Sexual Harassment and General Harassment

Purpose: To provide a work environment free of harassment in any form.

Subd. (1) Policy Statement

ARTICLE II EMPLOYEE TRAVEL, CONFERENCES AND TRAINING

Section A. Purpose

Subd. (1) This policy conforms with Minnesota Statutes 471.38, 471.96(1), and 471.97 governing expenses incurred by employees in the conduct of County business. This policy is designed to provide the basis for determining whether there is authority for County expenditure, the expenditure serves a public purpose, and the expenditure is necessary and directly related to the betterment of the County.

Section B. Application And Administration

Subd. (1) This policy applies to all employees and elected officials of Aitkin County. In the event that this policy conflicts with an applicable collective bargaining agreement, the latter controls. Should there be any conflict between this policy and State or Federal law, the latter controls.

Section C. Travel Requests And Approval

Subd. (1) The Aitkin County Board of Commissioners shall approve all travel costs through the annual budget process.

Subd. (2) All travel for personnel requires the approval of the Department Head.

Subd. (3) Furthermore, all travel that is not budgeted requires the approval of the County Board.

Subd. (4) Additionally, all out-of-state travel requiring County Board approval, shall be through the consent agenda prior to attendance and payment.

Section D. Funds Available

Subd. (1) The Department Head is responsible to see that funds are available to pay for all expenses that they approve.

Section E. Billing

Subd. (1) Whenever possible, employees will make travel and accommodation arrangements in advance and request that the County be billed. All authorized travel expenses, which are not billed directly to the County, are paid by the employee subject to reimbursement upon approval of a travel expense claim. All employee claims subject to reimbursement should not reflect personal account numbers.

Subd. (2) In the event of an extreme emergency situation, cash advances may be issued with the approval of the Department Head. Such requests are the exception to normal practice and are documented in detail as to the nature of the emergency, purpose of travel, and amount needed. Any money not used must be returned to the County immediately. Receipts will be required.

Section F. Travel Guidelines

Subd. (1) County vehicles are for the exclusive use of employees and other individuals involved in County business. Transportation of individuals, who are not involved in County business, in County vehicles is prohibited.

Subd. (2) The County Board reimburses employees for traveling on official County business with a private automobile at the set mileage rate. Mileage is paid on the most reasonable direct route.

Subd. (3) County vehicles and equipment are to be used for County related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out of town.

Subd. (4) When traveling from the normal work location and then returning to it, the mileage allowance is the actual miles traveled.

Subd. (5) When traveling to an alternate work site (client, meeting, conference, training) the County will reimburse mileage at the current rate per mile for actual miles incurred between the employee's residence and the alternate work site or from the normal work site to the alternate work site, whichever is the lesser of the two.

Subd. (6) The normal work location for employees assigned to multiple work locations is the work location scheduled for the day on which the expense was incurred.

Subd. (7) When an employee is required to attend a County approved work-related training session or conference during regular working hours, the employee shall be compensated for all hours of actual participation in the training session or conference, except meal periods and rest or sleep periods. The employee shall also be compensated for travel time and mileage to and from the conference or training session in excess of time and mileage to the employee's usual work site. If an employee uses a County vehicle or car pools with another conference participant, actual travel compensation shall exclude mileage.

Subd. (8) When using a County vehicle, seat belts will be worn at all times and all laws followed.

Subd. (9) No operation of County vehicles after consumption of alcohol.

Subd. (10) No smoking is allowed in any County vehicle.

Section G. Reimbursements

Subd. (1) The amount of compensation to be paid for mileage reimbursement shall be consistent with the current rate set by the Aitkin County Board of Commissioners.

Subd. (2) Reimbursement for extended travel is paid on the basis of the prevailing mileage allowance rate or tourist air fares, whichever is less. When personal vehicles are used for extended travel not available by commercial transportation, travel reimbursement is made on an actual mileage basis. This excludes mileage for personal use. When two or more employees are traveling in one car, reimbursement is made to one employee.

Subd. (3) Reimbursement for out-of-County meals, lodging, parking and other related County expenses will occur only upon submittal of receipts. Non-overnight meal expense reimbursement will be subject to Internal Revenue Service tax deduction.

Subd. (4) Employees using private automobiles are reimbursed on the actual expense basis for parking when that parking is related to County business at other than your normal location. Receipts for such payments must be submitted with the expense reimbursement request.

Subd. (5) When an employee chooses to use his or her own vehicle for travel instead of an available vehicle from the Motor Pool, the mileage reimbursement will be made at \$0.10 less than the current mileage rate.

Section H. Airline Travel

Subd. (1) Any Aitkin County employee or elected official who uses airline travel for County business must report the receipt of any credits or other benefits to the County by notifying the Auditor's Office within 30 days of receipt of any such benefits or credit. Any employee or elected official may accrue credits or other benefits to be used by the individual for additional airline travel for County business only. Credits or other benefits accrued to an employee or elected official who uses airline travel for County business cannot be used for personal gain.

Section I. Travel Time

Subd. (1) County employees may be authorized time for travel the day prior to and/or the day following the convention or meeting date(s) when extended travel is required by the Department Head.

Subd. (2) If an employee's family members accompany them on County business trips, the portion of the expenses attributable to the family member(s) is not reimbursable.

Section J. Travel Expenses

Subd. (1) Expense claim sheets must be prepared after return from travel and presented to the responsible authority for approval within a reasonable period of time. The claims shall be presented to the County Board for approval at County Board meetings in a manner and form as approved by the County Board.

Section K. Liability Insurance/Driver's License

Subd. (1) Employees shall not drive vehicles on County business without a valid Minnesota driver's license of the appropriate classification. Driving records of County employees who use vehicles for County business may be checked on an annual basis.

Subd. (2) It is the employee's responsibility to notify his/her supervisor if their license has been revoked or if there is any other reason why they cannot drive a vehicle.

Subd. (3) Employees are required to have liability insurance in effect on all personal vehicles used for County purposes or while performing County business. The County may at any time require proof of such insurance.

Section L. Car Pooling

Subd. (1) Definition: When two or more County employees attend the same meeting, workshop, training or conference and ride together in an employee's personal vehicle or County vehicle.

Subd. (2) Car pooling and the use of the County Motor Pool/Department vehicle is required to save on travel related expenses.

Subd. (3) When car pooling and the use of the County Motor Pool/Department vehicle is not feasible, the use of personal vehicles to travel for the performance of job duties will be reimbursed at the County approved rate. Documentation will include date, function, site traveled to and a portal to portal mileage total.

Section M. Situations Not Specifically Covered

Subd. (1) Situations periodically arise which require flexibility and common sense. Department Heads are authorized to make decisions on situations not specifically covered by this policy, provided the decisions are made within the general intent of this policy.

Section N. How Automobile Liability Coverage Applies

Subd. (1) It is a fundamental rule of automobile liability coverage that the primary responsibility to respond falls first upon the coverage in effect on the vehicle involved in the accident. The second priority is any coverage in effect covering the operator of the vehicle. Other coverages respond after these first two.

Subd. (2) Member-owned vehicle - In this instance, since the vehicle is owned by the member, the primary responsibility to respond rests with MCIT. The operator's personal coverage may come into play as excess insurance if the MCIT limits prove insufficient to cover all the damages caused.

Subd. (3) Personal vehicle - The personal vehicle being used could be a vehicle owned by the operator, a vehicle leased to the operator on a long term basis, or a vehicle owned by someone else and loaned to the operator. In this instance, the primary responsibility to respond rests with the policy applicable to the vehicle. A vehicle on a long-term lease is treated as though the leasee owns it. The second priority would be the policy applicable to the operator (if different). The MCIT coverage document would respond last.

Subd. (4) Short-term leased (rental) vehicle - Travelers frequently need to rent cars. Uniformly, rental agreements provide state minimum coverages that will be primary over all other applicable coverages. The second priority for coverage will be the renter/operator's personal automobile policy. The MCIT coverage would be in excess. Under a vehicle rental contract, the renter becomes responsible for any damage occurring to the rented vehicle. In Minnesota, automobile policies automatically include coverage for damage to rental cars. It is not necessary to purchase additional collision damage coverage from the rental company.

Section O. County Vehicle Usage

Subd. (1) Purpose: To define the criteria for using a County vehicle from the motor pool vehicles.

- (a) All employees who engage in the use of County vehicles are required to have a valid and appropriate driver's license. It is the employee's responsibility to notify his/her supervisor if the employee's license has been revoked or suspended or if there is any other reason why the employee cannot drive a vehicle.
- (b) County vehicles and equipment are to be used for County-related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out-of-town or for meal purposes during lunch hours. All passengers in County vehicles must be employees of the County or have an official County business function.
- (c) Periodically situations arise which require flexibility and common sense. Department Heads are authorized to make decisions relating to matters not specifically covered by this Policy, provided the decisions are made within the general intent of this Policy. (Board approved 7/30/90)

Section P. Meal Reimbursement

Subd. (1) Purpose: To define the meal reimbursement procedures for County employees, elected officials, and authorized representatives for expenses incurred while conducting business on behalf of Aitkin County as required by the County.

Subd. (2) Aitkin County will provide reimbursement for meal expenses when such expenses are necessarily incurred while conducting County business. The Department Head must approve all requests prior to incurring reimbursable expenses. The actual cost of meals, not to exceed \$46.00 per day, while traveling outside of the County will be reimbursed. The following daily amounts shall be followed:

Breakfast: \$11.00 Lunch: \$14.00 Dinner: \$21.00

Subd. (3) Conditions

- (a) Employees who meet the eligibility requirements for two (2) or more consecutive meals, shall be reimbursed for the actual cost of the meals up to the combined maximum reimbursement amount.
- (b) Reimbursements may be claimed by the individual if they depart from the work location in an assigned travel status before 6:00 a.m. or if the individual is away from home overnight.
- (c) Individuals may claim reimbursement if they are not within the County boundaries during the regular scheduled lunch period.
- (d) Reimbursement may be claimed by the individual if they are away from their normal work location in a travel status overnight or required to remain in a travel status until after 7 p.m.
- (e) The Department Head must authorize meetings with a meal charge in excess of the approved meal allowance.
- (f) When meals are part of a tuition or registration fee, no additional reimbursement request for such meals can be claimed.
- (g) Expenses for alcoholic beverages are not reimbursable.
- (h) Tips or gratuities are only reimbursable up to 20% of the meal allowance when dictated by a restaurant receipt.
- (i) The reimbursement for meals, lodging, parking, and other related County expenses will occur only upon submittal of receipts. Pursuant to federal law, meal reimbursement without overnight lodging will be included as income and subject to income tax withholding and FICA deduction. Reimbursement for out of state travel shall be made at the Federal CONUS rate at the time of travel.

- (j) If meals are included as part of a conference, seminar fee, or airline ticket and are not separately identified, they are not taxable income.

Section Q. Conference/Seminar Requests

Subd. (1) Aitkin County employees must keep up to date with changes being made outside the county which affect the way county business is performed. It is also the intent of Aitkin County to encourage development of its staff to the fullest extent possible. Two areas that are used for this are "required" and "discretionary" training.

Subd. (2) Required Training

- (a) Training requirements prescribed by governing authorities, or by an approved employee development program. (For example, Child Protection currently requires 15 hours of professional training per year.)

Subd. (3) Discretionary Training

- (a) Training requirements that allow staff to attend workshop/seminar activities related to their current position or an approved individual development plan.
- (b) Aitkin County will reimburse or pay directly for registration fees, meals, lodging, and transportation to and from an approved session as defined in the county's travel and meal reimbursement policies.
- (c) The attached request form must be completed and approved by the Department Head prior to attendance of any type of training session. An approved copy of the request form must be forwarded to Human Resources for inter-department coordination purposes.
- (d) A copy of the completion certificate or similar notification will be provided to the Human Resources Department for inclusion in the employee's personnel file. This will provide a permanent record of all formal employees training at a central location.

Subd. (4) Out of State Travel

- (a) Air Transportation - Any employee, traveling on County business shall be reimbursed for their travel expense by coach airfare rates. Airfare should be billed to the County at the lowest available rate based on inquiries to travel or ticket agents.
- (b) Extended Vehicle Use -When a personal vehicle is used for extended travel, reimbursement is paid on the basis of the prevailing mileage allowance rate or coach class air fare, whichever is less. When two or more people are traveling in one vehicle, reimbursement is made to one person.
- (c) Taxi/Bus - Payment for taxi, bus, or limousine service is authorized when no private vehicle is available. Reimbursement will be for whichever form of transportation has the lowest available rate.

- (d) Airline Travel Benefits - Any employee or elected official may accrue credits or other benefits to be used for additional airline travel for County business only. Credits or other benefits accrued by an employee or elected official who uses airline travel for County business cannot be used for personal gain.

- (e) The Department Head must authorize out of state travel. Permission must be then be received from the County Board before traveling outside of the State of Minnesota on county business, except when traveling to cities that directly border Minnesota. The Department Head is responsible to see that funds are available to cover the approved expense.



Board of County Commissioners Agenda Request

20
Agenda Item #

Requested Meeting Date: 1/10/2017

Title of Item: Updated Policy Manual

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<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>

Submitted by: Bobbie Danielson	Department: Administration/HR
--	---

Presenter (Name and Title): Bobbie Danielson, HR Director	Estimated Time Needed: n/a
---	--------------------------------------

Summary of Issue:

Approve the updated policy manual.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Motion to approve the updated policy manual.

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

Personnel Policy

Adopted: July 28, 2015

Updated: January 1, 2017



Article I	INTRODUCTION	3
Section A.	Purpose	3
Section B.	Adoption	3
Section C.	Administration Of The Manual	4
Section D.	Savings Clause	4
Section E.	Departmental Rules	4
Section F.	Collective Bargaining Agreements.....	5
Section G.	Other Agreements:	5
Section H.	Management Rights.....	5
Article II	DEFINITION OF TERMS.....	7
Article III	EMPLOYMENT.....	12
Section A.	Equal Employment Opportunity Policy Statement.....	12
Section B.	Recruitment Procedures	13
Section C.	Hiring Practices.....	13
Section D.	Orientation.....	18
Section E.	Probationary Period	18
Section F.	Access To Personnel Files.....	19
Section G.	Hours Of Work.....	20
Section H.	FLSA Safe Harbor For Exempt Employees.....	23
Section I.	Performance Management.....	23
Section J.	Disciplinary Action	24
Section K.	Termination Of Employment	25
Section L.	Grievance Procedure	26
Section M.	Exit Interviews	27
Article IV	WAGES AND SALARIES	28
Section A.	Elected and Appointed Officials; Employees Not Already Set By Agreement.....	28
Section B.	Job Reclassification Pay.....	29
Section C.	Overtime Pay.....	29
Section D.	Payroll Deductions	30
Section E.	Pay Procedure	31
Section F.	Market Rate Adjustments	32
Article V	EMPLOYEE BENEFITS AND SERVICES	33
Section A.	Group Insurance	33
Section B.	Health Insurance	33

Section C.	Life Insurance.....	34	
Section D.	Long Term Disability Insurance.....	34	
Section E.	Affordable Care Act (ACA) Policy:.....	35	
Section F.	Holidays	38	Deleted: 37
Section G.	Paid Time Off (PTO)	39	Deleted: 38
Section H.	Extended Sick Leave Bank / Care Of Relatives	40	
Section I.	Personal Leave.....	41	
Section J.	Workers Compensation Procedures	41	
Section K.	Family And Medical Leave.....	43	
Section L.	Funeral Leave	51	Deleted: 43
Section M.	Military Leave.....	52	Deleted: 44
Section N.	Jury Duty Or Witness Pay	53	Deleted: 45
Section O.	Personal Leaves Of Absence	53	Deleted: 45
Section P.	Leave Donation Policy.....	53	Deleted: 45
Section Q.	Continuing Education.....	54	Deleted: 46
Section R.	Educational Tuition.....	54	Deleted: 46
Article VI	EMPLOYEE COMMUNICATIONS.....	56	Deleted: 48
Section A.	Bulletin Boards.....	56	Deleted: 48
Article VII	SAFETY AND HEALTH	57	Deleted: 49
Section B.	Safety Committee	57	Deleted: 49
Article VIII	ORGANIZATIONAL STANDARDS AND RULES	59	Deleted: 51
Section A.	Code Of Ethics.....	59	Deleted: 51
Section B.	Harassment Policy, Including Sexual Harassment and General Harassment.....	61	Deleted: 53
Section C.	Smoke-Free And Tobacco-Free Policy.....	66	Deleted: 58
Section D.	Drug Free Workplace Policy.....	67	Deleted: 59
Section E.	Job Classification	70	Deleted: 62
Section F.	Employee Recognition Service Awards	73	Deleted: 65
Article IX	FORMS AND ATTACHMENTS	74	Deleted: 66
Section A.	Appendix A, Salary Schedule	74	Deleted: 66
Section B.	Appendix B, Job Classifications	76	Deleted: 68
			Deleted: Section C. Appendix C, Christmas Eve 7871¶

ARTICLE I INTRODUCTION

Section A. Purpose

It is the purpose of this Personnel Policies and Procedures Manual to provide a uniform, comprehensive and effective system of personnel administration in Aitkin County and to establish procedures which will serve as a guide to administrative action concerning personnel activities and transactions.

It is the further purpose of this Personnel Policies and Procedures Manual to ensure:

- (a) A spirit of confidence and cooperation between the Board and its employees.
- (b) That all appointments and promotions to positions in the County service shall be made on the basis of job-related qualifications.
- (c) That position classification and compensation plans shall be adopted which will conform to the principle of like compensation for like work.
- (d) That the citizens of Aitkin County can be assured that their best interests are being served by the employment of the most qualified personnel available.
- (e) Fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status, and with proper regard for the privacy and constitutional rights of applicants and employees.

Section B. Adoption

- Subd. (1) This Personnel Policies and Procedures Manual was approved by the County Board of Commissioners at a regular board meeting on July 28, 2015, or on the revised date that appears on the policy. Any changes in the content of the Personnel Policies and Procedures Manual must be approved by the Board of County Commissioners.
- Subd. (2) Upon approval by the County Board, this Personnel Policies and Procedures Manual shall supersede all existing policies or rules that in any way conflict with these Personnel Policies and Procedures. The 2015 Non-union Compensation Guidelines shall become null and void and are also superseded by this policy update.
- Subd. (3) To the extent that federal or state statutes or regulations change, this Personnel Policies and Procedures Manual shall be construed as consistent with those changes.

Section C. Administration Of The Manual

Subd. (1) Copies of this Personnel Policies and Procedures Manual shall be made available to all employees, appointing authorities, and interested union representatives. Copies of this Manual shall be on file in the Administration Department, Human Resources Office, and shall be available for public review upon request.

Subd. (2) The Aitkin County Board of Commissioners, through the County Administrator shall administer this Personnel Policies and Procedures Manual.

Subd. (3) The County Administrator or designee shall provide the necessary forms and reports for all personnel changes in the County under this Personnel Policies and Procedures Manual.

Subd. (4) This Manual may be amended whenever such an amendment is deemed necessary. Changes to the manual may be initiated by:

- (a) The County Board
- (b) The County Administrator
- (c) A Department Head
- (d) The Labor Management Committee

Subd. (5) All proposed changes shall be referred to the County Administrator who shall make a recommendation to the County Board within a reasonable amount of time. Upon receipt of the County Administrator's recommendation, the County Board may approve or reject the changes. The initiator of the change will be informed in writing of the status of the proposed change and anticipated time frame for a County Board response.

Section D. Savings Clause

In the event any provision of this Personnel Policies and Procedures Manual shall be held to be contrary to law by a court of competent jurisdiction, from whose final judgment or decree no appeal has been taken within the time provided, or is contrary to an administrative ruling or is in violation of legislation or administrative regulations, such provision shall be null and void. All other provisions shall continue in full force and effect.

Section E. Departmental Rules

Subd. (1) In accordance with this Personnel Policies and Procedures Manual, each Department Head may establish a set of rules. Such rules shall be established for the purpose of handling personnel matters particular to the department concerned and shall be governed by this Personnel Policies and Procedures Manual.

Subd. (2) The Department Head is responsible to ensure that departmental rules remain in compliance with County policies and procedures, including but not limited to this Personnel Policies and Procedures Manual.

Subd. (3) Insofar as departmental personnel administration rules do not conflict with this Personnel Policies and Procedures Manual, they may be approved by the Department Head with the advice and consent of the County Administrator. Departmental rules which conflict with this Manual, but are necessary for the efficient and effective operations of the Department, may be presented to the County Board for consideration. The County Board must approve rules which conflict with this Manual prior to their implementation.

Section F. Collective Bargaining Agreements

Subd. (1) Employees who are subject to collective bargaining agreements as negotiated in accordance with the Public Employment Labor Relations Act, Minnesota Chapter 179A shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such collective bargaining agreements.

Subd. (2) Aitkin County collective bargaining agreements recognized by the Minnesota Bureau of Mediation Services include:

- (a) Teamsters General Local Union No. 346 (Supervisory Unit)
- (b) Teamsters General Local Union No. 346 (Licensed Essential Unit)
- (c) Teamsters General Local Union No. 346 (Non-Licensed Essential Unit)
- (d) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union No. 667 (Courthouse Unit)
- (e) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union No. 1283 (Health & Human Services Unit)
- (f) International Union of Operating Engineers, Local #49

Section G. Other Agreements:

Employees who are subject to an individual agreement with the County Board shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such an agreement.

Section H. Management Rights

The County Board retains the full and unrestricted right to operate and manage all personnel, facilities, and equipment; to establish functions and programs; to set and amend budgets; to determine the utilization of technology; to establish work schedules, and to perform any inherent managerial function not specifically limited to by current collective bargaining agreements, this

Personnel Policies and Procedures Manual, County Board resolutions, and state and federal statutes.

ARTICLE II DEFINITION OF TERMS

The following words and phrases in the Personnel Policies and Procedures Manual shall have the meaning as indicated.

Anniversary Date - The first day of work with the County shall be the employee's date of hire and shall become the employee's anniversary date. This date is used for the determination of eligibility for benefits and some benefit levels. An employee's anniversary date will remain the same, unless he or she has an unpaid leave of absence from work of 31 calendar days or more. If an employee has such a leave of absence, his or her anniversary date will be adjusted forward by the number of days leave beyond 30 calendar days. The new date will become the employee's "adjusted" anniversary date. The employee's date of hire will remain the same, regardless of any time away from work. A leave of absence of 30 calendar days or less will not affect the employee's anniversary date. An employee's anniversary date may also be adjusted when he or she is promoted, demoted, or transferred to a new job classification within the County. Employees who terminate, and are rehired at a later date, will start their employment over with a new hire date and anniversary date.

Arbitration - The process of submitting a dispute or an unresolved grievance to an impartial third party for a binding decision.

At-Will Employee - The employer is free to terminate an employee for any reason or for no reason at all, as long as it is not an unlawful reason. The employee is also free to terminate employment at any time.

Background Check - Verification of information provided on application, resume, or during an interview and a review of criminal records. The individual must sign a release of information form.

Bargaining Unit - A group of employees with a clear and identifiable community of interests who are represented by a labor union in collective bargaining and other dealings with management. The bargaining unit is defined and set forth in the Certification of Exclusive Representative issued by the Minnesota Bureau of Mediation Services.

Class - One or more positions sufficiently similar with respect to duties and responsibilities; that the descriptive title may be used with clarity to designate each position allocated to the class; that the same general performance qualifications are applicable or that the same level of compensation can be applied.

Classification - The act of grouping positions into classes with regard to duties, educational requirements, and responsibilities.

Compensatory Time Off - Paid time off given to reimburse an employee for extra time or effort expended in lieu of overtime pay.

Confidential Data on Individuals - Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

Confidential Employee - An employee who as part of the employee's job duties: (1) is required to access and use labor relations information; or (2) actively participates in the meeting and negotiating on behalf of the public employer.

County Board - The elected Aitkin County Board of Commissioners.

Department Head - A director of a County department as designated by the Board of Commissioners or elected to a County office by the public. Department Heads are considered exempt from the requirements of the Fair Labor Standards Act and are excluded from the Minnesota Veterans Preference Act in discipline, discharge or job elimination. Department Heads are defined as follows:

Appointed: County Administrator County Assessor County Engineer Economic Development/Forest Industry Coordinator Environmental Services Director Health and Human Services Director Human Resources Director IT Director Land Commissioner	Elected: County Attorney County Auditor County Recorder County Sheriff County Treasurer <i>Elected officials are excluded from provisions of this Personnel Policies and Procedures Manual, such as Employee Benefits, except for insurance, and other provisions as noted within as well as any section pre-empted by their duties and privileges in accordance with Minnesota Statutes.</i>
--	--

Employee - A person holding a paid position within the County.

Employer - County of Aitkin.

Essential Employee - Firefighters, peace officers subject to licensure under Minnesota Statutes Sections §626.84 to §626.863, 911 system and police and fire department public safety dispatchers, guards at correctional facilities, confidential employees, supervisory employees, assistant County attorneys, assistant city attorneys, principals, and assistant principals.

Exempt Employee - All bona fide professional, administrative, and executive employees who do not receive overtime and are exempt from the requirements of the Fair Labor Standards Act.

Exit Interview - A structured interview conducted at the time of separation from employment.

Flex Schedule - A scheduling plan that permits employees to provide input regarding their work hours while meeting the needs of the County and with Department Head approval.

Full-time - Employees scheduled to work the normal workweek of the organization.

Job Description – See Position Description.

Job Evaluation - A systematic way of determining the value of a job in relation to other jobs in the organization for the purpose of establishing a rational pay structure. The position description is the basis for a job evaluation. The result consists of assigning jobs to salary grades.

Layoff - Dismissal or suspension of an employee due to lack of work or budgeting constraints. The layoff they can be temporary or permanent.

Long-Term Disability Insurance - An insurance policy with benefits that begin for covered employees on the 91st day of a qualifying disability and are payable for injury, sickness or pregnancy up to the employee's normal retirement age, as defined by Social Security. (Teamsters and L49 members have separate disability insurance included with their union Health Fund plan; refer to the union's plan documents for disability insurance information.)

Minimum Qualifications - The minimum requirements and experience necessary to perform and/or obtain a given job.

Near Miss - A potentially serious situation or series of events that could have resulted in injury.

Non-exempt - Employees who are subject to minimum wage and overtime requirements under the Fair Labor Standards Act (FLSA).

Organizational Chart - A diagram showing the relationships between various positions within the organization.

Orientation - Introduction given to new employees regarding the organization's strategic vision, environment, policies and procedures.

Overtime - Hours worked in excess of a regular work day or a work day under a flexible schedule.

Part-time - Employees scheduled to work less than a full-time work schedule.

Performance Management - An ongoing process of communication between a supervisor and an employee that occurs throughout the year, in support of accomplishing the strategic objectives of the organization.

Personnel Committee – Comprised of two Commissioners appointed by the Board, County Administrator, and Human Resources Director. The purpose of the Personnel Committee is to ensure Board oversight of administrative personnel activities. The Personnel Committee is not a decision-making body and may only make recommendations to the County Board or County Administrator. The Personnel Committee has wide latitude to request information and reports related to personnel from Administration and Human Resources.

Position Description – A written summary of information and tasks necessary to perform a job which includes, but is not limited to, a job summary, essential functions, minimum qualifications, knowledge, skills and abilities required, physical activity requirements, FLSA status, and other relevant job information.

Private Data - Data which is made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of that data.

Probationary Period - A period of time during which a new employee is required to demonstrate a satisfactory capability of performing the duties of the position.

Professional - Occupations that require specialized knowledge acquired through college training, other related training, or through work experience.

Public Data - Data which is accessible to the public in accordance with the provisions of Minnesota Statutes §13.03.

Regular Full-time Employee - A full-time employee who has successfully completed the probationary period.

Regular Part-time Employee - An employee who works less than the standard work hours and was hired for service duration in excess of one year, and who has successfully completed the probationary period.

Resignation - The voluntary termination of employment by an employee.

Salary - Fixed compensation paid bi-weekly.

Seasonal Employee - A temporary employee hired to cover increased workloads due to peak business demands. Seasonal employees are not eligible for benefits and the position duration is generally not for more than 67 working days in any calendar year; or not for more than 100 working days in any calendar year if the employee is under the age of 22 and is a full-time student enrolled in a nonprofit or public educational institution prior to being hired by the employer, and have indicated, either in an application for employment or by being enrolled at an educational institution for the next academic year or term, an intention to continue as a student during or after their temporary employment with the County.

Short-Term Disability Insurance – A voluntary insurance policy with benefits that begin on the 15th day of a qualifying disability and are payable for accident or sickness up to 11 weeks or until LTD begins, whichever is earlier. (Teamsters and L49 members have separate disability insurance included with their union Health Fund plan; refer to the union's plan documents for disability insurance information.)

Supervisor - An employee delegated responsibility for the day to day administration of a work unit.

Suspension - A forced leave of absence with or without pay for disciplinary purposes or pending investigation of specific charges made against an employee.

Temporary Employee - An employee hired for a pre-established period of time which may not exceed twelve months. Temporary employees work standard work hours but are not seasonal. Temporary employees are not eligible for benefits.

Termination - a voluntary resignation, involuntary discharge, or discontinuation of employment with the County.

Transfer - A lateral movement from one job to another of the same grade level. A transfer can include moving from one department to another department.

Veteran - Applicants and employees who are entitled to veteran's preference as defined by Minnesota Chapter [196](#).

ARTICLE III EMPLOYMENT

Section A. Equal Employment Opportunity Policy Statement

Purpose: To affirm Aitkin County's policy of providing Equal Opportunity to all employees and applicants for employment in accordance with all applicable Equal Employment Opportunity/Affirmative Action laws, directives and regulations of Federal, State and Local governing bodies or agencies thereof, specifically Minnesota Statutes [§363](#).

Aitkin County will not discriminate against or harass any employee or applicant for employment because of race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status.

Aitkin County will take Affirmative Action to ensure that all employment practices are free of such discrimination. Such employment practices included, but are not limited to, the following: hiring, promotion, demotion, transfer, recruitment or recruitment advertising, selection, layoff, disciplinary action, termination and rates of pay or other forms of compensation.

Aitkin County will use its best effort to afford minority and female business enterprises with the maximum practicable opportunity to participate in the performance of subcontracts for construction projects that this County engages in.

Aitkin County fully supports incorporation of non-discrimination and Affirmative Action rules and regulations into contracts.

Any employee of this County, who does not comply with the Equal Employment Opportunity Policies and Procedures as set forth in this statement, will be subject to disciplinary action. Any subcontractor not complying with all applicable Equal Employment Opportunity/Affirmative Action laws, directives and regulations of the Federal, State and Local governing bodies or agencies thereof, specifically Minnesota Statutes [§363](#) will be subject to appropriate legal sanctions.

If any employee or applicant for employment believes he/she has been discriminated against, he/she should contact the [County Administrator](#) or the [Human Resources Office](#), Aitkin County Courthouse, 217 2nd Street NW, Room 134, Aitkin, MN 56431 or (218) 927-7306.

Chairperson – Aitkin County Board of Commissioners

Date

Section B. Recruitment Procedures

Purpose: To ensure consistent procedures are utilized to recruit the best possible candidate in the most efficient way possible for each position.

Subd. (1) Roles and Responsibilities

- (a) The Human Resources Director or designee has the primary responsibility for coordinating recruitment, screening, interviewing and facilitating hiring recommendations of new employees. The Human Resource Director or designee will be the primary point of contact for all applicants until a conditional job offer has been made.
- (b) The Department Head or supervisory designee is responsible for making the final recommendation on all job offers.
- (c) The County Administrator must approve the recommendation for a previously budgeted position.
- (d) The Aitkin County Board of Commissioners must approve the recommendation for a newly created or unbudgeted position.

Subd. (2) All County Job Openings will be Posted

- (a) All job openings will be posted internally and advertised externally simultaneously, unless the County is precluded from doing so by a collective bargaining agreement. Each notice will include the posting date, job title, department, position description, pay range, and closing date. Qualified County employees who apply will be given consideration.
- (b) All bargaining unit job openings will be posted according to applicable collective bargaining agreements.
- (c) All employees (probationary and non-probationary) are eligible to apply for internal vacancies or transfers, unless an applicable collective bargaining agreement provides otherwise.
- (d) If applicable, employees must be Merit System eligible. All HHS Department positions are hired from Merit System registers, except the HHS Director position which is exempted from merit personnel system coverage ([5 CFR 900.602](#)). Minnesota Merit System's online [application center](#) and hiring practices shall apply where applicable.

Section C. Hiring Practices

Purpose: To fill newly created or vacant County positions.

Subd. (1) County Application

Application forms and position descriptions are available in the Administration Department, Human Resources Office. Completed application forms are to be submitted to the Human Resources Director or designee before the published deadline. Late applications will be considered as allowed by law.

Subd. (2) Designation of Data (§13.43, Subd. 3)

Except for applicants to undercover law enforcement officer positions, the following personnel data on current and former applicants for employment by the County is public data:

- (a) Names of applicants when determined to be eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position. For purposes of this section, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.
- (b) Veteran status.
- (c) Relevant test scores.
- (d) Rank on eligible list.
- (e) Job history.
- (f) Education and training.
- (g) Work availability.
- (h) Personnel examinations and answer keys are nonpublic data, except pursuant to valid court order.

Subd. (3) Applications For and the Filling of Vacancies

The following procedure will be followed:

- (a) Aitkin County will afford employment to the applicant possessing the best qualifications that fit the requirements of the job regardless of race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status.
- (b) Job requirements will be posted and included on the position description.
- (c) A high school diploma or equivalent is generally required as consideration for employment.

- (d) Any testing requirements will be conducted by the Human Resources Director or designee or by the Minnesota Merit System and will only be used for testing skills specifically required for the job.
- (e) Where applicable, Minnesota Merit System's online application center and hiring practices will be used.
- (f) All applications will be required to be completed on the Aitkin County official application forms, including candidates selected for interview from the Minnesota Merit System register. Resumes may be requested on a case by case bases, but must be attached to the completed application form.
- (g) When an opening exists or is contemplated for a bargaining unit position, applicable provisions from a collective bargaining agreement shall be followed.
- (h) Job applications are to be submitted for a designated position and must be received before the published deadline, if applicable.

Subd. (4) Advertisement for External Applicants:

Sources for recruiting employees from outside are listed below:

- (a) Advertising will be placed on the County's website, in the officially designated County newspaper, and sent to the Grand Rapids WorkForce Center, Aitkin WorkForce Center, Brainerd WorkForce Center, and the Director of the Mille Lacs Band of Ojibwe. The advertisement of any County position will appear in the designated County newspaper twice, two editions. Additional advertisements may be placed as recommended by the Department Head, Human Resources Director, County Administrator and/or County Board.
- (b) Job applications from the general public for employment will only be accepted in the event that there are position vacancies.

Subd. (5) Position Description

- (a) If the Department Head or County Administrator determines that the position description needs to be reviewed and updated, the Human Resources Director or designee will assist the Department Head to make revisions.
- (b) The County Administrator may approve revisions to the position description provided the classification of the position will not increase due to the updates.
- (c) The County Board must approve revisions to the position description if the revisions will result in an increase in classification.
- (d) The final position description shall be in place prior to any external advertising.

Subd. (6) Screening Process

- (a) All applications will be reviewed and screened by the Human Resources Director or designee for minimum qualifications. All candidates listed on the Minnesota Merit System Register are deemed to meet minimum qualifications.
- (b) The hiring Department Head or designee may review qualified applications for further screening, if desired. The hiring Department Head or designee may request to view all applications received for the position, regardless of qualifications.
- (c) The Department Head will choose the candidates for interview, or will delegate this responsibility to a supervisor in the department and/or to an HR representative.

Subd. (7) Interview

- (d) The Human Resources Director or designee is responsible for coordination of interviews. Best practices for interviews will be followed, as determined by legal counsel, the County Administrator, and Human Resources Director.
- (e) The interview teams for all positions will include at least one employee of the county who has attended training on employment law and best practices related to interviews, the Supervisor, and the Department Head or designated representative. County Board representative(s) may participate in the interview portion of the hiring process if the opening is for a Department Head position. The Human Resources Director or designee will participate in the interview portion of the hiring process at the request of the Supervisor or Department Head, as periodically requested by the County Administrator, and when there is no one on the interview team who has attended a training on employment law and best practices related to interviews as conducted by the county's labor attorney.
- (f) Any candidate not receiving an interview will be notified in writing or via email. If a candidate is interviewed, but not selected for the position, the Human Resources Director or designee shall notify the candidate. The Human Resources Director or designee shall be responsible for notification to the candidates.

