

**MONTHLY STATEMENT OF BUSINESS TRANSACTED IN
OFFICE OF COUNTY RECORDER, AITKIN COUNTY
October 2018**

NATURE OF BUSINESS TRANSACTED	FEES RECEIVED
COUNTY RECORDER FEES	
MISC RECEIPTS	
COPIES & C/COPIES	\$702.95
NOTARY	\$140.00
TORRENS	\$248.00
TORRENS ASSURANCE	*** 9.2031 \$24.00
COUNTY GENERAL FUND	\$8,468.00
STATE TREASURY GENERAL FUND	*** 9.2036 \$6,300.00
LAND RECORDS COMPLIANCE FUND (UNALLOC)	1-100-195-5529 \$6,600.00
RECORDER TECHNOLOGY FUND	1-100-196-5529 \$6,000.00
COUNTY WELL CERTIFICATE	\$262.50
STATE WELL CERTIFICATE	*** 9.2027 \$1,487.50
COUNTY DEATH CERTIFICATE	\$347.00
STATE DEATH SURCHARGE	*** 9.2022 \$400.00
COUNTY BIRTH CERTIFICATES	\$422.00
STATE BIRTH SURCHARGE	*** 9.2022 \$200.00
CHILDREN'S SURCHARGE	*** 9.2024 \$150.00
LEGISLATIVE SURCHARGE (144.226 SUBD 3 (b))	*** 9.2036 \$500.00
TOTAL DEPOSIT OF CASH OR CHECKS TO THE AITKIN COUNTY TREASURER	\$32,251.95

RECORDING DONE FOR WHICH NO PAYMENT WAS RECEIVED

VETERANS HONORABLE DISCHARGES	
AITKIN COUNTY	
AITKIN CO ROAD & BRIDGE	\$1,334.00
OTHERS	
TOTAL	\$1,334.00

Michael T. Moriarty
 Michael T. Moriarty, Aitkin County Recorder

By *Aut C Hooppe, deputy*
 Deputy October 31, 2018

Documents Recorded for Month: 620
 Documents Recorded for Year: 4990

<u>Previous Year Statistics</u>
Documents Recorded for Month: 617
Documents Recorded for Year:
Last Year's Monthly Deposit: \$34,449.60

Aitkin County - Government Center Addition

Date: **October 20, 2018**

Handout 4B



CATEGORY OF WORK		TRADE CONTRACTOR NAME	ORIGINAL CONTRACT	CHANGE ORDERS	ADJUSTED CONTRACT	PAID TO DATE	BALANCE TO FINISH
1	Earthwork / Utilities / Improvements / Demo.	Eagle Construction	\$652,666.00	-\$6,831.25	\$645,834.75	\$315,568.10	\$330,266.65
2	Concrete	Thompson Construction of Princeton, Inc.	\$236,442.00	\$3,376.00	\$239,818.00	\$79,507.40	\$160,310.60
3	Masonry	Harbor City Masonry	\$690,990.00	\$5,328.60	\$696,318.60	\$128,725.00	\$567,593.60
4	Steel Erection	Roden Iron	\$220,000.00	-\$4,300.00	\$215,700.00	\$78,850.00	\$136,850.00
5	Carpentry	Gopher State Contractors	\$245,300.00	\$0.00	\$245,300.00	\$19,565.82	\$225,734.18
6 & 20	Roofing / HVAC	Thelen Heating & Roofing	\$720,000.00	\$74,403.00	\$794,403.00	\$19,950.00	\$774,453.00
7	Metal Wall Panels	Progressive Building Systems	\$226,000.00	\$0.00	\$226,000.00	\$4,514.40	\$221,485.60
8	Joint Sealants	Sunrise Specialties	\$51,750.00	\$0.00	\$51,750.00	\$0.00	\$51,750.00
9	Coiling Grilles	Garage Door Store	\$49,950.00	\$0.00	\$49,950.00	\$0.00	\$49,950.00
9A	Folding Panel Partitions	Skold Specialty Contracting	\$15,340.00	\$0.00	\$15,340.00	\$0.00	\$15,340.00
10	Aluminum Windows / Doors & Glazing	Anderson Glass Co.	\$315,100.00	\$0.00	\$315,100.00	\$0.00	\$315,100.00
11	Gypsum Board	Olympic Companies	\$889,350.00	\$13,103.00	\$902,453.00	\$15,163.43	\$887,289.57
12	Tile	Dorholt Tile	\$207,164.00	\$0.00	\$207,164.00	\$0.00	\$207,164.00
13	Acoustical Treatments	Twin City Acoustics	\$298,873.00	-\$1,300.00	\$297,573.00	\$5,350.40	\$292,222.60
14	Flooring	Contract Tile & Carpet	\$134,768.00	\$0.00	\$134,768.00	\$0.00	\$134,768.00
16	Painting	Fransen Decorating	\$209,750.00	\$0.00	\$209,750.00	\$0.00	\$209,750.00
17	Elevator	MEI Total Elevator	\$258,232.00	\$0.00	\$258,232.00	\$0.00	\$258,232.00
18	Fire Protection	LVC Companies	\$244,800.00	\$0.00	\$244,800.00	\$0.00	\$244,800.00
19	Plumbing / Piping	Masters Plumbing & Heating	\$845,000.00	\$53,486.01	\$898,486.01	\$35,425.50	\$863,060.51
21	Controls	Honeywell	\$205,970.00	\$30,048.00	\$236,018.00	\$0.00	\$236,018.00
22	Testing / Adjusting & Balancing	SMB of MN	\$34,700.00	\$0.00	\$34,700.00	\$0.00	\$34,700.00
23	Electrical / Communications / Security	Holden Electric	\$974,350.00	-\$4,960.00	\$969,390.00	\$57,142.50	\$912,247.50
24	Steel Supply - Material Only	Thurnbeck Steel	\$419,600.00	\$4,767.66	\$424,367.66	\$299,865.85	\$124,501.81
25	Standard Doors / Frames / Hardware (material only)	Sell Hardware	\$106,785.00	\$0.00	\$106,785.00	\$0.00	\$106,785.00
26	Casework (material only)	Northwest Cabinets	\$163,676.00	\$0.00	\$163,676.00	\$0.00	\$163,676.00
27	Specialties (material only)	Allowance	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
TRADE CONTRACTOR TOTAL:			\$8,466,556.00	\$167,121.02	\$8,633,677.02	\$1,059,628.40	\$7,574,048.62
	Contingency	Budget	\$533,959.00	-\$167,121.02	\$366,837.98	\$0.00	\$366,837.98
	General Conditions	Budget	\$688,066.00	\$0.00	\$688,066.00	\$179,971.49	\$508,094.51
	CM Fee	Contegrity Group, Inc.	\$261,495.00	\$0.00	\$261,495.00	\$98,229.20	\$163,265.80
	Permitting	Budget	\$62,500.00	\$0.00	\$62,500.00	\$62,500.00	\$0.00
	Architect & Engineer Fee	BKV Group	\$634,000.00	\$0.00	\$634,000.00	\$523,035.20	\$110,964.80
	Architect Reimbursables	BKV Group	\$20,000.00	\$0.00	\$20,000.00	\$18.92	\$19,981.08
CONSTRUCTION TOTAL:			\$10,666,576.00	\$0.00	\$10,666,576.00	\$1,923,383.21	\$8,743,192.79
Owner Items							
	Asbestos Abatement	Arrowhead / ACCT (Allowance)	\$65,000.00	\$0.00	\$65,000.00	\$17,900.00	\$47,100.00
	FF&E	Budget	\$206,990.00	\$0.00	\$206,990.00	\$12,109.13	\$194,880.87
	Historic Assessment	Summit EnviroSolutions	\$7,297.60	\$0.00	\$7,297.60	\$7,119.05	\$178.55
	Finance Costs - Allowance	Springsted / Dorsey / Moody's	\$50,000.00	\$0.00	\$50,000.00	\$31,500.00	\$18,500.00
PROJECT TOTAL:			\$10,995,863.60	\$0.00	\$10,995,863.60	\$1,992,011.39	\$9,003,852.21

