

# ADJOURNED MEETING OF THE COUNTY BOARD OF COMMISSIONERS November 23, 2021 – BOARD AGENDA

## Government Center Board Room

The public is invited to join the meeting remotely by phone call 1-415-655-0001, (access code): 2550 785 2968; (meeting password): 7282.

- 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
- 9:05** E) **Health & Human Services (see separate HHS agenda)**
- 9:45** Break
- 10:05** F) **Citizens' Public Comment** – Comments from visitors must be informational in nature and not exceed (5) minutes per person (when there is a large number of speakers to be heard, the Board of Commissioners may shorten this time). 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. Anyone attending virtually wishing to speak during the public comment period should notify the County Administrator's office at 218-927-7276 option 7 no later than 2:30 P.M. on the Monday before the 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 November 9, 2021 to November 22, 2021
  - B) Approve November 9, 2021 County Board Minutes
  - C) Approve Electronic Funds Transfers
  - D) Approve Commissioner's Vouchers
  - E) Approve Auditor's Vouchers – R&B Contract and Disparity Aid
  - F) Approve Auditor's Vouchers – Sales Tax and Diesel Tax, October 2021
  - G) Approve Auditor's Vouchers – October 2021 Tax Settlements
  - H) Approve Auditor's Vouchers – LLCC, R&B, and Courthouse Steps
  - I) Approve Manual Warrants/Voids/Corrections – FSA Claims 2021 and LLCC Credit Card Fees October 2021
  - J) Approve Manual Warrants/Voids/Corrections – MTG Reg and Deed Tax October 2021
  - K) Approve Manual Warrants/Voids/Corrections – FSA Claims 2021 #40015524
  - L) Approve Manual Warrants/Voids/Corrections – ELAN Paid 10/28/21
  - M) Approve 2022 Newspaper Bid Specifications
  - N) Approve Fire Protection Contract-Town of Ball Bluff
  - O) Approve Fire Protection Contract-City of McGrath

- P) Approve Medical Examiner Contract
- Q) Approve Affidavit for Duplicate of Lost Warrant
- R) Approve Minor Language Change to Aitkin County Assembly Ordinance
- S) Approve Audit Engagement Letter and GASB 87 Lease Services
- T) Adopt Resolution: Final Contract Payment-Contract No. 20205
- U) Adopt Resolution: Final Contract Payment-Contract No. 20211
- V) Adopt Resolution: Final Contract Payment-Contract No. 20214
- W) Adopt Resolution: Application for GIA Maintenance Funding

- 10:07 3) Bobbie Danielson-Human Resources Director
  - A) 2022 Wage Scale and Employer Health Insurance Contributions
  - B) Personnel Policy Updates
  
- 10:17 4) Mike Dangers-County Assessor
  - A) Property Tax Abatement Policy
  - B) Property Tax Abatement Resolution
  
- 10:37 5) Andrew Carlstrom-Environmental Services Director (10)
  - A) Signature Change to Natural Resources Block Grant
  - B) Request Public Hearing-Cervid Farms and Amending Ordinance
  
- 10:47 6) Jessica Seibert – County Administrator
  - A) Approve Transfer Resolution
  - B) Administrator Updates
  
- 11:17 7) Committee Updates
  
- 11:42 8) Bobbie Danielson – Human Resources Director
  - A) Closed Session Under Statute 13D.03 - Labor Negotiations Strategy
  