Subd. (8) Conditional Job Offer

- (a) The Human Resources Director will bring the recommendation of the Department Head to hire to the County Administrator or County Board (whichever is applicable) for final approval.
- (b) The Human Resources Director or designee and the Department Head or designee will review and evaluate the experience and qualifications of the applicants for a position and may assign experience credit deemed reasonable. This will be the starting salary proposed to the County Administrator for approval of the applicant.
- (c) Once a candidate is selected for the position, a conditional job offer will be made by the Human Resources Director or designee.

Subd. (9) Reference and Background Checks

- (a) Employment references will be checked on all candidates conditionally offered employment with Aitkin County.
- (b) Criminal background checks will be done by the HR Director or designee, through a firm specializing in background investigation and pre-employment screening services, by the Bureau of Criminal Apprehension, and/or by the Aitkin County Sheriff's Department on the candidate conditionally offered employment with Aitkin County and in accordance with the law.

Subd. (10) Pre-Employment Physical

- (a) Candidates in selected job classes who have received a conditional offer of employment will be required to pass a Health Screening/Pre-Employment Physical.
- (b) The Health Screening/Pre-Employment Physical shall be conducted by a local medical facility, at no cost to the applicant.
- (c) The Human Resources Director or County Administrator may approve an alternate pre-employment physical site when deemed necessary.

Subd. (11) Hiring Of Relatives

- (a) The employment of relatives in the same area of an organization may cause conflicts. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment may be carried into day-to-day working relationships.
- (b) Relatives of persons currently employed by Aitkin County may be hired only if they will not be working directly for or supervising a relative within the organization. This policy applies to any person, higher or lower in the organization, who has the authority to review employment decisions. Aitkin County employees cannot be transferred into such a reporting relationship.
- (c) For the purposes of this section, a relative includes: child, step-child, parent, step-parent, sibling, step-sibling, grandparent, grandchild, the employee's fiancé, spouse, spouse's parent, spouse's step-parent, spouse's sibling, spouse's step-sibling and any other person whom the employee has been declared legal guardian.

Subd. (12) Employee Relationships outside of the workplace

Aitkin County desires to avoid misunderstandings, actual or potential conflicts of interest, complaints of favoritism, possible claims of sexual harassment and the employee morale and dissension problems that can potentially result from intimate relationships involving managerial and supervisory employees in the County or certain other employees in the County.

Accordingly, Department Heads and Supervisors are discouraged from fraternizing or becoming romantically involved with any subordinate employee in the department.

All employees should also remember that the County maintains a strict policy against unlawful harassment of any kind, including sexual harassment. The County will vigorously enforce this policy consistent with all applicable federal, state, and local laws.

Section D. Orientation

Purpose: To clarify a new employee's role in the organization as a whole and to explain applicable personnel policies and procedures and/or provisions of the applicable collective bargaining agreement. The Human Resources Director or designee, the Payroll Technician, and the individual's immediate Supervisor share the responsibility for orientation.

Subd. (13) The orientation of a new employee is the final step in the hiring process. The County has a three-phase orientation program for all new employees:

- (a) Phase I Payroll and Benefits Orientation (Payroll Technician)
- (b) Phase II General Orientation, Policies, and Training (HR Director or designee)
- (c) Phase III Position, Department, and Social Orientation (Immediate Supervisor)

Section E. Probationary Period

Purpose: To provide a time frame for the employee's supervisor to observe the employee's fitness for continued employment with the County. The probationary period shall be utilized by supervisors to closely observe the employee to determine whether the employee will be able to meet the Department demands and become a contributing member to the County's workforce or whether it is necessary to remove the employee whose performance does not meet the required work standards.

Subd. (1) All County employees will serve and successfully complete a probationary period.

Subd. (2) All newly hired or promoted non-union employees will be on a probationary period for six (6) calendar months unless specified otherwise by statute (Veterans Preference §197.46 or other). Employment may be terminated for any reason during this period unless specified otherwise by statute. Upon request of the Department Head, the County Administrator may extend the probationary period by up to 6 months. Under no circumstances may a probationary period exceed 12 months. The employee will be notified in writing and informed of performance deficiencies and offered assistance to improve performance.

Subd. (3) If the employee takes a leave of absence while on probation, the probationary period shall be extended by a period of time equal to the total number of calendar days on leave.

Subd. (4) Union employees will follow the probationary periods as they are defined in the applicable collective bargaining agreement.

Subd. (5) Probationary employees are eligible to apply for other positions for which they are qualified.

Section F. Access To Personnel Files

Purpose: Aitkin County maintains a personnel file on each employee. Personnel files are the property of Aitkin County. Aitkin County allows access to personnel files in accordance with applicable law.

Subd. (1) Personnel files are kept in the Administration Department, Human Resources Office. Payroll files are kept in the County Auditor's Office.

Subd. (2) Access

Employees are permitted reasonable access to their personnel files, including medical, workers' compensation, and immigration files, by appointment during regular business hours. A request for access by an employee must be submitted in writing to the Human Resources Director or designee.

Subd. (3) Copies

Employees may receive a copy of any information in their personnel file at the expense of the County.

Subd. (4) Additions and Corrections

Employees are permitted to propose the addition of material and changes to any information in their personnel files. A proposal to add information or change information is subject to review by the immediate supervisor and the Human Resources Director. If there is a dispute between the supervisor and the employee concerning any added or corrected information, a meeting will be set up with the employee, supervisor and Human Resources Director to resolve the disagreement.

Subd. (5) Access by Other Employees And Supervisors

(a) Personnel records and medical, workers' compensations, and immigration files of employees may be accessed by other employees and supervisors on a need-to-know basis in the course of performing their job functions and in accordance with applicable laws.

(b) In other situations, personnel records and other data on employees may only be accessed pursuant to the Minnesota Government Data Practices Act, Minn. Stat. §13.01 et seq.

Subd. (6) Access by Former Employees

Former employees may have reasonable access to their personnel records in accordance with applicable laws.

Subd. (7) Documents Contained in the Personnel File

Employees shall be notified of any entry to their personnel file concerning performance evaluations or discipline. Payroll records, such as Forms I-9, W-2, and timesheets, shall be maintained in the Auditor's Office. Employee medical information will be kept in a separate medical file. Workers' compensation information will be kept in a separate workers' compensation file.

Section G. Hours Of Work

Purpose: To define the schedule of work hours for Aitkin County employees as determined by operational needs and demands of Aitkin County. Hours of work generally include all of the time an employee is on duty at the employer's establishment or at a prescribed work place, as well as all other time during which the employee is suffered or permitted to work for the employer.

Subd. (1) The normal workweek of the organization is Monday through Friday, 8:00 a.m. to 4:30 p.m.; however, it is expected that all staff will provide service necessary to carry out the functions of their position which includes weekends and evenings as required. Department Heads are authorized to establish schedules to meet the business needs of their department.

Subd. (2) Flexible Schedules

- (a) Flexible hours for non-exempt staff may be arranged with the Department Head or designee provided the normal scheduled hours worked fall between 6:00 a.m. and 7:00 p.m.
- (b) A flexible schedule is an agreed upon schedule that meets the business needs of the Department and meets with the approval of the employee which is outside of the normal business day. The expectation under a flexible schedule is that employees are accountable to begin and conclude work for the day at the agreed upon, scheduled time.
- (c) Flexible schedules may not include scheduled work days longer than 10 hours and should generally not incur overtime pay.

Subd. (3) Alternate Work Sites and Telecommuting

- (a) Utilizing alternate work sites and telecommuting is an administrative option not an employee benefit. Upon agreement of the department head an employee may be allowed to report to an alternate work site or to telecommute but the decision to allow it will be based on the business needs of the County and the Department.

- (b) Alternate work sites and telecommuting requires support from the Department Head and approval of the County Administrator. Alternate work sites and telecommuting is not appropriate for every job at the County. Alternate work sites and telecommuting agreements may be revoked by management at any time for any reason.
- (c) The necessary tools, technology and services must be readily available at the alternate work site. The County will provide the necessary technology equipment to perform necessary duties. The County will not assume responsibility for operating costs, home maintenance or other costs incurred by the employee in the use of a residence for telecommuting. (i.e. if an employee voluntarily opts to accept a telecommuting agreement; the County will not reimburse costs).
- (d) An employee's compensation and benefits, and the terms and conditions of employment will not change as a result of alternate work location or telecommuting. An employee who works from an alternate location or telecommutes is still accountable to all county policies, departmental rules and work direction. Employees at alternate work sites must maintain communications with supervisors as directed.
- (e) Work Schedules
 - (i) Alternate work sites or telecommuting scheduling should be in accordance with the regular work day or under an approved flexible schedule.
 - (ii) All work rules regarding overtime, comp time, etc... apply to employees under this section.
- (f) Requirements
 - (i) An agreement must be signed by the County Administrator, Supervisor, Department Head and employee prior to beginning any alternate work site or telecommuting.
 - (ii) There must be clear and mutually understood methods that are documented in the agreement for measuring and evaluating the work of and holding accountable an employee who is working at an alternate site or telecommuting.
 - (iii) All employees must be required to have at least 8 hours per week of time reporting to the normal work site.

Subd. (4) Meal Periods

The employee must be completely relieved from duty for the purpose of eating regular meals. The employee is not relieved if he or she is required to perform any duties, whether active or inactive, while eating. If the employee is not completely relieved from duty, the meal period must be counted as hours worked. For example, an employee who is required to remain at his/her desk while eating lunch and regularly answers the telephone and refers callers is working. This time must be counted and paid as compensable hours worked because the employee has not been completely relieved from duty.

Subd. (5) Lectures, Meetings and Training Programs

Attendance at lectures, meetings, training programs and similar activities are not counted as working time if four criteria are met, namely: it is outside normal hours, it is voluntary, not job related, and no other work is concurrently performed.

Subd. (6) Travel Time

The principles which apply in determining whether time spent in travel is compensable time depends upon the kind of travel involved. The County will observe all FLSA standards related to travel time and compensation. Compensation for travel time is typically at the discretion of the Department Head.

Subd. (7) Rest Break

Employees scheduled to work four (4) or more continuous hours shall be allowed a paid fifteen-minute break within each four (4) hour period at times designated by their supervisor.

Subd. (8) Break Time for Nursing Mothers

In accordance with MN Statute 181.939 and in recognition of the well documented health advantages of breastfeeding for infants and mothers, nursing mothers shall be provided reasonable break time to breastfeed or express milk using their normal breaks and meal times. For time that may be needed beyond the usual break times, employees may use personal leave or make up the time as negotiated with their supervisor. A lactation space, other than a restroom, that is private and sanitary, includes an electrical outlet and has a lock will be provided and identified by Department Head for breastfeeding employees.

- (a) Expressed milk may be stored in County refrigerators as long as the milk is properly stored and labeled.
- (b) Employees may contact a Public Health Nurse to review equipment and other resources available for Aitkin County breastfeeding employee use. Interested employees are expected to arrange for this during their personal time.
- (c) Employees who wish to express milk during the work period shall keep their supervisors, department heads and HR Department advised of any necessary requests to ensure that appropriate accommodations can be made to satisfy the needs of both the employee and the County.

Subd. (9) Compensatory Time

Employees are not eligible for accrual of compensatory time, unless otherwise provided by a collective bargaining agreement.

Section H. FLSA Safe Harbor For Exempt Employees

Subd. (1) Department Heads or Supervisors may require exempt employees to work a schedule, to record daily attendance, and to record and track hours for billing or other business related purposes that are directly related to the exempt employees' job duties. Department Heads and supervisors will familiarize themselves with FLSA rules and regulations to ensure no exempt employee's FLSA protections are infringed upon.

Subd. (2) The County will observe all FLSA rules and regulations as they apply to exempt employees.

Section I. Performance Management

Purpose: To provide communication between the employee and the immediate supervisor relating to job performance, work standards, the employee's performance strengths, and developmental needs.

Subd. (1) Once the performance appraisal process is completed, the evaluation will be sent to the Administration Department, Human Resources Office, and placed in the employee's personnel file.

Subd. (2) Probationary Employees

(a) Performance appraisals will be conducted on all probationary employees during and prior to completion of the probationary period, typically at 3 months and 6 months.

(b) The Department head or immediate supervisor is responsible for the appraisal.

(c) The performance appraisal will be completed according to Aitkin County's Performance Appraisal Program form.

Subd. (3) Employees

The Department head or immediate supervisor will conduct the performance appraisal process for supervisors and non-management employees on an annual basis.

Subd. (4) Department Heads

The County Administrator will conduct the performance appraisal process for appointed Department heads on an annual basis.

Subd. (5) County Administrator

The County Board will conduct the performance appraisal process for the County Administrator on an annual basis.

Section J. Disciplinary Action

Purpose: To establish standard disciplinary procedures for employees who violate rules, regulations, or perform unsatisfactorily.

Subd. (1) The progressive disciplinary system will be used as defined by Aitkin County's Disciplinary Action policy. The severity of the infraction will dictate the level of the first action taken, which may include, but not be limited to, verbal reprimand, written reprimand, demotion, suspension or termination.

Subd. (2) Disciplinary Measures

Different types of disciplinary measures may be used depending on the offense. Disciplinary measures include:

- (a) Personal Discussions - This measure is to be used when a problem arises that can be handled in an informal manner through discussions between the employee and the immediate supervisor.
- (b) Verbal Warning - This measure will be used when personal discussions have not resolved the matter. A statement by the immediate supervisor that the warning was given shall be placed in the employee's personnel file.
- (c) Written Warning - This measure involves a written statement to the employee referencing previous warnings and/or discussions regarding the problem, what the employee must do to resolve the problem to the supervisor's satisfaction, and indication of the consequences for not resolving the problem. The employee and supervisor shall sign written reprimands. If an employee refuses to sign a written reprimand, a notation of such shall be made on the reprimand. A copy of all written reprimands shall be placed in the employee's personnel file and retained therein.
- (d) Suspension - An employee may be suspended with or without pay for a period of up to thirty (30) calendar days and may be extended for cause as determined by the employer. A suspension may be used when previous disciplinary measures have been used and were then unsuccessful in resolving the problem, or when a problem or situation arises that may warrant an immediate suspension due to the seriousness of the offense.
- (e) Termination - This disciplinary measure may be used when attempts at resolving the problem have failed or the seriousness of the offense warrants termination. The termination notice with the reasons for termination will be stated in writing to the employee.
- (f) Authority to conduct discipline up to and including termination is delegated as follows:

County Board	All disciplinary action up to and
--------------	-----------------------------------

	including termination of all personnel
County Administrator	All disciplinary action up to and including termination of all personnel below department head level and all disciplinary action up to termination of department head level positions. County Board approval is required for termination of department heads.
Department Head	All disciplinary action up to written reprimand of personnel under the department head's authority
Supervisor	Personal discussion, verbal warning and counseling statements of personnel under the supervisor's authority

Subd. (3) General Guidelines

- (a) As a general rule, at the first notice of a complaint, the immediate supervisor shall handle the problem or concern informally and orally. If the problem is not corrected within a reasonable period of time, a written reprimand shall be issued. This shall be documented and kept in the employee's personnel file. The employee shall receive, by hand delivery, a copy of this document. If the problem is still not corrected, more severe forms of disciplinary action shall be used, up to and including termination. In some situations, more severe initial disciplinary measures may be used including termination.
- (b) All disciplinary actions will be in conformity with the applicable collective bargaining agreement and applicable laws, including, but not limited to [PELRA](#) and [Veteran's Preference](#) laws.

Section K. Termination Of Employment

Purpose: To make the separation of employment with Aitkin County as amicable as possible for both the employee and the County.

- Subd. (1) If a Department Head elects to terminate employment, at least twenty (20) working days' notice shall be given to Aitkin County. All other employees who elect to terminate employment shall give at least fifteen (15) working days' notice.

Subd. (2) An employee may be temporarily suspended or immediately terminated by the appropriate authority. The employee shall be notified of the action and the reason in writing at the time of the suspension or termination. If the employee feels that he or she has been wrongfully suspended or terminated, or that the period of suspension was unwarranted, the employee shall have the right to appeal under the grievance procedure, provided that objection is made in writing within ten (10) calendar days of written notice of the suspension or termination.

Deleted: for just cause

Deleted: without just cause

Subd. (3) Involuntary Separations: Employees who are involuntarily separated, including layoff and discharge, shall be paid in full according to Minnesota Statute §181.13.

Subd. (4) Voluntary Separations: Employees who are voluntarily separated from employment shall be paid in full no later than the next regular payday.

Subd. (5) General Procedures

(c) Accrued benefits and/or severance pay may be granted in accordance with applicable collective bargaining agreements and pursuant to law.

(d) Employees will receive their final pay check in the same manner as previously received.

(e) It is the responsibility of the separating employee's immediate supervisor to assure that the employee returns all County property, keys and/or equipment, prior to the employee's receipt of the final paycheck. All expenses and credit cards should also be balanced and returned prior to the employee's receipt of the final paycheck.

Section L. Grievance Procedure

Purpose: To provide a method for the prompt and equitable resolution of disputes relating to the administration of the Personnel Policies and Procedures Manual.

Subd. (1) Union Contract Provisions

The grievance procedures found in applicable collective bargaining agreements shall be followed.

Subd. (2) Grievance Procedure for Employees Not Covered by a Collective Bargaining Agreement

It is the policy of the County to adjust all grievances promptly and fairly. To expedite resolution, two or more Steps may be combined by the parties, through mutual agreement, in writing. Grievances related to terminations shall start at Step 3.

- (a) Step 1: An employee claiming a violation concerning the interpretation or application of these Personnel Policies and Procedures shall, within ten (10) calendar days after the employee, through the use of reasonable diligence, should have had knowledge of the occurrence that gave rise to the grievance, present such grievance in writing to the employee's Department Head. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the Department Head or designee. Any grievance not appealed in writing to Step 2 by the employee within ten (10) calendar days shall be considered waived.
- (b) Step 2: If appealed, the written grievance shall be presented by the employee and discussed with the Human Resources Director within ten (10) calendar days. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the HR Director. Any grievance not appealed in writing to Step 3 by the employee within ten (10) calendar days shall be considered waived.
- (c) Step 3: If appealed, the written grievance shall be presented by the employee and discussed with the County Administrator within ten (10) calendar days. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the County Administrator. The decision of the County Administrator shall be final.

Section M. Exit Interviews

Purpose: To provide a separating County employee the opportunity to express an opinion with regard to employment issues with Aitkin County.

- Subd. (1) Every employee separating from County employment is to be offered the courtesy of a final interview with the Human Resources Director or designee. The Exit Interview Form will be completed by the employee or interviewer and retained on file in the Administration Department, Human Resources Office, separate from the employee's personnel file. In the event an exit interview is not possible, the Human Resources Director or designee will email or mail the exit interview form to the exiting employee, with a self-addressed stamped envelope if sent by U.S. Mail.
- Subd. (2) The separating employee will be advised of separation matters by payroll including but not limited to final pay, vacation pay, and COBRA benefits.
- Subd. (3) Exit Interview information will be compiled and reviewed by the Human Resources Director to determine trends or corrective action that may be necessary. When necessary, this information will be shared with the County Board, County Administrator, and/or Department Head.

ARTICLE IV WAGES AND SALARIES

Section A. Elected and Appointed Officials; Employees Not Already Set By Agreement

Purpose: To establish and administer a compensation system for Aitkin County elected officials, appointed officials, and other county employees who are not already covered by a collective bargaining agreement. This policy shall provide:

- (a) Compliance with Minnesota Statutes relative to setting compensation levels for elected officials and is specifically intended to ensure compensation levels are formally established and publicly announced well in advance of the opening of filings for elected offices.
- (b) A defined process for establishing compensation levels for employees who are not already covered by a collective bargaining agreement.

Subd. (1) Elected Officials

- (a) The salaries of Aitkin County Attorney (~~\$388.18~~), County Auditor (~~\$384.151~~), County Recorder (~~\$386.015~~), County Sheriff (~~\$387.20~~), and County Treasurer (~~\$385.373~~), shall each be set by resolution of the County Board in December of each year, prior to the year in which the salary is to be paid.
- (b) A payroll holdback shall be used for all elected officials in accordance with the Pay Procedure Policy, Article IV, Section F.

Subd. (2) Appointed Positions

The salaries for appointed positions, including County Assessor (~~\$273.061~~, Subd. 6), County Highway Engineer (~~\$163.07~~, Subd. 2), Veterans Service Officer (~~\$197.60~~, Subd. 3), and Land Commissioner (~~\$282.13~~) shall be payable in accordance with Article IV, Section A, Subd. (3).

Subd. (3) Other Employees

The salaries for appointed and other employees not already covered by a collective bargaining agreement shall be adjusted according to the following procedures:

- (a) The supervisor is responsible for completing the employee's annual performance evaluation by December 15th of each year in accordance with the Performance Management Policy in Article III, Section J.

Deleted: H

- (b) After the annual performance review has been completed and the employee has received a satisfactory or higher performance evaluation, the employee shall receive a wage or salary adjustment based upon the County Board adopted compensation schedule referred to in Appendix A. In no event shall an employee's wage or salary be adjusted to exceed the maximum of the appropriate salary range.
- (c) An employee's salary may not exceed the range maximum. If an employee's salary currently exceeds the maximum of their pay scale, their salary will be frozen until the pay scale catches up.
- (d) Pay days for all employees shall be bi-weekly on a Friday.
- (e) At the end of each year, all non-union employees shall remain at their rate of pay until a new wage scale, Appendix A, is adopted by the Board. Employees who terminate employment prior to the date of County Board approval of the annual non-union wage scale shall not be eligible for retroactive wage adjustments.
- (f) Promotion Pay: A FLSA non-exempt employee who is promoted to a higher paid classification would be placed within range or on the step that results in at least a \$0.25 per hour increase. A FLSA exempt employee who is promoted to a higher paid classification would be placed within the higher pay range resulting in at least a \$520.00/year increase (pro-rated if promotion occurs mid-year).
- (g) Any special benefits or conditions of employment negotiated with an individual employee prior to this policy adoption shall be in addition to the rights and benefits covered by these guidelines.

Section B. Job Reclassification Pay

A FLSA non-exempt employee whose (DBM) job classification is upgraded will be placed in the new pay range that results in at least a \$0.75 per hour increase. A FLSA exempt employee whose (DBM) job classification is upgraded will be placed in the new pay range that results in at least a \$1,560.00/year increase (pro-rated if reclassification occurs mid-year).

Section C. Overtime Pay

Purpose: To follow the Fair Labor Standards Act for non-exempt employees as it relates to hours worked in excess of the regular work day or an approved flexible schedule, or an amount set forth in an applicable collective bargaining agreement.

Subd. (1) General Procedures

- (a) Employees will flex their schedules to the greatest extent possible to avoid incurring overtime.
- (b) No employee shall be allowed to accrue compensatory time off unless otherwise provided by a collective bargaining agreement.

- (c) All overtime hours worked shall be authorized in advance by the Department Head or designee, unless a departmental rule states otherwise. All records of overtime hours worked must be maintained and reported on the employee's timesheet.
- (d) Upon approval of the Department Head, FLSA non-exempt employees are eligible for overtime compensation at the rate of one and one-half (1-1/2) times their regular base wage for hours worked in excess of a normal work day or an approved flexible schedule day. Within the constraints of FLSA, this policy shall not be construed to limit the ability of the Department Head to request or require that employees flex their schedule in a given week, or employees to request flex time in recognition of hours worked in excess of a normal work day.
- (e) Overtime hours that are approved by the Department Head or designee and submitted on a timesheet may be paid without Board approval.
- (f) When an employee is required to travel in connection with a temporary assignment, payment of overtime during this period is to be determined by the immediate supervisor on the basis of the circumstances involved and in accordance with applicable law.
- (g) Supervisors will not permit employees to work off the clock without recording the time as hours worked.

Subd. (2) Exempt employees are those who are exempt from the overtime and minimum wage requirements of the Fair Labor Standards Act (FLSA). Exempt employees are not eligible for overtime compensation or accrual of compensatory time.

Section D. Payroll Deductions

Purpose: To make deductions from an employee's wage in accordance with applicable laws and, where required, the employee's consent.

Subd. (1) General Deductions

Deductions will be made from employees' wages in the following order:

- (a) Federal and State income taxes
- (b) FICA or Medicare (Social Security)
- (c) Public Employees Retirement Association (eligible employees)
- (d) Union Dues in accordance with applicable collective bargaining agreement and PELRA

Subd. (2) Employees shall be required to complete all applicable forms necessary for deductions as may be required by law.

Subd. (3) No deduction from an employee's wages for any period shall cause the employee's wages for any such period to be less than the wage required to be paid by the County pursuant to applicable law. i.e. garnishment exemptions, etc.

Subd. (4) Employees are to be notified of all deductions. If the employee objects to a deduction, such as a garnishment or child support order, the dispute will be referred to the legal counsel.

Subd. (5) Deductions Requiring Written Consent

Employees must consent in writing to the following deductions:

- (a) Payment of group health, dental, life, long-term disability, short-term disability, long-term care insurance, and any other voluntary benefits elected
- (b) Contributions to a retirement plan
- (c) Contributions to deferred compensation plans
- (d) Contributions to a flexible spending account
- (e) Contributions to a health savings account (HSA)

Section E. Pay Procedure

Purpose: To define the County-wide guidelines, policies and procedures governing payroll and to ensure relevance, accuracy, and consistency of payroll procedures across all departments.

Subd. (1) General Procedures

- (a) The payroll period shall be biweekly. Aitkin County employees shall be paid biweekly on Friday for work performed during the previous pay period. All pay periods are regular cycle pay periods with the exception to the end of the year pay period. There are 26 pay periods in one year.
- (b) Funds will be distributed from the Treasurer's Office following the completion of payroll processing.
- (c) Aitkin County implements a two-week holdback on wages/salaries.

Subd. (2) Automatic Payroll Deposit

This policy is effective for all departments.

- (d) Those employees who began employment prior to September 10, 1999 and are not participating in automatic deposit will have their payroll checks mailed. All new employees hired after September 10, 1999 will be required to utilize automatic payroll deposit.

- (e) All exceptions to this policy and employees with special circumstances must request exemption for approval to the County Administrator in writing.
- (f) All County employees will have their payroll check deposited into a checking account or savings account.

Section F. Market Rate Adjustments

Purpose: Although the County considers internal compensation relationships of primary importance in maintaining pay equity, it may be necessary to recognize the external compensation relationships through market attraction/retention wage scales and/or market rate adjustments.

- Subd. (1) Market rate adjustments may be considered and external market relationships examined when:
- (a) A salary range is insufficient to attract qualified candidates for employment; or
 - (b) A continuing pattern of turnover in a given position can be directly linked to established compensation levels; or
 - (c) A given position deviates from the market rate by a substantial percentage.
 - (d) The County Administrator deems that a specific external market relationship must be examined.
- Subd. (2) All market rate adjustments must be recommended by the County Administrator and approved by the Board.

ARTICLE V EMPLOYEE BENEFITS AND SERVICES

Section A. Group Insurance

Purpose: To provide medical, life and long term disability insurance to eligible employees of Aitkin County.

Subd. (1) Summary

- (a) Full time (probationary and non-probationary) employees who work a minimum of thirty (30) hours per week are entitled to health and life insurance provided by Aitkin County. Some exclusions apply for LLCC staff. See Subd. (1) e) below. Those who are eligible for medical insurance and can prove that they are already covered by a different policy are not required to sign up for a plan provided by Aitkin County.
- (b) Select voluntary benefits are also available for full-time employees to purchase, including dental insurance, supplemental life insurance, short-term disability insurance, long-term disability insurance, long-term care insurance, and critical illness voluntary insurance policies.
- (c) Some agreements entitle employees to Long-Term Disability benefits after six (6) months of continuous employment with Aitkin County.
- (d) The effective date of coverage shall be based upon the specific policy.
- (e) The County offers health insurance to substantially all full-time employees, which is defined under the Affordable Care Act as 95% of employees working 30 or more hours per week on average or 130 or more hours per month on average. The County is not subject to a penalty if 5% of employees working 30 or more hours per week on average or 130 or more hours per month on average are not offered health care coverage. The Affordable Care Act offers limited exemptions and the County Administrator may authorize use of those exemptions as needed.

Refer to applicable agreements for additional details and employer contribution rates.

Section B. Health Insurance and HSA, Effective 1/1/2017

Subd. (1) Health insurance coverage will be provided in accordance with the County's ~~group health insurance policy with the Minnesota Public Employees Insurance Program, commonly referred to as "PEIP",~~ The employee and employer premium contributions and ~~VEBA~~/HSA contributions shall be established by the County Board and calculated in the same manner as defined in the Agreement between Aitkin County and AFSCME Council 65, Local Union #667 (Courthouse Unit).

Deleted: known as the "Aitkin County Health Care Plan"

Formatted: Strikethrough

Coverage shall be effective for employees on the 1st of the month following their date of hire, promotion, or transfer to a benefit-eligible position.

Subd. (2) Eligible employees will receive a pro-rated HSA contribution for all pay periods in which the employee is in a compensated payroll status or on FMLA.

Subd. (3) The Employer shall be obligated to make only one (1) HSA account contribution on behalf of an employee. Therefore, if the employee is enrolled as a dependent of another employee for whom the Employer has made a family coverage contribution, the Employer is not obligated to make a separate single coverage contribution on behalf of the employee.

Subd. (4) HSA ADVANCEMENT: If an employee meets his/her annual deductible, the employee may provide proof and request advance payment up to the remainder employer HSA allocation for the plan year, provided the employee agrees in writing to reimburse the County for the HSA contribution, prorated by pay period [over 24 pay periods per year] for any time that remains, in the event the employee leaves employment for any reason other than death, and that the County has the right to deduct this amount from the employee's final paycheck. This "HSA advancement" option as described in this paragraph will also be extended to bargaining unit members who are on the PEIP plan.

Subd. (5) WAIVER PLAN OPTION: The employer may offer a waiver plan for employees who waive health insurance coverage. Effective January 1, 2017, employees who waive health insurance coverage, may elect to receive \$2,750 per year, pro-rated over 24 pay periods. Employees who waive coverage can elect to place their waiver dollars into their deferred comp account, into their HSA if they have a corresponding High Deductible Health Plan (HDHP), or receive it as taxable cash through the cafeteria plan, unless prohibited by law.

Section C. Life Insurance

The County Board agrees to provide and pay for a life insurance policy of \$15,000 for all full-time employees, and to provide life insurance coverage in the amount of \$10,000 for their spouses and dependents up to age 26.

Section D. Long Term Disability Insurance

Subd. (1) All employees covered by a collective bargaining agreement shall follow the LTD provisions contained in the applicable union agreement.

Subd. (2) Part-time, seasonal and temporary employees are not eligible for LTD insurance.

Subd. (3) The County shall provide Long Term Disability Insurance reimbursement for full-time non-union employees based on current salaries. Said insurance shall take effect for new employees on the 1st of the month following date of hire, LTD monthly premiums will be paid by the employees via payroll deduction.

Deleted: ¶

Deleted: All eligible employees will receive a County VEBA HSA contribution prorated on a quarterly basis for all quarters in which work is performed.

Formatted: Font: Cambria

Formatted: Heading 3

Deleted: ¶

Deleted: The County's VEBA HSA account contribution shall be made as part of the first warrant cycle of the year. In the event that an employee leaves employment for any reason other than death, the employee shall be required to reimburse the County for the VEBA HSA contribution, prorated on a quarterly basis for any full quarter that remains. The County shall have the right to deduct this amount from the employee's final paycheck. ¶

<#> Employees may elect to receive the county's VEBA HSA contribution on a quarterly basis as a part of the first warrant cycle of the quarter rather than on a yearly basis by submitting a written request to the Auditor's office. Said election must be made prior to the start of the plan year. ¶

Deleted: has eligible expenses that exceed the County's year to date deductible contribution

Deleted: on

Deleted: a quarterly basis

Deleted: full quarter

Deleted: Section B, Subd. (2), paragraph (c)

Deleted: of the AFSCME Courthouse and AFSCME HHS bargaining units effective January 1, 2016

Deleted: upon completion of the Probationary Period

- (a) Non-union employees whose annual wages are below the maximum salary range will be reimbursed for the monthly premium.
- (b) Non-union employees whose annual wages are at the maximum of the salary range shall select one of the following two options:
 - (i) The employee shall not be reimbursed for the monthly premium and instead shall receive 1 personal day per year, provided that their wage remains at the maximum of the salary range. Said personal day shall be separate from vacation and PTO and shall not be cumulative; or
 - (ii) in lieu of receiving the 1 additional personal day per year (as described in option i), the county will provide long-term disability insurance at no cost to the employee, provided that their wage remains at the maximum of the salary range.
- (c) In option (ii), with the county paying the premiums, the LTD benefit would be taxable income to the employee.

Deleted: a

Deleted: In option (i), the premiums are paid with after tax dollars, so the LTD benefit would not be taxable income to the employee.

Section E. Affordable Care Act (ACA) Policy:

In March 2010, Congress enacted and President Obama signed major reform legislation – the Patient Protection and Affordable Care Act (commonly called PPACA, ACA, or “Obamacare”) (Pub.L. [111-148](#)), as amended by the Health Care and Education Reconciliation Act of 2010 (Pub. L. [111-152](#)). This represents the most significant regulatory overhaul of the U.S. healthcare system since the passage of Medicare and Medicaid in 1965. The law includes hundreds of new requirements packed into thousands of pages of rules that affect the delivery and administration of employer-sponsored group health plans. The rules, as applied to employer-sponsored group health plans, generally fall into one of seven general categories, namely: 1) effective dates and grandfathering; 2) qualifying coverage mandates (insurance reforms); 3) employer mandates (play-or-pay provisions); 4) reporting and disclosure requirements; 5) individual mandates; 6) tax issues (revenue generating rules); and 7) the exchange program.

To the extent that federal statute or regulations change, this policy shall be construed as consistent with those changes.

Purpose: To comply with requirements of the Affordable Care Act and to offer health care coverage to “substantially all” full-time employees, effective January 1, 2015.

Subd. (1) ACA Policy Definitions

- (a) Employer: Aitkin County
- (b) Full-time Employee: For purposes of this Affordable Care Act (ACA) policy, full-time means an employee working 30 or more hours per week on average or 130 or more hours per month on average.

(c) Variable Hour Employee: For purposes of the Affordable Care Act (ACA), variable hour employee means an employee working in a position classified as part-time, seasonal, temporary, or intermittent. The employer will use a look back period to determine each variable hour employee's full-time status by looking back 12 months to analyze whether the employee worked an average of 30 or more hours per week on average or 130 or more hours per month on average.

(d) Substantially All: Substantially all full-time employees is defined as 95% of employees working 30 or more hours per week on average or 130 or more hours per month on average. The employer is not subject to a penalty if 5% of employees working 30 or more hours per week on average or 130 or more hours per month on average are not offered health care coverage.

Subd. (2) Measurement Periods

(a) Standard measurement period, 12 months (October 15 – October 14)

(b) Administrative period not to exceed 90 days (October 15 – December 31)

(c) Stability period, 12 months (January 1 – December 31)

Subd. (3) For Positions Classified as Full-time: Employees who are expected to be full-time, working 30 or more hours per week on average or 130 or more hours per month on average, during the standard measurement period will be offered health coverage under the employer's health insurance plan during new hire orientation.

Subd. (4) For Positions Classified as Variable Hour (aka Part-time, Seasonal, Temporary or Intermittent): The employer will implement a standard measurement period of 12 calendar months to determine whether or not a variable hour employee is eligible for health coverage under the employer's health insurance plan. The standard measurement period will be from October 15th through October 14th of each calendar year.

Subd. (5) If an employee is determined to be full-time during the standard measurement period, they will be treated as full-time during a subsequent stability period, regardless of the number of hours they work during the stability period. The employer will implement a stability period of 12 calendar months during which a variable hour employee, determined to be full-time in the standard measurement period, will be eligible for health coverage under the employer's health insurance plan. The stability period will be from January 1st through December 31st of each calendar year.