Handout 4D

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	244,839	0	176,602	0	(68,237)		72%	
1 40 Auditor	(286,805)	685,587	(207,616)	536,924	79,189	(148,663)	72%	78%	
1 41 Internal Audit	0	62,000	0	51,087	0	(10,913)		82%	
1 42 Treasurer	(29,400)	270,044	(22,838)	201,754	6,562	(68,290)	78%	75%	
1 43 Assessor	(157,900)	821,667	(158,179)	623,570	(279)	(198,097)	100%	76%	City & Township assessment charges collected early each year.
1 44 Central Services	(10,719,477)	165,148	(6,979,229)	116,951	3,740,248	(48,197)	65%	71%	
1 45 Motor Pool	(60,000)	54,870	(5,006)	63,654	54,994	8,784	8%	116%	Vehicles purchased. Revenue transferred at year end.
1 49 Information Technologies	(1,000)	597,641	(2,759)	381,075	(1,759)	(216,566)	276%	64%	Label & listing sales vary each year. Supplies/capital are late year expenses (iSeries hosting buy-in & back up device not included)
1 52 Administration/HR	0	460,954	0	323,453	0	(137,501)		70%	
1 60 Elections	(625)	174,901	(101,173)	174,416	(100,548)	(485)		100%	
1 100 Recorder	(210,500)	310,889	(180,301)	205,915	30,199	(104,974)	86%	66%	Scanning invoice to be paid.
1 110 Courthouse Maint	(20,000)	406,983	(20,000)	284,972	0	(122,011)	100%	70%	
1 111 Buildings	0	72,000	0	9,582	0	(62,418)		13%	Smaller projects completed, not yet billed. Dollars to put put in reserves for future projects.
1 120 VSO	(17,000)	141,904	(13,013)	106,994	3,987	(34,910)	77%	75%	Grants received later in year.
1 121 HRA	0	1,800	0	1,505	0	(295)		84%	
Administration/General Gov't Depts Subtotal	(11,502,707)	4,471,227	(7,690,114)	3,258,454	3,812,593	(1,212,773)	67%	73%	

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(1,300)	91,000	(6,366)	61,098	(5,066)	(29,902)	490%	67%	
1 90 Attorney	(75,602)	1,018,642	(63,981)	741,584	11,621	(277,058)	85%	73%	
1 123 Coroner	0	73,800	0	52,583	0	(21,217)		71%	
1 200 Enforcement	(291,654)	2,400,393	(188,357)	1,727,165	103,297	(673,228)	65%	72%	
1 201 Sheriff Contingency	0	0	(2,809)	0	(2,809)	0			
1 202 Boat and Water	(27,385)	92,431	(26,644)	30,177	741	(62,254)	97%	33%	
1 203 Snowmobile	(6,175)	40,356	(10,339)	23,436	(4,164)	(16,920)	167%	58%	
1 204 ATV	(14,212)	31,745	(12,231)	62,201	1,981	30,456	86%	196%	
1 206 Forfeitures	0	0	(28,851)	6,369	(28,851)	6,369			
1 252 Corrections	(452,500)	2,744,671	(394,664)	2,149,973	57,836	(594,698)	87%	78%	
1 253 Sentence to Serve	(31,943)	172,560	(30,769)	108,525	1,174	(64,035)	96%	63%	
1 254 Enhanced 911	(89,000)	86,000	(66,892)	115,428	22,108	29,428	75%	134%	
1 255 Crime Victim	(68,619)	80,517	(42,004)	58,674	26,615	(21,843)	61%	73%	
1 257 Aitkin Co. Community Corrections	(453,382)	1,002,358	(313,313)	661,627	140,069	(340,731)	69%	66%	
1 280 Emergency Management	(19,194)	49,424	0	31,741	19,194	(17,683)	0%	64%	
<i>Public Safety Subtotal</i>	<i>(1,530,966)</i>	<i>7,883,897</i>	<i>(1,187,220)</i>	<i>5,830,581</i>	<i>343,746</i>	<i>(2,053,316)</i>	<i>78%</i>	<i>74%</i>	
Culture and Recreation									
1 500 Library & Historical Society	0	290,027	0	281,082	0	(8,945)		97%	
1 601 Extension	0	80,367	0	39,209	0	(41,158)		49%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>370,394</i>	<i>0</i>	<i>320,291</i>	<i>0</i>	<i>(50,103)</i>		<i>86%</i>	

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(327,534)	459,903	(312,697)	433,143	14,837	(26,760)	95%	94%	2017 & 2018 Buffer contract fees. Temp. part-time staff hours to be split among program areas. Licensing fees collected in May. Grants received mid-year and year-end. Appropriations paid at beginning of year to SWCD
1 390 Environmental Health	(70,500)	77,204	(71,980)	54,111	(1,480)	(23,093)	102%	70%	
1 391 Solid Waste	(297,709)	297,709	(167,535)	233,087	130,174	(64,622)	56%	78%	
1 392 Water Wells	(10,000)	6,500	(8,640)	2,227	1,360	(4,273)	86%	34%	
1 600 Ag Soc, Soil & Water, Ag	0	133,803	0	133,485	0	(318)		100%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
Conservation of Natural Resources Subtotal	(705,743)	975,119	(560,852)	856,053	144,891	(119,066)	79%	88%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,007	0	22,719	0	(15,288)		60%	\$10,000 Blandin grant expenses - funded in previous year.
1 711 Economic Development	0	40,787	4,530	41,402	4,530	615		102%	
Economic Development Subtotal	0	78,794	4,530	64,121	4,530	(14,673)		81%	
General Fund	(13,739,416)	13,779,431	(9,433,656)	10,329,500	4,305,760	(3,449,931)	69%	75%	
Road and Bridge Fund									
3 0 Undesignated	(4,281,077)	0	(3,026,623)	0	1,254,454	0	71%		Open technician position Late construction season - CSAH 3 project delayed to 2018 Equipment ordered but not yet received
3 301 Administration/HR	0	502,412	0	422,932	0	(79,480)		84%	
3 302 Engineering/Construction	0	503,541	0	327,952	0	(175,589)		65%	
3 303 Highway Maintenance	0	3,267,407	0	2,459,811	0	(807,596)		75%	
3 307 Capital Infrastructure	(8,058,600)	8,493,600	(2,078,789)	2,941,986	5,979,811	(5,551,614)	26%	35%	
3 308 Equipment and Facilities	(571,600)	571,600	(571,600)	148,646	0	(422,954)	100%	26%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(12,911,277)	13,338,560	(5,677,012)	6,301,327	7,234,265	(7,037,233)	44%	47%	