- 12:15 Adjourn

# AITKIN COUNTY BOARD

November 9, 2021

<p>The Aitkin County Board of Commissioners met this 9<sup>th</sup> day of November, 2021 at 9:02 a.m. at the Aitkin Government Center with the following members present: Board Chair J. Mark Wedel, Commissioners Donald Niemi, Anne Marcotte, Brian Napstad, County Administrator Jessica Seibert, and Administrative Assistant Brittany Searle.</p>	<p><b>Call to Order</b></p>
<p>Motion made by Commissioner Marcotte, seconded by Commissioner Napstad and carried, all voting yes to approve the November 9, 2021 agenda as amended adding 8C-Appoint MCIT Voting Delegates.</p>	<p><b>Approved Agenda</b></p>
<p>There was no Citizens' Public Comment</p>	<p><b>Citizens' Public Comment</b></p>
<p>Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voting yes to approve the Consent Agenda as follows.</p>	<p><b>Consent Agenda</b></p>
<p>A) Correspondence File October 26, 2021 to November 8, 2021; B) Approve October 26, 2021 County Board Minutes; C) Approve Electronic Funds Transfers \$3,297,673.99; D) Approve Commissioner Vouchers: General Fund \$76,664.27, Road &amp; Bridge \$77,594.39, Health &amp; Human Services \$952.70, State \$8,325.00, Trust \$58,851.81, Forest Development \$2,887.26, Long Lake Conservation Center \$7,896.26, Parks \$17,983.52 for a total of \$250,885.21; E) Approve Auditor's Vouchers – R&amp;B Contracts: Road &amp; Bridge \$30,789.65, for a total of \$30,789.65; F) Approve Auditor's Vouchers – School Advance: Townships/Cities/ARDC/Ambulance \$1,397,443.42, for a total of \$1,397,443.42; G) Approve Auditor's Vouchers – R&amp;B Contracts, HR and IT: General Fund \$85,814.00, Road &amp; Bridge \$268,827.28, for a total of \$354,641.28; H) Approve Manual Warrants/Voids/Corrections – Camping Refund: Parks \$40.00, for a total of \$40.00; I) Approve Manual Warrants/Voids/Corrections – State General Tax &amp; Participant Fees October: General Fund \$702.82, State \$882,151.08, for a total of \$882,853.93; J) Approve Manual Warrants/Voids/Corrections – Returned Check, Unable to Locate Account: Taxes &amp; Penalties \$1,841.00, for a total of \$1,841.00; K) Approve Manual Warrants/Voids/Corrections – Elan Paid 10/14/2021: General Fund \$-4,561.94, Road &amp; Bridge \$2,837.83, HHS \$1,022.47, Trust \$194.98, LLCC \$506.66, for a total of \$0.00; L) Approve Manual Warrants/Voids/Corrections – Elan Statement, MN Care Tax, Returned Checks: General Fund \$3,408.60, HHS \$185.40, Tax &amp; Penalties \$3,737.00, for a total of \$7,331.00; M) Approve Manual Warrants/Voids/Corrections – Returned Checks: Tax &amp; Penalties \$1,341.00, for a total of \$1,341.00; N) Approve 2022-2027 Economic Development Strategic Plan; O) Adopt Resolution: LG230 Off-Site Gambling-Minnewawa Sportsmen's Club; P) Adopt Resolution: Benson Repurchase; Q) Adopt Resolution: Utility Easement; R) Adopt Resolution: Conant Repurchase; S) Adopt Resolution: STS Donation McGregor Lions Club.</p>	<p><b>2022-2027 Economic Development Strategic Plan</b></p>
<p>Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to approve – 2022-2027 Economic Development Strategic Plan.</p>	<p><b>2022-2027 Economic Development Strategic Plan</b></p>

# AITKIN COUNTY BOARD

November 9, 2021

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to adopt resolution: LG230 Off-Site Gambling-Minnewawa Sportsmen's Club.

**BE IT RESOLVED**, the Aitkin County Board of Commissioners agrees to approve the Application to Conduct Off-Site Gambling - Form LG230 - of the Minnewawa Sportsmen's Club at the following location – North of McGregor, MN on Hwy 65 and 5 miles East on Goshawk St. on Lake Minnewawa, McGregor, MN 56431– Shamrock Township. (Note: Date of activity for Raffle – February 12, 2022)

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to adopt resolution: Benson Repurchase

**WHEREAS**, Dennis M. Benson, taxpayer at the time of forfeiture.  
(Applicant)

**WHEREAS**, the Applicant has made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax-forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

Parcel #45-0-010700, Section 6, Township 47, Range 24  
NE NW Lot 11 Less Plat of Felknor's Shores and Less BN RR ROW as in Doc 365292

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

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

I lost all my hunting land.

and **WHEREAS**, the Applicants have made payment of all delinquent taxes of properties

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

**NOW, THEREFORE BE IT RESOLVED**, That the application of Dennis M. Benson for the purchase of the above described parcel of tax-forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended

**Resolution  
#20211109-130  
LG230 Off-Site  
Gambling-  
Minnewawa  
Sportsmen's Club**

**Resolution  
#20211109-131  
Benson  
Repurchase**

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to adopt resolution: Utility Easement

**Resolution  
#20211109-132  
Utility Easement**

Pursuant to the authority given to the undersigned County Auditor of Aitkin County, by the County Board of said County of Aitkin, as set forth in their resolution adopted by the County on November 9, 2021 to Lake Country Power of 26039 Bear Ridge Drive, Cohasset, MN 55721, a perpetual easement to construct and maintain a single-phase overhead powerline utility easement across the following Aitkin County managed lands:

The easement is described as follows:

A 40-foot-wide easement for utility purposes over, under and across the South 40 feet of the North 55 feet of the West 100 feet of the East Half (E ½) of Government Lot Three (3), Section Four (4), Township Fifty-two (52) North, Range Twenty-six (26) West, of the Fourth Principal Meridian, according to the Government Survey thereof on file and of record in the office of the County Recorder, Aitkin County, Minnesota.

and,

**WHEREAS**, said applicant will be charged \$2,400 for the easement and timber charges as appraised by the County Land Commissioner, and

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

**NOW THEREFORE, BE IT RESOLVED**, that pursuant to Minnesota Statutes, Section 282.04, Subdivision 4, the County Auditor be and is hereby authorized to issue to Lake Country Power of 26039 Bear Ridge Drive, Cohasset, MN 55721, a perpetual easement to use said strips of land, if consistent with the law, as in the special conditions set forth herein,

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

1. The communication infrastructure shall be constructed and maintained by the grantee or permittee without any cost to the County of Aitkin and the land area shall be open for public use, as long as said easement is in force.
2. Any timber cut or destroyed shall be paid for at the usual rate as soon as determined by the Land Commissioner. (Timber within ROW has been included in the easement costs.)
3. Aitkin County manages County owned and tax-forfeited lands to produce direct and indirect revenue for the taxing districts. This management includes the harvesting and extraction of timber, gravel, minerals, and other resources. The issuing and use of this easement shall not adversely affect the management and harvesting of timber and other resources on County owned and tax forfeited land. If for any reason, including township or county road construction or reconstruction,

the easement needs to be relocated, the county and township will not be responsible for any relocation costs.

- 4. Any such easement may be canceled by resolution of the County Board for any substantial breach of its terms or if at any time its continuance will conflict with public use of the land, or any part thereof, on which it is granted, after ninety (90) days written notice, addressed to the record owner of the easement at the last known address.
- 5. Land affected by this easement may be sold or leased for any legal purpose, but such sale or lease shall be subject to this easement and excepted from the conveyance or lease, while such easement remains in force.
- 6. Failure to use the right of way described in this document for the purpose for which this easement is granted for a period of five years, shall result in the cancellation of this easement and any rights granted to the grantee by this easement shall cease to exist and shall revert to the grantor.
- 7. Aitkin County manages the old railroad right of way for many purposes such as a motorized and non-motorized recreation trail, access to county managed and other lands for resource management purposes, including the harvesting of timber, extraction of gravel, peat, fill dirt, etc., and the mining and extraction of minerals. The issuing and use of this easement shall not adversely affect any other Aitkin County authorized uses of this strip of land.
- 8. During construction and/or laying of the fiber optics line, the lessee shall keep the traveled area of the old railroad grade clear of slash, trees, and dirt mounds. The lessee shall post and sign the area where constructing so that other users of this trail on the old railroad right of way are notified and aware of the construction work.
- 9. After construction, the lessee shall mark the location of the fiber optics line and shall return the land to the same condition as prior to issuing of the easement.

If the County shall make any improvements or changes on all or any part of its property upon which utilities have been placed by this permit, the utility owner shall, after notice from the County, change vacate, or remove from County property said works necessary to conform with said changes without cost whatsoever to the County.

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to adopt resolution: Conant Repurchase

**WHEREAS**, Bryan Edward Conant et al, taxpayer at the time of forfeiture. (Applicant)

**WHEREAS**, the Applicant has made and filed an application with the County Auditor for the repurchase of the hereinafter described parcel of tax-forfeited land, in accordance with the provisions of Minnesota Statutes 1945, Section 282.241, of amended, which land is situated in the County of Aitkin, Minnesota and described as follows, to-wit:

**Resolution  
#20211109-133  
Conant  
Repurchase**

- A. UND 1/10 INT IN SE SW of Section 35 Township 48 Range 26. PID# 23-0-060900
- B. UND 1/3 INT IN LOT 1 of Section 3 Township 47 Range 26. PID# 31-0-004100
- C. UND 1/3 INT IN LOT 2 of Section 3 Township 47 Range 26. PID# 31-0-004600

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

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

*Forfeiture of this land was the unfortunate result of miscommunication between our family with regards to who was responsible for paying the property tax.*

- B. That the repurchase of said land will promote and best serve the public interest because:

*Our land has been part of our family for over a century and we feel it is a vital part of our family heritage and connection with our ancestors.*

and **WHEREAS**, the Applicants have made payment of all delinquent taxes of properties

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

**NOW, THEREFORE BE IT RESOLVED**, That the application of Dennis M. Benson for the purchase of the above described parcel of tax-forfeited land be and the same is hereby granted and the County Auditor is hereby authorized and directed to permit such repurchase according to the provisions of Minnesota Statutes 1945, Section 282.241, as amended.