Subd. (6) If an employee is determined to be eligible for health insurance coverage through the standard measurement period, the employer has up to 90 days to enroll the employee in the employer's health insurance plan. An administrative period will be used to determine eligibility and to facilitate notification and enrollment of employees. This administrative period will be from October 15th through December 31st of each calendar year. During this period, eligible variable hour employees will be given a two-week open enrollment period to enroll in health coverage under the employer's health insurance plan which will be in effect for the upcoming stability period/plan year. (Note: Variable hour employees are not eligible for other insurance benefits, such as dental, life, long-term or short-term disability, long-term care insurance, or FSA plan enrollment.)

Subd. (7) Unless mandated otherwise by the Local 49 or Teamsters Health Fund agreement, all eligible variable hour employees will be offered coverage on one plan, the PEIP Advantage HSA Plan, during the stability period. The employee and employer contributions towards this plan shall be established by the County Board and calculated in the same manner as defined in the agreement between Aitkin County and AFSCME Council 65, Local Union #667 (Courthouse Unit). In the event the health insurance provisions or contribution rates fail to meet the requirements of the Affordable Care Act and its related regulations or cause the Employer to be subject to a penalty, tax or fine, the Employer may amend contribution rates or implement alternative provisions so as to comply with the Act and avoid any penalties, taxes or fines for the Employer.

Deleted: BCBS \$5,000/\$10,000 HDHP

Subd. (8) If funds are not available in a department's budget to cover the cost of health insurance, the Department Head may submit a written request to the County Administrator to reduce the employee's work hours to less than 30 hours per week or less than 130 hours per month to avoid the obligation to offer health care coverage. Said request will generally be approved if it is not prohibited by the terms of a collective bargaining agreement.

Subd. (9) Rehired Seasonal Employees

- (a) Seasonal employees work up to 67 days per calendar year. For ease of recordkeeping, seasonal employees will be required to be inactive (zero hours of work) for a period of 26 consecutive weeks between work seasons.
- (b) An employee who is rehired and had no active service with the employer for a period of 26 consecutive weeks will be treated as a new employee and will be evaluated by the employer during the standard measurement period to determine if the employee is eligible for health insurance benefits during a subsequent stability period.
- (c) Active service is based on all hours combined with the employer and is not separated or tracked individually by department.

Subd. (10) Opt-out Health Insurance Waivers: Employees who elect to waive coverage will be required to do so in writing. The employer does not provide a cash in-lieu of health insurance benefit.

Section F. Holidays

Subd. (1) Full-time (probationary and non-probationary) employees shall be entitled to the following paid 8-hour holidays:

- (a) New Year's Day
- (b) Martin Luther King Day
- (c) President's Day
- (d) Memorial Day
- (e) 4th of July
- (f) Labor Day
- (g) Veteran's Day
- (h) Thanksgiving Day
- (i) Friday after Thanksgiving
- (j) Christmas Day

Subd. (2) When any of the above named holidays fall on a Sunday, the following day shall be observed as the holiday. When the holiday falls on a Saturday, it shall be observed on the preceding Friday.

Subd. (3) Part-time (probationary and non-probationary) employees shall be entitled to holiday pay on a pro-rated basis. Seasonal and temporary employees are not eligible for holiday pay.

Deleted: (Eff. 1/1/2014.)

Subd. (4) LLCC non-exempt employees who are required to work on any of these holidays shall be paid at time and one half (1 ½) rates in addition to their base wage.

Subd. (5) Non-exempt employees who are required to work on a holiday shall receive compensation at the rate of one and one-half (1-1/2) times the employee's regular straight time hourly rate of pay.

Subd. (6) When a paid holiday falls during an employee's paid leave of absence or vacation (PTO) period, they shall receive holiday pay for that day.

Subd. (7) Employees will not receive pay for holidays occurring while on an unpaid leave of absence.

Subd. (8) When an employee does not work on any of the above-named holidays, the holiday shall nevertheless count as eight (8) hours worked for the purpose of computing overtime for hours worked in excess of forty (40) in any such week. When necessary, the Department Head and/or County Board may require an employee to work on a holiday.

Section G. Paid Time Off (PTO)

Subd. (1) Employees will receive PTO that will accrue on a per payroll period basis. Full-time (probationary and non-probationary) employees shall accrue PTO benefits based on the following table:

Annual Completed Years of Service	Rate of Accumulation PTO Days per Month	Annual Days of PTO
0	1.75	21
3	2.00	24
5	2.25	27
10	2.50	30
15+	2.75	33

Subd. (2) Employees who have used at least twelve (12) PTO days in the previous twelve-month period may elect pay in lieu of PTO for up to ten (10) days once in any calendar year.

Subd. (3) Employees may not accrue more than 34 days (272 hours) at any time.

Subd. (4) Upon separation of service, the employee will be paid for any unused PTO, up to the maximum accrued amount, unless the employee is terminated because of an illegal act regardless of whether any legal remedies are pursued or whether any conviction results. In the event of the death of an employee, the employee's accumulated vacation credits shall be paid to the employee's estate.

Subd. (5) Employees are allowed to transfer any accrued PTO over the maximum accrual amount to the sick leave bank where there is no severance payment upon separation of service. At no time can the sick leave bank exceed 720 hours (90 working days). PTO that has been transferred to the sick leave bank can only be used in accordance with the sick leave provisions in Article V, Section H.

Subd. (6) Part-time employees shall be entitled to PTO benefits on a pro-rated basis, up to a total of 40 hours PTO. Seasonal and temporary employees are not eligible to accrue PTO benefits.

Deleted: (Eff. 1/1/2014.)

Subd. (7) PTO benefits shall only accrue when an employee is in a paid status or on an approved military leave. PTO benefits shall not be earned by any employee during a leave of absence without pay, suspension without pay, or time otherwise not paid.

Subd. (8) In order to assure the orderly performance and continuity of services provided, employees wishing to schedule a vacation should request PTO as far in advance as reasonably possible, but usually at least one (1) week in advance of the requested vacation period. Requests for PTO usage shall be granted by the Department Head or designee unless it is determined that such absence would adversely affect and interfere with the orderly performance and continuity of services. It may be necessary to limit the number of employees taking vacation at the same time or during an event or particular period of time. Such requests, however, shall not arbitrarily be denied. Requests for vacation will be processed giving preference to the order in which the requests are received. In the event requests are received at the same time for the same vacation period, then time-in-department will be the determining factor.

Subd. (9) Probationary non-union employees may use accrued PTO with supervisory approval.

Section H. Extended Sick Leave Bank / Care Of Relatives

Subd. (1) Accrued sick leave may be used when an employee cannot perform work duties due to but not limited to the following: personal illness or injury; necessity for medical or dental treatment or examination, where such treatment cannot be scheduled outside of working hours; emergency, illness or injury of the employee's immediate family member which requires the employee's attendance and care; quarantine directed by a medical physician; disability; pre and postnatal care. For the purpose of this paragraph, immediate family is defined as; spouse, child, step child, adult child, parent, step parent, mother-in-law, father-in-law, or grandchild. To the extent that state statute (§181.9413) or regulations change, this policy shall be construed as consistent with those changes.

Sick leave may be used because of illness of the employee's sibling or grandparent as well. For siblings and grandparents, use is limited to 160 hours all combined per calendar year.

Subd. (2) An employee must notify the employee's supervisor of sick leave usage prior to the employee's starting time, unless an emergency prevents the employee from doing so. Failure to give such notice may be cause for disciplinary action.

Subd. (3) The County reserves the right to require written medical certification from an employee.

Subd. (4) In the event of three (3) consecutive days of absence or in cases of the repeated and systematic absence of an employee the Department Head may require a medical statement from an appropriate medical authority before granting sick leave, as well as verification that an employee is able to perform the duties of employment before the employee is allowed to return to work.

Section I. Personal Leave

Subd. (1) ~~Full-time (probationary and non-probationary) employees shall be granted eight (8) hours of personal leave each quarter, and may accumulate up to 32 hours of personal leave at any given time. Personal leave is not paid out upon termination of employment or death.~~

Subd. (2) Part-time (probationary and non-probationary) employees shall be entitled to personal leave on a pro-rated basis. ~~Seasonal and temporary employees are not entitled to personal leave with pay.~~

Deleted: Full-time (probationary and non-probationary) employees shall be granted four (4) personal leave days (32 hours) each year; such leave shall not be cumulative. Personal leave days shall be granted on a pro-rated basis.

Deleted: (Eff. 1/1/2014.)

Section J. Workers Compensation Procedures

Subd. (1) Reporting A Work-Related Injury or Illness

An employee who experiences a work-related injury or illness should immediately notify his/her supervisor of the injury/illness. The employee should fill out a First Report of Injury form and forward it to the HR as soon as possible. The employee should also complete an Accident Report and submit it to his/her immediate supervisor. These forms are available for download from the intranet, or by calling HR.

Subd. (2) Workers' Compensation Notification

- (a) After receiving the report of a work-related injury or illness, the County's workers' compensation administrator, MCIT, will send the employee written notification at their home address regarding the acceptance or denial of their workers' compensation claim. If the employee's claim has been accepted and a loss of time is involved, the workers' compensation administrator will make no payment for lost work time for the first three calendar days after the disability commenced. If the disability continues for ten calendar days or longer, the compensation is computed from the commencement of the disability.
- (b) The workers' compensation administrator will pay up to 66-2/3% of the injured employee's gross average weekly wages based on a 26-week period prior to the date of injury. This payment is made directly from MCIT and none of the usual payroll deductions are taken from it (e.g. taxes, insurance premiums, etc.).

Subd. (3) Supplementing Workers' Compensation with Accrued Benefits

- (c) Pursuant to Minnesota Statute ~~§176.021~~, Subd. 5, Aitkin County will allow its employees to supplement their workers' compensation benefits when unable to perform their job duties for an extended period of time due to a work-related injury or illness.

- (d) It is the practice of Aitkin County to allow employees who have accrued benefits at the time of their injury to use these benefits to supplement the difference between the payment from the workers' compensation administrator and their average weekly wage at the time of the injury. The additional payments shall not result in the payment of a combined total weekly rate of compensation that exceeds the average weekly wage of the employee on the date of injury.
- (e) The employee is responsible for continuing to pay any applicable union dues, flex plan contributions, group health insurance premiums, and other employee-elected benefit costs, including any changes to such premiums. In instances where the dues, contributions, and premiums exceed the amount the employee is getting paid from his/her accrued benefit account(s), he/she is responsible for issuing a payment for the balance due to the Auditor's Office by the 1st of each month for that month's coverage. The County shall have no obligation to maintain the group coverage if the employee's premium payment is more than 30 days late.
- (f) The process for issuing payment to an employee who has chosen to use accrued benefits (i.e. sick, comp time, vacation) under these conditions shall be as follows:
 - (i) The County shall issue the employee a check in the amount of one-third of their pre-injury/illness compensation (using the average rate that the employee was earning based on a 26-week period prior to the time of the injury/illness) in a normal bi-weekly pay period.
- (g) The check issued by Aitkin County shall be treated like a regular payroll check, in that it will have Federal, State, and Social Security tax; PERA deduction; and any other deductions that would normally be taken out of the employee's paycheck (e.g., employee's portion of health, dental, or life premiums; flex plan contributions; union dues; etc.) subtracted from the gross amount.
- (h) The combined amount of the workers' compensation wage loss check and the accrued benefit check from Aitkin County shall not exceed the employee's average weekly wage prior to the date of injury/illness.
- (i) If an employee elects to be paid accrued benefits, Aitkin County shall issue the accrued benefits by deducting monetary amounts from each available plan (i.e. sick, personal leave, comp time, vacation) until exhausted; and shall typically exhaust the available benefit plans in the following order: 1) sick and/or personal leave at the employee's discretion, 3) comp time, and 4) vacation.

Subd. (4) Tracking Absences That Are Work-Related

Regardless of whether an employee chooses to use accrued benefits when absent from work due to a work-related injury or illness, such absences should be noted on the employee's timesheet as work comp related.

Subd. (5) Employee Status during Workers' Compensation Leave

Employees will cease to accrue paid benefits during an unpaid workers' compensation leave of absence. If the injury or illness is FMLA-qualifying, the employee will be placed on FMLA status and will not be responsible for the employer portion of health insurance benefit payments during the FMLA. If the injury or illness is not FMLA-qualifying, the employee will be notified of his/her rights under COBRA and will be required to pay the full amount of the health insurance premiums.

Section K. Family And Medical Leave

Purpose: The FMLA entitles eligible employees to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Eligible employees are entitled to:

To the extent that federal statute or regulations change, this policy shall be construed as consistent with those changes.

Formatted: Font: +Headings

Federal Department of Labor Wage and Hour Division 29 CFR Part 825

February 6, 2013 Register

Formatted: Font: +Headings, No underline, Font color: Auto

Aitkin County will comply with the Family and Medical Leave Act of 1993, as amended. The employer posts the mandatory FMLA Notice and upon hire provides all new employees with notices required by the U.S. Department of Labor (DOL) on Employee Rights and Responsibilities under the Family and Medical Leave Act on the bulletin board in the courthouse, on the Intranet, and in each staffed building.

Formatted: Font: +Headings

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The function of this policy is to provide employees with a general description of their FMLA rights. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

If you have any questions, concerns, or disputes with this policy, you must contact the Human Resources Department.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

A. General Provisions

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Under this policy, Aitkin County will grant up to 12 weeks (or up to 26 weeks of military caregiver leave to care for a covered service member with a serious injury or illness) during a 12-month period to eligible employees. The leave may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

B. Eligibility

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

To qualify to take family or medical leave under this policy, the employee must meet all of the following conditions:

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

1) The employee must have worked for the employer for 12 months or 52 weeks. The 12 months or 52 weeks need not have been consecutive. Separate periods of employment will be counted, provided that the break in service does not exceed seven years. Separate periods of employment will be counted if the break in service exceeds seven years due to National Guard or Reserve military service obligations or when there is a written agreement stating the employer's intention to rehire the employee after the service break.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

2) The employee must have worked at least 1,250 hours during the 12-month period immediately before the date when the leave is requested to commence. The principles established under the Fair Labor Standards Act (FLSA) determine the number of hours worked by an employee. The FLSA does not include time spent on paid or unpaid leave as hours worked. Consequently, these hours of leave should not be counted in determining the 1,250 hours eligibility test for an employee under FMLA. All periods of absence from work due to or necessitated by USERRA-covered service is counted in determining an employee's eligibility for FMLA leave.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

C. Type of Leave Covered

To qualify as FMLA leave under this policy, the employee must be taking leave for one of the reasons listed below:

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

1) The birth of a child and in order to care for that child.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

2) For placement with the employee of a child for adoption or foster care and to care for the newly placed child.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

3) To care for the employee's spouse, child or parent (not parent in-law) with a serious health condition (described below). Note, in some circumstances this may include "in loco parentis", meaning whoever is standing in the place of a parent, such as same-sex couples, grandparents, or other non-biological parents if they have held themselves out as the parent. It requires a statement explaining the family scenario relationship and each will be reviewed on a case by case basis.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

4) The serious health condition (described below) of the employee.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

An employee may take leave because of a serious health condition that makes the employee unable to perform the functions of the employee's position.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

A serious health condition is defined as an illness, injury, impairment, or physical or mental condition that requires inpatient care at a hospital, hospice or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care or a condition that requires continuing care by a licensed health care provider.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Employees with questions about what illnesses are covered under this FMLA policy are required to consult with the Human Resource Department. FMLA eligibility is determined on a case by case basis.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, No underline, Font color: Auto

Formatted: Font: +Headings

5) Qualifying exigency leave for families of members of the National Guard or Reserves or of a regular component of the Armed Forces when the military member is on covered active duty or called to covered active duty.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

An employee whose spouse, son, daughter or parent either has been notified of an impending call or order to covered active military duty or who is already on covered active duty may take up to 12 weeks of leave for reasons related to or affected by the family member's call-up or service. The qualifying exigency must be one of the following: 1) short-notice deployment, 2) military events and activities, 3) child care and school activities, 4) financial and legal arrangements, 5) counseling, 6) rest and recuperation to a maximum of 15 calendar days for each instance, 7) post-deployment activities, and 8) Eligible employees may also take leave to care for a military member's parent who is incapable of self-care when the care is necessitated by the member's covered active duty. Such care may include arranging for alternative care, providing care on an immediate need basis, admitting or transferring the parent to a care facility, or attending meetings with staff at a care facility. 9) Additional activities that arise out of active duty, provided that the employer and employee agree, including agreement on timing and duration of the leave.

Formatted: Font: +Headings, 11 pt, No underline

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

"Covered active duty" means:

(a) in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and

(b) in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a Federal call or order to active duty under a provision of law referred to in section 101(a)(13)(B) of title 10, United States Code.

The leave may commence as soon as the individual receives the call-up notice. (Son or daughter for this type of FMLA leave is defined the same as for child for other types of FMLA leave except that the person does not have to be a minor.) This type of leave would be counted toward the employee's 12-week maximum of FMLA leave in a 12-month period.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

6) Military caregiver leave (also known as covered service member leave) to care for an injured or ill service member or covered veteran.

An employee whose son, daughter, parent or next of kin is a covered service member may take up to 26 weeks in a single 12-month period to care for the covered service member.

The term "covered service member" means:

(a) a current member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or

Formatted: Font: +Headings, 11 pt

(b) a covered veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves), and was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran. An eligible employee must commence leave to care for a covered veteran within five years of the veteran's active duty service. Some exceptions may apply to the single 12-month period; each request will be considered on a case by case basis.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The term "serious injury or illness":

Formatted: Font: +Headings, 11 pt

(a) in the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the covered member in line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

(b) in the case of a covered veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during a period when the person was a covered service member, means a qualifying (as defined by the Secretary of Labor) injury or illness that was incurred by the member in line of duty on an active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran, and is:

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt, No underline

(1) A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service member unable to perform the duties of the service member's office, grade, rank, or rating; OR

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, No underline, Font color: Auto

(2) A physical or mental condition for which the covered veteran has received a VA Service Related Disability Rating (VASRD) of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; OR

(3) A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service or would do so absent treatment; OR

(4) An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

Formatted: Font: +Headings

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Retroactive designation. If an employee is absent for a condition or event that is or progresses into a FMLA qualifying event and the employee subsequently requests a leave as provided under this policy, the employer may designate all or some portion of the related prior leave taken as FMLA, to the extent that the earlier leave meets the necessary qualifications.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

D. Amount of Leave

An eligible employee can take up to 12 weeks for the FMLA circumstances (1) through (5) above under this policy during any 12-month period. The employer will measure the 12-month period as a rolling 12-month period measured backward from the date an employee uses any FMLA leave under this policy. Each time an employee takes leave, the employer will compute the amount of leave the employee has taken under this policy in the last 12 months and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

An eligible employee can take up to 26 weeks for the FMLA circumstance (6) above (military caregiver leave) during a single 12-month period. For this military caregiver leave, the employer will measure the 12-month period as a rolling 12-month period measured forward. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

If a husband and wife both work for the employer and each wishes to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition, the husband and wife may each take 12 weeks of leave for qualifying events. If a husband and wife both work for the employer and each wishes to take leave to care for a covered injured or ill service member, the husband and wife may each take 26 weeks of leave.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

E. Employee Status and Benefits During Leave.

While an employee is on FMLA, the employer will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

If the employee chooses not to return to work for reasons other than a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, the employer will require the employee to reimburse the employer the amount it paid for the employee's health insurance premium during the leave period. An employee who returns to work for at least 30 calendar days is considered to have returned to work. An employee who transfers directly from taking FMLA leave to retirement, or who retires during the first 30 days after the employee returns to work, is deemed to have returned to work.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

While on paid FMLA, the employer will continue to make payroll deductions to collect the employee's share of the premium. While on unpaid FMLA, the employee must continue to make this payment, either in person or by mail. The payment must be received in the Auditor's Office by the 1st day of each month. If the payment is more than 30 days late and other payment arrangements have not been made, the employee's health insurance coverage may be dropped for the duration of the leave. The employer will provide 15 days' notification prior to the employee's loss of coverage.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

If the employee contributes to a life insurance or disability plan or other voluntary plans, the employer will continue making payroll deductions while the employee is on paid FMLA. While the employee is on unpaid FMLA, the employee may request continuation of such benefits and pay his

or her portion of the premiums. If the employee does not continue these payments or make other payment arrangements, the employer may discontinue coverage during the leave. If the employer maintains coverage, the employer may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

F. Employee Status After Leave

An employee who takes leave under this policy may be asked to provide a fitness for duty (FFD) clearance from the health care provider. This requirement will be included in the employer's response to the FMLA request. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms and conditions of employment. The position will be the same or one which is virtually identical in terms of pay, benefits and working conditions. With written notice to the employee at the time the employee gives notice of the need for FMLA leave (or when FMLA leave commences, if earlier), the employer may choose to exempt certain key employees from this requirement and not return them to the same or similar position.

G. Use of Paid and Unpaid Leave

An employee who is taking FMLA leave because of the employee's own serious health condition or the serious health condition of a family member must use all paid comp time, vacation, PTO, personal or sick leave prior to being eligible for unpaid leave, unless provided otherwise by law or a collective bargaining agreement. Accrued time off shall run concurrently with FMLA leave if the reason for the FMLA leave is covered by the established sick leave policy.

An employee who is using military FMLA leave for a qualifying exigency must use all paid vacation and personal leave prior to being eligible for unpaid leave. An employee using FMLA military caregiver leave must also use all paid vacation, personal leave or sick leave (as long as the reason for the absence is covered by the employer's sick leave policy) prior to being eligible for unpaid leave.

H. Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in 12 consecutive weeks, may use the leave intermittently or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks (or 26 workweeks to care for an injured or ill service member over a 12-month period) and the employee must make a reasonable effort to schedule treatments so as not to disrupt unduly the employer's operations.

The employer may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth, or placement for adoption or foster care.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt, No underline

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

For the birth, adoption or foster care of a child, the employer and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for birth, adoption or foster care of a child must be taken during the 12 month period beginning on the date of birth or placement of the child.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

I. Certification for the Employee's Serious Health Condition

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

The employer will require certification for the employee's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Employee's Serious Health Condition.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The employer may directly contact the employee's health care provider for verification or clarification purposes using a health care professional, HR representative, or management official. Before the employer makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The employer has the right to ask for a second opinion if it has reason to doubt the certification. The employer will pay for the employee to get a certification from a second doctor, which the employer will select. The employer may deny FMLA leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the employer will require the opinion of a third doctor. The employer and the employee will mutually select the third doctor, and the employer will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

I. Certification for the Family Member's Serious Health Condition

Formatted: Font: +Headings, 11 pt

The employer will require certification for the family member's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Family Member's Serious Health Condition.

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The employer may directly contact the employee's family member's health care provider for verification or clarification purposes using a health care professional, HR representative, or management official. Before the employer makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

The employer has the right to ask for a second opinion if it has reason to doubt the certification. The employer will pay for the employee's family member to get a certification from a second doctor, which the employer will select. The employer may deny FMLA leave to an employee whose family member refuses to release relevant medical records to the health care provider designated

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the employer will require the opinion of a third doctor. The employer and the employee will mutually select the third doctor, and the employer will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

K. Certification of Qualifying Exigency for Military Family Leave

The employer will require certification of the qualifying exigency for military family leave. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave.

L. Certification for Serious Injury or Illness of Covered Service member for Military Family Leave

The employer will require certification for the serious injury or illness of the covered service member. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service member.

M. Recertification

The employer may request recertification for the serious health condition of the employee or the employee's family member no more frequently than every 30 days and only when circumstances have changed significantly, or if the employer receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of his or her leave. Otherwise, the employer may request recertification for the serious health condition of the employee or the employee's family member when the minimum duration expires or every six months in connection with a FMLA absence. The employer may provide the employee's health care provider with the employee's attendance records and ask whether need for leave is consistent with the employee's serious health condition.

N. Procedure for Requesting FMLA Leave

All employees requesting FMLA leave must provide verbal or written notice of the need for the leave to the HR Department. Within five business days after the employee has provided this notice, the HR Department will complete and provide the employee with the DOL Notice of Eligibility and Rights.

When the need for the leave is foreseeable, the employee must provide the employer with at least 30 days' notice. When an employee becomes aware of a need for FMLA leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

next business day. When the need for FMLA leave is not foreseeable, the employee must comply with the employer's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.

O. Designation of FMLA Leave

Within five business days after the employee has submitted the appropriate certification form, the HR Department will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice.

P. Intent to Return to Work From FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, the employer may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

Section L. Funeral Leave

Purpose: To provide employees with time off for bereavement due to the death of a member of their immediate family.

Subd. (1) Full-time (probationary and non-probationary) employees will be allowed a maximum of three (3) days (24 hours) leave without loss of pay when a death occurs in an employee's family, namely: husband, wife, son, daughter, step sibling, father, mother, sister, brother, sister in law, brother in law, father in law, mother in law, daughter in law, son in law, grandparents, grandchildren, step children and step parents. Two (2) additional days (16 hours) may be allowed if necessary subject to the approval of the Department Head. Additional time, if needed, may be allowed by the County Board, but such additional time in excess of five (5) days (40 hours) indicated above shall be deducted from the employee's sick leave bank, personal leave, or PTO.

Subd. (2) Part-time (probationary and non-probationary) employees employed 20 or more hours per week on average shall be entitled to funeral leave on a pro-rated basis.

Subd. (3) General Procedures

- (a) Up to three (3) days paid funeral leave will be granted to an employee when a death occurs in their immediate family for the purpose of attending the funeral and related matters.
- (b) An additional leave of up to two (2) days absence may be granted if necessary and must be approved by the Department Head.
- (c) Temporary and seasonal employees shall not be eligible for funeral leave benefits.

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Formatted: Font: +Headings, 11 pt, No underline, Font color: Auto

Formatted: Font: +Headings, 11 pt

Deleted: Twelve workweeks of leave in a 12-month period for: ¶

<#>the birth of a child and to care for the newborn child within one year of birth; ¶

<#>the placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement; ¶

<#>to care for the employee's spouse, child, or parent who has a serious health condition; ¶

<#>a serious health condition that makes the employee unable to perform the essential functions of his or her job; ¶

<#>any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;" or ¶

<#>Twenty-six workweeks of leave during a single 12-month period to care for a covered service member with a serious injury or illness if the eligible employee is the service member's spouse, son, daughter, parent, or next of kin (military caregiver leave). ¶

Section M. Military Leave

Purpose: To grant military leave as required by law and to provide certain benefits to employees who are granted such a leave.

Subd. (1) General Procedures

- (d) Any regular employee who enlists, is drafted, or is called to active duty shall notify their department head and shall be granted a leave of absence from the County.
- (e) Requests for military leave will be honored in accordance with Minnesota Statutes.
- (f) Requests must be made in advance of and supported by submitting a copy of the orders to report for military duty. The effective date of the military leave shall be the specified date on the orders. The employee shall submit a copy of their Orders upon receipt to the Department Head, HR Director, and Payroll Technician.

Subd. (2) Leave Without Pay

- (a) An employee who enlists or is inducted into the United States military service for an extended period of active duty shall be granted a military leave without pay.
- (b) Where the employee shall serve an extended period of active duty, all accumulated vacation benefits will be paid for in a lump sum at the first payroll period following the beginning of said military leave without pay.
- (c) An employee who has been on a military leave without pay will be returned to County employment provided the following conditions are met:
 - (i) The employee shall make written application for return to their position within thirty (30) days after the termination of military service or thirty (30) days after the termination of hospitalization which followed and is a result of such service.
- (d) The employee is physically and mentally capable of satisfactorily performing the duties of their position.
- (e) The employee shall submit proof of an honorable discharge or other form of release indicating their military service was satisfactory.

Subd. (3) Leave With Pay

Employees who are members of an organized Military Reserve Component and are ordered to active duty for a temporary or indefinite period, shall be granted a Military leave with pay for up to a maximum of 15 days in any one calendar year. After completion of the 15 days' paid leave, the employee shall be granted military leave without pay for the remainder of the active period.

Section N. Jury Duty Or Witness Pay

Purpose: To allow full-time employees summoned to serve on a jury or testify as a witness for County-related business.

Subd. (4) The County will pay the full-time employee's full, regular salary, and benefits while serving time on jury duty. Employees must reimburse County per diem salary paid for jury duty. Employees shall keep expenses reimbursed to them by the court for jury duty service. If employee is excused from jury duty, and not on vacation or leave, employee shall report back to work and suffer no loss in pay for the day.

Subd. (5) Full time employees required to be absent in response to a court order or subpoena in which they are personally involved shall have the option of taking such time off as PTO or without pay.

Subd. (6) Part time, temporary, or seasonal employees shall not be eligible for jury duty or witness pay benefits.

Section O. Personal Leaves Of Absence

Purpose: To establish a uniform policy for processing requests for leaves.

Subd. (1) Personal Leave of Absence

(a) An employee requesting a leave of absence other than Family & Medical Leave (see Article V, Section J) or Military Leave (see Article V, Section L) shall apply for same in writing. Leaves of absence of ten (10) work days or less may be approved by the employee's Department Head. Leaves of absence of more than ten (10) work days are subject to approval by the County Administrator. The request shall include the length of leave requested and the reason for said leave.

(b) Employees who are on a leave of absence shall receive no pay or benefits as apply to holidays, vacations, etc.

Section P. Leave Donation Policy

Purpose: To allow employees the option to donate their accrued, unused vacation and/or personal leave to other county employees who are on unpaid leave status for medical emergencies or a serious health condition. Effective on the date this Manual is adopted, a serious health condition shall be defined under this Leave Donation Policy to mean an illness, injury, impairment, or physical or mental condition that is covered under the Family and Medical Leave Act and shall include any period of incapacity of the employee due to pregnancy, or for prenatal care.

Subd. (1) General Procedures

- (a) Each calendar year, employees may voluntarily donate up to 50 percent, with a maximum of 40 hours, of their accrued, unused vacation and/or personal leave time in increments of eight (8) hours to any other county employee to be used for a medical emergency or a serious health condition. All unused donations are revoked and returned to the donor upon the recipient returning to full time status.
- (b) The employee donating the leave shall notify the Auditor's Office in writing of their voluntary donation. The notice shall include the name of the donor, the name of the recipient, the number of hours donated in increments of eight (8), the effective date of the donation, and whether the hours should be deducted from the donor's vacation and/or personal accrued leave bank. Upon receipt, the Auditor's Office shall verify that the donating employee has sufficient accrued leave on the books in the amount necessary to cover the donation and then notify the recipient and his/her supervisor of the donation.
- (c) The value of the leave that is donated shall be based upon the donor's rate of pay that is in effect on the day of the donation. The value of the leave that is received shall be based upon the recipient's rate of pay that is in effect on the day of the donation. The amount paid to the recipient of the donated leave shall be considered wages. That amount shall be included as gross income of the recipients and shall be subject to social security, Medicare, FUTA taxes, and income tax withholding. The amount donated shall not be included or reported as income for the donor of the leave.
- (d) Information relating to the donation and use of said leave is subject to the MN Government Data Practices Act.

Section Q. Continuing Education

- Subd. (1) Continuing education will be established in conjunction with the individual's Performance Appraisal and utilized to improve performance in the current position and/or prepare the employee for advancement within County Government. This will be in addition to training required to maintain licenses and certifications. Training expenses may be paid by the County as outlined below in the Educational Tuition section.
- Subd. (2) If the continuing education provided results in a certification, accreditation or diploma not specifically required by the County an employee must remain in the employment of Aitkin County for at least one year following completion of the course or they shall reimburse the County for any costs incurred by the County related to the course.

Section R. Educational Tuition

- Subd. (1) The cost of participation in formalized courses of study will be reimbursed to an employee who has permanent status in the amount equal to one-third (1/3) of the tuition cost provided:
 - (e) That the course is germane to the duties of the employee's job.

- (f) That the employee satisfactorily completes the course and receives either a "P" in a Pass/No Pass course, or at least a "B-" in an A-F course.
- (g) That the employee remains in the employment of Aitkin County for a period of one year following completion of the course, or they shall reimburse the County for any costs incurred by the County because of such schooling.
- (h) That the course be approved by the Department Head and the County Board prior to taking the course.
- (i) It shall be noted that the cost of "tuition" is covered; this does not include books or other assessed administrative fees.

ARTICLE VI EMPLOYEE COMMUNICATIONS

Section A. Bulletin Boards

Purpose: To notify employees and the public of County required postings and notices.

Subd. (1) Any required state, federal, or local notices and/or required posting notices will be posted on Aitkin County's official bulletin boards and/or Intranet as applicable.
Official Bulletin Boards:

- (a) Outside the Aitkin County Board of Commissioner's Meeting Room, located in the West Courthouse Annex, main floor.
- (b) Basement of the Courthouse, on the wall to the left of the entrance to the County Assessor's Office.
- (c) East wall of the Health & Human Services lunchroom.
- (d) Road & Bridge Department
- (e) Long Lake Conservation Center staff break room
- (f) Courthouse main entrance
- (g) License Center

ARTICLE VII SAFETY AND HEALTH

Section B. Safety Committee

Purpose: To develop a committee as defined by state statute, to oversee Aitkin County's safety and health issues as they relate to employees and the public.

Subd. (1) The Human Resources Director is designated as the Safety Coordinator who coordinates the Safety Committee. Members of the Safety Committee include a representative from the following departments:

- (a) Administration
- (b) Building Maintenance
- (c) Courthouse
- (d) Health & Human Services
- (e) Road & Bridge
- (f) Land Department
- (g) Long Lake Conservation Center
- (h) Sheriff's Office

Subd. (2) The Safety Committee will meet on a regular, as-needed basis to review injury claims and safety concerns brought forth by County employees and the public. The Safety Committee will review:

- (a) Accident frequencies and losses
- (b) Overall compliance with the safety program
- (c) Areas in the program that may require broader development
- (d) Status of any outstanding safety recommendations

Subd. (3) These reviews ensure the continued direction of the County program. Recommendations by the Safety Coordinator will be brought to the Aitkin County Board of Commissioners for direction and/or action. Meeting minutes will be posted on the Intranet.

Subd. (4) See also the Aitkin County Emergency Action Plan for Employees which covers designated actions Department Heads and Employees must take to ensure employee safety from fires, severe thunderstorms, tornados, floods, and other emergencies. This includes the County's AWAIR/Safety Policy, Workplace Violence Policy, Incident/Injury/Accident Report Form, Media Procedures, Evacuation Procedures, Lock-down Procedures, Bomb Threat Procedures, Bloodborne Pathogens, Lockout/Tagout, and other safety and emergency policies and procedures.

ARTICLE VIII ORGANIZATIONAL STANDARDS AND RULES

Section A. Code Of Ethics

Purpose: To define conflict of interest to Aitkin County employees.

CODE OF ETHICS FOR AITKIN COUNTY EMPLOYEES

(Conflict of Interest)

Subd. (1) Definitions

For the purpose of this policy the following definitions shall apply:

- (a) Business means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual or any other legal entity that engages either in nonprofit or profit making activities.
- (b) Confidential information means any information obtained under government authority which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (c) Private interest means any interest, including but not limited to a financial interest, which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (d) Immediate family means spouse, child, parent, grandparent and spouse of such persons.
- (e) Employee shall include elected officials and all County employees, including department heads.

Subd. (2) Acceptance of Gifts Or Favors

Employees of the County of Aitkin in the course of or in relation to their official duties, shall not directly or indirectly receive or agree to receive any payment of expense, compensation, gift, reward, gratuity, favor, service or promise of future employment or other future benefit from any source, except the County, for any activity related to the duties of the employee unless otherwise provided by law. The provisions of Minn.Stat. [§471.87](#) and the exceptions set forth in Minn. Stat. [§471.88](#) shall apply. The acceptance of any of the following shall not be in violation of this Section:

- (a) Plaques or similar mementos recognizing individual services in a field of specialty or to a charitable cause;
- (b) Honoraria or expenses paid for papers, talks, demonstrations or appearances made by employees on their own time for which they are not compensated by the County of Aitkin.

Subd. (3) Use of Confidential Information

An employee of the County of Aitkin shall not use confidential information to further the employee's private interest, and shall not accept outside employment or involvement in a business or activity that will require the employee to disclose or use confidential information.

Subd. (4) Use of Property

An employee shall not use or allow the use of County time, supplies, or County owned or leased property and equipment for the employee's private interest or any other use not in the interest of the County, except as provided by law and/or the County's Information Systems' Policy.