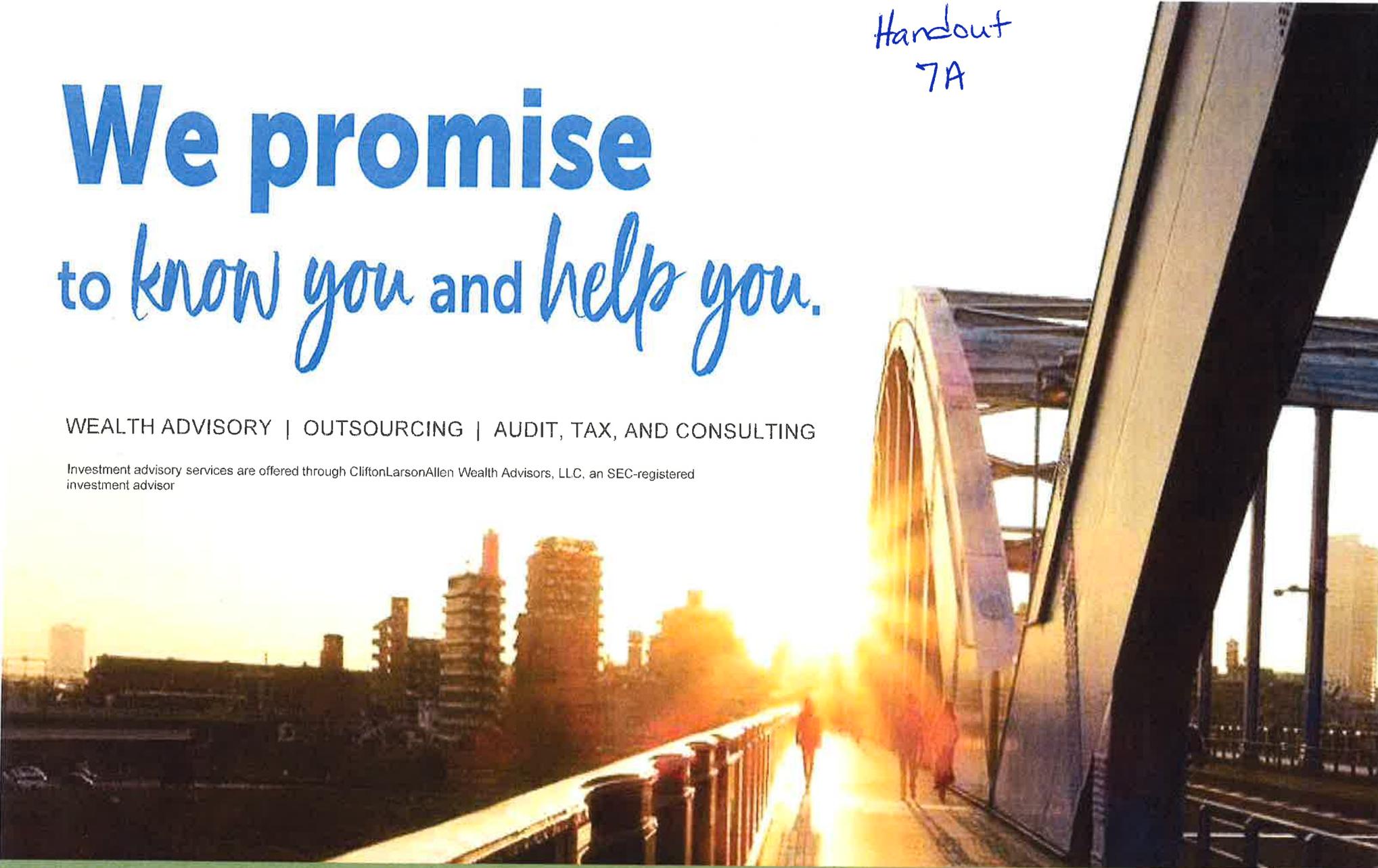
Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Health and Human Services Fund									
5 0	0	0	0	0	0	0			
5 400 Public Health	(775,282)	913,556	(621,192)	587,867	154,090	(325,689)	80%	64%	
5 420 Income Maintenance	(1,979,349)	1,933,655	(1,397,677)	1,399,688	581,672	(533,967)	71%	72%	
5 430 Social Services	(4,022,527)	4,329,947	(2,592,790)	3,000,692	1,429,737	(1,329,255)	64%	69%	
Health and Human Services Fund	(6,777,158)	7,177,158	(4,611,659)	4,988,247	2,165,499	(2,188,911)	68%	70%	
Trust									
10 921 County Development	(339,000)	363,578	(272,552)	185,724	66,448	(177,854)	80%	51%	
10 923 Forfeited Tax Sales	(1,700,000)	1,705,575	(751,276)	1,219,177	948,724	(486,398)	44%	71%	
Trust Fund	(2,039,000)	2,069,153	(1,023,828)	1,404,901	1,015,172	(664,252)	50%	68%	
Forest Development									
11 924 Forest Resource	(142,500)	155,665	(141,949)	94,775	551	(60,890)	100%	61%	
11 925 Reforestation	(170,950)	176,234	(147,673)	86,546	23,277	(89,688)	86%	49%	
11 934 Memorial Forest	(100,265)	114,116	(65,603)	89,895	34,662	(24,221)	65%	79%	
11 935 Forest Road	(76,300)	69,067	(77,757)	22,089	(1,457)	(46,978)	102%	32%	
Forest Development	(490,015)	515,082	(432,982)	293,305	57,033	(221,777)	88%	57%	
Long Lake Conservation Center									
19 521 LLCC Administration	(53,076)	145,165	(44,638)	126,521	8,438	(18,644)	84%	87%	
19 522 LLCC Education	(569,305)	219,430	(354,724)	173,669	214,581	(45,761)	62%	79%	
19 523 LLCC Food	(4,500)	162,415	(2,697)	123,819	1,803	(38,596)	60%	76%	
19 524 LLCC Maintenance	0	108,020	0	80,350	0	(27,670)		74%	
19 525 LLCC Capital Improvement	(14,400)	0	(68,550)	108,869	(54,150)	108,869	476%		Garn furnace replacement and IRRRB grant.
LLCC Fund	(641,281)	635,030	(470,609)	613,228	170,672	(21,802)	73%	97%	
21 520 Parks	(482,433)	470,839	(394,752)	486,302	87,681	15,463	82%	103%	

Handout
7A

We promise to know you and help you.

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



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Aitkin County, Minnesota

Presentation: Exit Conference- Year Ending December 31, 2017

Agenda

- Introduction
- Required Communications
- Internal Control
- Minnesota Legal Compliance
- Financial Results
- Key Issues/Summary



Required Communications



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Required Communications

- See separate letter for communication required by various Statements on Auditing Standards
- Unmodified opinion on financial statements
- Reports issued by single audit and state deadline



Internal Controls



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Internal Control

Material Weaknesses – deficiencies in internal control such that there is a reasonable possibility that a **material misstatement** would not be prevented or detected and corrected on a timely basis

- **Audit Adjustments**
- **Annual Financial Reporting**



Internal Control (Continued)

Significant Deficiencies - deficiencies in internal control that are less severe than material weaknesses, yet important enough to merit attention by those charged with governance

- Segregation of Duties
- Lack of documentation of risk assessment and monitoring procedures
- Lack of internal controls in computer system and monitoring internal controls
- Lack of internal controls in HHS, employees can both make vendors and process disbursements



Minnesota Legal Compliance



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Minnesota Legal Compliance

Auditors performed tests of County compliance and completed a 25 page check list related to procedures/guidelines required to be tested by the Minnesota Office of the State Auditor

2017 Findings:

- **Miscellaneous Provisions (The County did not publish all claims exceeding \$2,000 and a statement showing the total number of claims that did not exceed \$2,000 and their total dollar amount)**
- **Miscellaneous Provisions (The County is not allowed to donate money to people unless allowed by specific authority. The HHS department has an imprest fund where the HHS department gives the cash to their clients when they are in need)**
- **EFT annual delegation**



Federal Single Audit



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Federal Single Audit

Medical Assistance and Child Support Major programs

Material Weakness:

- **Medical Assistance requires the County to be reviewing and documenting the review over casefiles**
- **5 of the 60 Medical Assistance casefiles tested had supporting documentation for assets that did not match MAXIS**
- **1 of the 60 Medical Assistance casefiles tested had no supporting documentation but had asset information listed in MAXIS**
- **2 of the 60 Medical Assistance casefiles tested had no proof or documentation of US citizenship but were receiving benefits**
- **1 of the 60 Medical Assistance casefiles tested had supporting documentation for income that did not match MAXIS**



Federal Single Audit

CLA audited Medical Assistance and Child Support grants

Significant Deficiency:

- **Medical Assistance requires the County to be reviewing and documenting the review over the LCTS Annual Spending Reports**
- **Medical Assistance requires the County to be reviewing and documenting the review over the Quarterly LCTS Reports. The County is also required to be reviewing for accuracy over the Quarterly LCTS Reports**
- **When comparing the Social Services Random Moment Studies Employee listing to the MN Dept of Human Services Employee Listing, 1 employee's wages was coded incorrectly**



