



# Board of County Commissioners Agenda Request

6A  
Agenda Item #

**Requested Meeting Date:** 2/14/2017

**Title of Item:** Reconcile County fund 19

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

<b>Submitted by:</b> Land Commissioner	<b>Department:</b> Land Department
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<b>Presenter (Name and Title):</b> Mark Jacobs	<b>Estimated Time Needed:</b> 10-minutes
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**Summary of Issue:**

The State Auditor has recommended reconciling the deficit cash balance in fund 19 (Long Lake Conservation Center). This accumulated deficit from 2002 - 2016 is -\$650,523.27 and has been previously covered by other County fund balances. During same that 15-year period LLCC brought in over \$10,000,000 in revenue.

The cash deficit is an accounting function that shows potential debt and in the opinion of the State Auditor should be eliminated.

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

**Recommended Action/Motion:**  
Adopt the recommendation of the State auditor per the attached resolution.

**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:*

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

**ADOPTED February 14, 2017**

By Commissioner: xx

**20170214-013**

**Fund 19**

**WHEREAS**, fund 19 has a cash deficit that has accumulated since 2002 and,

**WHEREAS**, the County has covered the annual deficits with fund balances in the General Fund and

**WHEREAS**, the State Auditor has recommended reconciling the deficit fund balance in fund 19.

**THEREFORE**, the Aitkin County Board of Commissioners resolves to reconcile the cash deficit in fund 19.

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

**FIVE MEMBERS PRESENT**

**All Members Voting Yes**

**STATE OF MINNESOTA}  
COUNTY OF AITKIN}**

I, Patrick Wussow, Interim County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 14th day of February 2017, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 14th day of February 2017**

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Patrick Wussow  
Interim County Administrator