Subd. (5) Conflicts of Interest

The following actions by an employee of the County of Aitkin shall be deemed a conflict of interest and subject to disciplinary action as appropriate:

- (a) Use or attempted use of the employee's official position to secure benefits, privileges, exceptions or advantages for the employee or the employee's immediate family or an organization with which the employee is associated, which are different from those available to the public; or
- (b) Acceptance of other employment, engagement in private business or in the conduct of a profession during the hours for which the employee is employed to work for the County, or outside such hours in a manner, that would affect the employee's usefulness as an employee of the County or affect the employee's independent judgement in exercise of the employee's official duties; or
- (c) Actions as an agent or attorney in any action or matter pending before the County of Aitkin, except in the proper discharge of official duties or on the employee's behalf, or as a member of a local labor bargaining unit.

Subd. (6) Determination of Conflict of Interest

When an employee believes that the potential for a conflict of interest exists, it is the employee's duty to report the matter to his/her supervisor, or if there is not a supervisor, to the County Board. Such report shall be made within 7 days after the potential for a conflict becomes known. A conflict of interest shall be deemed to exist when a review of the occurrence by the employee or the employee's supervisor (or the County Board if there is no supervisor) determines that this code of ethics has not been complied with.

Subd. (7) Resolution of Conflict of Interest

If either the employee or the employee's supervisor determines that a conflict of interest exists, the County Board shall handle resolution of the conflict. NOTE: In the case of conflict of interest involving a County Commissioner, the County Attorney shall handle the resolution.

Subd. (8) Acceptance of Advantage By County Employee

- (a) No employee of the County in direct contact with suppliers or potential suppliers of the County, or who may directly or indirectly influence a purchased product or products, evaluation contracted services, or otherwise has official involvement in the purchasing or contracting process shall:
 - (i) Have any financial interest or have any personal beneficial interest directly or indirectly on contracts or purchase orders for goods or services used by, or purchased for resale or furnished to the county; or
- (b) Accept directly from a person, firm or corporation to which a contract or purchase order has been or may be awarded, a rebate gift, money, or anything of value other than as defined in Section B. No such employee may further accept any promise, obligation or contract for future reward.

Subd. (9) Complaints

If a fellow employee or a non-employee makes a complaint about an employee's compliance with this Policy, the complaint should be initially brought to the attention of his/her department head in private. The department head will notify the subject of the complaint regarding the complaint within 7 days and before addressing the complaint at a public meeting as allowed by law.

Subd. (10) Violations

Violation of the provisions of this policy shall be grounds for disciplinary action against an employee, up to and including termination of employment.

Subd. (11) Annual Confirmation

Department Heads will sign an annual confirmation that they have received, read and understood the Aitkin County Code of Ethics Policy and that they are not aware of any violations of such policy. Such confirmation will be filed with the Human Resources Director.

Section B. Harassment Policy, Including Sexual Harassment and General Harassment

Purpose: To provide a work environment free of harassment in any form.

Subd. (1) Policy Statement

- (a) It is the policy of Aitkin County to maintain a work environment free of harassment and any form of sex discrimination in employment prohibited by Title VII of the Civil Rights Act of 1964 and the Minnesota Human Rights Act. Sexual harassment is unacceptable and will not be permitted. Threats, threatening language or other acts of aggression, harassment, or violence made toward or by any County employee will not be tolerated. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation. Any employee found to have acted in violation of this policy will be subject to disciplinary action, up to and including discharge from employment.

Subd. (2) General Harassment

- (a) It is Aitkin County's expectation that all employees will be treated with dignity and respect. The County will not in any instance tolerate harassment. Employees found in violation of this policy will be disciplined, up to and including termination.
- (b) Harassment may be intentional or unintentional. However the intention of the alleged harassment is irrelevant. It is the effect of the behavior upon the individual which is important. Aitkin County considers the following types of behavior examples of harassment:
- (ii) Shouting at an individual in public and/or in private.
 - (iii) Using verbal or obscene gestures.
 - (iv) Personal insults and use of offensive nicknames.
 - (v) Public humiliation in any form.
 - (vi) Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property).
- (c) Work direction, constructive criticism, performance management and disciplinary actions are not to be construed as harassment.

Subd. (3) Definition from Minnesota Human Rights Act (~~\$363A.03~~, Subd. 43.)

- (a) "Sexual harassment" includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact or other verbal or physical conduct or communication of a sexual nature when:
- (i) Submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment;

- (b) Submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment; or
- (c) That conduct or communication has the purpose or effect of substantially interfering with an individual's employment, or creating an intimidating, hostile or offensive employment environment; and the employer knows or should know of the existence of the harassment and fails to take timely and appropriate action.

Subd. (4) Definition from [Title VII of the Civil Rights Act of 1964](#)

- (a) Harassment on the basis of sex is a violation of Section 703 of Title VII. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:
 - (i) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- (b) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- (c) Such conduct has the purpose or effect of unreasonably interfering with the individual's work performance or creating an intimidating, hostile, or offensive working environment.

Subd. (5) Examples of behavior or conduct which may constitute harassment or sexual harassment may include, but are not limited to the following:

(a) Verbal

- (i) Verbal bullying – slandering, ridiculing or maligning a person or his or her family; persistent name calling which is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks;
- (ii) Unwelcome sexual comments, innuendoes, or suggestions about an individual's body, clothing or sexual activity;
- (b) Discussion of sexual topics, sexual practices, sexual preferences, sexual experiences, sexual jokes and stories;
- (c) Requesting or demanding sexual favors, explicit or implicit suggestions that there is a positive or negative connection between sexual behavior or sexual compliance and any term or condition of employment; or
- (d) Language of an obscene or sexual connotation and stereotypical terms such as "sweetheart," "slut," "stud," or "hunk."

(e) Non-Verbal

- (i) Gesture bullying – non-verbal threatening gestures.
- (ii) Exclusion – socially or physically excluding or disregarding a person in work-related activities.
- (iii) The display or posting of sexually explicit or graphic pictures, objects or items in the work place such as a “girlie calendar” or cartoons depicting sexual jokes or sexual acts;
- (f) The use of suggestive facial expressions or gestures of a sexual nature; or
- (g) Unwelcome visits to an individual's home, hotel room or areas considered private or outside the work premises.
- (h) Physical
 - (i) Physical bullying – pushing, shoving, kicking, poking, tripping, assault, or threat of physical assault or violence, damage to a person's work area or property.
 - (ii) Kissing, touching, patting, pinching or brushing against a person's body;
 - (iii) Sexual contact; or
 - (iv) Assault and battery.
- (i) This list of examples is not intended to be exhaustive. Other types of behavior or conduct, which are not included in this list, may constitute sexual harassment and be in violation of County policy.

Subd. (6) Responsibilities

- (a) All County employees and elected officials are required to conduct themselves in a manner consistent with the spirit and intent of this policy.
- (b) Any person who believes he or she has been subjected to harassment or sexual harassment by an employee, officer, agent of the County, or any third person with knowledge or belief of conduct which may constitute harassment or sexual harassment, must report the alleged acts immediately to an appropriate County official. (See Article 8B(4)).
- (c) Department Heads, supervisors, and elected officials are responsible for:
 - (i) Establishing and maintaining a climate in the work unit that encourages all employees to communicate questions or concerns regarding this policy;
- (d) Recognizing incidents which they believe may be harassment or sexual harassment;

- (e) Immediately notifying the Human Resources Director or designee, or County Administrator in writing of harassment allegations so that investigatory procedures may be implemented. The failure of a department head and/or supervisor to report a complaint of harassment may result in disciplinary action; and
- (f) Taking corrective action to eliminate substantiated incidents of harassment or sexual harassment.
- (g) Retaliation against a person who makes a complaint of harassment or participates, testifies or assists in the investigation of a harassment complaint is prohibited. Retaliation includes but is not limited to, any form of intimidation, reprisal or harassment. Retaliation will not be tolerated and may, in and of itself, result in disciplinary action, up to and including discharge from employment.
- (h) The Human Resources Director or designee is responsible for:
 - (i) Informing department heads and supervisors of their obligations under this policy;
 - (i) Informing employees of the County's policy regarding harassment, including providing training and posting of this policy; and
 - (j) Investigating harassment allegations and ensuring that appropriate disciplinary action is consistently and fairly administered.

Subd. (7) Internal Complaint System and Discipline Procedure

- (a) Reporting: Any person who believes he or she has been subjected to harassment or sexual harassment by an employee, officer, agent of the County, or any third person with knowledge or belief of conduct which may constitute harassment or sexual harassment, must report the alleged acts immediately to an appropriate County official as designated below.
- (b) Appropriate County officials to whom complaints of harassment or sexual harassment should be made include:
 - (c) Your supervisor and/or department head;
 - (d) The harasser's supervisor and/or department head;
 - (e) The Human Resources Director or designee;
 - (f) The County Administrator.

If the individual engaging in harassment is an employee's supervisor and/or department head, the aggrieved employee should contact the County Administrator/Human Resources Director or designee. If the individual engaging in harassment is the County Administrator/Human Resources Director or designee, the aggrieved employee should contact a member of the Aitkin County Board.

REPORT IT—DO NOT IGNORE IT!

Subd. (8) Investigation

- (a) Upon notice of an allegation of harassment or sexual harassment, the Human Resources Director or designee, or someone they designate, will conduct a prompt, fair, and thorough investigation of the complaint. Fair consideration will be given to all the facts presented. All complaints will be handled in a confidential manner to the extent possible pursuant to applicable laws.
- (b) Normally, as the first step of investigation, the individual alleging a violation of this policy will be interviewed to discuss the nature of the allegations. The investigator will attempt to obtain the following information:
 - (i) A description of the incident(s), including date(s), time(s), and place(s);
 - (c) Corroborating evidence;
 - (d) A list of witnesses; and
 - (e) Identification of the offender(s).

Subd. (9) Prevention of Harassment

Aitkin County will:

- (a) Post notices of County policy and procedures;
- (b) Provide training activities in-house;
- (c) Provide counseling or support services to victims, or arrange for such services provided outside the County.

Section C. Smoke-Free And Tobacco-Free Policy

Purpose: To provide a smoke-free and tobacco-free working environment for Aitkin County employees and citizens.

Subd. (10) The Aitkin County Board of Commissioners acknowledges the Minnesota Clean Indoor Air Act, House File #79, Chapter 211, Laws, 1975, Enacted August 1, 1975, Minnesota Statutes [§144.411 to §144.417](#) regarding "Smoking in Public Places."

- (a) All Aitkin County buildings will be smoke-free and tobacco-free; e-cigs are also prohibited. Additionally, there is no smoking or use of tobacco allowed in any county vehicle, equipment, or on lawn mowers or other ride-on equipment.
- (b) Smoking is prohibited 25 feet from any building entrance or exit.

- (c) The responsibility for the enforcement of the smoke-free and tobacco-free policy is delegated to the individual Department Heads, both elected and appointed.

Section D. Drug Free Workplace Policy

Purpose: To provide a drug and alcohol free working environment for Aitkin County employees and citizens.

Subd. (1) Introduction

- (a) Aitkin County recognizes that drug use creates significant social problems that have the potential for causing severe effects to Aitkin County's workforce. Aitkin County has the responsibility to maintain a drug-free workplace and ensure that its employees perform their jobs efficiently, safely and in a professional manner. In order to achieve these objectives, Aitkin County employees must be able to work in a drug-free work environment, and themselves be free from the effects of drugs while at work.
- (b) The County intends to focus on education, prevention and assistance measures in striving to maintain a drug-free workplace as well and providing a safe and productive work environment. The purpose of this policy is to set forth the County's rules regarding drug use and possession of such in the workplace.

Subd. (2) Scope Of Coverage

The Aitkin County Policy on a Drug-Free Workplace is applicable to all Aitkin County employees, independent contractors and volunteers or any individual who is representing Aitkin County in any capacity. It will be the responsibility of every County Department to enforce all provisions of this policy. Questions regarding this policy should be referred to the Aitkin County Central Service Department. The coverage and intent of this policy is in accordance with the provisions as set forth in the Federal Drug-Free Workplace Act of 1988.

Subd. (3) Definitions

- (a) "Work Related Drug Use" is defined as the use of mood-altering drugs, including all forms of alcohol, narcotics, depressants, stimulants, hallucinogens, marijuana or the use of prescription drugs when resulting behavior or appearance adversely affects work performance.
- (b) "Adversely Affects Work Performance" and "Under the influence" is determined to be present if the employee is perceptibly impaired; has impaired alertness, coordination, reaction, responses or effort; if the employee's condition threatens the safety of him/herself or others; or unprofessional or irresponsible conduct detrimental to the County.
- (c) "Controlled Substances" means those substances whose distribution is controlled by regulation or statute including, but not limited to, narcotics, depressants, stimulants, hallucinogens and cannabis.

- (d) "Mood-altering" or "Alert" means those substances whose distribution is controlled by regulation or statute including, but not limited to, narcotics, depressants, stimulants, hallucinogens and cannabis.
- (e) "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.

Subd. (4) County Employee Assistance Program

Employees may seek assistance through the county in a professional and confidential, out-of-work setting. Employees who may have an alcohol or other drug use problem are encouraged to seek a professional assessment before the problem affects their employment status. The Human Resources Director or designee will act as a confidential liaison between the employee and service provider if assistance is needed with setting up the initial appointment. Participation in this program is voluntary and confidential, except as may be required pursuant to Public Law 100-690, Title V, Subtitled D.

Subd. (5) Consequence Of Violations

Violations of this policy may constitute grounds for discipline, up to and including discharge. Each situation will be evaluated on a case-by-case basis depending upon the severity and circumstances involved.

Subd. (6) Prohibitions

- (a) No employee shall report to work under the influence of alcohol, controlled substances, or other drugs which affect his/her alertness, coordination, reaction, response, judgment, decision-making or safety.
- (b) No employee shall operate, use or drive any equipment, machinery or vehicle of the County while under the influence of alcohol, controlled substances, or other mood-altering drugs. Such employee is under an affirmative duty to immediately notify his/her supervisor that he/she is not in appropriate mental or physical condition to operate, use or drive county equipment.
- (c) No employee shall unlawfully manufacture, distribute, dispense, possess, transfer, or use alcohol or a controlled substance in the workplace or wherever the County's work is being performed.
- (d) During work hours or while on the County's premises, no employee shall use, sell, possess or transfer alcoholic beverages, with the following exceptions:
 - (i) Consumption, possession, sale or purchases of alcohol when authorized by a Commissioner under separate statutory or executive agency authority.
- (e) Possession of alcohol while being transported in a County vehicle in compliance with applicable statutory requirements.

- (f) Possession of alcohol while in an employee's personal vehicle on the county's premises in compliance with applicable statutory requirements.
- (g) Possession of alcohol incidental to an investigation or court proceeding authorized by the Sheriff or County Attorney.
- (h) Additionally, employees shall not participate in these activities during rest breaks or during overtime work.
- (i) Engaging in off-duty sale, purchase, transfer, use or possession of alcohol or controlled substances may have a negative effect on an employee's ability to perform his/her work for the county. In such circumstances, the employee is subject to discipline.
- (j) When an employee is taking medically authorized drugs or other substances which may alter job performance, as defined in III-D above, the employee is under an affirmative duty to notify the appropriate supervisor of his/her temporary inability to perform the job duties of his/her position.
- (k) Agencies shall notify the appropriate law enforcement agency when they have reasonable suspicion, as defined in III-E above, to believe that an employee may have alcohol or controlled substances in his/her possession at work or on county premises. Where appropriate, agencies shall also notify licensing boards.
- (l) Employees are restricted from consuming alcoholic beverages or controlled substances during lunch or dinner meals when returning immediately thereafter to perform work on behalf of the county. Employees are advised that in any situation subsequent to the intake of alcohol or a controlled substance where the employee must continue conducting the county's business, any employee whose condition or behavior adversely affects his/her work performance shall be subject to possible discipline, up to and including discharge.

Subd. (7) Supplemental Policies

County departments may promulgate supplemental policies, which are not in conflict with this policy, including prohibiting the use or consumption of alcohol and/or controlled substances within a specified time period before the commencement of work. Such pre-work abstinence must be restricted to employees involved in sensitive security, treatment, or equipment operation and written notice must be disseminated to affected employees. Further, policies may be adopted only after meet and confer sessions are held with exclusive representatives and approval of the Minnesota Department of Employee Relations.

Subd. (8) Data Disclosure

Disclosure of information regarding employee alcohol and other drug use in the workplace must be consistent with applicable collective bargaining agreements and law. Questions in this area should be directed to the Employment and Labor Law Section of the Attorney General's Office or to the Department of Employee Relations, Labor Relations Bureau.

Subd. (9) Federal Grant Employees

Each employee engaged in the performance of work on federal grants or contracts is required to notify their department head of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

Subd. (10) Drug/Alcohol Testing

Any alcohol and/or other drug testing undertaken by Appointing Authorities shall be in accordance with Minnesota Statutes [§181.950-957](#), the Minnesota Drug and Alcohol Testing in the Workplace Act. Individual department drug and alcohol testing policies must be in written form and must be reviewed by the Minnesota Department of Employee Relations prior to implementation.

Section E. Job Classification

Subd. (1) Classification Plan

Job classifications are shown in Appendix B.

Subd. (2) These policies and procedures express the Aitkin County Board of Commissioners' intent to maintain a County-wide plan which conforms with Comparable Worth standards found in Minnesota Statute [§471.991-§471.999](#) related to local governments in Minnesota.

Subd. (3) The County Job Classification Plan provides a way for individual County jobs to be evaluated and classified according to their comparable work value. Each County job shall be evaluated and placed in a specific classification and pay grade to ensure compliance with pay equity requirements. The County Administrator shall provide a consistent format for position descriptions throughout the County, and a consistent process for evaluating jobs and assigning them to the appropriate pay grade.

Subd. (4) It is the inherent right of management to redesign jobs, restructure jobs, and create new jobs in meeting the objectives of the County. From time to time, management will need to create new classifications to better respond to the needs and challenges of Aitkin County. The Plan shall be developed and maintained so that positions substantially similar with respect to knowledge and skills, supervisory authority, and working conditions, are included within the same class; and that the same schedules of compensation shall apply to all positions in the job class, as allowed by collective bargaining agreements.

Subd. (5) Position Descriptions: Each job in the County shall have a corresponding position description. The position description shall define the following elements of each position:

- (a) Objective or summary of the position;
- (b) Essential job duties and responsibilities;

- (c) Supervisory authority of the position, if any;
- (d) Required Knowledge, Skills, and Abilities;
- (e) Required education, work experience, licenses and certifications;
- (f) Physical demands and working conditions;
- (g) Minimum or preferred qualifications; and
- (h) Fair Labor Standards Act (FLSA) status.

Subd. (6) Position Reclassification

- (a) Position reclassification becomes necessary when a significant change takes place in the scope of the position.
- (b) The County shall review the Classification Plan periodically to ascertain whether or not it corresponds with existing conditions in the County service, and to make any revisions, where necessary.
 - (i) Department heads or their designees are encouraged to review position descriptions during annual performance appraisals and to inform the Human Resources Director of any revisions necessary in the position description, noting if there is a significant change in the nature or scope of the work performed in the job classification. The Human Resources Director is responsible for assisting the Department Head to make revisions. The County Administrator will approve position description revisions if the revisions will result in a lower grade level. County Board approval is required when positions are reclassified to higher grade levels.
- (c) Consideration for job classifications that experience significant change will be handled on a case-by-case basis with the department head notifying the Human Resources Director of the changes and reasons for the changes.
- (d) The County Administrator shall determine whether a position description substantially matches an existing classification. Position descriptions that do not substantially match an existing classification will be forwarded to the consultant or other authority responsible for evaluating positions in accordance with the County's classification plan. The evaluation shall include an objective methodology to evaluate the jobs, the assignment of points and pay grades accordingly, the documentation to support the decision, and notification to the Human Resources Director of the decisions. The Human Resources Director shall notify the affected employee(s) and department head of the result of the evaluation, the effective dates of any change in pay grade, and actual salary.

- (e) A FLSA non-exempt employee whose job classification is upgraded, within the DBM classification system, will be placed in the new pay range that results in at least a \$0.75 per hour increase. A FLSA exempt employee whose job classification is upgraded, within the DBM classification system, will be placed in the new pay range that results in at least a \$1,560.00/year increase (pro-rated if reclassification occurs mid-year).
- (f) If a position is evaluated at a lower pay grade, within the DBM classification system, the employee will be placed on their current step in the new lower grade, and the employee's salary shall be frozen until such time when their grade and step placement exceeds their current pay rate.
- (g) Pay adjustments due to position reclassification will be applied prospectively, not retroactively. The effective date of any pay adjustment shall be January 1st or the first day of the first pay period following Board approval of the classification change. Agreement with the exclusive representative will be sought prior to Board action when necessary and changes must comply with the provisions of the union contract.

Subd. (7) Periodic Classification Review

- (h) In the event that an employee requests a classification review and the department head elects to not bring the request to the Human Resources Director, the employee may appeal his or her classification by presenting facts to the Human Resources Director within ten (10) working days following the department head's response to the employee. The appeal to the Human Resources Director will be in writing and will include the department head's response.
- (i) The Human Resources Director will review the facts and respond to the employee within sixty (60) calendar days of receipt of the appeal. If the Human Resources Director agrees with the department head, the decision made by the Human Resources Director will submit the facts to the County Administrator for resolution. If the Human Resources Director agrees with the employee, the facts will be submitted to the County Administrator for resolution, and the decision made by the County Administrator will be final.
- (j) Periodic classification reviews can be requested by employee(s) of a particular job class, to their department head, once every 24 months when significant change has occurred to the job.

Subd. (8) Classification Changes Initiated By the Human Resources Director

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

Subd. (9) New Positions

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

Section F. Employee Recognition Service Awards

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

Subd. (1) In appreciation of their contribution, Aitkin County employees shall receive a service award for reaching 25, 30, and 35 years of service. The Labor-Management Committee shall coordinate the selection, purchasing and presentation of the awards.

Subd. (2) The dollar value of each award will also be based upon the years of service:

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

ARTICLE IX FORMS AND ATTACHMENTS

Section A. Appendix A, Salary Schedule

Employees covered by these compensation guidelines shall receive an annual salary or wage as approved by the Aitkin County Board of Commissioners. Salary increases will take effect January 1, 2015, for all positions.

2017 NON-UNION FLSA EXEMPT			2017 NON-UNION FLSA NON-EXEMPT		
Grade	MIN	MAX	Grade	MIN	MAX
20	\$ 87,089	\$ 129,937	20	\$ 41.87	\$ 62.47
19	\$ 83,875	\$ 125,116	19	\$ 40.32	\$ 60.15
18	\$ 80,661	\$ 120,296	18	\$ 38.78	\$ 57.83
17	\$ 77,448	\$ 115,475	17	\$ 37.23	\$ 55.52
16	\$ 74,234	\$ 110,655	16	\$ 35.69	\$ 53.20
15	\$ 71,021	\$ 105,835	15	\$ 34.14	\$ 50.88
14	\$ 67,807	\$ 101,014	14	\$ 32.60	\$ 48.56
13	\$ 64,593	\$ 96,194	13	\$ 31.05	\$ 46.25
12	\$ 61,380	\$ 91,373	12	\$ 29.51	\$ 43.93
11	\$ 58,166	\$ 86,553	11	\$ 27.96	\$ 41.61
10	\$ 54,953	\$ 81,733	10	\$ 26.42	\$ 39.29
9	\$ 51,739	\$ 76,912	9	\$ 24.87	\$ 36.98
8	\$ 48,525	\$ 72,092	8	\$ 23.33	\$ 34.66
7	\$ 45,312	\$ 67,271	7	\$ 21.78	\$ 32.34
6	\$ 42,098	\$ 62,451	6	\$ 20.24	\$ 30.02
5	\$ 38,885	\$ 57,631	5	\$ 18.69	\$ 27.71
4	\$ 35,671	\$ 52,810	4	\$ 17.15	\$ 25.39
3	\$ 32,457	\$ 47,990	3	\$ 15.60	\$ 23.07
2	\$ 29,244	\$ 43,169	2	\$ 14.06	\$ 20.75
1	\$ 26,030	\$ 38,349	1	\$ 12.51	\$ 18.44

Deleted: ¶
2015 NON-UNION FLSA EXEMPT ... [1]

2018 NON-UNION FLSA EXEMPT			2018 NON-UNION FLSA NON-EXEMPT		
Grade	MIN	MAX	Grade	MIN	MAX
20	\$ 87,089	\$ 129,937	20	\$ 41.87	\$ 62.47

19	\$ 83,875	\$ 125,116	19	\$ 40.32	\$ 60.15
18	\$ 80,661	\$ 120,296	18	\$ 38.78	\$ 57.83
17	\$ 77,448	\$ 115,475	17	\$ 37.23	\$ 55.52
16	\$ 74,234	\$ 110,655	16	\$ 35.69	\$ 53.20
15	\$ 71,021	\$ 105,835	15	\$ 34.14	\$ 50.88
14	\$ 67,807	\$ 101,014	14	\$ 32.60	\$ 48.56
13	\$ 64,593	\$ 96,194	13	\$ 31.05	\$ 46.25
12	\$ 61,380	\$ 91,373	12	\$ 29.51	\$ 43.93
11	\$ 58,166	\$ 86,553	11	\$ 27.96	\$ 41.61
10	\$ 54,953	\$ 81,733	10	\$ 26.42	\$ 39.29
9	\$ 51,739	\$ 76,912	9	\$ 24.87	\$ 36.98
8	\$ 48,525	\$ 72,092	8	\$ 23.33	\$ 34.66
7	\$ 45,312	\$ 67,271	7	\$ 21.78	\$ 32.34
6	\$ 42,098	\$ 62,451	6	\$ 20.24	\$ 30.02
5	\$ 38,885	\$ 57,631	5	\$ 18.69	\$ 27.71
4	\$ 35,671	\$ 52,810	4	\$ 17.15	\$ 25.39
3	\$ 32,457	\$ 47,990	3	\$ 15.60	\$ 23.07
2	\$ 29,244	\$ 43,169	2	\$ 14.06	\$ 20.75
1	\$ 26,030	\$ 38,349	1	\$ 12.51	\$ 18.44

Section B. SEASONAL AND TEMPORARY EMPLOYEE WAGE SCALE

Seasonal and temporary employees will generally be paid at the "start rate" for the applicable job classification, or as otherwise determined by Administration.

Guidelines:

Substitute Instructor/Naturalist, Grade 4 start step

Seasonal Equipment Operator, Grade 3 start step

Seasonal Boat & Water Safety Officer, Election Clerk, Temporary Clerical Worker, Grade 2 start step

Seasonal Crew Leader, Survey Crew Technician, Survey/Construction Staking Laborer, Grade 2 start step

Seasonal Laborer, Substitute Cook, Substitute Custodian, Grade 1 start step

LLCC Seasonal Staff, varies as determined by Administration

Other Temporary and Seasonal Positions, varies as determined by Administration

Appendix B, Job Classifications (ALPHA SORT ON FINAL COPY)

Non-union Job Classifications	Grade
ACCOUNTANT (Highway Dept.)	10
ADMINISTRATIVE ASSISTANT (County Administrator's Office)	6
BUSINESS MANAGER-LLCC	10
ASST. COUNTY ATTORNEY I	11
ASST. COUNTY ATTORNEY II	13
ASST. COUNTY ENGINEER	13
ASST. HWY. MAINT. FOREMAN	6
ASST. LAND COMMISSIONER	10
ASST. ZONING ADMINISTRATOR	10
BUILDING & GROUNDS SUPERVISOR	7
CHILD SUPPORT SUPERVISOR	10
COMPLIANCE OFFICER/WETLAND SPE	9
COMPUTER SPECIALIST/ WEB	4
COMPUTER SPECIALIST/ WEB	4
CONFIDENTIAL SECRETARY (Sheriff's Office)	4
COOK -LLCC	1
COOK-HOUSEKEEPER-DISHWASHER - LLCC	1
COUNTY ADMINISTRATOR	20
COUNTY ASSESSOR	14
COUNTY ENGINEER	18

Deleted: 1
Formatted: Font: Bold
Formatted: Font: Bold, No underline, Font color: Auto
Formatted: Font: Bold, No underline, Font color: Auto

Deleted: 5

Deleted: ADMINISTRATIVE COORD

Deleted: 5

Deleted: ASST. COUNTY ASSESSOR

Deleted: 9

Deleted: COMPUTER SPECIALIST/ Iseries

Deleted: 3

CRIME VICTIM COORDINATOR	6
CUSTODIAN	2
DEPUTY AUDITOR / PAYROLL TECHNICIAN	6
ECONOMIC DEV/FOREST IND. COORD	10
ENVIRONMENTAL HEALTH SPEC.	9
ENVIRONMENTAL SERVICE DIR	14
FINANCIAL ASSISTANCE SUPERVISOR (HHS)	10
FINANCIAL ASSISTANT (Auditor's Office)	10
FISCAL SUPERVISOR / COLLECTIONS OFFICER (HHS)	10
FOOD SERVICE COORD.-LLCC	3
GIS COORDINATOR	9
HEALTH AND HUMAN SERVICES DIRECTOR	18
HEALTH EDUCATOR	9
HUMAN RESOURCES DIRECTOR	14
HUMAN RESOURCES SPECIALIST	5
HWY. MAINT. FOREMAN	10
EDUCATION MANAGER-LLCC	10
IT DIRECTOR	14
LAND COMMISSIONER	14
LAND SURVEY COORDINATOR	9
MAINTENANCE COORD.-LLCC	3
NETWORK ADMINISTRATOR	9

Deleted: *

Deleted: INSTRUCTION COORD

Deleted: LLCC BUSINESS AND MARKETING MANAGER

Deleted: 12

NETWORK APPLICATION SUPPORT SPECIALIST	7
OFFICE ASSISTANT IV (Highway)	4
OFFICE MANAGER / LEAD PARALEGAL	8
OFFICE SUPPORT SPECIALIST, SR.	4
PUBLIC HEALTH NURSE	10
PUBLIC HEALTH SUPERVISOR	13
REGISTERED NURSE	9
RIGHT OF WAY / PERMITTING AGENT	9
SCHOOL YEAR INSTRUCTOR NATURALIST-LLCC	5
SOCIAL SERVICES SUPERVISOR	13
SR. ASST. COUNTY ATTORNEY	17
VETERANS SERVICES OFFICER	9
<u>ASSISTANT VSO</u>	<u>4</u>
<u>COMMUNITY CORRECTIONS DIRECTOR</u>	<u>14</u>
<u>CORRECTIONS AGENT</u>	<u>10</u>
<u>PROBATION CASE AIDE</u>	<u>4</u>

Deleted: * Indicates individuals who have an individual contract.¶

Deleted: <#>Appendix C, Christmas Eve¶
 December 9, 2014¶
 Excerpt from Aitkin County Board Minutes¶
 Motion by Commissioner Niemi, seconded by Commissioner Marcotte and carried, all members voting yes to approve closing the County Offices on Christmas Eve 2014 and authorizing non-union employees to be absent with pay.¶

2015 NON-UNION FLSA EXEMPT			2015 NON-UNION FLSA NON-EXEMPT		
Grade	MIN/YR	MAX/YR	Grade	MIN/HR	MAX/HR
20	\$ 83,824	\$ 125,424	20	\$ 40.30	\$ 60.30
19	\$ 80,704	\$ 120,744	19	\$ 38.80	\$ 58.05
18	\$ 77,584	\$ 116,064	18	\$ 37.30	\$ 55.80
17	\$ 74,464	\$ 111,384	17	\$ 35.80	\$ 53.55
16	\$ 71,344	\$ 106,704	16	\$ 34.30	\$ 51.30
15	\$ 68,224	\$ 102,024	15	\$ 32.80	\$ 49.05
14	\$ 65,104	\$ 97,344	14	\$ 31.30	\$ 46.80
13	\$ 61,984	\$ 92,664	13	\$ 29.80	\$ 44.55
12	\$ 58,864	\$ 87,984	12	\$ 28.30	\$ 42.30
11	\$ 55,744	\$ 83,304	11	\$ 26.80	\$ 40.05
10	\$ 52,624	\$ 78,624	10	\$ 25.30	\$ 37.80
9	\$ 49,504	\$ 73,944	9	\$ 23.80	\$ 35.55
8	\$ 46,384	\$ 69,264	8	\$ 22.30	\$ 33.30
7	\$ 43,264	\$ 64,584	7	\$ 20.80	\$ 31.05
6	\$ 40,144	\$ 59,904	6	\$ 19.30	\$ 28.80
5	\$ 37,024	\$ 55,224	5	\$ 17.80	\$ 26.55
4	\$ 33,904	\$ 50,544	4	\$ 16.30	\$ 24.30
3	\$ 30,784	\$ 45,864	3	\$ 14.80	\$ 22.05
2	\$ 27,664	\$ 41,184	2	\$ 13.30	\$ 19.80
1	\$ 24,544	\$ 36,504	1	\$ 11.80	\$ 17.55

2E

DKB1
1/6/17 3:51PM

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 1

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	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
1	DEPT		Commissioners		
86222	Aitkin Independent Age				
	01-001-000-0000-6230	P	92.50 Synopsis 10/11	1479	Printing, Publishing & Adv
	01-001-000-0000-6230	P	75.00 Synopsis 10/25	1479	Printing, Publishing & Adv
	01-001-000-0000-6230	P	100.00 Synopsis 11/08	1479	Printing, Publishing & Adv
86222	Aitkin Independent Age		267.50		
				3 Transactions	
10452	AT&T Mobility				
	01-001-000-0000-6250	P	69.98 Cell phone	287259994975	Telephone
10452	AT&T Mobility		69.98		
				1 Transactions	
10200	Marcotte/Anne Marie				
	01-001-000-0000-6330	P	855.90 Mileage 10/27-12/21, 10/13-14	1585@.54	Transportation & Travel & Parking
			10/27/2016 12/21/2016	0	
	01-001-000-0000-6330	P	879.12 Mileage 08/16-10/25	1628@.54	Transportation & Travel & Parking
			08/16/2016 10/25/2016	0	
	01-001-000-0000-6330	P	916.92 Mileage May- Aug 2016	1698@.54	Transportation & Travel & Parking
			05/17/2016 08/09/2016	0	
10200	Marcotte/Anne Marie		2,651.94		
				3 Transactions	
9048	Napstad/Brian				
	01-001-000-0000-6250	P	49.99 Internet		Telephone
			11/16/2016 12/15/2016	0	
	01-001-000-0000-6250	P	49.99 Internet		Telephone
			12/16/2016 01/15/2017	0	
	01-001-000-0000-6340	P	11.38 AMC Conference meal		Meals (Overnight)
	01-001-000-0000-6330	P	48.60 mileage	11/2&11/17	Transportation & Travel & Parking
	01-001-000-0000-6330	P	295.38 mileage- December	547@.54	Transportation & Travel & Parking
9048	Napstad/Brian		455.34		
				5 Transactions	
10895	Westerlund/Laurie Ann				
	01-001-000-0000-6330	P	586.44 Milage Nov & Dec 2016	1086@.54	Transportation & Travel & Parking
			11/08/2016 12/13/2016	0	
10895	Westerlund/Laurie Ann		586.44		
				1 Transactions	
1	DEPT Total:		4,031.20	Commissioners	5 Vendors 13 Transactions
12	DEPT			Court Administration	
	8175 Centurylink				