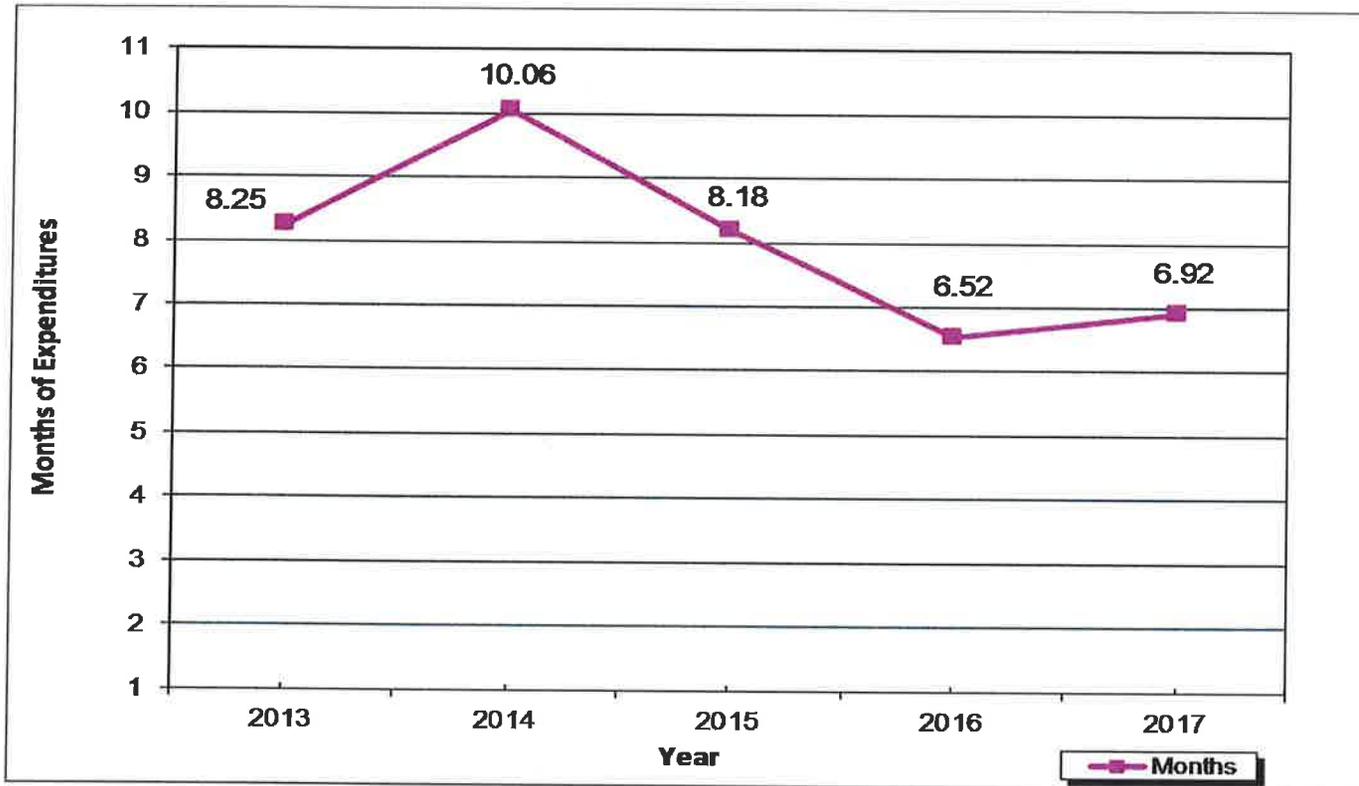
Financial Results



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Financial Results

Months of Expenditures in Fund Balance – All Governmental Funds



- Recommend a minimum of 3-5 months
- Increased slightly in 2017
- This is “Unrestricted” fund balance
- Sufficient
- Stable

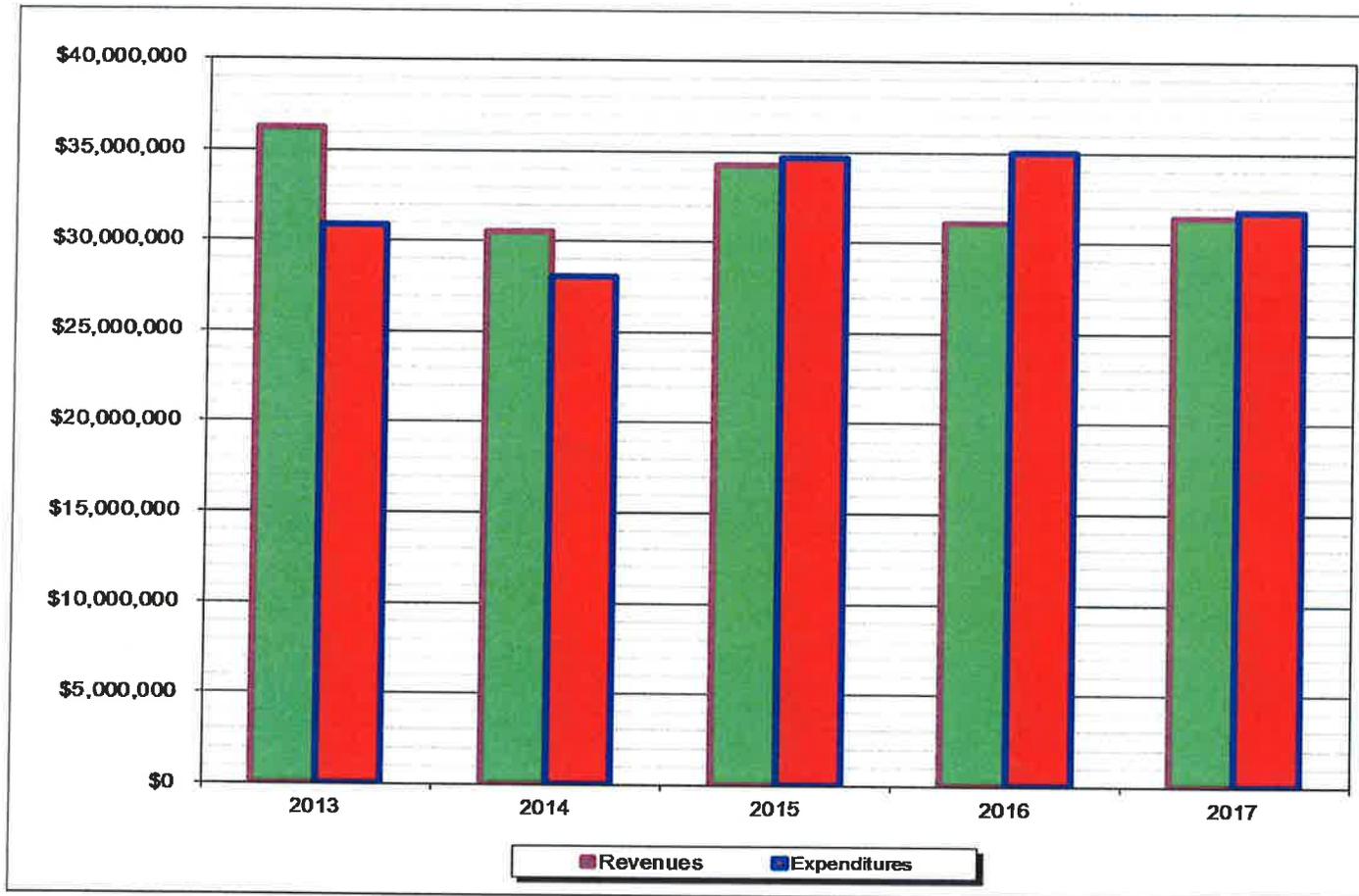
	2013	2014	2015	2016	2017
Expenditures	\$ 30,896,501	\$ 28,060,613	\$ 34,657,031	\$ 35,008,715	\$ 31,796,973
Fund Balance	21,240,943	23,523,236	23,616,075	19,024,473	18,337,297



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Financial Results

Governmental Funds - Revenues and Expenditures



- Expenditures have exceed revenues last 3 years
- 2017 expenditures exceeded revenues by approximately \$337,000
- Approximately \$3 million less expenditures in 2017 compared to 2016