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members voted to adopt resolution: STS Donation McGregor Lions Club

**Resolution  
#20211109-134  
STS Donation**

**WHEREAS**, Aitkin County is generally authorized to accept donations of real and personal property with a 2/3 majority vote pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens.

**WHEREAS**, the following persons and entities have offered to contribute the cash amounts set forth below to the county:

McGregor Area Lions Club, Inc.	\$1,000.00
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**WHEREAS**, the terms or conditions of the donations, if any, are as follows:

McGregor Area Lions Club, Inc.	Aitkin County Sentence to Serve
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<p><b>WHEREAS</b>, all such donations have been contributed to the county for the benefit of its citizens, as allowed by law.</p> <p><b>NOW THEREFORE BE IT RESOLVED</b>, the Aitkin County Board of Commissioners finds that it is appropriate to accept the donations offered.</p> <p>Chairman Mark Wedel – Aitkin County Employee Veteran’s Recognition</p> <p>Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members present voted to Ratify L49 Agreement 2022-2024.</p> <p>Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members present voted to approve Community Development Block Grant CARE-21-0011-O-FY21.</p> <p><b>WHEREAS</b>, Aitkin County has been awarded the Community Development Block Grant for Broadband Development. Aitkin County has been awarded \$4,823,654 from the State of Minnesota, acting through the Department of Employment and Economic Development, Business and Community Development Division</p> <p>AND</p> <p><b>WHEREAS</b>, Townships that are targeted in the project are Idun, Pliny, Rice River, Seavey, White Pine, Williams and the City of McGrath. The project is required to be completed by April 2024.</p> <p><b>NOW, THEREFORE, BE IT RESOLVED</b>, that Aitkin County approves acceptance of the Community Development Block Grant # CARE-21-0011-O-FY21 equaling \$4,823,654.</p> <p><b>BE IT FURTHER RESOLVED</b>, the County authorizes the County Administrator to be the Aitkin County authorized representative for grant contract agreement # CARE-21-0011-O-FY21.</p> <p>Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all members present voted to approve Fiscal Recovery Funds Request.</p> <p>Motion by Commissioner Marcotte, seconded by Commissioner Napstad and carried, all members voted to adopt resolution – Award Contract No. 20221;</p> <p><b>WHEREAS</b>, Contract No. 20221 is for construction of S.A.P. 001-599-042, and</p> <p><b>WHEREAS</b>, sealed bids were opened for this project at 2:00 p.m. on Monday, October 18, 2021 with a total of seven bids received, and</p> <p><b>WHEREAS</b>, Kaski, Inc. - Duluth, MN was the lowest responsible bidder in the amount of</p>	<p><b>Veteran’s Recognition</b></p> <p><b>Ratify L49 Agreement 2022-2024</b></p> <p><b>Resolution #2021109-137 Community Development Block Grant</b></p> <p><b>Fiscal Recovery Funds Request</b></p> <p><b>Resolution #20211109-135 Award Contract No. 20221</b></p>
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# AITKIN COUNTY BOARD

November 9, 2021

\$289,827.90.

**WHEREAS**, Kaski, Inc.- Duluth, MN, upon further review of the project has requested to withdraw their bid and have their bid bond returned, and

**WHEREAS**, Marvin Tretter, Inc. – Pierz, MN was the second lowest responsible bidder in the amount of \$292,965.500

**NOW THEREFORE, BE IT RESOLVED**, that the bid from Kaski Inc. is hereby withdrawn.

**BE IT FURTHER RESOLVED**, that the bid bond received from Kaski Inc. is returned at no cost to Kaski Inc.

**BE IT FURTHER RESOLVED**, that Marvin Tretter, Inc. be awarded Contract 20221

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

Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried, all members voted to adopt resolution – Award Contract No. 20222;

**WHEREAS**, Contract No. 20222 is for construction of S.A.P. 001-618-005, and

**WHEREAS**, sealed bids were opened for this project at 2:00 p.m. on Monday, November 1, 2021 with a total of four bids received, and

**WHEREAS**, Redstone Construction LLC - Mora, MN was the lowest responsible bidder in the amount of \$970,990.60.

**NOW THEREFORE, BE IT RESOLVED**, that Redstone Construction LLC be awarded Contract 20222.

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

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members present voted to approve University of MN Extension Agreement and MOA.