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
8175	Centurylink	P	LD/LOCAL Q4	313645966	Telephone
					1 Transactions
12	DEPT Total:		Court Administration	1 Vendors	1 Transactions
40	DEPT		Auditor		
208	American Solutions For Business				
	01-040-000-0000-6405	P	1099 Forms for 12/31/16 Yr End	INV02846163	Office & Computer Supplies
208	American Solutions For Business				1 Transactions
8175	Centurylink				
	01-040-000-0000-6250	P	LD/LOCAL	313645966	Telephone
	01-040-021-0000-6250	P	Local Calls- License Center	314154028	License Center- Phone
			12/11/2016 01/10/2017	0	
8175	Centurylink				2 Transactions
1457	CPS Technology Solutions, Inc				
	01-040-000-0000-6231		January Maintenance contract	371732	Services, Labor, Contracts
1457	CPS Technology Solutions, Inc				1 Transactions
3195	MCCC				
	01-040-000-0000-6231	P	Year end Training- Donna Boyer	2Y1612064	Services, Labor, Contracts
3195	MCCC				1 Transactions
86290	Mn Counties Information Systems				
	01-040-000-0000-6231		Payroll 2017 Q1 Support	1258	Services, Labor, Contracts
	01-040-000-0000-6231		Payroll 2015 Qtrly Adjust	1258	Services, Labor, Contracts
	01-040-000-0000-6231		Finance 2017 Q1 Support	1258	Services, Labor, Contracts
	01-040-000-0000-6231		Finance 2015 Qtrly Adjust	1258	Services, Labor, Contracts
	01-040-000-0000-6231		Formsprint DPF/Email Q1	1270	Services, Labor, Contracts
	01-040-000-0000-6231		Formsprint Runtime 2017 Q1	1270	Services, Labor, Contracts
86290	Mn Counties Information Systems				6 Transactions
40	DEPT Total:		Auditor	5 Vendors	11 Transactions
42	DEPT		Treasurer		
8175	Centurylink				
	01-042-000-0000-6250	P	LD/LOCAL	313645966	Telephone

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	No.	Account/Formula	Accr	Rpt	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name
	8175 Centurylink					17.56						
										1 Transactions		
42	DEPT Total:					17.56	Treasurer			1 Vendors		1 Transactions
43	DEPT						Assessor					
	10452 AT&T Mobility		01-043-000-0000-6250		P	209.94	Cell phone			287250162187		Telephone
								11/18/2016	12/17/2016	0		
	10452 AT&T Mobility					209.94				1 Transactions		
	8175 Centurylink		01-043-000-0000-6250		P	69.44	LD/LOCAL			313645966		Telephone
	8175 Centurylink					69.44				1 Transactions		
43	DEPT Total:					279.38	Assessor			2 Vendors		2 Transactions
44	DEPT						Central Services					
	248 Association of Mn Counties		01-044-000-0000-6845			9,718.00	2017 Annual dues			46140		Assoc of MN Counties
	248 Association of Mn Counties					9,718.00				1 Transactions		
	783 Canon Financial Services, Inc		01-044-000-0000-6231		P	326.43	Copier contract 031			16783778		Services, Labor, Contracts
	783 Canon Financial Services, Inc					326.43				1 Transactions		
	8175 Centurylink		01-044-000-0000-6250		P	5.62	LD/LOCAL			313645966		Telephone
	8175 Centurylink					5.62				1 Transactions		
	10185 Centurylink Communications Inc		01-044-000-0000-6250		P	0.61	Toll Free Charges			320295974		Telephone
								12/09/2016	01/08/2017	0		
	10185 Centurylink Communications Inc					0.61				1 Transactions		
	5247 MRCC		01-044-000-0000-6844			2,100.00	2017 Dues			MR2017-1		MN Rural Counties Caucus
	5247 MRCC					2,100.00				1 Transactions		

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
3724	Performance Office Papers				
	01-044-000-0000-6405	P	80 cases copy paper	369447-00	Office & Computer Supplies
3724	Performance Office Papers				
			1 Transactions		
44	DEPT Total:		14,190.66	Central Services	6 Vendors 6 Transactions
49	DEPT			Information Technologies	
8175	Centurylink				
	01-049-000-0000-6250	P	LD/LOCAL	313645966	Telephone
8175	Centurylink				
			1 Transactions		
88880	Datacomm Computers & Networks Inc				
	01-049-000-0000-6402		Battery for Server APS	9390	Computer Supplies & Software
88880	Datacomm Computers & Networks Inc				
			1 Transactions		
86290	Mn Counties Information Systems				
	01-049-000-0000-6231		Prop Tax 2017 Q1 Support	1258	Programming, Services, Contracts
	01-049-000-0000-6231		Prop Tax 2017 Q1 Support	1258	Programming, Services, Contracts
	01-049-000-0000-6231		Prop Tax 2015 Qtrly Adjust	1258	Programming, Services, Contracts
	01-049-000-0000-6231		Prop Tax 2015 Qtrly Adjust	1258	Programming, Services, Contracts
86290	Mn Counties Information Systems				
			4 Transactions		
49	DEPT Total:		22,308.14	Information Technologies	3 Vendors 6 Transactions
52	DEPT			Administration/Personnel Dept	
10452	AT&T Mobility				
	01-052-000-0000-6250	P	Cell phone	287259994975	Telephone
10452	AT&T Mobility				
			1 Transactions		
8175	Centurylink				
	01-052-000-0000-6250	P	LD/LOCAL	313645966	Telephone
8175	Centurylink				
			1 Transactions		
12048	McDowell Agency, Inc./The				
	01-052-000-0000-6234	P	background screening	83315	Background Check Fee
	01-052-000-0000-6234	P	background screening	83716	Background Check Fee
12048	McDowell Agency, Inc./The				
			2 Transactions		

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
			Amount		
5871	Northeast Service Cooperative		150.00	31169	Dues & Subscriptions
	01-052-000-0000-6240				
5871	Northeast Service Cooperative		150.00	0	1 Transactions
13412	Pemberton, Sorlie, Rufer & Kershner PLLI				
	01-052-000-0000-6232	P	1,344.00	20146317-000M	Attorney Services
	01-052-000-0000-6232	P	2,227.00	20146317-000M	Attorney Services
13412	Pemberton, Sorlie, Rufer & Kershner PLLI		3,571.00		2 Transactions
86235	The Office Shop Inc				
	01-052-000-0000-6405		26.89	1018461-0	Office & Computer Supplies
86235	The Office Shop Inc		26.89		1 Transactions
52	DEPT Total:		4,242.32	6 Vendors	8 Transactions
90	DEPT				Attorney
8175	Centurylink				
	01-090-000-0000-6250	P	33.99	313645966	Telephone
8175	Centurylink		33.99		1 Transactions
10185	Centurylink Communications Inc				
	01-090-000-0000-6250	P	1.11	320295974	Telephone
10185	Centurylink Communications Inc		1.11	0	1 Transactions
90	DEPT Total:		35.10	2 Vendors	2 Transactions
100	DEPT				Recorder
8175	Centurylink				
	01-100-000-0000-6250	P	20.71	313645966	Telephone
8175	Centurylink		20.71		1 Transactions
2386	Information Systems Corp				
	01-100-000-0000-6405	P	313.65	24354	Office & Computer Supplies
2386	Information Systems Corp		313.65		1 Transactions
11406	Innovative Office Solutions				

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
11406 Innovative Office Solutions	P	178.63	Toner HP Laserjet	IN1443268 Office & Computer Supplies
		178.63		1 Transactions
86235 The Office Shop Inc				
01-100-000-0000-6405	P	8.43	Staples & calendars	1018050-0 Office & Computer Supplies
86235 The Office Shop Inc		8.43		1 Transactions
6101 West Central Indexing, Llc				
01-100-196-0000-6231		3,045.00	2017 Product Support	1278 Services, Labor, Contracts-Recorder's
6101 West Central Indexing, Llc		3,045.00		1 Transactions
100 DEPT Total:		3,566.42	Recorder	5 Vendors 5 Transactions
110 DEPT			Courthouse Maintenance	
8239 Ameripride Linen & Apparel Services				
01-110-000-0000-6422	P	36.72	Mop dry & handle	2200861842 Janitorial Supplies
8239 Ameripride Linen & Apparel Services		36.72		1 Transactions
12106 Antoine Electric				
01-110-000-0000-6231	P	72.00	Fix motor pool door opener	16190 Services, Labor, Contracts
12106 Antoine Electric		72.00		1 Transactions
10452 AT&T Mobility				
01-110-000-0000-6250	P	12.83	Cell phone	287259994975 Phone
10452 AT&T Mobility		12.83		1 Transactions
8175 Centurylink				
01-110-000-0000-6250	P	8.22	LD/LOCAL	313645966 Phone
8175 Centurylink		8.22		1 Transactions
1598 Ferrara's Htg Air Cond & Refrig Inc				
01-110-000-0000-6231	P	75.00	Repair 3rd floor leak	8473 Services, Labor, Contracts
1598 Ferrara's Htg Air Cond & Refrig Inc		75.00		1 Transactions
2186 Hillyard Inc - Kansas City				
01-110-000-0000-6422	P	321.12	Liners, cleaners	602343505 Janitorial Supplies
01-110-000-0000-6422	P	160.16	cleaners	602357951 Janitorial Supplies
2186 Hillyard Inc - Kansas City		481.28		2 Transactions

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
		Amount		
11889 Honeywell International Inc. 01-110-000-0000-6231		3,048.02	5238524445	Services, Labor, Contracts
11889 Honeywell International Inc.		3,048.02	0	1 Transactions
89765 Minnesota Elevator, Inc 01-110-000-0000-6231		171.64	689900	Services, Labor, Contracts
89765 Minnesota Elevator, Inc		171.64		1 Transactions
110 DEPT Total:		3,905.71	8 Vendors	9 Transactions
120 DEPT				Service Officer
10452 AT&T Mobility 01-120-000-0000-6250	P	62.05	287270539560	Telephone
10452 AT&T Mobility		62.05	0	1 Transactions
8175 Centurylink 01-120-000-0000-6250	P	51.77	313645966	Telephone
8175 Centurylink		51.77		1 Transactions
10185 Centurylink Communications Inc 01-120-000-0000-6250	P	0.21	320295974	Telephone
10185 Centurylink Communications Inc		0.21	0	1 Transactions
86235 The Office Shop Inc 01-120-000-0000-6405	P	18.59	1017639-0	Office & Computer Supplies
86235 The Office Shop Inc		18.59		1 Transactions
6097 Verizon Wireless 01-120-000-0000-6250	P	15.54	88069036400001	Telephone
6097 Verizon Wireless		15.54		1 Transactions
120 DEPT Total:		148.16	5 Vendors	5 Transactions
121 DEPT				Housing & Redevelopment
11113 Anderson/Edward				

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	11/29/16 Per Diem
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	12/28/16 Per Diem
11113 Anderson/Edward		70.00		2 Transactions
13164 Turner/Evelyn				
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	11/29/16 Per Diem
13164 Turner/Evelyn		35.00		1 Transactions
10017 Tveit/Galen				
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	11/29/16 Per Diem
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	12/28/16 Per Diem
10017 Tveit/Galen		70.00		2 Transactions
11355 Williams/Ihleen E				
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	11/29/16 Per Diem
01- 121- 000- 0000- 6350	P	35.00	HRA Meeting	12/28/16 Per Diem
11355 Williams/Ihleen E		70.00		2 Transactions
121 DEPT Total:		245.00	Housing & Redevelopment	4 Vendors 7 Transactions
122 DEPT			Planning & Zoning	
783 Canon Financial Services, Inc				
01- 122- 000- 0000- 6231	P	248.73	Monthly copier 029	16783776 Services, Labor, Contracts, Programming
783 Canon Financial Services, Inc		248.73		1 Transactions
8175 Centurylink				
01- 122- 000- 0000- 6250	P	50.08	LD/LOCAL	313645966 Telephone
8175 Centurylink		50.08		1 Transactions
13442 Hagen/Michael				
01- 122- 000- 0000- 6350	P	10.00	PC Onsite	001254 Per Diem
01- 122- 038- 0000- 6330	P	56.16	PC Onsite mileage	104@.54 Boa/Pc Mileage
01- 122- 000- 0000- 6350	P	50.00	PC Meeting	12/19/2016 Per Diem
01- 122- 038- 0000- 6330	P	16.20	PC Meeting mileage	30@.54 Boa/Pc Mileage
13442 Hagen/Michael		132.36		4 Transactions
11990 Lange/David				
01- 122- 000- 0000- 6350	P	20.00	On Sites	001274,001254 Per Diem
01- 122- 000- 0000- 6350	P	50.00	PC Meeting	12/19/2016 Per Diem

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Accr	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula				Service Dates	Paid On Bhf #	On Behalf of Name
	01-122-038-0000-6330		P	36.72	On Site Mileage	68@.54	Boa/Pc Mileage
	01-122-038-0000-6330		P	38.88	PC Meeting mileage	72@.54	Boa/Pc Mileage
11990	Lange/David			145.60			
					4 Transactions		
5472	Newshopper						
	01-122-000-0000-6230		P	72.23	Ordinance Hearing Ad	5717	Printing, Publishing & Adv
5472	Newshopper			72.23			
					1 Transactions		
5516	Paquette/Jeremy M						
	01-122-000-0000-6350		P	10.00	Onsite - Harels		Per Diem
	01-122-000-0000-6350		P	50.00	PC Meeting	12/19/16	Per Diem
	01-122-038-0000-6330		P	14.04	Onsite mileage	26@.54	Boa/Pc Mileage
	01-122-038-0000-6330		P	38.88	PC Meeting mileage	72@.54	Boa/Pc Mileage
5516	Paquette/Jeremy M			112.92			
					4 Transactions		
13424	Sonnee/Dennise J						
	01-122-000-0000-6350		P	50.00	PC Meeting	12/19/16	Per Diem
	01-122-000-0000-6350		P	20.00	On sites	1254,1274	Per Diem
	01-122-038-0000-6330		P	18.90	Onsite Mileage	35@.54	Boa/Pc Mileage
	01-122-038-0000-6330		P	27.00	PC Mileage	50@.54	Boa/Pc Mileage
13424	Sonnee/Dennise J			115.90			
					4 Transactions		
6097	Verizon Wireless						
	01-122-000-0000-6250		P	39.10	Montly cellular	38069013800001	Telephone
6097	Verizon Wireless			39.10			
					1 Transactions		
122	DEPT Total:			916.92	Planning & Zoning	8 Vendors	20 Transactions
123	DEPT				Coroner		
2939	McGee P.A./M.B.						
	01-123-000-0000-6231		P	3,000.00	Medical expaminer 2016	2650	Coroner Fees
2939	McGee P.A./M.B.			3,000.00			
					1 Transactions		
4507	Sorensen Root Thompson Funeral Home						
	01-123-000-0000-6330		P	5,650.00	Transports to Ramsey Co ME		Transportation For Autoposy
					06/30/2016 12/30/2016	0	
4507	Sorensen Root Thompson Funeral Home			5,650.00			
					1 Transactions		

DKB1
1/6/17 3:51PM
1 General Fund

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
123 DEPT Total:		Coroner	2 Vendors	2 Transactions
200 DEPT		Enforcement		
10452 AT&T Mobility 01-200-000-0000-6250	P	Squad cell	287258495419	Telephone
10452 AT&T Mobility			1 Transactions	
12445 Brandl Chevrolet, Buick GMC 01-200-000-0000-6302	P	Noise #225	226857	Car Maintenance
01-200-000-0000-6302	P	Pads & rotors #221	227003	Car Maintenance
01-200-000-0000-6302	P	Rear seatbelt	227011	Car Maintenance
12445 Brandl Chevrolet, Buick GMC			3 Transactions	
13325 Bruggman/Paul 01-200-040-0000-6304	P	December Hours		TZD Grant Expenses
01-200-040-0000-6304	P	December Phone		TZD Grant Expenses
01-200-040-0000-6304	P	December miles	150@.54	TZD Grant Expenses
13325 Bruggman/Paul			3 Transactions	
8175 Centurylink 01-200-000-0000-6250	P	LC/LOCAL PROBATION	313645966	Telephone
01-200-000-0000-6250	P	LD/LOCAL	313645966	Telephone
8175 Centurylink			2 Transactions	
10185 Centurylink Communications Inc 01-200-000-0000-6250	P	Toll Free Charges	320295974	Telephone
		12/09/2016	01/08/2017	
10185 Centurylink Communications Inc			0	
			1 Transactions	
2340 Hyytinen Hardware Hank 01-200-000-0000-6405	P	Return nuts	1363903	Office Supplies
01-200-000-0000-6405	P	Keys for ATV gate	1364117	Office Supplies
2340 Hyytinen Hardware Hank			2 Transactions	
3100 McGregor Oil 01-200-000-0000-6511	P	gAS #220	AITKINSH	Gas And Oil
3100 McGregor Oil			1 Transactions	
3334 MCIT				

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
		Amount		
3334 MCIT	P	587.84	13PE0146	Insurance
		587.84	1 Transactions	
3337 Minnesota County Attorneys Association	P	88.00	200002242	Office Supplies
3337 Minnesota County Attorneys Association		88.00	1 Transactions	
3371 Minnesota Sheriffs' Association	P	120.00	129230	Gun Permit Expenses
		2,663.00	17-0001	Dues
		995.00	17-0175	Services & Labor (Incl Contracts)
3371 Minnesota Sheriffs' Association		3,778.00	3 Transactions	
10412 O'Reilly Auto Parts	P	34.18	1878-346646	Car Maintenance
10412 O'Reilly Auto Parts		34.18	1 Transactions	
3712 Office Depot	P	470.93	888635561001	Office Supplies
3712 Office Depot		470.93	1 Transactions	
13934 Tire Barn	P	326.64	36942	Car Maintenance
	P	43.35	37045	Car Maintenance
	P	192.45	37093	Car Maintenance
	P	88.63	37113	Car Maintenance
13934 Tire Barn		651.07	4 Transactions	
13848 WYATT'S TOWING	P	289.00	16-4058	Repair & Maintenance Supplies
13848 WYATT'S TOWING		289.00	1 Transactions	
200 DEPT Total:		9,116.93	14 Vendors	25 Transactions
202 DEPT				
1491 Dutch's Electric, Inc	P	35.00	25056	Services & Labor (Incl Contracts)
1491 Dutch's Electric, Inc		35.00	1 Transactions	

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	No.	Account/Formula	Accr	Rpt	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name
2340 Hyytinen Hardware Hank		01-202-000-0000-6405	P		162.89	B&W Chain		1344506		Office Supplies	
		01-202-000-0000-6405	P		35.07	Hardware for bouys		1361562		Office Supplies	
2340 Hyytinen Hardware Hank					197.96		2 Transactions				
202 DEPT Total:					232.96	Boat & Water		2 Vendors		3 Transactions	
203 DEPT						Snowmobile					
10452 AT&T Mobility		01-203-000-0000-6250	P		56.09	Squad cell		287258495419		Telephone	
10452 AT&T Mobility					56.09		1 Transactions				
203 DEPT Total:					56.09	Snowmobile		1 Vendors		1 Transactions	
206 DEPT						Forfeitures					
10854 Wealthwood Rod & Gun Club		01-206-000-0000-6409	P		2,000.00	Contribution in lieu of fees				Forfeiture Supplies	
10854 Wealthwood Rod & Gun Club					2,000.00		1 Transactions				
206 DEPT Total:					2,000.00	Forfeitures		1 Vendors		1 Transactions	
252 DEPT						Corrections					
10452 AT&T Mobility		01-252-000-0000-6250	P		55.98	Squad cell		287258495419		Telephone	
10452 AT&T Mobility					55.98		1 Transactions				
456 Bob Barker Company, Inc.		01-252-000-0000-6424	P		381.56	Inmate supplies		WEB000458978		Inmate Supplies	
456 Bob Barker Company, Inc.					381.56		1 Transactions				
788 Bureau of Crim. Apprehension		01-252-000-0000-6231	P		390.00	CJDN Quarterly invoice	10/01/2016 12/31/2016	358025	0	Services & Labor (Incl Contracts)	
788 Bureau of Crim. Apprehension					390.00		1 Transactions				
8175 Centurylink		01-252-000-0000-6250	P		288.10	LD/LOCAL		313645966		Telephone	

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
8175 Centurylink				
		288.10		1 Transactions
10185 Centurylink Communications Inc				
01- 252- 000- 0000- 6250	P	8.71		Toll Free Charges
			320295974	Telephone
				12/09/2016 01/08/2017 0
10185 Centurylink Communications Inc		8.71		1 Transactions
163 Charter Communications				
01- 252- 252- 0000- 6405		181.67		Cable TV- Jan 17
163 Charter Communications		181.67		83523056600060 Prisoner Welfare
				1 Transactions
14106 Cyntox LLC				
01- 252- 000- 0000- 6231		192.50		Sharps disposal Jan- Jun 2017
14106 Cyntox LLC		192.50		16326 Services & Labor (Incl Contracts)
				1 Transactions
88628 Dalco				
01- 252- 000- 0000- 6422	P	88.37-		Credit- incorrect sell price
01- 252- 000- 0000- 6422	P	224.32		Paper products for jail
01- 252- 000- 0000- 6422	P	121.92		Paper products for jail
88628 Dalco		257.87		3116929 Janitorial Supplies
				3 Transactions
1491 Dutch's Electric, Inc				
01- 252- 000- 0000- 6590	P	476.39		Circuit panel sally port
1491 Dutch's Electric, Inc		476.39		25055 Repair & Maintenance Supplies
				1 Transactions
1829 Goble's Sewer Service Inc.				
01- 252- 000- 0000- 6231	P	185.00		jetted lines in sally port
1829 Goble's Sewer Service Inc.		185.00		3347 Services & Labor (Incl Contracts)
				1 Transactions
2186 Hillyard Inc - Kansas City				
01- 252- 000- 0000- 6422	P	245.22		Janitorial
01- 252- 000- 0000- 6422	P	70.25		Janitorial
2186 Hillyard Inc - Kansas City		315.47		602358009 Janitorial Supplies
				602361998 Janitorial Supplies
				2 Transactions
2340 Hyytinen Hardware Hank				
01- 252- 000- 0000- 6590	P	59.48		Paint for cells
01- 252- 000- 0000- 6590	P	139.64		Paint & supplies for cells
01- 252- 000- 0000- 6590	P	32.97		Broom for jail
				1359888 Repair & Maintenance Supplies
				1361260 Repair & Maintenance Supplies
				1362916 Repair & Maintenance Supplies

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
		Amount		
2340 Hyytinen Hardware Hank		232.09		3 Transactions
13691 MEnD Correctional Care, PLLC				
01- 252- 000- 0000- 6262		5,601.50	Jan 2017 Healthcare Services	1697 Medical Expenses & Supplies - Inmates
01- 252- 000- 0000- 6262		21.19	Inhaler	1733 Medical Expenses & Supplies - Inmates
13691 MEnD Correctional Care, PLLC		5,622.69		2 Transactions
89765 Minnesota Elevator, Inc				
01- 252- 000- 0000- 6231		171.64	Monthly Service - Jan 17	689902 Services & Labor (Incl Contracts)
89765 Minnesota Elevator, Inc		171.64		1 Transactions
11120 Nardini Fire Equipment Co.,Inc				
01- 252- 000- 0000- 6231	P	650.00	Alarm system inspection jail	30883 Services & Labor (Incl Contracts)
01- 252- 000- 0000- 6231	P	295.00	Alarm system inspec jail panel	30885 Services & Labor (Incl Contracts)
11120 Nardini Fire Equipment Co.,Inc		945.00		2 Transactions
3712 Office Depot				
01- 252- 000- 0000- 6405	P	138.98	Toner/printer cartridges	888634863001 Office & Computer Supplies
3712 Office Depot		138.98		1 Transactions
3789 Pan- O- Gold Baking Company				
01- 252- 000- 0000- 6418	P	208.06	Groceries	10024635723 Groceries
01- 252- 000- 0000- 6418	P	182.62	Groceries	10024636312 Groceries
3789 Pan- O- Gold Baking Company		390.68		2 Transactions
10771 Regional Diagnostic Radiology				
01- 252- 000- 0000- 6262	P	34.34	Birosh, A	RDR282305 Medical Expenses & Supplies - Inmates
01- 252- 000- 0000- 6262	P	17.17	Birosh, A	RDR282305 Medical Expenses & Supplies - Inmates
01- 252- 000- 0000- 6262	P	29.79	Waycaster, B	RDR282369 Medical Expenses & Supplies - Inmates
01- 252- 000- 0000- 6262	P	65.83	Parkki, J	RDR95334 Medical Expenses & Supplies - Inmates
10771 Regional Diagnostic Radiology		147.13		4 Transactions
12930 River Oaks Dental				
01- 252- 000- 0000- 6262	P	105.00	Serban, Y	3931 Medical Expenses & Supplies - Inmates
12930 River Oaks Dental		105.00		1 Transactions
84172 Riverwood Healthcare Center				
01- 252- 000- 0000- 6262	P	1,456.84	Hansen, N J	103141339 Medical Expenses & Supplies - Inmates
01- 252- 000- 0000- 6262	P	166.30	Senty, I	48000666 Medical Expenses & Supplies - Inmates

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
	01-252-000-0000-6262	P	1,322.46	Rude, T	48000666	Medical Expenses & Supplies - Inmates
	01-252-000-0000-6262	P	415.03	Wolf, M	48000666	Medical Expenses & Supplies - Inmates
	01-252-000-0000-6262	P	457.72	Birosh, A	48000666	Medical Expenses & Supplies - Inmates
	01-252-000-0000-6262	P	786.19	Waycaster, B	48000666	Medical Expenses & Supplies - Inmates
	01-252-000-0000-6262	P	321.05	Waycaster, B	48000666	Medical Expenses & Supplies - Inmates
84172	Riverwood Healthcare Center		4,925.59			7 Transactions
4761	Sysco Minnesota Inc					
	01-252-000-0000-6418	P	3,088.16	Groceries	153010137	Groceries
	01-252-000-0000-6418	P	2,932.53	Groceries	153012636	Groceries
4761	Sysco Minnesota Inc		6,020.69			2 Transactions
13934	Tire Barn					
	01-252-000-0000-6302	P	89.18	Oil Change, wiper bld Impala	37088	Car Maintenance
13934	Tire Barn		89.18			1 Transactions
252	DEPT Total:		21,521.92	Corrections	22 Vendors	40 Transactions
253	DEPT			Sentence to Serve		
10452	AT&T Mobility					
	01-253-000-0000-6250	P	34.99	Squad cell	287258495419	Telephone
10452	AT&T Mobility		34.99			1 Transactions
8175	Centurylink					
	01-253-000-0000-6250	P	5.96	LD/LOCAL	313645966	Telephone
8175	Centurylink		5.96			1 Transactions
10327	Northwestern MN Juvenile Ctr- Evaluation					
	01-253-000-0000-6204	P	6,944.00	Detention	117-89-1	Juvenile Detention
				10/01/2016	10/31/2016	0
	01-253-000-0000-6204	P	6,720.00	Detention	118-89-1	Juvenile Detention
				11/01/2016	11/30/2016	0
10327	Northwestern MN Juvenile Ctr- Evaluation		13,664.00			2 Transactions
13934	Tire Barn					
	01-253-000-0000-6302	P	477.81	Ball Jt, oil change 09 Ford Ec	36968	Car Maintenance
13934	Tire Barn		477.81			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
253 DEPT Total:		Sentence to Serve	4 Vendors	5 Transactions
254 DEPT		Enhanced 911 System		
2437 Independent Emerg Services,Llc 01-254-000-0000-6231	P	Final VESTA Sentinal 4 system	081089	Services, Labor, Contracts
2437 Independent Emerg Services,Llc			1 Transactions	
3455 Motorola Inc 01-254-000-0000-6231		2017 Service Contract	78371167	Services, Labor, Contracts
3455 Motorola Inc		01/01/2017 01/01/2017	0	
			1 Transactions	
254 DEPT Total:		Enhanced 911 System	2 Vendors	2 Transactions
255 DEPT		General Crime Victim Grant		
8175 Centurylink 01-255-000-0000-6250	P	LD/LOCAL	313645966	Telephone
8175 Centurylink			1 Transactions	
255 DEPT Total:		General Crime Victim Grant	1 Vendors	1 Transactions
257 DEPT		Community Corrections		
14089 DeRuyck/Liz 01-257-000-0000-6330	P	Dec Mileage - Director's mtg	260@.44	Mileage
14089 DeRuyck/Liz			1 Transactions	
86235 The Office Shop Inc 01-257-000-0000-6342	P	Contract paper meter charges	289816	Office Equipment Rental/Contracts
86235 The Office Shop Inc			1 Transactions	
11030 Tougas/Janet 01-257-257-0000-6330	P	December mileage	120@.44	Mileage
11030 Tougas/Janet			1 Transactions	
6097 Verizon Wireless 01-257-257-0000-6215	P	Verizon Cellular Phone	842105699	Wireless Telephone Services
		11/24/2016 12/23/2016	0	

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
6097 Verizon Wireless				
		54.29		
			1 Transactions	
257 DEPT Total:		352.91	Community Corrections	4 Vendors 4 Transactions
280 DEPT			Emergency Management	
10185 Centurylink Communications Inc				
01- 280- 000- 0000- 6250	P	1.51	Toll Free Charges	320295974 Telephone
			12/09/2016 01/08/2017	0
10185 Centurylink Communications Inc		1.51		1 Transactions
280 DEPT Total:		1.51	Emergency Management	1 Vendors 1 Transactions
390 DEPT			Environmental Health (FBL)	
8175 Centurylink				
01- 390- 000- 0000- 6250	P	19.58	LD/LOCAL	313645966 Telephone
8175 Centurylink		19.58		1 Transactions
390 DEPT Total:		19.58	Environmental Health (FBL)	1 Vendors 1 Transactions
391 DEPT			Solid Waste	
8175 Centurylink				
01- 391- 000- 0000- 6250	P	7.31	LD/LOCAL	313645966 Telephone
8175 Centurylink		7.31		1 Transactions
3503 Neff/Terry B.				
01- 391- 000- 0000- 6330	P	22.68	Mileage	42@.54 Transportation & Travel & Parking
01- 391- 000- 0000- 6330	P	43.74	Soil workshop mileage LLCC	81@.54 Transportation & Travel & Parking
3503 Neff/Terry B.		66.42		2 Transactions
3475 Solid Waste Administrators Assoc.				
01- 391- 000- 0000- 6240		100.00	Membership renewal	Dues
3475 Solid Waste Administrators Assoc.		100.00		1 Transactions
391 DEPT Total:		173.73	Solid Waste	3 Vendors 4 Transactions
392 DEPT			Water Wells	
12214 Shopko Store Operating Co. LLC				
01- 392- 000- 0000- 6405	P	20.72	Alcohol/swabs	4095 Office & Film Supplies

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
12214 Shopko Store Operating Co. LLC				
		20.72	1 Transactions	
392 DEPT Total:		20.72	1 Vendors	1 Transactions
600 DEPT		Water Wells		
3402 Mississippi Headwaters Board		Ag Society, Soil & Water, Ag Inspect		
01-600-552-0000-6847		2017 Appropriation		Mississippi Headwaters Board
3402 Mississippi Headwaters Board		1,500.00	1 Transactions	
		1,500.00		
600 DEPT Total:		1,500.00	1 Vendors	1 Transactions
601 DEPT		Ag Society, Soil & Water, Ag Inspect		
89471 Aitkin Co 4- H Council		Extension		
01-601-551-0000-5840	P	400.00		
01-601-551-0000-5840	P	80.00	Sales Recorder's 5360- 5369	Rec#450 4- H Plat Book Sales
01-601-551-0000-5840	P	400.00	Sales License Ctr 5224- 5225	Rec#451 4- H Plat Book Sales
01-601-551-0000-5840	P	200.00	Sales Recorder's 5370- 5379	Rec#452 4- H Plat Book Sales
01-601-551-0000-5840	P	120.00	Sales License Ctr 5226- 5230	Rec#453 4- H Plat Book Sales
01-601-551-0000-5840	P	400.00	Sales License Ctr 5231- 5233	Rec#454 4- H Plat Book Sales
01-601-551-0000-5840	P	400.00	Sales Recorder's 5497- 5506	Rec#455 4- H Plat Book Sales
01-601-551-0000-5840	P	120.00	Sales License Ctr 5547- 5549	Rec#456 4- H Plat Book Sales
89471 Aitkin Co 4- H Council		1,720.00	7 Transactions	
8175 Centurylink				
01-601-000-0000-6250	P	0.79	LD/LOCAL	313645966 Telephone
8175 Centurylink		0.79	1 Transactions	
90853 Mickelson/Bonnie H				
01-601-000-0000-6350	P	35.00	Extension Committee	Nov 28,2016 Per Diem
90853 Mickelson/Bonnie H		35.00	1 Transactions	
601 DEPT Total:		1,755.79	3 Vendors	9 Transactions
711 DEPT		Extension		
8175 Centurylink				
01-711-000-0000-6250	P	2.48	LD/LOCAL	313645966 Telephone
8175 Centurylink		2.48	1 Transactions	

DKB1
1/6/17 3:51PM

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>
711 DEPT Total:		2.48 Economic Development	1 Vendors	1 Transactions
1 Fund Total:		200,690.10 General Fund		198 Transactions

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
301 DEPT				
89541 Culligan				
03-301-000-0000-6400	P	42.00		
03-301-000-0000-6400		10.50		
89541 Culligan		52.50		
			2 Transactions	
3247 MCEA				
03-301-000-0000-6296		200.00		
03-301-000-0000-6296		250.00		
03-301-000-0000-6296		50.00		
3247 MCEA		500.00		
			3 Transactions	
86235 The Office Shop Inc				
03-301-000-0000-6400	P	280.88		
86235 The Office Shop Inc		280.88		
			1 Transactions	
301 DEPT Total:		833.38	R&B Administration	3 Vendors 6 Transactions
302 DEPT				
11985 Kazmerzak/Paul				
03-302-000-0000-6411	P	145.00		
11985 Kazmerzak/Paul		145.00		
			1 Transactions	
302 DEPT Total:		145.00	R&B Engineering/Construction	1 Vendors 1 Transactions
303 DEPT				
13620 American Door Works				
03-303-000-0000-6298	P	2,344.24		
13620 American Door Works		2,344.24		
			1 Transactions	
10452 AT&T Mobility				
03-303-000-0000-6254	P	34.99		
10452 AT&T Mobility		34.99		
			1 Transactions	
86467 Auto Value Aitkin				
03-303-000-0000-6298	P	89.94		
03-303-000-0000-6590	P	3.99		
03-303-000-0000-6298	P	47.88		

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>
03-303-000-0000-6298	P	495.74	AITKIN SHOP SUPPLIES	40093503 Shop Maintenance
03-303-000-0000-6590	P	331.85	FILTERS	40093593 Repair & Maintenance Supplies
03-303-000-0000-6298	P	89.99	PALISADE SHOP SUPPLIES	40093880 Shop Maintenance
03-303-000-0000-6298	P	352.97	AITKIN SHOP SUPPLIES	40093977 Shop Maintenance
03-303-000-0000-6590	P	2.99	REPAIR PARTS	40093978 Repair & Maintenance Supplies
86467 Auto Value Aitkin		1,415.35		8 Transactions
8175 Centurylink				
03-303-000-0000-6254	P	85.75	LD/LOCAL	313645966 Utilities
03-303-000-0000-6254	P	31.33	FAX: HWY OFFICE	DEC-JAN Utilities
8175 Centurylink		117.08		2 Transactions
8618 Compass Minerals America				
03-303-000-0000-6518	P	3,640.59	DE-ICING SALT	71572459 De-Icing Salt
03-303-000-0000-6518	P	2,019.23	DE-ICING SALT	71572460 De-Icing Salt
03-303-000-0000-6518	P	1,789.09	DE-ICING SALT	71573758 De-Icing Salt
03-303-000-0000-6518	P	3,574.03	DE-ICING SALT	71573759 De-Icing Salt
03-303-000-0000-6518	P	3,743.79	DE-ICING SALT	71574949 De-Icing Salt
8618 Compass Minerals America		14,766.73		5 Transactions
9326 Dehn Oil				
03-303-000-0000-6513	P	12,754.40	AITKIN DIESEL	25095914 Motor Fuel & Lubricants
9326 Dehn Oil		12,754.40		1 Transactions
1491 Dutch's Electric, Inc				
03-303-000-0000-6298	P	410.32	REPLACE LAMPS	25069 Shop Maintenance
1491 Dutch's Electric, Inc		410.32		1 Transactions
7935 East Central Energy				
03-303-000-0000-6254	P	210.30	NOV-DEC POWER: MCGRATH	70415419 Utilities
7935 East Central Energy		210.30		1 Transactions
8622 Frontier				
03-303-000-0000-6254		62.87	JACOBSON	218-752-6591 Utilities
03-303-000-0000-6254		62.87	MCGREGOR	218-768-4481 Utilities
03-303-000-0000-6254		62.87	PALISADE	218-845-2607 Utilities
03-303-000-0000-6254		62.87	MCGRATH	320-592-3580 Utilities
8622 Frontier		251.48		4 Transactions