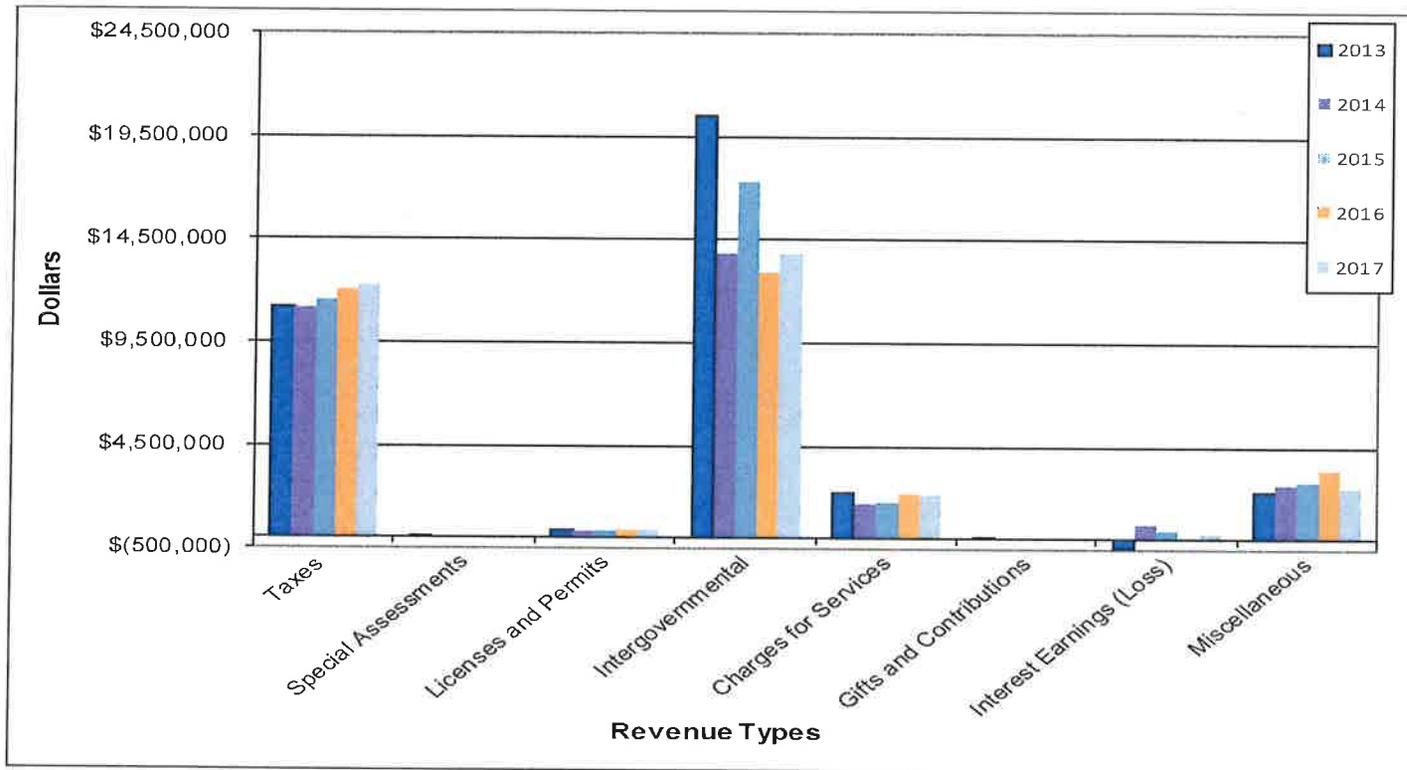
	2013	2014	2015	2016	2017
Revenues	\$ 36,237,459	\$ 30,519,583	\$ 34,291,638	\$ 31,142,202	\$ 31,459,988
Expenditures	30,896,501	28,060,613	34,657,031	35,008,715	31,796,973



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Financial Results

Revenues – All Governmental Funds



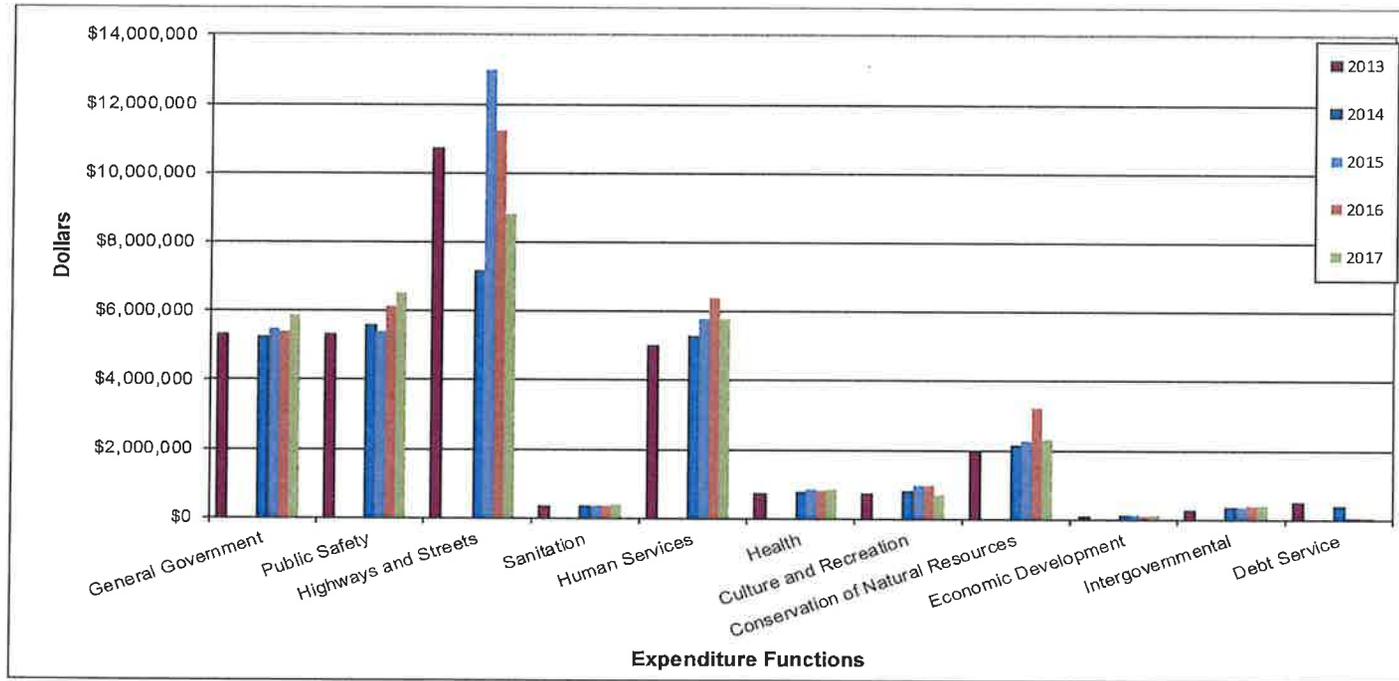
	2013	2014	2015	2016	2017
Taxes	\$ 11,181,902	\$ 11,148,518	\$ 11,548,655	\$ 12,026,771	\$ 12,243,132
Special Assessments	1,523	1,510	658	2	860
Licenses and Permits	379,762	385,300	373,054	409,398	430,331
Intergovernmental	20,527,624	13,841,021	17,335,593	12,932,304	13,843,119
Charges for Services	2,241,977	1,706,774	1,789,147	2,229,449	2,128,005
Gifts and Contributions	2,875	3,352	8,828	29,805	9,550
Interest Earnings (Loss)	(451,390)	758,976	418,759	90,615	303,433
Miscellaneous	2,353,186	2,674,132	2,816,944	3,423,858	2,501,558
Total	\$ 36,237,459	\$ 30,519,583	\$ 34,291,638	\$ 31,142,202	\$ 31,459,988