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>No.</u>	<u>Account/Formula</u>	<u>Rpt</u>	<u>Accr</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
						<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
13468 G & K Services		03-303-000-0000-6298		P	18.93	SHOP LAUNDRY	1043656256	Shop Maintenance
		03-303-000-0000-6298			18.93	SHOP LAUNDRY	1043661972	Shop Maintenance
13468 G & K Services					37.86	2 Transactions		
1754 Garrison Disposal Company, Inc		03-303-000-0000-6254		P	78.69	MCGREGOR SHOP	8235541	Utilities
1754 Garrison Disposal Company, Inc					78.69	1 Transactions		
4641 Holiday Credit Office		03-303-000-0000-6513		P	10.71	FEDERAL TAX ADJUSTMENT		Motor Fuel & Lubricants
		03-303-000-0000-6513		P	1.76	REBATE		Motor Fuel & Lubricants
		03-303-000-0000-6513		P	22.50	GASOLINE	0-82522015	Motor Fuel & Lubricants
		03-303-000-0000-6513		P	35.00	GASOLINE	0-84131057	Motor Fuel & Lubricants
		03-303-000-0000-6513		P	48.00	GASOLINE	140547086	Motor Fuel & Lubricants
		03-303-000-0000-6513		P	19.50	GASOLINE	173901114	Motor Fuel & Lubricants
4641 Holiday Credit Office					112.53	6 Transactions		
2340 Hyytinen Hardware Hank		03-303-000-0000-6298		P	16.99	MCGRATH SHOP SUPPLIES	1369514	Shop Maintenance
		03-303-000-0000-6590		P	16.99	REPAIR PARTS	1370081	Repair & Maintenance Supplies
		03-303-000-0000-6298		P	15.98	PALISADE SHOP SUPPLIES	1370250	Shop Maintenance
		03-303-000-0000-6298		P	24.99	AITKIN SHOP SUPPLIES	1370276	Shop Maintenance
		03-303-000-0000-6590		P	16.99	REPAIR PARTS	1371095	Repair & Maintenance Supplies
2340 Hyytinen Hardware Hank					91.94	5 Transactions		
2763 J & H Transfer Station-Lakes Sanitary		03-303-000-0000-6254			93.89	AITKIN	113090	Utilities
		03-303-000-0000-6254			57.65	PALISADE	113091	Utilities
2763 J & H Transfer Station-Lakes Sanitary					151.54	2 Transactions		
14323 Kraemer/Duane		03-303-000-0000-6411		P	145.00	WORK BOOT REIMBURSEMENT	1373428	Safety Footwear
14323 Kraemer/Duane					145.00	1 Transactions		
8101 Kris Engineering Inc		03-303-000-0000-6590		P	1,207.10	REPAIR PARTS	27787	Repair & Maintenance Supplies
		03-303-000-0000-6590		P	1,579.40	REPAIR PARTS	27793	Repair & Maintenance Supplies

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
8101 Kris Engineering Inc		2,786.50		2 Transactions
91187 Lake Country Power				
03-303-000-0000-6254	P	64.49	NOV- DEC CSAH 14	141979801 Utilities
03-303-000-0000-6254	P	60.97	NOV- DEC CSAH 6	141979901 Utilities
91187 Lake Country Power		125.46		2 Transactions
2831 Little Falls Machine Inc				
03-303-000-0000-6590	P	1,471.03	REPAIR PARTS	0- 0059171 Repair & Maintenance Supplies
03-303-000-0000-6590	P	1,020.00	PLOW SHOES	0- 0059171 Repair & Maintenance Supplies
2831 Little Falls Machine Inc		2,491.03		2 Transactions
10824 Maney International Inc				
03-303-000-0000-6590	P	34.52	REPAIR PARTS	741501 Repair & Maintenance Supplies
03-303-000-0000-6590	P	65.81	REPAIR PARTS	743170 Repair & Maintenance Supplies
10824 Maney International Inc		100.33		2 Transactions
8436 Northland Parts				
03-303-000-0000-6590	P	2.99	REPAIR PARTS	332424 Repair & Maintenance Supplies
03-303-000-0000-6590	P	7.96	REPAIR PARTS	332520 Repair & Maintenance Supplies
03-303-000-0000-6298	P	30.28	MCGREGOR SHOP SUPPLIES	332808 Shop Maintenance
03-303-000-0000-6590	P	3.49	REPAIR PARTS	333833 Repair & Maintenance Supplies
8436 Northland Parts		44.72		4 Transactions
13562 Olson/Gerald				
03-303-000-0000-6411	P	109.99	WORK BOOTS REIMBURSEMENT	
13562 Olson/Gerald		109.99		1 Transactions Safety Footwear
8537 Powerplan OIB				
03-303-000-0000-6590	P	965.46	REPAIR PARTS	1618822 Repair & Maintenance Supplies
8537 Powerplan OIB		965.46		1 Transactions
3950 Public Utilities				
03-303-000-0000-6254	P	47.46	HWY 210 W & CR 28	02- 00059455- 00 Utilities
03-303-000-0000-6254	P	85.07	AITKIN SHOP: WATER	02- 00063335- 00 Utilities
03-303-000-0000-6254	P	51.71	HWY 210/169 E & CR 12	02- 00063388- 00 Utilities
03-303-000-0000-6254	P	75.03	HWY 47 & CR 12	02- 00064092- 00 Utilities
3950 Public Utilities		259.27		4 Transactions

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>
4010 Rasley Oil Company					
03-303-000-0000-6513	P	29.96	GASOLINE	10526	Motor Fuel & Lubricants
03-303-000-0000-6513	P	44.25	GASOLINE	10530	Motor Fuel & Lubricants
03-303-000-0000-6513	P	41.21	GASOLINE	15345	Motor Fuel & Lubricants
03-303-000-0000-6513	P	28.44	GASOLINE	15351	Motor Fuel & Lubricants
03-303-000-0000-6513	P	26.07	GASOLINE	15388	Motor Fuel & Lubricants
03-303-000-0000-6513	P	32.77	GASOLINE	15409	Motor Fuel & Lubricants
03-303-000-0000-6513	P	38.89	GASOLINE	15416	Motor Fuel & Lubricants
03-303-000-0000-6513	P	47.59	GASOLINE	15418	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.39	GASOLINE	15442	Motor Fuel & Lubricants
03-303-000-0000-6513	P	32.80	GASOLINE	15468	Motor Fuel & Lubricants
03-303-000-0000-6513	P	32.00	GASOLINE	15491	Motor Fuel & Lubricants
03-303-000-0000-6513	P	27.33	GASOLINE	15522	Motor Fuel & Lubricants
03-303-000-0000-6513	P	16.91	GASOLINE	15525	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.76	GASOLINE	15545	Motor Fuel & Lubricants
03-303-000-0000-6513	P	48.58	GASOLINE	15551	Motor Fuel & Lubricants
03-303-000-0000-6513	P	29.15	GASOLINE	15569	Motor Fuel & Lubricants
03-303-000-0000-6513	P	54.28	GASOLINE	15572A	Motor Fuel & Lubricants
03-303-000-0000-6513	P	36.43	GASOLINE	15618	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.96	GASOLINE	15722	Motor Fuel & Lubricants
03-303-000-0000-6513	P	40.08	GASOLINE	15742	Motor Fuel & Lubricants
03-303-000-0000-6513	P	38.25	GASOLINE	15799	Motor Fuel & Lubricants
03-303-000-0000-6513	P	38.81	GASOLINE	15803	Motor Fuel & Lubricants
03-303-000-0000-6513	P	36.62	GASOLINE	15849	Motor Fuel & Lubricants
03-303-000-0000-6513	P	69.08	GASOLINE	15861	Motor Fuel & Lubricants
03-303-000-0000-6513	P	35.71	GASOLINE	15910	Motor Fuel & Lubricants
03-303-000-0000-6513	P	33.57	GASOLINE	15933	Motor Fuel & Lubricants
03-303-000-0000-6513	P	56.13	GASOLINE	15955	Motor Fuel & Lubricants
03-303-000-0000-6513	P	35.43	GASOLINE	16053	Motor Fuel & Lubricants
03-303-000-0000-6513	P	44.98	GASOLINE	16096	Motor Fuel & Lubricants
03-303-000-0000-6513	P	29.85	GASOLINE	16103	Motor Fuel & Lubricants
03-303-000-0000-6513	P	73.70	GASOLINE	16106	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.24	GASOLINE	16114	Motor Fuel & Lubricants
03-303-000-0000-6513	P	31.66	GASOLINE	16194	Motor Fuel & Lubricants
03-303-000-0000-6513	P	64.41	GASOLINE	16202	Motor Fuel & Lubricants
03-303-000-0000-6513	P	77.51	GASOLINE	16213	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.62	GASOLINE	16228	Motor Fuel & Lubricants
03-303-000-0000-6513	P	43.27	GASOLINE	16360	Motor Fuel & Lubricants
03-303-000-0000-6513	P	45.97	GASOLINE	16415	Motor Fuel & Lubricants

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u> <u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
03-303-000-0000-6513	P	48.05 GASOLINE	16436	Motor Fuel & Lubricants
03-303-000-0000-6513	P	23.81 GASOLINE	16443	Motor Fuel & Lubricants
03-303-000-0000-6513	P	32.94 GASOLINE	16482	Motor Fuel & Lubricants
03-303-000-0000-6513	P	30.20 GASOLINE	16499	Motor Fuel & Lubricants
03-303-000-0000-6513	P	37.13 GASOLINE	16504	Motor Fuel & Lubricants
4010 Rasley Oil Company		1,686.79		43 Transactions
8208 Royal Tire, Inc				
03-303-000-0000-6590		60.00 REPAIR LABOR	317-25359	Repair & Maintenance Supplies
03-303-000-0000-6590		4.20 REPAIR PARTS	317-25359	Repair & Maintenance Supplies
8208 Royal Tire, Inc		64.20		2 Transactions
90805 Temco				
03-303-000-0000-6590	P	18.00 REPAIR PARTS	20884	Repair & Maintenance Supplies
90805 Temco		18.00		1 Transactions
5295 Ziegler Inc				
03-303-000-0000-6590	P	958.38 REPAIR PARTS	PC190062578	Repair & Maintenance Supplies
03-303-000-0000-6590	P	67.44 REPAIR PARTS	PC190062673	Repair & Maintenance Supplies
03-303-000-0000-6590	P	382.06 REPAIR PARTS	PC190062718	Repair & Maintenance Supplies
03-303-000-0000-6590	P	2,672.77 REPAIR PARTS	PC190062719	Repair & Maintenance Supplies
03-303-000-0000-6590	P	847.14 REPAIR PARTS	PC190062752	Repair & Maintenance Supplies
03-303-000-0000-6590	P	1,576.20 REPAIR PARTS	PC190062776	Repair & Maintenance Supplies
03-303-000-0000-6590	P	789.48 REPAIR PARTS	PR190006186	Repair & Maintenance Supplies
5295 Ziegler Inc		5,714.51		7 Transactions
303 DEPT Total:		47,288.71	R&B Highway Maintenance	27 Vendors 112 Transactions
307 DEPT			R&B Capital Infrastructure	
10285 Duluth Archaeology Center				
03-307-000-0000-6260	P	3,782.12 ADMIN/FIELD WORK	2016-98	Professional Services
10285 Duluth Archaeology Center		3,782.12		1 Transactions
5128 Widseth Smith & Nolting Inc				
03-307-000-0000-6260	P	10,690.00 PROFESSIONAL SERVICES	114227	Professional Services
5128 Widseth Smith & Nolting Inc		10,690.00		1 Transactions

DKB1
 1/6/17 3:51PM
 3 Road & Bridge

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>
307	DEPT Total:		14,472.12	R&B Capital Infrastructure	2 Vendors	2 Transactions
308	DEPT			R&B Equipment & Facilities		
	88880 Datacomm Computers & Networks Inc					
	03- 308- 000- 0000- 6600 P		3,486.00	OFFICE COMPUTERS	9331	Capital Outlay- Facilities
	88880 Datacomm Computers & Networks Inc		3,486.00		1 Transactions	
308	DEPT Total:		3,486.00	R&B Equipment & Facilities	1 Vendors	1 Transactions
3	Fund Total:		66,225.21	Road & Bridge		122 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
		Amount		
400 DEPT				Public Health Department
8175 Centurylink				
05- 400- 440- 0410- 6250	P	1.42	LD/LOCAL	313645966 Telephone
05- 400- 440- 0410- 6250	P	19.17	LD/LOCAL- HHS	313645966 Telephone
05- 400- 440- 0410- 6250	P	100.05	LD/LOCAL PH	313645966 Telephone
8175 Centurylink		120.64		3 Transactions
10185 Centurylink Communications Inc				
05- 400- 440- 0410- 6250	P	6.20	Toll Free Charges	320295974 Telephone
			12/09/2016 01/08/2017	0
10185 Centurylink Communications Inc		6.20		1 Transactions
1457 CPS Technology Solutions, Inc				
05- 400- 440- 0410- 6300		11.26	January Maintenance contract	371732 Maintenance/Service Contracts
1457 CPS Technology Solutions, Inc		11.26		1 Transactions
3195 MCCC				
05- 400- 440- 0410- 6241	P	16.00	Year end Training- Kathy Ryan	2Y1612064 Meeting/Conference Registration Fee
3195 MCCC		16.00		1 Transactions
400 DEPT Total:		154.10	Public Health Department	4 Vendors 6 Transactions
420 DEPT				Income Maintenance
8175 Centurylink				
05- 420- 600- 4800- 6250	P	3.02	LD/LOCAL	313645966 Telephone
05- 420- 600- 4800- 6250	P	40.75	LD/LOCAL- HHS	313645966 Telephone
05- 420- 600- 4800- 6250	P	285.28	LD/LOCAL - IM	313645966 Telephone
05- 420- 640- 4800- 6250	P	96.33	LD/LOCAL- CS	313645966 Telephone
8175 Centurylink		425.38		4 Transactions
10185 Centurylink Communications Inc				
05- 420- 600- 4800- 6250	P	13.16	Toll Free Charges	320295974 Telephone
			12/09/2016 01/08/2017	0
10185 Centurylink Communications Inc		13.16		1 Transactions
1457 CPS Technology Solutions, Inc				
05- 420- 600- 4800- 6300		23.94	January Maintenance contract	371732 Maintenance/Service Contracts
05- 420- 640- 4800- 6300		35.20	January Maintenance contract	371732 Maintenance/Service Contracts

DKB1
 1/6/17 3:51PM
 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
Amount				
1457 CPS Technology Solutions, Inc		2 Transactions		
59.14				
3195 MCCC				
05-420-600-4800-6241	P	Year end Training- Kathy Ryan	2Y1612064	Meeting/Conference Registration Fee
34.00				
3195 MCCC		1 Transactions		
34.00				
420 DEPT Total:		Income Maintenance	4 Vendors	8 Transactions
531.68				
430 DEPT		Social Services		
8175 Centurylink				
05-430-700-4800-6250	P	LD/LOCAL	313645966	Telephone
4.45				
05-430-700-4800-6250	P	LD/LOCAL- HHS	313645966	Telephone
59.93				
05-430-700-4800-6250	P	LD/LOCAL- SS	313645966	Telephone
401.65				
8175 Centurylink		3 Transactions		
466.03				
10185 Centurylink Communications Inc				
05-430-700-4800-6250	P	Toll Free Charges	320295974	Telephone
19.36		12/09/2016 01/08/2017	0	
10185 Centurylink Communications Inc		1 Transactions		
19.36				
1457 CPS Technology Solutions, Inc				
05-430-700-4800-6300		January Maintenance contract	371732	Maintenance/Service Contracts
35.20				
1457 CPS Technology Solutions, Inc		1 Transactions		
35.20				
3195 MCCC				
05-430-700-4800-6241	P	Year end Training- Kathy Ryan	2Y1612064	Meeting/Conference Registration Fee
50.00				
3195 MCCC		1 Transactions		
50.00				
430 DEPT Total:		Social Services	4 Vendors	6 Transactions
570.59				
5 Fund Total:		Health & Human Services		20 Transactions
1,256.37				

DKB1
1/6/17 3:51PM
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
900	DEPT		Timber Permit Bonds		
943	Cook Logging				
	10-900-000-0000-2300		Timber bond refund R#2862	13853	Timber Permit Bonds
943	Cook Logging		1 Transactions		
6079	Nistler- Kowitz Logging, Inc				
	10-900-000-0000-2300		Timber bond refund R#2873	13851	Timber Permit Bonds
	10-900-000-0000-2300		Timber bond refund R#2893	13852	Timber Permit Bonds
6079	Nistler- Kowitz Logging, Inc		2 Transactions		
5791	Sappi				
	10-900-000-0000-2300		Timber bond refund R#2816	13806	Timber Permit Bonds
5791	Sappi		1 Transactions		
9286	Stangler Logging				
	10-900-000-0000-2300		Timber bond refund R#2534	13854	Timber Permit Bonds
9286	Stangler Logging		1 Transactions		
11574	Timber Transport- Curt Raveill				
	10-900-000-0000-2300		Timber bond refund R#2461	13219	Timber Permit Bonds
11574	Timber Transport- Curt Raveill		1 Transactions		
900	DEPT Total:		Timber Permit Bonds	5 Vendors	6 Transactions
		15,550.82			
921	DEPT		Co. Development		
8175	Centurylink				
	10-921-000-0000-6250	P	LD/LOCAL - GIS	313645966	Telephone
	10-921-000-0000-6250	P	LD/LOCAL- SURVEYOR	313645966	Telephone
8175	Centurylink		2 Transactions		
2531	Joint Powers Natural Res Board				
	10-921-000-0000-6801		2017 membership dues	110	Appropriations
2531	Joint Powers Natural Res Board		1 Transactions		
921	DEPT Total:		Co. Development	2 Vendors	3 Transactions
		1,007.99			
922	DEPT		Cons. Forfeited Tax Sales		
5866	Department Of Natural Resources				

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

DKB1
1/6/17 3:51PM
10 Trust

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
5866	Department Of Natural Resources	P	2016 Con Con settlement		Cons. Forfeited Tax Sales
			1 Transactions		
922	DEPT Total:		Cons. Forfeited Tax Sales	1 Vendors	1 Transactions
923	DEPT		Forfeited Tax Sales		
48	Aitkin Co Abstract Company				
	10-923-000-0000-6231	P	title insurance 4- 52- 23	29656	Services, Labor, Contracts
	10-923-000-0000-6231	P	title insurance 11/12- 47- 25	29657	Services, Labor, Contracts
48	Aitkin Co Abstract Company		2 Transactions		
10452	AT&T Mobility				
	10-923-000-0000-6254	P	cell phone charges	287257204209	Utilities
			11/18/2016 12/17/2016	0	
10452	AT&T Mobility		1 Transactions		
8175	Centurylink				
	10-923-000-0000-6250	P	LD/LOCAL	313645966	Telephone
8175	Centurylink		1 Transactions		
943	Cook Logging				
	10-923-000-0000-6820		Overappraised Refund	13853	Refunds & Reimbursements
943	Cook Logging		1 Transactions		
14328	Matt Lueck Construction LLC				
	10-923-000-0000-6231		NSL Roof Project 50% deposit	38592	Services, Labor, Contracts
14328	Matt Lueck Construction LLC		1 Transactions		
6079	Nistler- Kowitz Logging, Inc				
	10-923-000-0000-6820		Overappraised refund	13851	Refunds & Reimbursements
	10-923-000-0000-6820		Overappraised refund	13852	Refunds & Reimbursements
6079	Nistler- Kowitz Logging, Inc		2 Transactions		
5791	Sappi				
	10-923-000-0000-6820		Overappraised refund	13806	Refunds & Reimbursements
5791	Sappi		1 Transactions		
9286	Stangler Logging				
	10-923-000-0000-6820		Overappraised refund	13854	Refunds & Reimbursements

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

DKB1
1/6/17 3:51PM
10 Trust

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
9286	Stangler Logging				
			1 Transactions		
13934	Tire Barn				
	10-923-000-0000-6590	P	43.35 LOF	36941	Repair & Maintenance Supplies
	10-923-000-0000-6590	P	49.39 LOF	37064	Repair & Maintenance Supplies
13934	Tire Barn				
			92.74		
			2 Transactions		
3518	Voyageur Press Of Mcgregor/The				
	10-923-000-0000-6230		144.00 Tactical forest plan open hous	34931	Printing, Publishing & Adv
3518	Voyageur Press Of Mcgregor/The		144.00		
			1 Transactions		
923	DEPT Total:		35,745.75 Forfeited Tax Sales	10 Vendors	13 Transactions
10	Fund Total:		58,815.74 Trust		23 Transactions

DKB1
 1/6/17 3:51PM
 11 Forest Development

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 10452 AT&T Mobility 11- 924- 000- 0000- 6250	P	115.52	Forest Resource cell phone charges 11/18/2016	287257204209 0	Telephone
	10452 AT&T Mobility		115.52		1 Transactions	
924	DEPT Total:		115.52	Forest Resource	1 Vendors	1 Transactions
925	DEPT 3292 Minnesota Department Of Agriculture 11- 925- 000- 0000- 6208 11- 925- 000- 0000- 6208		10.00 10.00	Reforestation 2017pesticide app lic. renewal 2017pesticide app lic. renewal	D. Gordon R. Kangas	Training/Education Training/Education
	3292 Minnesota Department Of Agriculture		20.00		2 Transactions	
925	DEPT Total:		20.00	Reforestation	1 Vendors	2 Transactions
11	Fund Total:		135.52	Forest Development		3 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
521	DEPT		LLCC Administration		
85003	Aitkin County DAC				
	19- 521- 000- 0000- 6231	P	Cleaning service / November		Services, Labor, Contracts
85003	Aitkin County DAC				
				1 Transactions	
11419	Beaudry Propane				
	19- 521- 000- 0000- 6254	P	Propane- Instructor residence	231686	Utilities
	19- 521- 000- 0000- 6254	P	Propane- Directors residence	231687	Utilities
	19- 521- 000- 0000- 6254	P	Propane- dining hall	231688	Utilities
11419	Beaudry Propane				
				3 Transactions	
246	Brothers Fire & Security				
	19- 521- 000- 0000- 6231	P	Hood inspection	19279	Services, Labor, Contracts
246	Brothers Fire & Security				
				1 Transactions	
783	Canon Financial Services, Inc				
	19- 521- 000- 0000- 6231	P	Contract charge 037	16783797	Services, Labor, Contracts
783	Canon Financial Services, Inc				
				1 Transactions	
8622	Frontier				
	19- 521- 000- 0000- 6250	P	Service & long distance	2187684653	Telephone
8622	Frontier				
				1 Transactions	
2763	J & H Transfer Station-Lakes Sanitary				
	19- 521- 000- 0000- 6255		Garbage service Jan 17	114320	Garbage
2763	J & H Transfer Station-Lakes Sanitary				
				1 Transactions	
86235	The Office Shop Inc				
	19- 521- 000- 0000- 6231	P	Copier contract	289778- 0	Services, Labor, Contracts
			09/13/2016	12/06/2016	0
86235	The Office Shop Inc				
				1 Transactions	
521	DEPT Total:		2,837.80	LLCC Administration	7 Vendors 9 Transactions
524	DEPT			LLCC Maintenance	
86467	Auto Value Aitkin				
	19- 524- 000- 0000- 6590	P	Floor jack	40094301	Repair & Maintenance Supplies
	19- 524- 000- 0000- 6590	P	Battery for tractor	40094430	Repair & Maintenance Supplies
	19- 524- 000- 0000- 6590	P	Battery core return	40094491	Repair & Maintenance Supplies

DKB1
 1/6/17 3:51PM
 19 Long Lake Conservation C

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	<u>Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
86467	Auto Value Aitkin		139.98			
				3 Transactions		
1430	Dotzler Power Equipment					
	19- 524- 000- 0000- 6590	P	71.80	Chainsaw chains & oil	86673	Repair & Maintenance Supplies
1430	Dotzler Power Equipment		71.80			
				1 Transactions		
3760	Palisade Cooperative Oil Assoc					
	19- 524- 000- 0000- 6511	P	40.96	Fuel (plow truck)	355893	Gas And Oil
3760	Palisade Cooperative Oil Assoc		40.96			
				1 Transactions		
524	DEPT Total:		252.74	LLCC Maintenance	3 Vendors	5 Transactions
19	Fund Total:		3,090.54	Long Lake Conservation Center		14 Transactions

DKB1
 1/6/17 3:51PM
 21 Parks

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		
10452	AT&T Mobility 21- 520- 000- 0000- 6250	P	38.50	cell phone charges 11/18/2016	287257204209 0	Telephone
10452	AT&T Mobility		38.50		1 Transactions	
10083	Cedarbrook Lumber Comp 21- 520- 000- 0000- 6406	P	1,864.00	5x6x14 Copper Azole GC 11/18/2016	83593 0	Field Supplies
10083	Cedarbrook Lumber Comp		1,864.00		1 Transactions	
2763	J & H Transfer Station- Lakes Sanitary 21- 520- 000- 0000- 6254		75.00	Garbage service for Shop	114386	Utilities
2763	J & H Transfer Station- Lakes Sanitary		75.00		1 Transactions	
520	DEPT Total:		1,977.50	Parks	3 Vendors	3 Transactions
21	Fund Total:		1,977.50	Parks		3 Transactions
	Final Total:		332,190.98	204 Vendors	383 Transactions	

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



<u>Recap by Fund</u>	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	200,690.10	General Fund
	3	66,225.21	Road & Bridge
	5	1,256.37	Health & Human Services
	10	58,815.74	Trust
	11	135.52	Forest Development
	19	3,090.54	Long Lake Conservation Center
	21	1,977.50	Parks
All Funds		332,190.98	Total

Approved by,

.....

.....

DKB1
12/29/16 3:51PM

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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

Explode Dist. Formulas 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 AUDITOR'S VOUCHERS ENTRIES



DKB1
12/29/16 3:51PM
13 Taxes & Penalties

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
943	DEPT			Taxes And Penalties		
14304	Androli/Scott 13-943-000-0000-2001		16.72	11-1-188500 Overpay Per 3	Androli	Cur - Property Taxes
14304	Androli/Scott		16.72	1 Transactions		
5455	Copperhead Road Logging & Lumber 13-943-000-0000-2001		14.32	20-0-035000 Overpay Per 3	Copperhead	Cur - Property Taxes
5455	Copperhead Road Logging & Lumber		14.32	1 Transactions		
12825	Deutsch/Laurie 13-943-000-0000-2001		50.84	07-1-150600 Overpay Per 3	Deutsch	Cur - Property Taxes
12825	Deutsch/Laurie		50.84	1 Transactions		
14305	Hamm/Robyn 13-943-000-0000-2001		7.60	29-1-107000 Overpay Per 3	Hamm	Cur - Property Taxes
14305	Hamm/Robyn		7.60	1 Transactions		
14306	Hansen Family Forest LLC 13-943-000-0000-2001		64.46	26-0-023800 Overpay Per 3	Hansen Family	Cur - Property Taxes
14306	Hansen Family Forest LLC		64.46	1 Transactions		
14307	Hill/Curt 13-943-000-0000-2001		7.41	02-0-021700 Overpay Per 3	Hill	Cur - Property Taxes
14307	Hill/Curt		7.41	1 Transactions		
14308	Hupton/Matthew 13-943-000-0000-2001		16.78	29-1-455100 Overpay Per 3	Hupton	Cur - Property Taxes
14308	Hupton/Matthew		16.78	1 Transactions		
14309	Johnson/Dawn 13-943-000-0000-2001		20.00	38-0-015800 Overpay Per 3	Johnson	Cur - Property Taxes
14309	Johnson/Dawn		20.00	1 Transactions		
14310	Kuhlman/Lloyd 13-943-000-0000-2001		66.00	34-0-020400 Overpay Per 3	Kuhlman	Cur - Property Taxes
14310	Kuhlman/Lloyd		66.00	1 Transactions		
14303	Langworthy/Joellen 13-943-000-0000-2001		3.44	16-7-008629 Overpay Per 3	Langworthy	Cur - Property Taxes

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

DKB1
12/29/16 3:51PM
13 Taxes & Penalties

<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>14303 Langworthy/Joellen</u>		3.44	1 Transactions	<u>On Behalf of Name</u>
13754 Leak/Vance				
13- 943- 000- 0000- 2001		7.60	17- 0- 020100 Overpay Per 3	Leak
13754 Leak/Vance		7.60	1 Transactions	Cur - Property Taxes
14311 Marudas/Daniel				
13- 943- 000- 0000- 2001		17.80	35- 0- 010809 Overpay Per 3	Marudas
14311 Marudas/Daniel		17.80	1 Transactions	Cur - Property Taxes
14312 Mattson/James				
13- 943- 000- 0000- 2001		3.92	13- 0- 014602 Overpay Per 3	Mattson
14312 Mattson/James		3.92	1 Transactions	Cur - Property Taxes
14313 Murray/Deb				
13- 943- 000- 0000- 2001		5.20	11- 1- 175100 Overpay Per 3	Murray
14313 Murray/Deb		5.20	1 Transactions	Cur - Property Taxes
14314 O'Shea/Kieran				
13- 943- 000- 0000- 2001		132.90	33- 0- 023301 Overpay Per 3	O'Shea
14314 O'Shea/Kieran		132.90	1 Transactions	Cur - Property Taxes
13282 Riley/Albert				
13- 943- 000- 0000- 2001		123.34	55- 0- 029100 Overpay Per 3	A.Riley
13282 Riley/Albert		123.34	1 Transactions	Cur - Property Taxes
14315 Riley/Carl				
13- 943- 000- 0000- 2001		9.94	11- 1- 240400 Overpay Per 3	C.Riley
14315 Riley/Carl		9.94	1 Transactions	Cur - Property Taxes
13400 Schultz/Alison				
13- 943- 000- 0000- 2001		5.84	30- 0- 048500 Overpay Per 3	Schultz
13400 Schultz/Alison		5.84	1 Transactions	Cur - Property Taxes
14316 Siems/Jason				
13- 943- 000- 0000- 2001		5.80	35- 0- 020700 Overpay Per 3	Siems
14316 Siems/Jason		5.80	1 Transactions	Cur - Property Taxes
14317 Weiss/Sandra				

DKB1
 12/29/16 3:51PM
 13 Taxes & Penalties

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula 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>	
13- 943- 000- 0000- 2001		4.24	11- 1- 198600 Overpay Per 3	Weiss	Cur - Property Taxes
14317 Weiss/Sandra		4.24	1 Transactions		
943 DEPT Total:		584.15	Taxes And Penalties	20 Vendors	20 Transactions
13 Fund Total:		584.15	Taxes & Penalties		20 Transactions
Final Total:		584.15	20 Vendors	20 Transactions	

DKB1
12/29/16 3:51PM

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
13	584.15	Taxes & Penalties
All Funds	584.15	Total

Approved by,

.....

.....



Aitkin
County

Board of County Commissioners Agenda Request

26
Agenda Item #

Requested Meeting Date: 01/24/17

Title of Item: K-9 Donation

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input 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>

Submitted by: Sheriff Scott Turner	Department: Sheriff's Office
--	--

Presenter (Name and Title): Sheriff Scott Turner	Estimated Time Needed:
--	-------------------------------

Summary of Issue:

Granite Electronics has made a generous donation of \$100 to our K-9 unit. (see letter)

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:

Is there a cost associated with this request? Yes No

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

Is this budgeted? Yes No *Please Explain:*



535 North 31st Ave
St Cloud, MN 56303

PHONE 320-252-1887
Fax 320-259-5997



MOTOROLA
SOLUTIONS

Radio Solutions Channel Partner

Thursday, December 29th, 2016

Scott Turner, Sheriff
Aitkin Co Sheriff's Office
217 2nd St NW room 185
Aitkin, MN 56431

Scott;

Enclosed find a check for \$100.00. It is a donation to Loki with the Aitken County Sheriff's Office.

Sincerely,

A handwritten signature in black ink that reads "Andy Faith". The signature is written in a cursive style with a large, circular flourish at the end of the word "Faith".

Andy Faith
Granite Electronics, Inc.



Board of County Commissioners Agenda Request

24
Agenda Item #

Requested Meeting Date: January 10, 2017

Title of Item: 2017 Budget Amendment

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<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>

Submitted by: Kirk Peysar	Department: Auditor
-------------------------------------	-------------------------------

Presenter (Name and Title): Kirk Peysar	Estimated Time Needed: n/a
---	--------------------------------------

Summary of Issue:

Budget amendment to transfer both levy revenues and costs related to corrections placements from the Health and Human Services Fund (05) to the General Revenue Fund (01). The adjustments are both revenue and cost neutral for both funds.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Approve the 2017 budget amendment.

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:*

The result of new legislation (2016).

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

1. By Commissioner:

BE IT RESOLVED, that the Aitkin County Board of Commissioners hereby amends the 2017 budget to reflect the adjustments made for corrections placements:

	Original Budget:	Amended Budget:
01-257-255.6204	\$240,000	\$270,000
01-044-100.5001	\$5,694,934	\$5,724,934
05-430-710-3850-6057	\$20,000	\$0
05-430-740-3830-6057	\$100,000	\$90,000
05-430.5001	\$1,529,778	\$1,499,778

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

XX MEMBERS PRESENT XX Members Voting

STATE OF MINNESOTA)
County of Aitkin) ss.
Office of County Auditor,)

I, Kirk Peysar, Auditor, of the County of Aitkin, do hereby certify that I have compared the foregoing with the original resolution filed in my office on the _____ day of January A.D., 2017, and that the same is a true and correct copy of the whole thereof.

WITNESS MY HAND AND SEAL OF OFFICE at Aitkin, Minnesota, this _____ day of January A.D. 2017.

KIRK PEYSAR, County Auditor

BY _____, Deputy



Board of County Commissioners Agenda Request

21
Agenda Item #

Requested Meeting Date: 1/10/2017

Title of Item: County Timber Auction dates

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <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*
--	--	---

Submitted by: Land Commissioner	Department: Land Department
---	---------------------------------------

Presenter (Name and Title): Mark Jacobs	Estimated Time Needed: n/a
---	--------------------------------------

Summary of Issue:

The attached resolution sets the dates for the Aitkin County timber auctions in 2017.

Alternatives, Options, Effects on Others/Comments:

The May and December oral bid auctions will be held the same date/location (LLCC) as Aitkin Area DNR timber auction for logger convenience.

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:*

BE IT HEREBY RESOLVED, that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on public auction, without the sale of land at 10:00 am on May 22, 2017 to purchasers regardless of the number of employees.

BE IT ALSO RESOLVED, that that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on a sealed bid auction, without the sale of land at 1:00 pm on August 16th, 2017 to purchasers regardless of the number of employees.

AND BE IT ALSO RESOLVED, that that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on public auction, without the sale of land at 8:30 am on December 4, 2017 to purchasers regardless of the number of employees.



Board of County Commissioners Agenda Request

25
Agenda Item #

Requested Meeting Date: 1-10-2017

Title of Item: AutoCAD Civil 3D Software Purchase

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<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>

Submitted by: John Welle	Department: Highway Department
------------------------------------	--

Presenter (Name and Title): John Welle, Aitkin County Engineer	Estimated Time Needed: NA (Consent Agenda)
--	--

Summary of Issue:
\$40,000 was budgeted in 2016/2017 to upgrade existing road design/computer aided drafting software that was purchased in 2009 and has since become outdated and unsupported.

The cost to upgrade six seats of AutoCAD Civil 3D through DTL Solutions, LLC, Herndon, VA is \$41,224.62. This price includes the first year annual maintenance plan, including technical service, at a cost of \$4,566. DLT Solutions is the master government reseller for AutoDesk projects to state and local customers. Therefore, any quotes must originate through DLT Solutions. Although multiple quotes have not been acquired, we are assured through the master government reseller arrangement that we are getting the lowest possible pricing for this product.

Alternatives, Options, Effects on Others/Comments:
Other road design software packages were considered. However, based on AutoCAD Civil 3D being the industry standard and given staff familiarity with the software, this is the preferred software.

Recommended Action/Motion:
Approve motion to purchase 6 seats of AutoCAD Civil 3D from DLT Solutions for a cost of \$41,224.62.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$ 41,224.62

Is this budgeted? Yes No *Please Explain:*

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



Board of County Commissioners Agenda Request

2K
Agenda Item #

Requested Meeting Date: 01/10/2017

Title of Item: Medical Examiner Agreement 2017

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Sheriff Scott Turner		Department: Sheriff's Office
Presenter (Name and Title): Sheriff Scott Turner		Estimated Time Needed:
Summary of Issue: 2017 Medical Examiner Services Contract Agreement - M.B. McGee, P.A. The rates and terms of this contract are the same as our 2016 contract.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

P.A. CONTRACT AGREEMENT

waiting for correct contract

Agreement entered into this 1st day of January, 2016 by and between the County of Aitkin, a political subdivision of the State of Minnesota, and M.B. McGee, P.A. for the services of Dr. Michael B. McGee, M.D. as Medical Examiner of Aitkin County.

I. Relationship of Parties

- A. Pursuant to County Board action that took place on _____ and the authority of Minnesota Statutes Ch. 390, the board of Aitkin County commissioners designates Dr. Michael B. McGee as Medical Examiner for Aitkin County, hereinafter "the Medical Examiner."
- B. It is agreed that nothing contained in the Agreement is intended or should be construed as creating the relationship of co-partners, joint ventures or an association or an employer/employee relationship between Aitkin County and Dr. Michael B. McGee, M.B. McGee, P.A., or their employees or designee. M.B. McGee, P.A., is an independent contractor, and neither it, its officers, agents or employees shall be considered agents or representatives of the County. The County is interested only in the results to be achieved. The manner and means of conducting the works are under the control of the Medical Examiner, except to the extent they are limited by statute or regulation and the express terms of this Agreement. None of the benefits provided by the County to its employees, including, without limitation, unemployment insurance, workers' compensation insurance, retirement and deferred compensation plans, vacation and sick leave, are available from the County to the Medical Examiner, M.B. McGee, P.A., or the employees, agents or contractors of either. No civil service status shall attach to the Medical Examiner, Medical Staff, agent of contractors of the Medical Examiner or M.B. McGee, P.A. and the County shall make no deductions from sums payable under the terms of this Agreement for state or federal income taxes, FICA, PERA or other payroll type deductions which are associated with an employer-employee relationship.

II. Personnel

- A. The Medical Examiner will designate Dr. Kelly Mills, Dr. Victor Froloff and Dr. Butch Huston to assist in performing the contract and shall be under the control and supervision of the Medical Examiner. Dr. Mills, Dr. Froloff and Dr. Huston shall not be considered employees of the County, nor have a contractual relationship with the County. The County shall be notified prior to the effective date of any changes thereto.
- B. The non-medical personnel necessary to support the Medical Examiner in the performance of his duties under this Agreement shall be provided through the County Sheriff's Department. The compensation, benefits,

and other terms of employment of these non-medical personnel shall be determined and paid solely by the county.

III. Scope of Duties

- A. The Medical Examiner shall be responsible for conducting a modern medico-legal investigative system for Aitkin County applying the standards of the National Association of Medical Examiners, as they may be amended from time to time. The Medical Examiner shall periodically consult with the County Attorney's Office, police agencies, and others concerned with forensic pathology to review procedures and formats for preparing medical reports and protocols. The Medical Examiner shall perform all duties imposed by Minnesota Statutes Chapter 390, as well as the duties imposed by other statutes applicable to the Medical Examiner's activities. The Medical Examiner shall testify, as required, at inquests, hearings and trials.
- B. The Medical Examiner shall be responsible for the final determination of the cause and manner of death, and the signing of certificates attesting the cause and manner of death. During the temporary absence of the Medical Examiner, a qualified person designated by the Medical Examiner may make the final determination of death, and sign a certificate attesting to the cause and manner of death.
- C. The Medical Examiner shall be entitled to perform other gainful activities which do not interfere with the performance of his duties hereunder.

IV. Compensation

- A. All payments made under this agreement for services rendered by or at the designation of Dr. Michael B. McGee, M.D. shall be made to M.B. McGee, P.A.
- B. The County will be responsible for the payment for each complete autopsy or external examination performed by Dr. Michael B. McGee, M.D., or his assistants, as the Medical Examiner pursuant to this agreement and billed to Aitkin County upon completion of each examination in keeping with the past practice of the County Medical Examiner's Office.
- C. Compensation for the services under this contract shall be \$250.00/month plus the following on a per service basis: (1) complete forensic autopsy with basic toxicology, at approximately \$2,000, and (2) external examination with basic toxicology at approximately \$1000.

- D. Additionally, the County will be responsible for court related preparation / consultation and out of office charges, billed on an hourly basis of \$300/hr., including travel to and from Aitkin County in order to provide testimony in legal proceedings arising out of the duties of the Medical Examiner.

V. **Facilities**

The facility, together with all the necessary equipment, the supplies, shall be the responsibility of Dr. Michael B. McGee. It is represented by Dr. Michael B. McGee and understood by the County that Ramsey County Morgue shall be available to Dr. Michael B. McGee for the performance of this agreement.

VI. **Insurance and Indemnification**

- A. M.B. McGee, P.A. agrees to indemnify and hold harmless the County of Aitkin, its officials, employees and agents from any and all liability, loss or damage, that the County of Aitkin, its officials, employees and agents may suffer as a result of claims, demands, costs of judgments, including without limitation reasonable attorney's fees arising out of the provision of professional services by Dr. Michael B. McGee, M.D., as the Medical Examiner of Aitkin County pursuant to Minnesota Statutes Ch. 390, provided, however, that this indemnification shall be limited to the extent of such claims, demands, costs or judgments, including, without limitation, reasonable attorney's fees are covered by insurance.
- B. The County of Aitkin agrees to indemnify and hold harmless M.B. McGee, P.A., Dr. Michael B. McGee, M.D., its and their agents, officers or employees from any and all liability, loss or damage, it, he, its agents, officers or employees may suffer as a result of claims, demands, costs or judgments, including without limitation reasonable attorney's fees, arising from the Medical Examiner's or his agents' performance of his or their duties under this Agreement.
- C. M.B. McGee, P.A., shall obtain and keep in effect the following insurance coverage:
- 1) **Comprehensive General Liability Insurance:**
 - (a) **Minimum Combined Single Limit**
\$2,000,000 per occurrence
\$4,000,000 aggregate
 - (a) **The following coverage must be specifically insured and certified with no internal sublimits.**

1. Independent Contractors' Contingent Liability
2. Products/Completed Operations Liability
3. Contractual Liability
4. Personal Injury Liability including claims related to employment and coverage (a) through (e).
5. Broad Form Property Damage Liability, or deletion of the "Care, Custody and Control" Exclusion
6. Aircraft Liability (if applicable)
7. Watercraft Liability (if applicable)

(b) The Contractual Liability is to be either on a blanket basis for all written and oral contracts or specifically endorsed to acknowledge the contract between the insured and the County.

2. Professional Liability Insurance

Minimum Limits

\$2,000,000 per occurrence

\$4,000,000 aggregate

3. Automobile Liability Insurance on Vehicles Owned by M. B. McGee, P.A., or Michael B. McGee, M.D., Kelly Mills, M.D., Victor Froloff, M.D., or Butch Huston, M.D.

- D. All certificates of insurance shall provide that the insurance company shall give the County thirty (30) days prior written notice of cancellation, non-renewal or any material changes in the policy.
- E. The above subparagraphs establish the minimum insurance requirements, and it is the sole responsibility of M. B. McGee, P.A. to purchase and maintain additional insurance that may be necessary in connection with this contract.
- F. The Medical Examiner shall provide a certificate of insurance to the County in a form acceptable to Aitkin County. All insurance policies shall be submitted to the County upon written request.
- G. Nothing in this contract shall constitute a waiver by the County of any statutory limits or exceptions on liability.

VII. Transportation

- A. Transportation of the deceased bodies from Aitkin County to the Ramsey County Morgue shall be the responsibility of Aitkin County.

VIII. Miscellaneous Provisions

- A. The Medical Examiner and all the members of the Medical Staff must be licensed to practice in Minnesota, with the Medical Examiner holding certification by the American Board of Pathology.
- B. At the termination of this Agreement, the Medical Examiner shall return all files, records and objects related to cases completed, or in progress, to the County upon written request.

IX. Term and Termination

- A. This agreement shall continue for a period ending December 31, 2016 unless terminated sooner pursuant hereto.
- B. This Agreement may be terminated by either party on forty-five (45) days written notice to the other.
- C. This Agreement may be renewed on an annual basis upon agreement of both parties.

X. Entire Agreement, Modification

- A. It is understood and agreed that the entire Agreement of the parties is contained herein, and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof, as well as any previous Agreements presently in effect between the parties relating to the subject matter hereof.
- B. This Agreement shall be altered, varied, modified or amended only in writing duly executed by the parties and attached hereto.

COUNTY OF AITKIN


By _____
Aitkin County Board Chair

By _____
Aitkin County Administrator



Michael B. McGee, M.D.
Medical Examiner

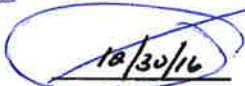
M. B. McGee, P.A.

By 
M. B. McGee, President

(date)

(date)


(date)


(date)

*Waiting for
correct
contract*



Board of County Commissioners Agenda Request

22
Agenda Item #

Requested Meeting Date: January 10, 2017

Title of Item: Approve CliftonLarsonAllen (CLA) Engagement Letter

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<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>		

Submitted by: Patrick Wussow, Interim County Administrator	Department: Administration
--	--------------------------------------

Presenter (Name and Title): Patrick Wussow, Interim County Administrator	Estimated Time Needed:
--	-------------------------------

Summary of Issue:
Approve engagement letter with CliftonLarsonAllen (CLA).

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

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



CliftonLarsonAllen

CliftonLarsonAllen LLP
PO Box 648, Brainerd, MN 56401-0648
14275 Golf Course Drive, Suite 300
Baxter, MN 56425-8674
218-828-0100 | fax 218-828-9503
CLAconnect.com

January 5, 2017

Board of County Commissioners and Management
Aitkin County
217 2nd Street NW, Room 134
Aitkin, Minnesota 56431

We are pleased to confirm our understanding of the terms and objectives of our engagement to prepare financial statements and the nature and limitations of the preparation and other accounting services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Aitkin County ("you," "your," or "the entity") for the year ended December 31, 2016.

Doug Host is responsible for the performance of the preparation engagement.

Preparation services

We will prepare, from the information you provide, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Aitkin County, as of December 31, 2016. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the county's auditors.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the county's basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, and historical context. The supplementary information other than RSI will be prepared from information that is the representation of management. We will not audit or review the RSI or the supplementary information other than RSI, and accordingly we will not express an opinion or provide any assurance on such information.

Other accounting services

We will also provide the following other accounting services:

- Preparation of adjusting journal entries.

Engagement objective

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) based on information provided by you.

Our responsibilities

We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Engagement limitations

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's financial statements that we may not identify as a result of misrepresentations made to us by you.

No assurance statement

The financial statements will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

Management responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with U.S. GAAP. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs:

- a. The selection of the financial reporting framework to be applied in the preparation of the financial statements.
- b. 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.
- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- f. To provide us with the following:
 - i. Access to all information relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - ii. Additional information that may be requested for the purpose of the engagement.
 - iii. Unrestricted access to persons within the county with whom we determine it necessary to communicate.

Engagement administration and other matters

A list of information we expect to need for our engagement and the dates required will be provided in a separate communication.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The workpapers supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers in accordance with our record retention policy that typically provides for a retention period of seven years.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to the Minnesota Office of the State Auditor for their regulatory oversight purposes. We will notify you of any such request. Access to the requested workpapers will be provided to the regulators under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulators. The regulators may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

CLA will not disclose any confidential, proprietary, or privileged information of the county to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Management is responsible for authorizing the predecessor accountant to allow us to review the predecessor's workpapers and to respond fully to our inquiries, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor accountant related to our review of their workpapers and our inquiries.

Limitation of remedies

Our role is strictly limited to the engagement described in this letter, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party") and that this limitation of remedies provision is governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any plans, actions, or results of this engagement, except to the extent authorized by this agreement. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this agreement, but any recovery on any such claims shall not exceed the fees actually paid under this agreement by you to CLA.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver the financial statements prepared under this agreement to you, regardless of whether any CLA party provides other services for you relating to the preparation engagement, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Fees

We estimate that our fees for these services will be \$9,500. This estimate includes other costs such as production, word processing, postage, etc., and internal and administrative charges. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not provided you with the prepared financial statements. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Subcontractors

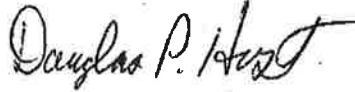
CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign, date, and return a copy to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our engagement to prepare your financial statements, and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Douglas P. Host, CPA
Principal
218-825-2948
Doug.host@CLAconnect.com

Response:

This letter correctly sets forth the understanding of Aitkin County.

Authorized governance signature: _____

Title: _____

Date: _____

Authorized management signature: _____

Title: _____

Date: _____



CliftonLarsonAllen

CliftonLarsonAllen LLP
PO Box 648, Brainerd, MN 56401-0648
14275 Golf Course Drive, Suite 300
Baxter, MN 56425-8674
218-828-0100 | fax 218-828-9503
CLAconnect.com

January 5, 2017

Board of County Commissioners and Management
Aitkin County
217 2nd Street NW, Room 134
Aitkin, Minnesota 56431

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Aitkin County ("you," "your," or "the entity") for the years ended December 31, 2017 and 2018.

Doug Host is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Aitkin County, as of and for the years ended December 31, 2017 and 2018, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. Budgetary comparison schedules.
3. Schedule of proportionate share of net pension liability.
4. Schedule of contributions.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards
2. Combining statements and related budgetary comparison schedules
3. Schedule of intergovernmental revenue
4. Ditch balance sheet

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements, schedule of expenditures of federal awards, and related notes.

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for 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). Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic 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. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance 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 entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information

complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance

with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at start of audit fieldwork.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary

information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for authorizing the predecessor auditor to allow us to review the predecessor auditor's workpapers and to respond fully to our inquiries, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor auditor related to our review of their workpapers and our inquiries.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted

responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be

electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Minnesota Office of the State Auditor, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Minnesota Office of the State Auditor. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental

agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

We estimate that our fees for these services will be \$52,000 for the December 31, 2017 audit (\$46,000 for the financial statement audit and \$6,000 for the federal single audit of 2 major programs) and \$53,800 for the December 31, 2018 audit (\$47,600 for the financial statement audit and \$6,200 for the federal single audit of 2 major programs). An additional fee of \$2,800 will apply to each federal major program required to be audited in

excess of the 2 included in the proposed fees. This fee includes travel and other costs such as report production, word processing, postage, etc., and internal and administrative charges. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

HIPAA Business Associate Agreement

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), Aitkin County and CLA have entered into a HIPAA Business Associate Agreement (BAA) in the form attached hereto. If the attached HIPAA Business Associate Agreement is acceptable, please sign, date, and return it to us.

Consent

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your

acceptance of this engagement letter will serve as your consent to use of Aitkin County's information in these cost comparison, performance indicator, and/or benchmarking reports.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Douglas P. Host, CPA
Principal
218-825-2948
Doug.host@CLAconnect.com

Response:

This letter correctly sets forth the understanding of Aitkin County.

Authorized governance signature: _____

Title: _____

Date: _____

Authorized management signature: _____

Title: _____

Date: _____

HIPAA BUSINESS ASSOCIATE AGREEMENT

THIS HIPAA BUSINESS ASSOCIATE AGREEMENT ("Agreement") is made by and between Aitkin County (hereinafter referred to as "Client") and CliftonLarsonAllen LLP (hereinafter referred to as "CLA"). This Agreement is effective as of the date signed by Client.

RECITALS

WHEREAS, Client is a "covered entity" within the meaning of 45 CFR § 160.103;

WHEREAS, CLA provides accounting, consulting, or other services to Client and, in connection therewith, Client wishes to disclose "protected health information" within the meaning of 45 CFR § 160.103 to CLA and CLA wishes to receive protected health information and, on behalf of Client, create, maintain, or transmit protected health information (collectively, "Client's PHI");

WHEREAS, CLA is a "business associate" within the meaning of 45 CFR § 160.103;

WHEREAS, Client and CLA intend to protect the privacy and provide for the security of Client's PHI in compliance with the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act of 2009, and the regulations and policy guidance thereunder ("HIPAA Rules");

WHEREAS, the HIPAA Rules require that Client receive adequate assurances that CLA will comply with certain obligations with respect to Client's PHI and; accordingly, the parties hereto desire to enter into this Agreement for the purpose of setting forth in writing the terms and conditions for the use, disclosure, and safeguarding of Client's PHI, including provisions required by the HIPAA Rules as the same may be amended from time to time;

NOW, THEREFORE, in consideration of the foregoing recitals and mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

TERMS OF AGREEMENT

1. Obligations and Activities of CLA.

a. Permitted and Required Uses and Disclosures. CLA shall not use or disclose Client's PHI except as permitted or required by this Agreement or as required by law. Specifically, CLA agrees as follows:

i. CLA may only use or disclose Client's PHI as necessary to perform the services set forth in the service agreement, if any, between Client and CLA, to perform

functions, activities, or services for, or on behalf of, Client as requested by Client from time to time, or as required by law.

ii. CLA shall use or disclose only the "Minimum Necessary" amount of information, as such term is defined in the HIPAA Rules, required to conduct the authorized activities herein, except that CLA will limit disclosures to a limited data set as set forth in 45 CFR § 164.514(e)(2) as required by the HIPAA Rules.

iii. CLA may not use or disclose Client's PHI in a manner that would violate Subpart E of 45 CFR Part 164 if done by Client, except that CLA may use or disclose Client's PHI for the proper management and administration of CLA or to carry out the legal responsibilities of CLA, provided the use or disclosures are required by law or CLA obtains reasonable assurances from the person to whom the information is disclosed that Client's PHI will remain confidential and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and the person notifies CLA of any instances of which it is aware in which the confidentiality of Client's PHI has been breached.

iv. CLA may use Client's PHI to provide "data aggregation services" relating to the health care operations of Client within the meaning of 45 CFR § 164.501.

v. CLA shall not disclose Client's PHI in a manner that would violate any restriction thereof which has been duly communicated to CLA.

vi. Except as permitted by the HIPAA Rules, CLA shall not directly or indirectly receive remuneration in exchange for any of Client's PHI unless authorized in writing by Client.

b. Safeguards. CLA shall use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information, to prevent use or disclosure of Client's PHI other than as provided in this Agreement.

i. Administrative Safeguards. CLA shall implement all required administrative safeguards pursuant to 45 CFR § 164.308 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all administrative safeguards of 45 CFR § 164.308 that are designated as "addressable" as such are made applicable to business associates pursuant to the HIPAA Rules.

ii. Physical Safeguards. CLA shall implement all required physical safeguards pursuant to 45 CFR § 164.310 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all physical safeguards of 45

CFR § 164.310 that are designated as “addressable” as such are made applicable to business associates pursuant to the HIPAA Rules.

iii. Technical Safeguards. CLA shall implement all required technical safeguards pursuant to 45 CFR § 164.312 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all technical safeguards of 45 CFR § 164.312 that are designated as “addressable” as such are made applicable to business associates pursuant to the HIPAA Rules.

c. Reporting of Disclosures. CLA shall report to Client any use or disclosure of Client’s PHI not provided for by this Agreement of which CLA becomes aware, including any acquisition, access, use or disclosure (i.e., “breach”) of “unsecured protected health information,” within the meaning of 45 CFR § 164.403, and any security incident of which CLA becomes aware. CLA shall make such report to Client without unreasonable delay and in no case later than sixty (60) calendar days following discovery of the breach. CLA’s notice to Client shall include all information needed by Client to provide notice to affected individuals and otherwise satisfy the requirements of 45 CFR § 164.410.

d. CLA’s Subcontractors. CLA may disclose Client’s PHI to one or more subcontractors and may allow its subcontractors to create, receive, maintain, or transmit Client’s PHI on behalf of CLA. CLA shall obtain satisfactory assurances from any such subcontractor that it will appropriately safeguard Client’s PHI in accordance with 45 CFR § 164.314(a) and shall ensure that the subcontractor agrees in writing to the same or more stringent restrictions, conditions, and requirements that apply to CLA with respect to Client’s PHI. Upon CLA contracting with a subcontractor regarding Client’s PHI, CLA shall provide Client written notice of such executed agreement and copy of agreement.

e. Satisfying Requests for Access. CLA shall make available to Client Client’s PHI in a “designated record set,” within the meaning of 45 CFR § 164.501, as Client may require to satisfy its obligations to respond to a request for access pursuant to 45 CFR § 164.524. If CLA receives a request for access directly from an individual or an individual’s designee, CLA shall forward such request within five (5) calendar days to Client for Client to fulfill. Alternatively, if directed by Client and agreed to by CLA, CLA shall make available to the individual or the individual’s designee Client’s PHI in a designated record set, as necessary to satisfy the requirements of 45 CFR § 164.524. CLA shall provide such access within thirty (30) calendar days of receiving a request for access and shall confirm to Client in writing that such request has been fulfilled.

f. Satisfying Requests for Amendment. CLA shall make any amendments to Client’s PHI in a designated record set, as Client may require to satisfy its obligations to respond to a request for amendment pursuant to 45 CFR § 164.526. If CLA receives a request for amendment directly from an individual or an individual’s designee, CLA shall forward such request within ten (10) calendar days to Client for Client to fulfill. Alternatively, if directed by

Client and agreed to by CLA, CLA shall make an amendment to Client's PHI in a designated record set, as necessary to satisfy the requirements of 45 CFR § 164.526. CLA shall make such amendment within sixty (60) calendar days of receiving a request for amendment and shall confirm to Client in writing that such request has been fulfilled.

g. Internal Practices. CLA shall make its internal practices, books and records relating to the use and disclosure of Client's PHI available to the Secretary of the United States Department of Health and Human Services or his or her designee for purposes of determining compliance with the HIPAA Rules.

h. Accounting. CLA shall document disclosures of Client's PHI and information related to such disclosures and otherwise maintain and make available the information required to provide an accounting of disclosures to the Client as necessary to permit the Client to respond to a request for an accounting pursuant to 45 CFR § 164.528. If CLA receives a request for an accounting directly from an individual or an individual's designee, CLA shall forward such request within ten (10) calendar days to Client for Client to fulfill. Alternatively, if directed by Client and agreed to by CLA, CLA shall provide an accounting as necessary to satisfy the requirements of 45 CFR § 164.528. CLA shall satisfy such request within sixty (60) calendar days of receiving a request for an accounting and shall confirm to Client in writing that such request has been fulfilled.

i. Policies and Procedures; Documentation. CLA shall develop appropriate policies and procedures relating to its compliance with the administrative, physical, and technical safeguards set forth in Section 1.b. and shall document, retain, and update such policies and procedures as required by 45 CFR § 164.316.

j. Compliance as if Covered Entity. To the extent CLA is to carry out one or more of the obligations imposed on the Client as a "covered entity" under Subpart E of 45 CFR Part 164, CLA shall comply with the requirements of said Subpart E that apply to the Client in the performance of such obligations.

2. Client Obligations. Client shall provide notice to CLA of any of the following:

a. Any limitations in the notice of privacy practices of Client under 45 CFR § 164.520, as well as any changes to such limitations, to the extent that such limitation may affect CLA's use or disclosure of Client's PHI.

b. Any changes in, or revocation of, the permission by an individual to use or disclose his or her protected health information, to the extent that such changes may affect CLA's use or disclosure of Client's PHI.

c. Any restriction on the use or disclosure of protected health information that Client has agreed to or is required to abide by under 45 CFR § 164.522, to the extent that such restriction may affect CLA's use or disclosure of Client's PHI.

Client shall not request CLA to use or disclose Client's PHI in any manner that would not be permissible under the HIPAA Rules if done by Client, except that Client may request CLA to provide to Client "data aggregation services" relating to the health care operations of the Client within the meaning of 45 CFR § 164.501, as permitted by 45 CFR § 164.504(e)(2)(i)(B).

3. Termination of Agreement.

a. This Agreement shall terminate on the earliest to occur of the date either party terminates the Agreement "for cause," as described in Section 3.b., the date CLA terminates as described in Section 3c., or pursuant to Section 5 upon either party's failure to negotiate or enter into an amendment to this Agreement.

b. Termination for Cause. A breach of any provision of this Agreement by either party, as determined by the non-breaching party, shall constitute a material breach of the Agreement and shall provide grounds for termination of the Agreement for cause if the breaching party is unable to cure such breach to the other party's satisfaction within ten (10) days following written notice of such breach. The breaching party shall cooperate with the other party as necessary to mitigate the extent of any unauthorized disclosures of Client's PHI or any damages or potential damages and liability under the HIPAA Rules caused by any violation of this Agreement or other unauthorized use of Client's PHI.

c. Termination by CLA. Upon thirty (30) days' advance written notice, CLA shall have the right to terminate this Agreement if Client imposes additional restrictions or requirements regarding the use, disclosure, or maintenance of Client's PHI that CLA reasonably determines will materially affect CLA's ability to perform its responsibilities under this Agreement or will materially increase CLA's costs to perform its responsibilities under this Agreement.

4. Treatment of Client's PHI after Termination. Upon termination of this Agreement for any reason, CLA, with respect to Client's PHI, shall:

a. Retain only that portion of Client's PHI which is necessary for CLA to continue its proper management and administration or to carry out its legal responsibilities;

b. Return to Client or, if agreed to by Client, destroy remaining Client's PHI that CLA still maintains in any form and retain no copies of such Client's PHI;

c. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information to prevent use or disclosure of Client's PHI, other than as provided for in this Section, for as long as CLA retains any Client's PHI;

d. Not use or disclose Client's PHI retained by CLA other than for the purposes for which Client's PHI was retained and subject to the same conditions, as set forth in Section 2, which applied prior to termination;

e. Return to Client or, if agreed to by Client, destroy remaining Client's PHI retained by CLA when it is no longer needed by CLA for its proper management and administration or to carry out its legal responsibilities and retain no copies of such Client's PHI;

f. Obtain or ensure the destruction of any Client's PHI created, received, or maintained by any of CLA's subcontractors; and

g. Within thirty (30) calendar days after termination of this Agreement, certify in a written statement signed by a senior officer of CLA, that all Client's PHI has been returned or disposed of as required above.

If the parties mutually agree that return or destruction is not feasible, this Agreement shall continue to apply to Client's PHI and, without limitation to the foregoing, the obligations of CLA under this Agreement shall survive the termination of this Agreement with respect to any Client's PHI retained by CLA. CLA shall limit further use and disclosure of Client's PHI to those purposes that make the return or destruction of Client's PHI infeasible.

5. **Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to electronic data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties agree to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the HIPAA Rules or other applicable law upon the written request of either party. Either party may terminate this Agreement upon thirty (30) days' written notice in the event (i) the other party does not promptly enter into negotiations to amend this Agreement upon the request of the party giving notice or (ii) the other party fails to execute an amendment to this Agreement upon the request of the party giving notice.

6. **No Third Party Beneficiaries.** Nothing expressed or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than Client, CLA, and their respective successors or assigns, any rights, remedies, obligations, or liabilities whatsoever.

7. **Indemnification.** Client shall indemnify, hold harmless, and defend (with counsel of CLA's choosing) CLA, its subsidiaries, affiliates, partners, and employees from and against all claims, suits, administrative proceedings, demands, losses, damages, or penalties, including reasonable attorneys' fees, arising out of Client's misuse or improper disclosure of Client's PHI, breach of this Agreement, or violation of the HIPAA Rules or any other law or regulation.

8. **Interpretation.** This Agreement shall be interpreted as broadly as necessary to implement and comply with the HIPAA Rules. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Rules. There

shall be no presumption for or against either party, by reason of one of the parties causing this Agreement to be drafted, with respect to the interpretation or enforcement of this Agreement.

9. **Notices.** All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to Client, to:	Aitkin County 217 2 nd Street NW, Room 134 Aitkin, Minnesota 56431 Attention: Patrick Wussow, Interim County Administrator
-------------------	--

If to CLA, to:	CliftonLarsonAllen LLP 14275 Golf Course Drive, Suite 300 Brainerd, Minnesota 56401 Attention: Doug Host, Principal
----------------	--

or to such other names or addresses as Client or CLA, as the case may be, shall designate by notice to the other in the manner specified in this Section 9.

10. **Survival.** The obligations contained in this Agreement which by their nature or context survive or are expressly intended to survive the termination of this Agreement will so survive and continue in full force and effect. Without limiting the generality of the foregoing, Sections 2, 4, and 7 shall survive the termination of this Agreement.

11. **Severability.** If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the remaining provisions of this Agreement shall remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

12. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties on the matters contained herein. All prior and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are superseded by this Agreement.

13. **Non-Waiver.** No failure or delay in exercising any right or remedy under this Agreement and no course of dealing between the parties operates as a waiver or estoppel of any right, remedy, or condition. A waiver made in writing on one occasion is effective only in that instance and only for the purpose that it is given and is not to be construed as a waiver on any future occasion.

14. **Governing Law.** This Agreement shall be governed, construed, and interpreted in accordance with the laws of the State of Minnesota without regard to such state's conflict of laws provisions.

IN WITNESS WHEREOF, the parties have signed this Agreement.

Aitkin County

CliftonLarsonAllen LLP

By: _____

By: Douglas P. Hest

Print Name: _____

Print Name: Douglas P. Hest

Title: _____

Title: Principal

Date: _____

Date: 1-5-17



Board of County Commissioners Agenda Request

3A
Agenda Item #

Requested Meeting Date: 1/10/2017

Title of Item: NR Advisory Committee vacancy - 4th district application

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <div style="text-align: right; font-size: small;">*provide copy of hearing notice that was published</div> <input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Land Commissioner	Department: Land Department
Presenter (Name and Title): Mark Jacobs	Estimated Time Needed: 5-minutes
Summary of Issue: Timothy Warnest from Haugen Township in Commissioner district #4 has applied for the vacancy on the Natural Resources Advisory Committee. Tim previously served as the district #4 representative on the Park Commission which has merged with Forestry Advisory Committee to form the Natural Resources Advisory Committee. His application is enclosed.	
Alternatives, Options, Effects on Others/Comments:	
Recommended Action/Motion: Staff recommends appointing Tim Warnest to the NRAC.	
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>	

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

**MINNESOTA OPEN APPOINTMENT ACT
APPLICATION FOR SERVICE ON COUNTY/STATE AGENCY**

NAME OF AGENCY OR COMMITTEE YOU WISH TO SERVE ON:

Natural Resources Advisory Committee

AITKIN COUNTY COMMISSIONER DISTRICT 4

Minnesota Statutes 15.0597, state that the application shall include a "statement that the nominee satisfies any legally prescribed qualifications and any other information the nominating person feels be helpful to the appointing authority." (May include employment, community service experience, or education that would be pertinent to this appointment)

I have served as the District 4 Aitkin County Parks Commission
for the previous approximate 3.5 years.

I, the undersigned, hereby state that I satisfy, to the best of my knowledge, all legally prescribed qualifications for the position sought.

Timothy E. Warburst
Signature of Applicant

12/29/16
Date

If applicant is being nominated by another person or group, the above signature indicates consent to nomination.

Is this application submitted by appointing authority? Yes _____ No X

Is this application submitted at the suggestion of appointing authority? Yes _____ No X

**Please return application to the Aitkin County Administrator's office, located at
217 2nd Street NW - Room 130, Aitkin, MN 56431**

NAME OF APPLICANT: Timothy E. Warburst

STREET ADDRESS OF APPLICANT:
49879 154th Place
Tamarack, MN 5578

PHONE NUMBERS:
DAYS 651-491-0094
EVENINGS 651-491-0094

For Office Use Only

Date Appointed: _____

Date of Term Expiration: _____

Term #: _____

JAN 03 2017



Board of County Commissioners Agenda Request

3B

Agenda Item #

Requested Meeting Date: 1/10/2017

Title of Item: Joint Powers Agreement with MN DNR - peat leasing

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Land Commissioner		Department: Land Department
Presenter (Name and Title): Mark Jacobs		Estimated Time Needed: 15-minutes
Summary of Issue: <p>American Peat Technologies LLC (APT) of Aitkin, MN has requested two peat leases on County administered tax-forfeited and State administered land in Kimberly township and Seavey/Idun/Pliny townships.</p> <p>The attached resolution signifies that Aitkin County will enter into a joint powers agreement (attached) with MN DNR regarding the administration of the two potential peat leases. The JPA allows MN DNR to be the lease administrator and facilitate the environmental review process prior to an issuance of a permit for peat harvesting.</p> <p>Once the JPA is approved the lease terms are negotiated and once agreed upon a public hearing must be held per MS 282.04. If the leases are approved, APT will pay per-acre lease fees to Aitkin County on the County administered land.</p> <p>This is the first step in this process. Pending a favorable environmental review process, MN DNR may issue a peat harvesting permit and the County would then receive a per-ton royalty payment in addition to the lease payments.</p> <p>All payments received from the leasing of County Tax-Forfeited lands are distributed to the local taxing districts (County/School/Township) where the leases occur.</p>		
Alternatives, Options, Effects on Others/Comments: 		
Recommended Action/Motion: Because of DNR staff expertise related to the mining process, staff recommends approving the JPA by County Board resolution.		
Financial Impact: <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.

Whereas, American Peat Technologies LLC has requested two peat leases involving State and County administered lands in Kimberly Township (known as the Rossburg Bog Area) and Seavey/Pliny/Idun Townships (known as the Seavey Bog Area) and

Whereas, MN Statute 282.04 allows 25-year peat leases on County Tax Forfeited land and

Whereas, on leases involving County and State administered lands, joint powers agreements may be entered into where MN DNR staff will administer the lease and

Whereas, MN DNR staff has considerable expertise and experience involving peat mining,

Therefore the Aitkin County Board of Commissioners resolves to enter into a joint powers agreement with MN DNR for the administration of peat leases in the Rossburg and Seavey Bog areas (described in Exhibit A)

Exhibit A

Rosburg Bog Area

East Half of Southwest Quarter (E1/2-SW1/4), and Lot 4 in Section Eighteen (18),

Southwest Quarter of Northeast Quarter (SW1/4-NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), and Lot 2, Nineteen (19),

all in Township Forty-seven (47) North, Range Twenty-five (25) West.

Seavey Bog Area

Northeast Quarter (NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), Lot 1, Lot 2, Lot 3, North Half of Southeast Quarter (N1/2-SE1/4), and Southeast Quarter of Southeast Quarter (SE1/4-SE1/4) in Section Nineteen (19),

Northwest Quarter (NW1/4) and West Half of Southwest Quarter (W1/2-SW1/4) in Section Twenty (20),

Southwest Quarter of Northwest Quarter (SW1/4-NW1/4) and Southwest Quarter (SW1/4) in Section Twenty-nine (29),

Northeast Quarter of Northeast Quarter (NE1/4-NE1/4), South Half of Northeast Quarter (S1/2-NE1/4), Lot 2, Southeast Quarter of Northwest Quarter (SE1/4-NW1/4), East Half of Southwest Quarter (E1/2-SW1/4), Lot 3, Lot 4, and Southeast Quarter (SE1/4) in Section Thirty (30),

Northeast Quarter (NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), Lot 1, Lot 2, East Half of Southwest Quarter (E1/2-SW1/4), Lot 3, Lot 4, North Half of Southeast Quarter (N1/2-SE1/4), and Southwest Quarter of Southeast Quarter (SW1/4-SE1/4) in Section Thirty-one (31),

all in Township Forty-four (44) North, Range Twenty-three (23) West.