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Financial Results

Expenditures – All Governmental Funds



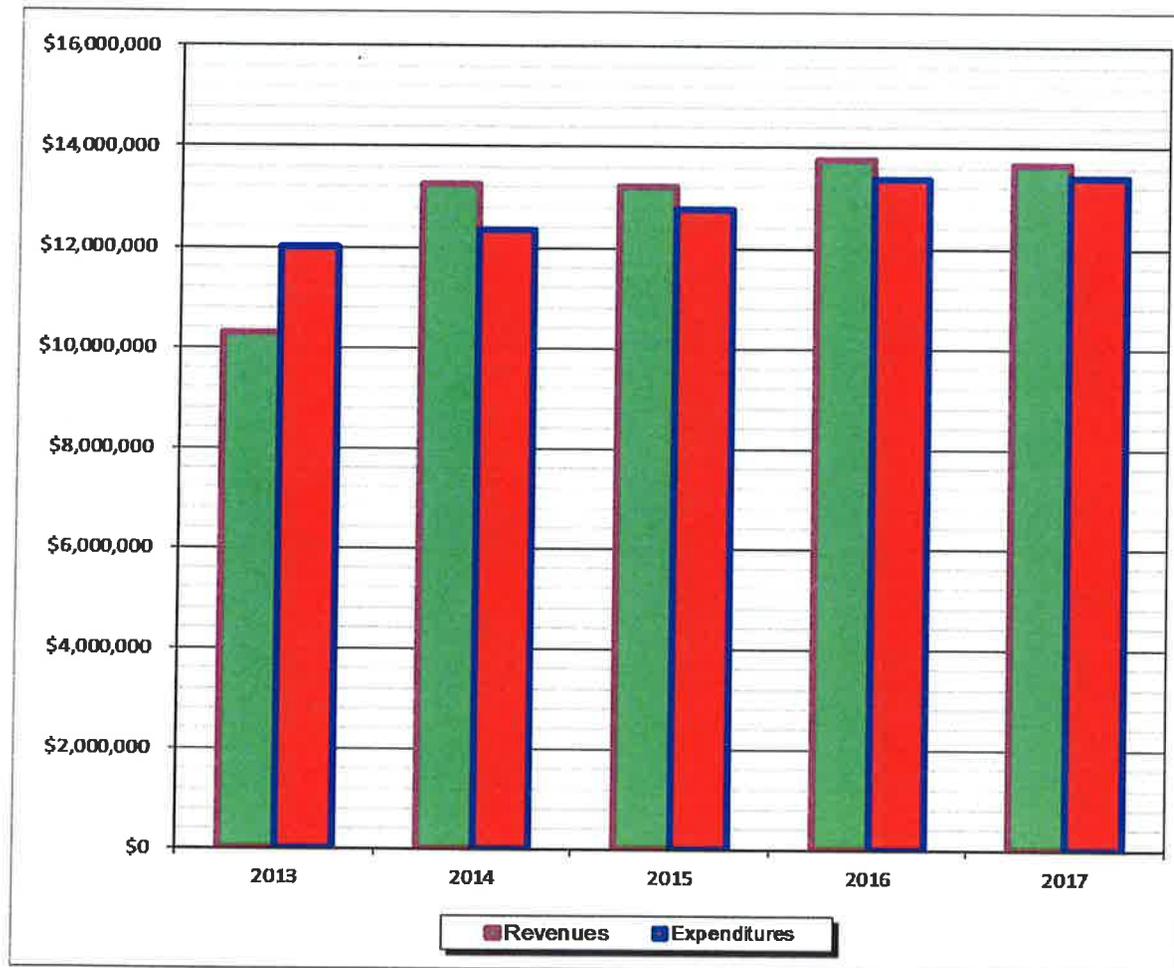
	2013	2014	2015	2016	2017
General Government	\$ 5,300,370	\$ 5,242,424	\$ 5,475,224	\$ 5,402,395	\$ 5,860,018
Public Safety	5,319,341	5,599,313	5,424,129	6,130,803	6,540,489
Highways and Streets	10,733,420	7,141,863	13,020,535	11,226,337	8,822,132
Sanitation	353,380	327,716	367,721	350,467	379,938
Human Services	5,002,381	5,263,803	5,815,744	6,423,312	5,796,978
Health	701,497	759,270	837,714	801,543	854,996
Culture and Recreation	736,854	776,461	963,867	961,491	694,307
Conservation of Natural Resources	1,940,832	2,127,404	2,256,119	3,213,238	2,304,824
Economic Development	76,334	109,762	115,153	73,831	127,325
Intergovernmental	262,076	340,031	363,907	378,304	378,264
Debt Service	470,016	372,566	16,918	46,994	37,702
Total	\$ 30,896,501	\$ 28,060,613	\$ 34,657,031	\$ 35,008,715	\$ 31,796,973



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Financial Results

General Fund Revenues and Expenditures



- Revenues in excess of Expenditures in all years presented except for 2013

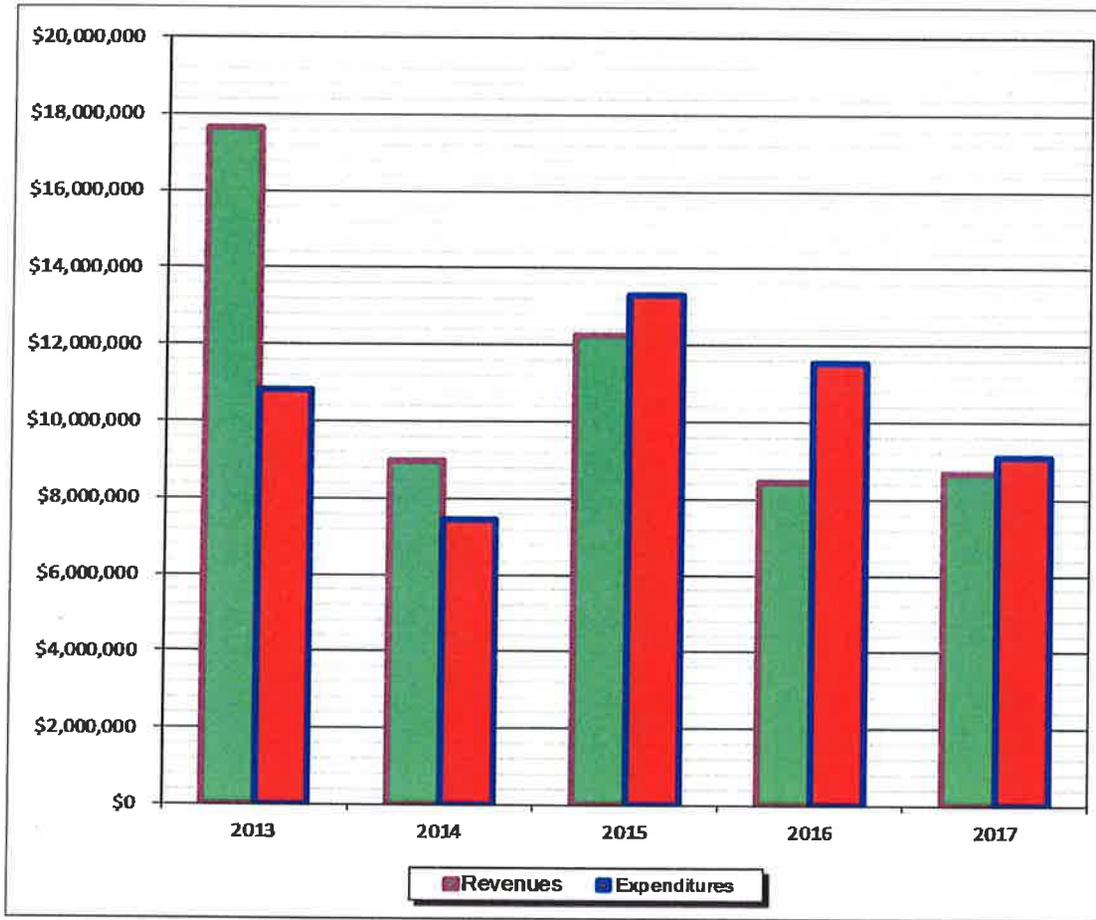
	2013	2014	2015	2016	2017
Revenues	10,286,264	13,251,257	13,211,411	13,767,500	13,688,350
Expenditures	11,999,777	12,359,970	12,777,485	13,376,186	13,409,607