North Half (N1/2), North Half of Southwest Quarter (N1/2-SW1/4), and North Half of Southeast

Southeast Quarter (SE1/4) in Section One (1),

Northeast Quarter (NE1/4) and South Half in Section Twelve (12),

South Half of Northeast Quarter (S1/2-NE1/4), West Half (W1/2), and Southeast Quarter (SE1/4) in Section Thirteen (13),

Northeast Quarter of Northeast Quarter (NE1/4-NE1/4), South Half of Northeast Quarter (S1/2-NE1/4), Northwest Quarter (NW1/4), North Half of Southwest Quarter (N1/2-SW1/4), Southwest Quarter of Southwest Quarter (SW1/4-SW1/4), and Southeast Quarter (SE1/4) in Section Fourteen (14),

East Half of Northeast Quarter (E1/2-NE1/4) in Section Twenty-two (22),

North Half (N1/2) and North Half of Southeast Quarter (N1/2-SE1/4) in Section Twenty-three (23),

North Half (N1/2), North Half of Southeast Quarter (N1/2-SE1/4), and Southeast Quarter of Southeast Quarter (SE1/4-SE1/4) in Section Twenty-four (24),

Northeast Quarter of Northeast Quarter (NE1/4-NE1/4), South Half of Northeast Quarter (S1/2-NE1/4), Southeast Quarter of Northwest Quarter (SE1/4-NW1/4), South Half (S1/2), and Northwest Quarter of Northeast Quarter (NW1/4-NE1/4), except 3 acres described as follows: Starting at the Northwest corner of Northwest Quarter of Northeast Quarter (NW1/4-NE1/4), going South along the line 900 feet, then East along a line 145 feet, then North along a line 900 feet, then West along a line 145 feet to the point of beginning, in Section Twenty-five (25),

South Half (S1/2) of Section Twenty-six (26),

All of Section Thirty-five (35),

all in Township Forty-four (44) North, Range Twenty-four (24) West.

MS 282,04 Subdivision 1 (h)

The county auditor may, with the approval of the county board, and without first offering at public sale, grant leases, for a term not exceeding 25 years, for the removal of peat and for the production or removal of farm-grown closed-loop biomass as defined in section 216B.2424, subdivision 1, or short-rotation woody crops from tax-forfeited lands upon the terms and conditions as the county board may prescribe. Any lease for the removal of peat, farm-grown closed-loop biomass, or short-rotation woody crops from tax-forfeited lands must first be reviewed and approved by the commissioner of natural resources if the lease covers 320 or more acres. No lease for the removal of peat, farm-grown closed-loop biomass, or short-rotation woody crops shall be made by the county auditor pursuant to this section without first holding a public hearing on the auditor's intention to lease. One printed notice in a legal newspaper in the county at least ten days before the hearing, and posted notice in the courthouse at least 20 days before the hearing shall be given of the hearing.

American Peat Technology, LLC

36203 350th Ave • Aitkin, MN, 56431
Office - 218.927.7888 • Fax - 218.927.3272
www.AmericanPeatTech.com

Mark Jacobs
Aitkin County Land Commissioner
209 2nd St. NW – Room 206
Aitkin, MN 56431

22 July 2016

Dear Mr. Jacobs,

American Peat Technology (APT) would like to start the process to enter into a lease agreement with the Aitkin County for two peat deposits located within the county. Since its incorporation in 2003, APT has been harvesting reed-sedge peat and manufacturing value-added products that are ultimately sold in the agronomy and water remediation markets. Currently, APT works under a permit to mine on a prior-converted peatland located primarily in Section 22 of Spencer Township in Aitkin County. Given the steady and substantial success of APT, however, the need for additional peat resources is on the horizon.

We believe that the proposed leases will benefit both APT and Aitkin County. American Peat will obviously gain the assurance that comes with having additional resources on hand. Initially, the County will benefit from the revenue stream that the leased land produces, but later on, however, once harvest starts on the bogs, the benefits to the county and local community will be amplified as APT generates additional jobs in order to meet the demands of the growing peat industry.

The County will also benefit by aiding the expansion of American Peat Technology as opposed to an outside party that may express interest in the peatlands. American Peat is a company that is local to Minnesota and Aitkin County. We live here; we care about the community and natural environment. We are already experimenting with the best practices to restore our current harvest area to a peat-producing wetland, and we will apply that same diligence to subsequent harvest areas. We are committed to fostering positive relationships with our community, and we are building the case that APT is a robust, environmentally-friendly business that is good for economic development in this rural area.

For purposes of conversation, APT uses the term “Rossburg bog” to refer to the deposit primarily located in east central Spencer Township and west central Kimberly Township. That lease request includes 293 acres of county-owned land. The term “Seavey bog” refers to the deposit primarily located in eastern Seavey Township, western Pliny Township and northeast Idun Township, and that lease request includes 7,675 acres of county-owned land. We are concurrently approaching the State of Minnesota to enter into a lease agreement for the state-controlled parcels in the two peatlands.

The descriptions of the parcels in the lease requests are attached to this letter in an Excel file. In addition, we have attached maps of the two deposits, generated by the Aitkin County GIS Department, which shows the county- and state-owned parcels that are included in the requests. The parcel maps are layered over digitized maps, developed by the DNR in 1981, which classifies the peat inventory by deposit depth. Please let us know if additional information is needed in order to complete this lease request.

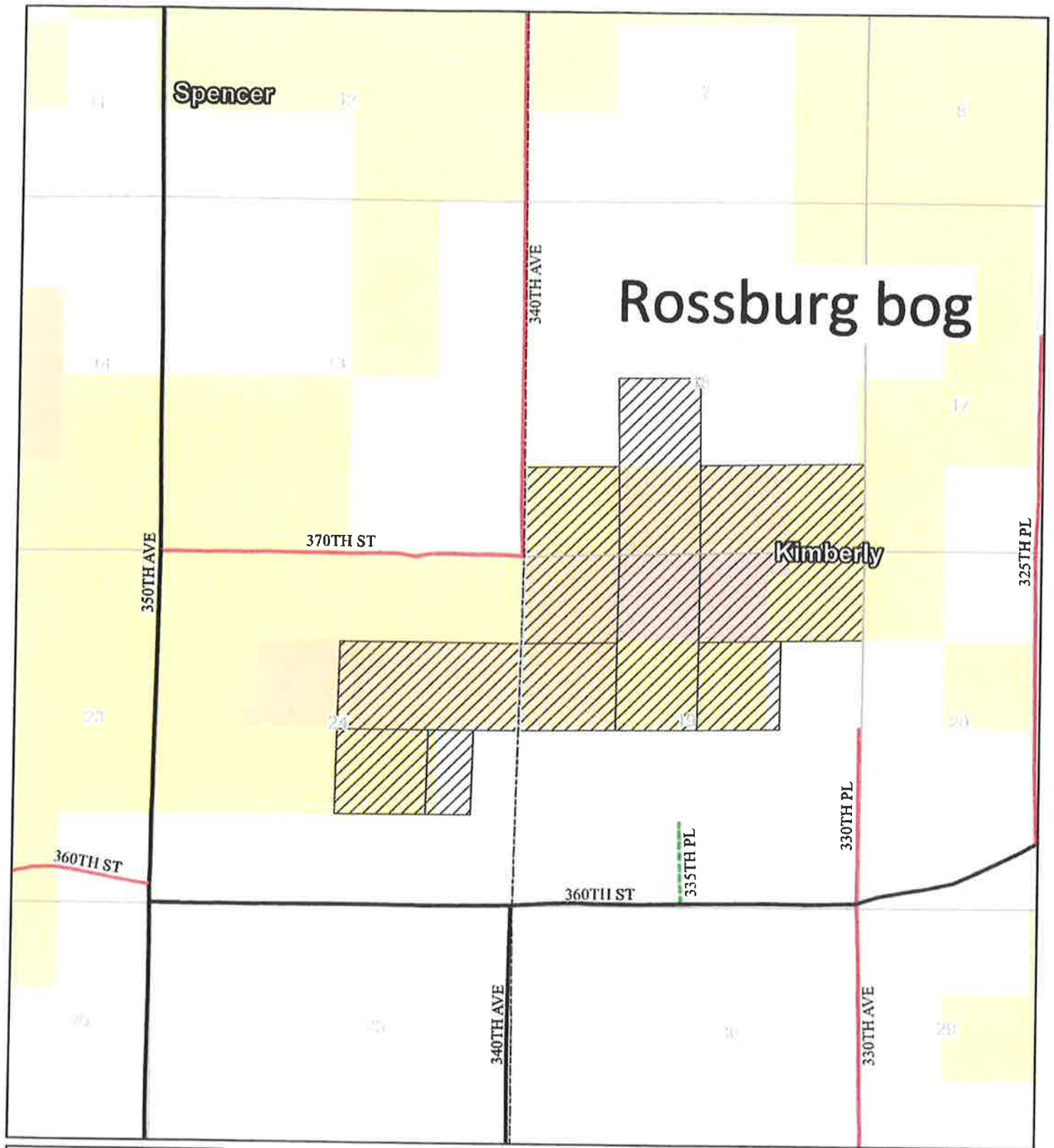
We look forward to hearing your response and working together to complete the lease transactions. Thank you for your time and interest.

Sincerely,






A handwritten signature in black ink, appearing to read "Douglas Green". The signature is fluid and cursive, with the first name "Douglas" written in a larger, more prominent script than the last name "Green".

Douglas Green, CEO

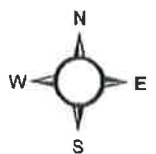
Copy: Victoria Sellner, DNR Minerals, Hibbing Office



Legend

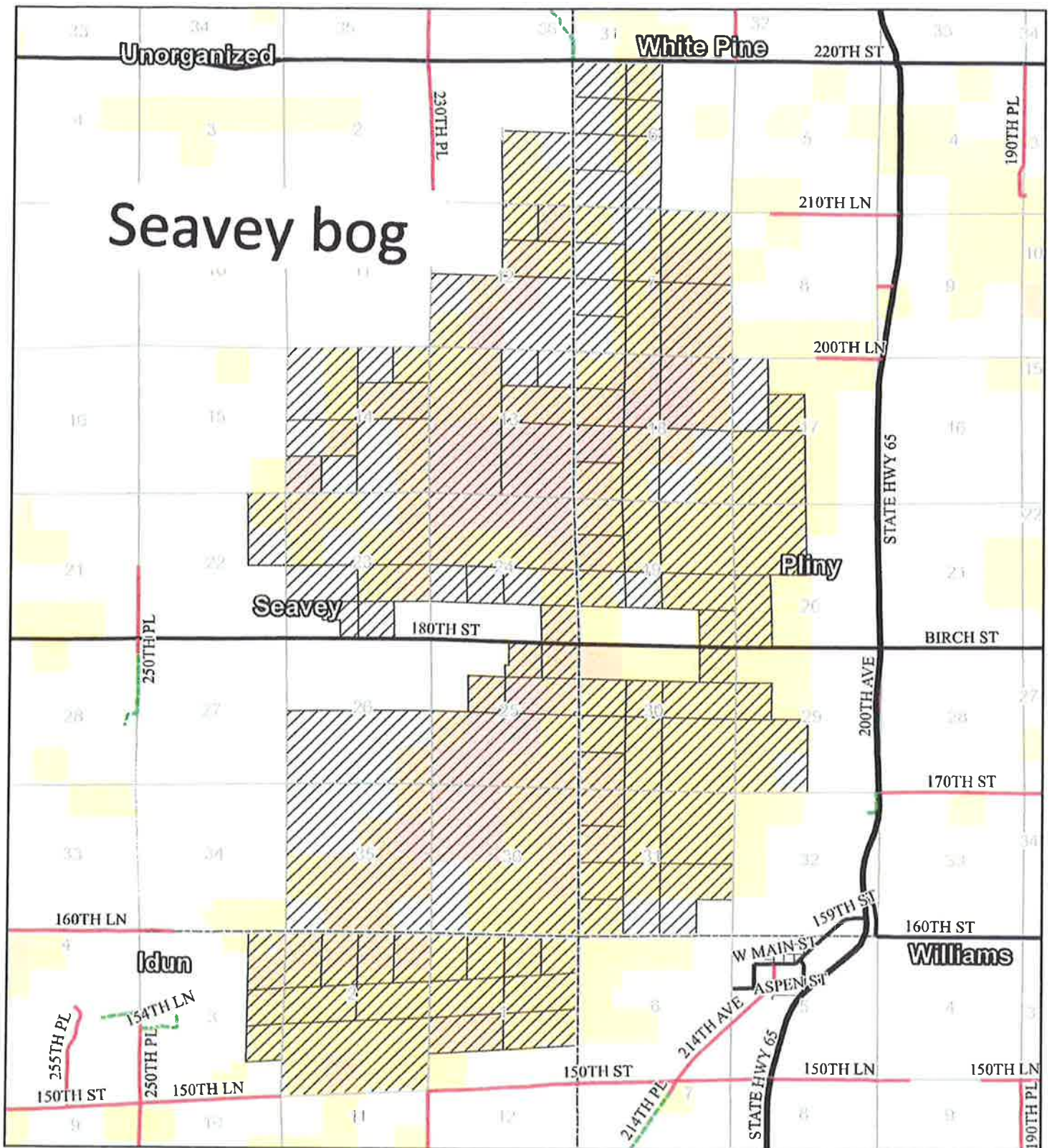
-  Public Land Parcel
- TOTAL DEPTH OF PEAT**
-  0-150 cm
-  151-300 cm
-  301-450 cm
-  451-600 cm

Aitkin County, MN



Map prepared by Aitkin County GIS for graphic display purposes only
 Aitkin County assumes no liability for any errors, omissions or inaccuracies herein contained

Date: 7/5/2016



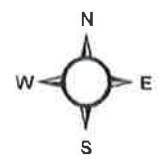
Legend

Public Land Tax Parcel

TOTAL DEPTH OF PEAT

- 0-150 cm
- 151-300 cm
- 301-450 cm
- 451-600 cm

Aitkin County, MN



Map prepared by Aitkin County GIS for graphic display purposes only
 Aitkin County assumes no liability for any errors, omissions or inaccuracies herein contained

Date: 7/1/2016

JOINT POWERS PEAT LEASING AGREEMENT

This AGREEMENT, made this _____ day of _____, 2017, between the STATE OF MINNESOTA, acting by and through its Commissioner of Natural Resources, hereinafter referred to as the “Commissioner”, and the COUNTY OF AITKIN, MINNESOTA, acting by and through its County Board, hereinafter referred to as “Aitkin County”;

WITNESSETH:

WHEREAS, Minnesota Statutes 2015, Section 92.50, provides that the Commissioner of Natural Resources may lease any state-owned lands under his jurisdiction for the purpose of removing peat for a term not exceeding 25 years, and

WHEREAS, Minnesota Statutes 2015, Section 282.04, subd.1(h), provides that the county auditor may, with the approval of the county board and the Commissioner of Natural Resources, grant leases, for a term not exceeding 25 years, for the removal of peat from tax-forfeited lands upon such terms and conditions as the county board may prescribe, and

WHEREAS, Minnesota Statutes 2015, Section 471.59, provides for the joint exercise of powers common to contracting governmental units, and authorizes contractual agreements by which one governmental unit may exercise such powers on behalf of the other contracting governmental units.

NOW THEREFORE, IT IS MUTUALLY AGREED between the parties hereto as follows:

1. Aitkin County hereby authorizes the Commissioner to lease the tax-forfeited lands as described in the attached “Exhibit A” and made part of this Agreement, for the removal of peat in the same manner as other state-owned property under the jurisdiction of the Commissioner except as provided elsewhere in this Agreement and pursuant to Minnesota Statutes 2015, Section 282.04, subd. 1(h) and the Commissioner hereby accepts this authority.

This authority includes the authority to engage in the leasing of lands owned by the parties for the removal of peat, together with the necessarily related authority to grant temporary easements, permits and licenses, collect rents and royalties, pay necessary expenses, apportion net revenues, and such other authority deemed necessary to the leasing of the lands by the parties.

- a. The annual rental for any land which is leased pursuant to this Agreement shall be determined by the Commissioner prior to the time of lease, following consultation with, and approval by, the County Auditor of Aitkin County. Rental shall be payable as specified in the lease.
- b. The minimum royalty per ton of sphagnum peat moss and the minimum royalty per ton of reed-sedge peat to be paid by the lessee shall be determined by the Commissioner prior to the time of lease, following consultation with, and approval by, the County Auditor of Aitkin County. Royalty shall be escalated pursuant to a formula to be established by the Commissioner following consultation with, and approval by, the County Auditor of Aitkin County.

4. All assignments, agreements, or contracts affecting any lease issued pursuant to this Agreement shall not be valid until approved in writing by the Commissioner, following consultation with, and approval by, the County Auditor of Aitkin County. Each party shall be responsible for any other legal work, including but not limited to litigation, together with costs relating to any other legal work, involving lands owned by Aitkin County in the absence of any agreement for such services between Aitkin County and the Minnesota Attorney General.

5. The Commissioner, in issuing a lease, may not authorize a lessee to invade or trespass upon any minerals therein or upon any interest in land located within the area described by the lease that is owned by anyone other than the State or Aitkin County.

6. Tort liability of counties is governed by Minnesota Statutes 2015, Chapter 466, and related laws. Tort liability of the State is governed by Minnesota Statutes 2015, Section 3.736, and related laws. Each party to this Agreement shall be responsible to the extent authorized by law for its own acts and those of its officers, employees, and agents. Any lease issued pursuant to this Agreement shall contain a provision to indemnify the parties and hold them harmless from all damages or losses caused directly or indirectly by activities undertaken pursuant to the lease, whether to land, timber, minerals, growing crops, or buildings, or to any person or other property.

7. The duration of this Agreement is coterminous with the lease or leases issued pursuant to this Agreement. This Agreement may be amended from time to time in regard to any provision which does not alter the terms of the lease or leases by the mutual agreement of the parties hereto. Official notices required under this Agreement shall be directed as follows: for Aitkin County -- Aitkin County Auditor, Aitkin County Courthouse, 209 Second Street NW, Room 202, Aitkin, MN 56431; for the State -- Commissioner of Natural Resources, State of Minnesota, 500 Lafayette Road, Box 45, St. Paul, MN 55155-4037.

APPROVED:

DEPARTMENT OF NATURAL RESOURCES

By _____
Jess Richards, Director
Division of Lands and Minerals

Date: _____, 2017

COUNTY BOARD OF AITKIN
By resolution dated:

_____, 2017
(certified copy attached)

COUNTY OF AITKIN

Kirk Peysar, County Auditor

Exhibit A

Rosburg Bog Area

East Half of Southwest Quarter (E1/2-SW1/4), and Lot 4 in Section Eighteen (18),

Southwest Quarter of Northeast Quarter (SW1/4-NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), and Lot 2, Nineteen (19),

all in Township Forty-seven (47) North, Range Twenty-five (25) West.

Seavey Bog Area

Northeast Quarter (NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), Lot 1, Lot 2, Lot 3, North Half of Southeast Quarter (N1/2-SE1/4), and Southeast Quarter of Southeast Quarter (SE1/4-SE1/4) in Section Nineteen (19),

Northwest Quarter (NW1/4) and West Half of Southwest Quarter (W1/2-SW1/4) in Section Twenty (20),

Southwest Quarter of Northwest Quarter (SW1/4-NW1/4) and Southwest Quarter (SW1/4) in Section Twenty-nine (29),

Northeast Quarter of Northeast Quarter (NE1/4-NE1/4), South Half of Northeast Quarter (S1/2-NE1/4), Lot 2, Southeast Quarter of Northwest Quarter (SE1/4-NW1/4), East Half of Southwest Quarter (E1/2-SW1/4), Lot 3, Lot 4, and Southeast Quarter (SE1/4) in Section Thirty (30),

Northeast Quarter (NE1/4), East Half of Northwest Quarter (E1/2-NW1/4), Lot 1, Lot 2, East Half of Southwest Quarter (E1/2-SW1/4), Lot 3, Lot 4, North Half of Southeast Quarter (N1/2-SE1/4), and Southwest Quarter of Southeast Quarter (SW1/4-SE1/4) in Section Thirty-one (31),

all in Township Forty-four (44) North, Range Twenty-three (23) West.

North Half (N1/2), North Half of Southwest Quarter (N1/2-SW1/4), and North Half of Southeast Quarter (N1/2-SE1/4) in Section One (1),

All of Section Two (2),

East Half of Northeast Quarter (E1/2-NE1/4) and Northeast Quarter of Southeast Quarter (NE1/4-SE1/4) in Section Three (3),

all in Township Forty-three (43) North, Range Twenty-four (24) West.

Southeast Quarter (SE1/4) in Section One (1),

East Half of Northeast Quarter (E1/2-NE1/4) in Section Twenty-two (22),

North Half (N1/2) and North Half of Southeast Quarter (N1/2-SE1/4) in Section Twenty-three (23),

North Half (N1/2), North Half of Southeast Quarter (N1/2-SE1/4), and Southeast Quarter of Southeast Quarter (SE1/4-SE1/4) in Section Twenty-four (24),

Northeast Quarter of Northeast Quarter (NE1/4-NE1/4), South Half of Northeast Quarter (S1/2-NE1/4), Southeast Quarter of Northwest Quarter (SE1/4-NW1/4), South Half (S1/2), and Northwest Quarter of Northeast Quarter (NW1/4-NE1/4), except 3 acres described as follows: Starting at the Northwest corner of Northwest Quarter of Northeast Quarter (NW1/4-NE1/4), going South along the line 900 feet, then East along a line 145 feet, then North along a line 900 feet, then West along a line 145 feet to the point of beginning, in Section Twenty-five (25),

South Half (S1/2) of Section Twenty-six (26),

All of Section Thirty-five (35),

all in Township Forty-four (44) North, Range Twenty-four (24) West.



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: January 10, 2017

Title of Item: Schedule 2017 County Board of Appeal & Equalization Meeting

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: Mike Dangers		Department: County Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 10 minutes
Summary of Issue: Please see memo for details.		
Alternatives, Options, Effects on Others/Comments: The date and time should be set now so that the public has ample notice of when this meeting will occur.		
Recommended Action/Motion: Motion to approve scheduling this meeting on June 13, 2017 at 4:00pm.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No Please Explain:		



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

MEMO

January 5, 2017

To: County Board of Commissioners
Patrick Wussow, Interim County Administrator

From: Mike Dangers, County Assessor 

Re: 2017 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2017 County Board of Appeal and Equalization (CBOAE) meeting time in accordance with Minnesota Statute 274.14. Attached to this document is a copy of this Statute, minutes from the 2016 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2017 is also attached.

The Board must either convene on a Saturday or convene on a weekday with appointment times available after 7:00pm. The Board may schedule the initial meeting on any date between Saturday June 10 and Saturday June 17. Last year, the CBOAE convened on Tuesday, June 14 at 4:05pm and adjourned at 5:14pm. Six appeals were made at this meeting. The staff does not expect a significant change in the number of appeals this year.

The Assessor's Office plans to schedule appointments again this year. If the Board wishes to require appointments as we have done in past years, the Notices of Valuation and Classification shall clearly state that appointments are required. In that case the Board would have the option to adjourn prior to 7pm if walk-in appeals are not allowed. Please see page 7 of this packet for more information from the DOR on this matter. If we do allow for walk-in appeals the day of the meeting, we may need to stay open until 7pm.

The Board is encouraged to schedule the meeting to best satisfy the needs of the taxpayers. The Tuesday afternoon meeting times have worked well for taxpayers and staff. The recommendation is to schedule this meeting time at 4:00pm on Tuesday June 13, 2017.

Please contact Mike with any questions.

274.14 LENGTH OF SESSION; RECORD.

The board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days. The actual meeting dates must be contained on the valuation notices mailed to each property owner in the county as provided in section 273.121. For this purpose, "meeting days" is defined as any day of the week excluding Sunday. At the board's discretion, "meeting days" may include Saturday. No action taken by the county board of review after June 30 is valid, except for corrections permitted in sections 273.01 and 274.01. The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment required by section 274.16.

For counties that conduct either regular board of review meetings or open book meetings, at least one of the meeting days must include a meeting that does not end before 7:00 p.m. For counties that require taxpayer appointments for the board of review, appointments must include some available times that extend until at least 7:00 p.m. The county may have a Saturday meeting in lieu of, or in addition to, the extended meeting times under this paragraph.

History: (2050) *RL s 860; 1949 c 543 s 4; 1971 c 564 s 9; 1973 c 582 s 3; 1975 c 339 s 7; 1976 c 334 s 8; 1980 c 437 s 8; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 38; 1Sp1989 c 1 art 9 s 29; 1990 c 480 art 7 s 15; 1995 c 264 art 11 s 5; 2005 c 151 art 5 s 27; 2008 c 366 art 6 s 32; 2009 c 88 art 10 s 13*

**BOARD OF APPEAL AND EQUALIZATION
JUNE 14, 2016
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 14th day of June, 2016 at 4:05 p.m. with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Anne Marcotte, Brian Napstad, County Administrator Nathan Burkett, and Administrative Assistant Sue Bingham.

Staff present – Darcy Moore, Lori Tibbetts, and Stacy Westerlund

Motion by Commissioner Marcotte, seconded by Commissioner Napstad and carried (6-0), to approve the BAE agenda.

Oath, Introduction and General Information

The following persons appeared, wrote letters, or telephoned regarding appeal and equalization of property:

George and Deborah Carlberg

29-0-040300

Information presented: Feels value is too high because it didn't sell after being listed for 60 to 90 days.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (5-1 Niemi) to vote no change, as recommended by the County Assessor.

Galen Tveit

50-0-035700, 50-0-038900, 50-0-040301

Information presented: Requests reduction in value due to inability to use portion of land since drainage ditches are clogged.

Action: Motion by Commissioner Napstad, seconded by County Auditor Peysar and carried (6-0). All voted to reduce land value from \$299,800 to \$287,600 (\$12,200) as recommended by the County Assessor.

50-0-041501

Information presented: Requests the property be classified as agricultural since the mill is being used for personal use.

Action: No action was taken, as the owner stated that although he now uses only his own trees, he does continue to sell lumber.

Michael & Denise Hoffman

11-1-125000

Information presented: Owners purchased parcel in 2016 for less than the EMV, it was on the market for 9 months, and has a steep bank to the water with no landing between hill and lake. Owners would like a distress adjustment of \$85,300 in land valuation.

Action: Motion by Commissioner Niemi, seconded by Commissioner Marcotte and carried (4-2 Napstad/Westerlund) to vote no change as recommended by the County Assessor.

James and Rosemary Jessen

24-0-037000

Written appeal.

Information presented: Purchase price and appraisal value are lower than the EMV.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (6-0). All voted no change, as recommended by the County Assessor.

Ronald and Darlene Smith

29-0-009301

Written appeal.

Information presented: 2016 valuation was increased in part due to a neighboring sale. Owner feels property is inferior to the neighboring sale.

Action: Motion by Commissioner Westerlund, seconded by County Auditor Peysar and carried (6-0). All voted no change, as recommended by the County Assessor.

Richard Resch

29-1-503700

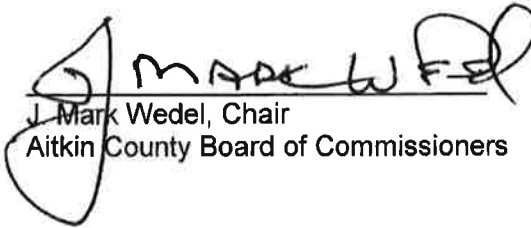
Part of Lot 1, Block 1 of Spielhaus Addition

Assessor Recommendation.

Information presented: Extent of elevation previously not realized by Assessor.


Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (6-0). All voted to reduce 2016 EMV from \$170,800 to \$159,800 (\$11,000), as recommended by the County Assessor.

Motion by County Auditor Peysar, seconded by Commissioner Marcotte and carried, all members voting yes to adjourn the meeting at 5:14 p.m.



J. Mark Wedel, Chair
Aitkin County Board of Commissioners

ATTEST:



Kirk Peysar
Aitkin County Auditor

SEAL

County Boards of Appeal and Equalization

What is the purpose and function of the CBAE?

- The County Board of Appeal and Equalization (CBAE) is the **second** avenue in the appeals process.
- A property owner must first appeal to the Local Board of Appeal and Equalization before being eligible to appear at the county board (as per Minnesota Statutes, section 274.01).

When does the CBAE meet?

- The board may meet on any **ten consecutive meeting** days in June **after the second Friday in June**.
- “**Meeting days**” typically means any day of the week excluding and Sunday. The board may elect to consider Saturday as a meeting day as well.
- At least one meeting must be held **until 7:00 pm or on a Saturday**; i.e., if the county does not hold a meeting until 7:00 pm they must instead hold a meeting on a Saturday.
 - This is to ensure that property owners have ample time to present their appeals.
 - A board may convene on the first Monday after the second Friday in June at 6:00 p.m. and adjourn at 8:00 p.m. and these requirements will have been met.
 - The board may also convene on the Saturday immediately following the second Friday.
 - In any scenario, the board may not hold meeting beyond those ten meeting days without approval from the Commissioner of Revenue.
 - If the board chooses to consider Saturday a “meeting day,” it must consider a second Saturday as a meeting day if it falls within ten meeting days of the original Saturday meeting.
- All boards must adjourn **no later than June 30**. Any action taken after that date is considered invalid except corrections of clerical errors.
- The dates of the meetings must be contained in **valuation notices**.
- If a board completes its work before ten meeting days have transpired, and has meet the requirements to be present for a meeting not recessing/adjourning prior to 7:00 p.m. or has met on a Saturday, it is not necessary for the board to continue to meet for each of the ten meeting days.

State Board of Equalization

What are the meeting time requirements for counties that require appointments?

- If a county **requires** appointments for CBAE appeals, the county must allow appointments until 7:00 p.m., but the board is not required to meet until 7:00 p.m. or on a Saturday (per Minnesota Statutes, section 274.14).
- If the board requires appointments and allows for appointment times as late as 7:00 p.m., but those times go unfilled, the board does not need to physically meet at or until 7:00 p.m., nor is the board required to allow walk-ins at that time. The allowance of scheduled appeals until 7:00 p.m. is sufficient.
- However, if the CBAE **allows for walk-ins and does not require appointments**, the board may not adjourn prior to 7:00 p.m.
 - In other words, if value notices sent to taxpayers show that the board will meet during a specific time frame, the assumption is that the board will be available during that time frame for walk-in appointments and therefore must meet.
 - I.e., if the notices say the board will meet from 1 p.m.-7p.m., the board must be in attendance during that posted time for walk-ins).
- The department recommends that requirements to schedule an appeal to a CBAE be clearly stated in Notices of Valuation and Classification, and if appointments are required, rather than stating the specific time frame in which the board will be convened, list the time the board will begin only and be prepared to schedule appointments until 7p.m. to comply with statute.

Who makes up the CBAE?

- The board is made up of the county commissioners (or a majority of them with the county auditor; or if the county auditor cannot be present, the deputy county auditor; or if there is no deputy, the court administrator of the county district court).
- A **quorum** (or majority) of the board must be present to take any action.
- Each member must take an oath to fairly and impartially perform duties as a board member.

What are the duties of the CBAE?

- The board's major duty is to compare the returns of the assessment of property in the towns or districts and equalize them so that each tract of real property and each article or class of a person's property is entered on the assessment list at its market value.
- In order to equalize property values, the board may raise or lower the value of any such property.
 - The board must give notice of its intent to raise the valuation of a property to the person in whose name it is assessed if the person is a resident of the county.
 - Such notice must fix a time and place for the hearing.

JUNE 2017

SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

MAY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1

First Quarter

2

3

4

5

6

7

8

9

Full Moon

10

Flag Day (USA)

11

12

13

14

15

16

17

Last Quarter

Father's Day

Summer Begins

St. John the Baptist Day (Que.)

18

19

20

21

22

23

New Moon

24

JULY

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

First Quarter

25

26

27

28

29

30



Board of County Commissioners Agenda Request

5A
Agenda Item #

Requested Meeting Date: January 10, 2017

Title of Item: Discussion of Reserving Budgeted Funds

<input type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <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*
Submitted by: Patrick Wussow, Interim County Administrator		Department: Administration
Presenter (Name and Title): Patrick Wussow, Interim County Administrator		Estimated Time Needed: 15 minutes
Summary of Issue: Discussion of previous and current policies related to allocation of fund balance.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ See attachments. Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

From: Patrick Wussow [patrick.wussow@co.aitkin.mn.us]
Sent: Thursday, January 05, 2017 2:01 PM
To: Nicole Visnovec
Subject: Board action sheet is where I need to attach this to

SUBJECT: 8.12 RESERVING BUDGETED FUNDS

Effective: 11/28/00

PURPOSE:

To set up procedures for reserving budgeted funds in the most fiscally responsible manner.

Note: In order to reserve funds during the current calendar year for equipment or projects that were not completed during that fiscal year, but will be completed during the following calendar year, those items must not be budgeted for in the following year and must not be moved from one line item to another. Additionally, the items must be for a specific use and not generalized.

PROCEDURE:

- The County Administrator will distribute a memorandum soliciting requests of reserves during the month of December.
- The Department Heads will submit an itemized list of items not completed during the current calendar year, with the budget and line item necessary to complete the project. All previously reserved monies must be included within the budget. The Department Head must certify that these requested items cannot be completed during the following fiscal year without these reserves and that the item has not been budgeted for in the following years budget.
- The County Administrator will review these requests and present the requests to the County Board prior to the end of each fiscal year.
- The County Board will act on these requests prior to the end of each fiscal year such to not hinder the fiscal health of Aitkin County and to uphold their fiscal responsibility to the taxpayers of Aitkin County.
- Any items not completed within the time period will be returned to the fund they were generated from at the end of the fiscal year they were reserved for.

Section F.	Downloading From Bulletin Boards And Online Services	17
Section G.	Retention And System Back-Ups	18
Section H.	Appropriate Use, Inappropriate Use And Personal Use Of Information Systems.....	18
Section I.	Monitoring.....	21
Section J.	Harassment.....	22
Section K.	Employee Acknowledgement For Information Systems' Usage	23
Article IV	Accounting, Finance and Purchasing.....	24
Section A.	Accounting, Auditing and Financial Reporting.....	24
Section B.	Budget	25
Section C.	Change Funds	27
Section D.	Revenue and Collections.....	27
Section E.	Disbursements	27
Section F.	Fixed Assets.....	27
Section G.	Capital Improvement Plans	29
Section H.	Purchasing.....	29
Section I.	Contracting.....	30
Section J.	Fund Balance and Reserves.....	31
Section K.	Investments.....	33
Section L.	Debt	34
Section M.	Credit and Purchasing Cards.....	35
Article V	Facilities	38
Article VI	General Government	39
Article VII	Environment, Natural Resources and Land Management.....	40
Article VIII	Public Health and Wellbeing.....	41
Article IX	Infrastructure.....	42
Article X	Public Safety	43
Section A.	Animal Control Authority, Dangerous Dog Hearing Officer	43

Subd. (4) From time to time, opportunities may arise to manage the County’s expenses down by taking immediate action on an existing contract which exceeds the delegated authority of the County Administrator. In these rare circumstances, the County Administrator is authorized a reasonable amount of discretion to exceed the dollar limit, but not the duration limit, in this policy when it is documented that waiting until the next County Board meeting to approve a contract amendment or change order will likely cost the County a greater amount. In these circumstances, the Department Head requesting the purchase and the County Administrator should be in agreement, and the request shall be submitted to the County Board at the next regular County Board meeting.

Subd. (5) The County Highway Engineer has the authority to execute change orders and contract modifications deemed reasonable by the Engineer and within the scope of the project approved by the County Board. The Engineer must use discretion; taking in to account the scope of the project, the total cost of the project compared to the change order and the resources available.

Section J. Fund Balance and Reserves

Subd. (1) Fund Balance Policy

(a) The County aims to maintain a year end, unrestricted fund balance of at least 42% of the following year’s budgeted expenditures on all governmental funds. For the purposes of this policy, the General Fund, HHS Fund and Highway Fund shall be combined; all other governmental funds shall be calculated separately.

Subd. (2) Designation of Fund Balance, GASB 54

(a) The County shall follow the MN State Auditor’s Statement of Position on GASB 54 and such updates as may be made from time to time.

Classification	Definition	Examples
Nonspendable	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables
Restricted	Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants,

	<p>through debt covenants), grantors, contributors, or laws or regulations of other governments; or</p> <p>b. Imposed by law through constitutional provisions or enabling legislation</p>	<ul style="list-style-type: none"> • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation
Unrestricted - Committed	Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1M for a road construction project. • Property tax levies set for a specific purpose by resolution
Unrestricted - Assigned	Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed	<ul style="list-style-type: none"> • Governing board has set aside \$2 million for a county project and the county administrator may amend this up to \$100,000. • Governing body delegates the authority to assign fund balance to the finance officer. • Governing board has appropriated fund balance often to balance next year's budget. • Positive residual balances in governmental funds other than the general fund.
Unrestricted Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned	

(b) The County Administrator is delegated the authority to assign unrestricted fund balance for planning purposes, this authority does not grant authority to expend funds not budgeted by the County Board.