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Financial Results

Road and Bridge Fund Revenues and Expenditures



- Expenditures exceeded revenues in all years presented except for 2013 and 2014

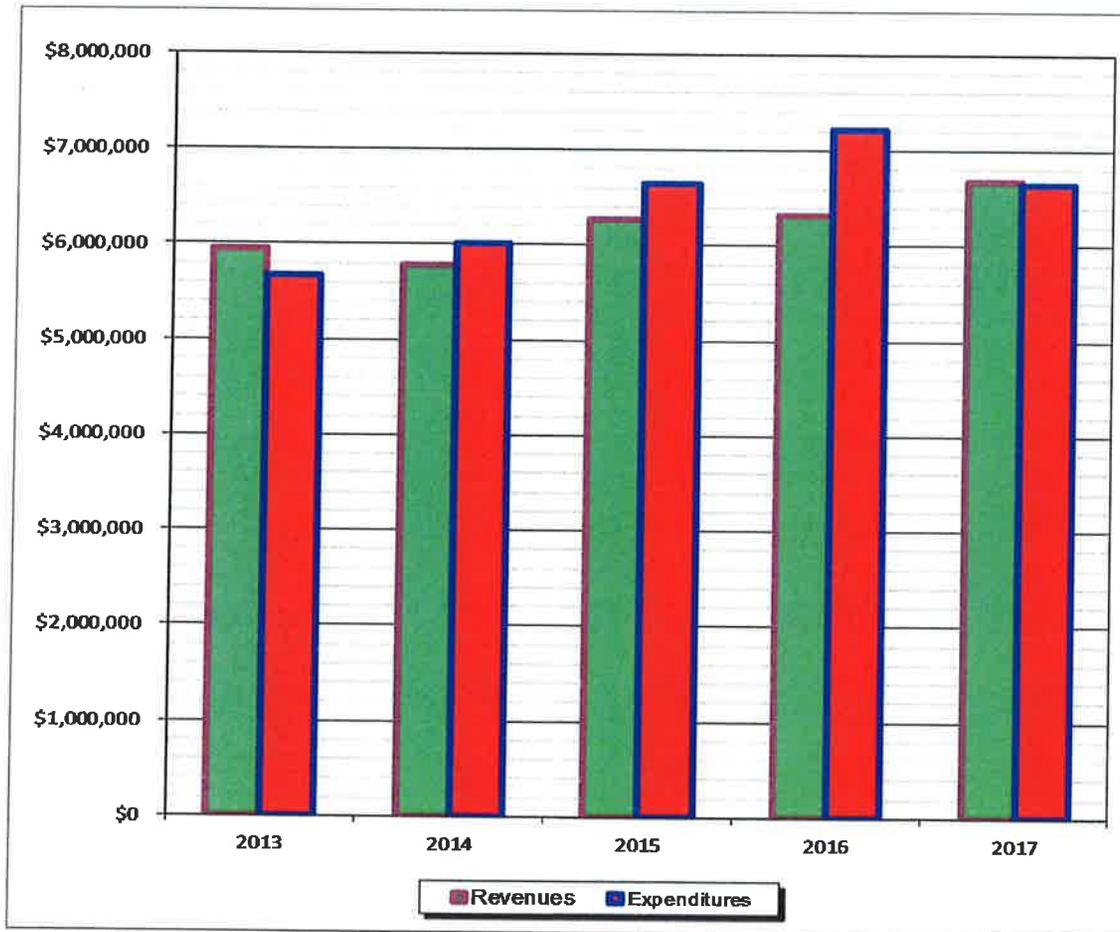
	2013	2014	2015	2016	2017
Revenues	17,672,018	8,957,342	12,255,017	8,437,958	8,696,858
Expenditures	10,834,412	7,433,113	13,330,310	11,526,963	9,113,620



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Financial Results

Human Services Fund Revenues and Expenditures



- Expenditures in excess of Revenues for all years presented except for 2013
- 2017 \$573,000 decrease in expenditures – not very common

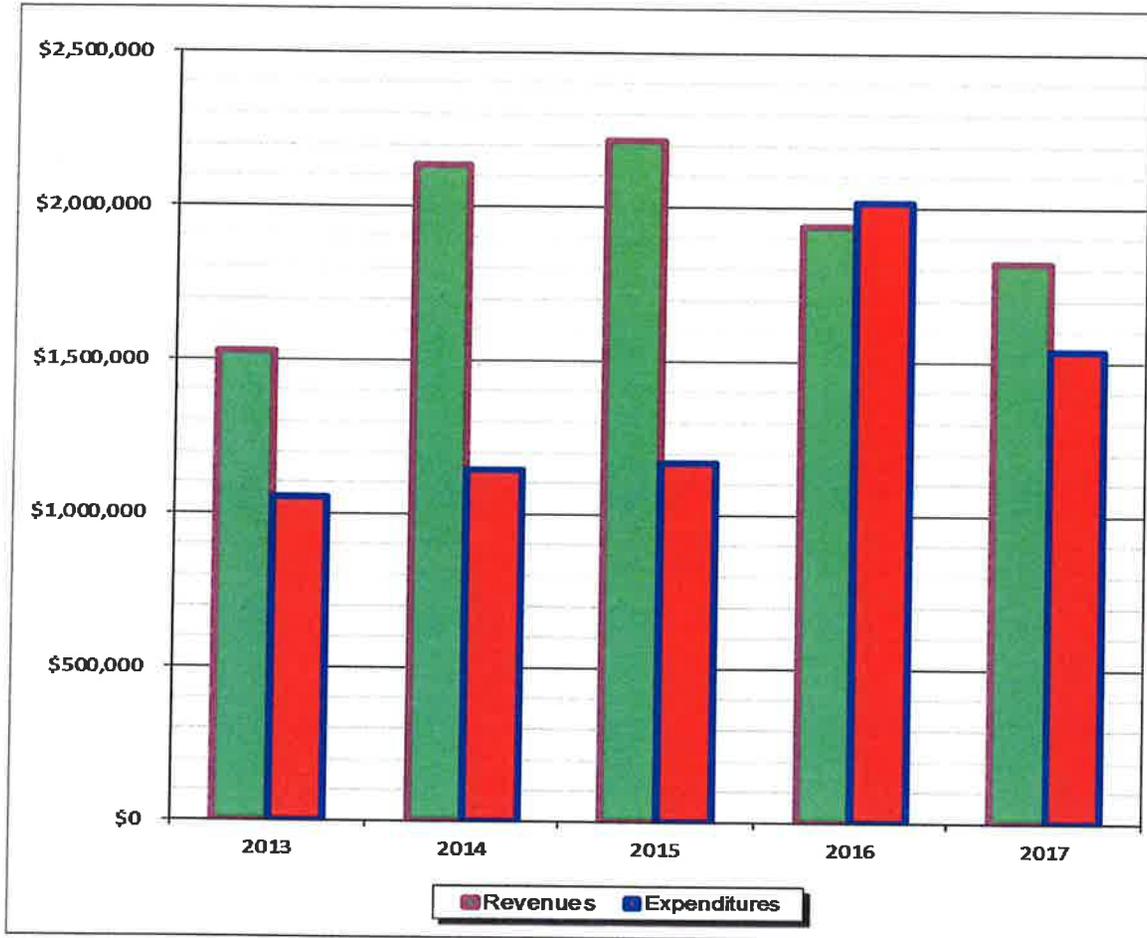
	2013	2014	2015	2016	2017
Revenues	5,942,713	5,787,018	6,274,276	6,330,310	6,680,366
Expenditures	5,669,382	6,019,754	6,649,214	7,220,465	6,647,142



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Financial Results

Forfeited Tax Sale Fund Revenues and Expenditures



- Revenues exceeds Expenditures in all years presented except for 2016
- Fluctuations due to nature of the fund

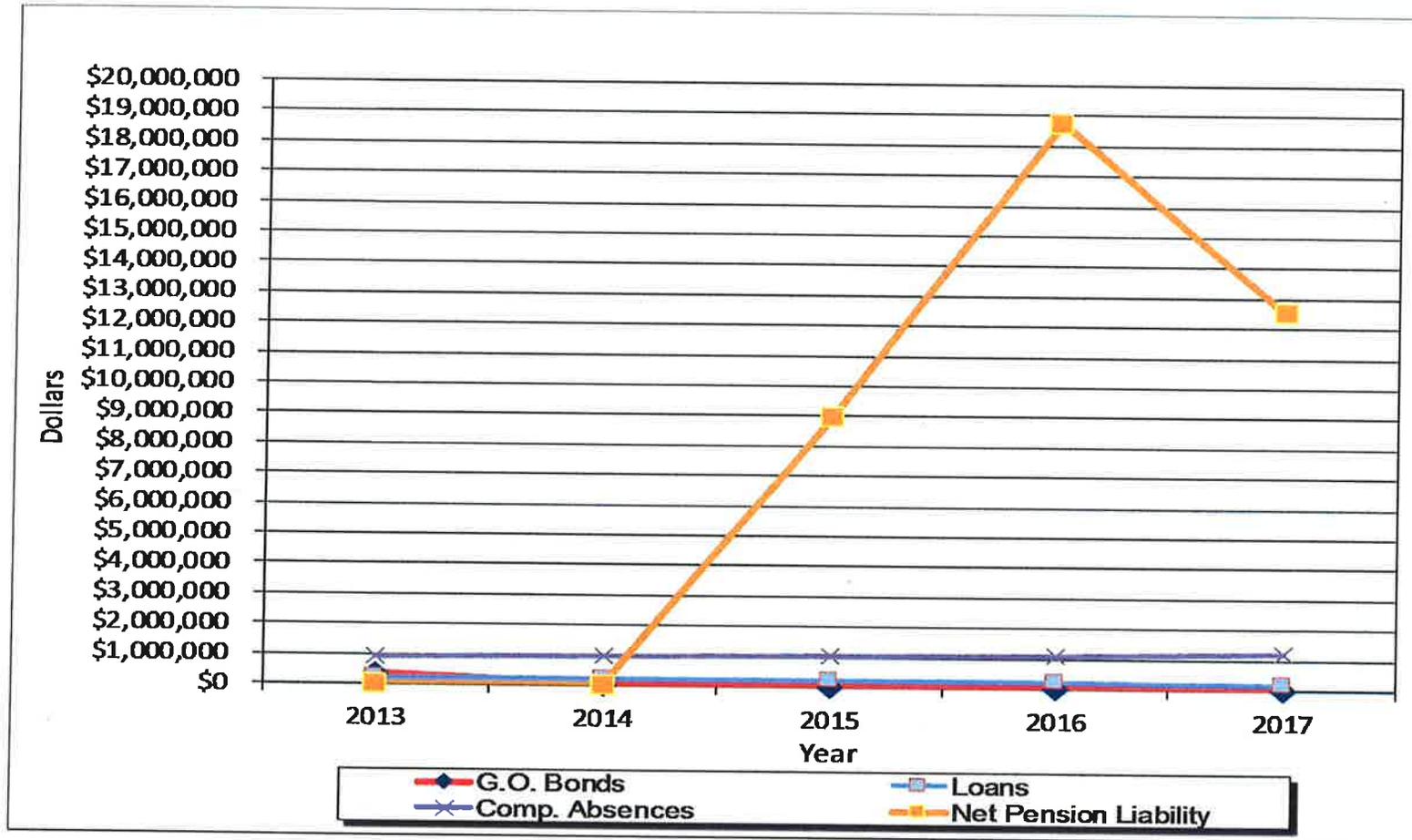
	2013	2014	2015	2016	2017
Revenues	1,526,276	2,134,453	2,217,769	1,942,680	1,824,968
Expenditures	1,054,072	1,143,894	1,170,997	2,017,936	1,535,368



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Financial Results

County Indebtedness – Governmental Activities



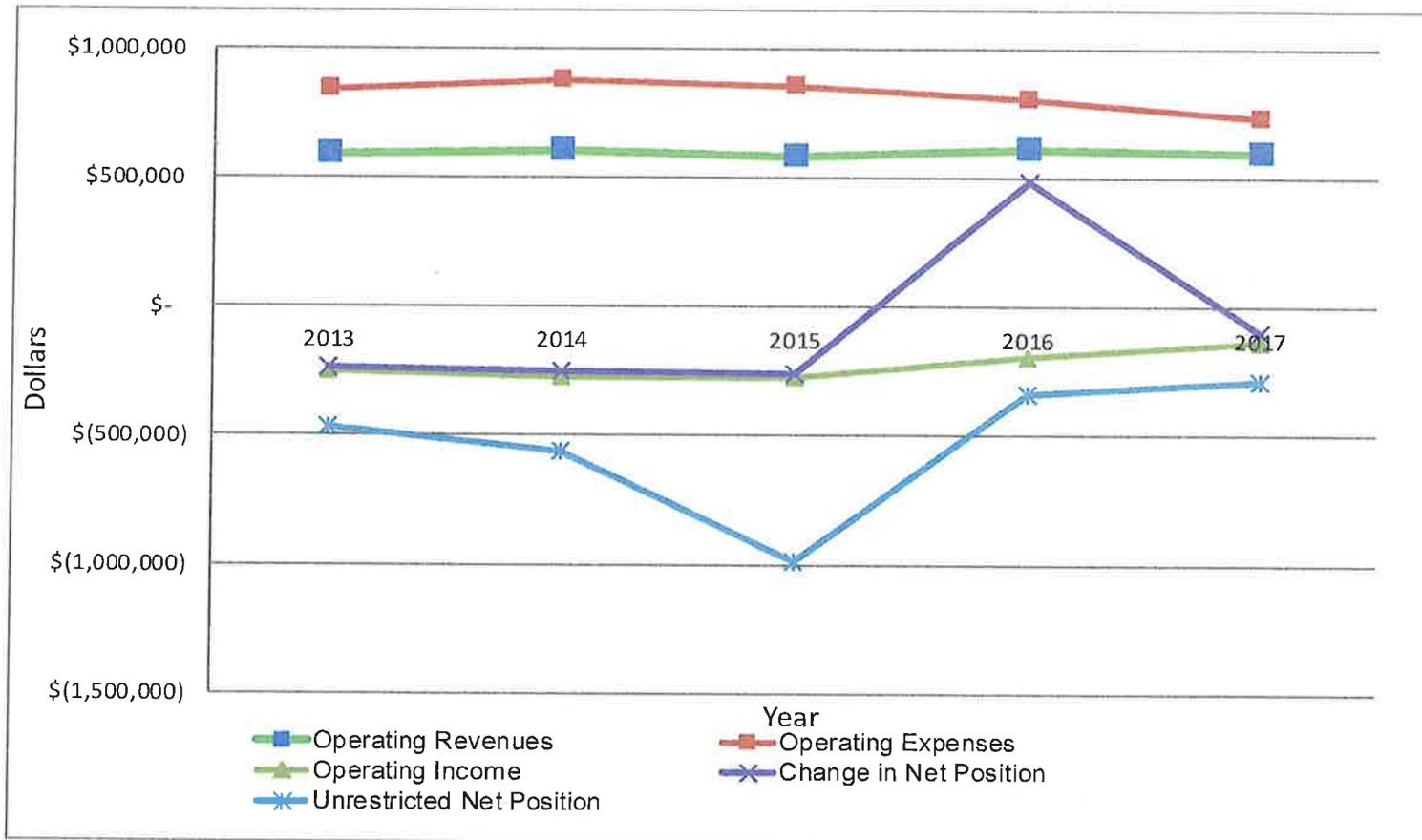
	2013	2014	2015	2016	2017
G.O. Bonds	355,857	-	-	-	-
Loans	242,752	243,713	253,495	217,046	191,234
Comp. Absences	912,463	999,061	1,034,207	1,109,821	1,189,566
Net Pension Liability	-	-	8,956,392	18,759,315	12,522,002



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Financial Results

Long Lake Conservation Center



	2013	2014	2015	2016	2017
Operating Revenues	\$ 593,527	\$ 607,738	\$ 586,985	\$ 616,712	\$ 599,777
Operating Expenses	842,887	877,603	856,122	808,404	734,284
Operating Income	(249,360)	(269,865)	(269,137)	(191,692)	(134,507)
Change in Net Position	(239,307)	(247,746)	(256,860)	486,978	(102,590)
Unrestricted Net Position	(464,920)	(562,743)	(985,386)	(341,377)	(286,314)



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Key Issues/Summary



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Financial Results

- Fund balance levels are healthy
- 2018 bonds issued
- General Fund expenditures \$26K less than budget
- Road and Bridge Fund expenditures \$1.1M under budget
- Human Services Fund expenditures \$185K under budget
- Forfeited Tax Fund expenditures \$542K under budget



**Thank you to all for allowing us to
serve you!**

Contact Information:

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doug.host@CLAconnect.com



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Aitkin County Board of Commissioners

Board Meeting Attendance Record

Date: November 13, 2018

Name	Please check the boxes that apply.		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – please list.
Courtnay Bot			APT - American Peat consultant
John Welle		X	Highway Dept
Peggy Jones	X		APT
Doug Green	X		APT
TRAVIS FUECHTMANN			CONTEGRIITY GROUP.
Kari Paulsen	X		NEMOJT
Mike Dangers		X	County Assessor
Doug Host			CLA