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members present voted to approve the 2022 Aitkin County Legislative Priorities

**Resolution  
#20211109-136  
Award Contract  
No. 20222**

**University of MN  
Extension  
Agreement and  
MOA**

**Legislative  
Priorities**

# AITKIN COUNTY BOARD

November 9, 2021

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

- OSHA COVID-19 ETS-Comment deadline December 6, 2021
- Committee Meetings
- Regional FRF Call
- Negotiations
- Department Head Meetings

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members present voted to approve appointment of Commissioner Laurie Westerlund as the MCIT Voting Delegate.

The Board discussed: Economic Development, Mississippi Headwaters Board, East Central Regional Library, Hill City Gardening, Community Corrections, LLCC, HHS Advisory and Aitkin Airport Commission.

Motion by Commissioner Marcotte, seconded by Commissioner Napstad and carried, all members voting yes to adjourn the meeting at 11:10 a.m. until Tuesday, November 23, 2021 at the Aitkin County Government Center.

**Administrator Updates**

**MCIT Voting Delegates**

**Board Discussion**

**Adjourn**

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

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



# Board of County Commissioners Agenda Request

**2C**  
Agenda Item #

**Requested Meeting Date:** 11/23/2021

**Title of Item:** Electronic Funds Transfer

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<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>
<b>Submitted by:</b> Lori Grams		<b>Department:</b> County Treasurer
<b>Presenter (Name and Title):</b> N/A		<b>Estimated Time Needed:</b>
<b>Summary of Issue:</b>  Electronic Funds Transfer thru 11/15/2021		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b>		
<b>Financial Impact:</b> Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

**ELECTRONIC FUNDS TRANSFER**

**Thru November 15, 2021 Board Meeting November 23, 2021**

<b>Abstract Number</b>	<b>Date</b>	<b>Amount</b>	<b>Reason</b>
21137	11/2/21	\$1,341.00	Manual Abstract
21138	11/3/21	\$45.20	Manual Abstract
21139	11/5/21	\$613,260.74	Payroll Abstract
21141	11/5/21	\$4,935.70	Auditor Abstract
21142	11/8/21	\$159,182.98	Manual Abstract
21143	11/10/21	\$8,911.30	Commissioner Abstract
21144	11/12/21	\$80,408.04	Commissioner Abstract
21145	11/10/21	\$744.28	Manual Abstract
21146	11/12/21	\$5,542.68	Auditor Abstract

\$0  
Voids/No ACH  
21140

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\$874,371.92



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

Page Break By: 1  
1 - Page Break by Fund  
2 - Page Break by Dept

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

## Commissioner Vouchers

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
1	DEPT			Commissioners			
3590	<b>Niemi/Donald</b>						
	01-001-000-0000-6330		141.12	Mileage Alexandria 10/11/21		Transportation/Travel/Parking	N
	01-001-000-0000-6340		11.05	OVERNIGHT LUNCH 10/11/21		Meals (Overnight)	N
<b>3590</b>	<b>Niemi/Donald</b>		<b>152.17</b>	<b>2</b> Transactions			
6097	<b>Verizon Wireless</b>						
	01-001-000-0000-6250		105.09	MARCOTTE MIFI 09/02/2021 10/01/2021	9889606901	Telephone	N
<b>6097</b>	<b>Verizon Wireless</b>		<b>105.09</b>	<b>1</b> Transactions			
<b>1</b>	<b>DEPT Total:</b>		<b>257.26</b>	<b>Commissioners</b>	<b>2 Vendors</b>	<b>3 Transactions</b>	
12	DEPT			Court Administration			
9007	<b>Dotty/Melanie Rebecca</b>						
	01-012-000-0000-6232		335.00	01-JV-21-323		Attorney Services	N
<b>9007</b>	<b>Dotty/Melanie Rebecca</b>		<b>335.00</b>	<b>1</b> Transactions			
9729	<b>Rhonda J Magnussen, LLC</b>						
	01-012-000-0000-6232		610.00	01-PR-20-907		Attorney Services	Y
<b>9729</b>	<b>Rhonda J Magnussen, LLC</b>		<b>610.00</b>	<b>1</b> Transactions			
<b>12</b>	<b>DEPT Total:</b>		<b>945.00</b>	<b>Court Administration</b>	<b>2 Vendors</b>	<b>2 Transactions</b>	
40	DEPT			Auditor			
86222	<b>Aitkin Independent Age</b>						
	01-040-000-0000-6230		821.25	2020 PAID VENDOR REPORT	859413	Printing, Publishing & Adv	Y
	01-040-000-0000-6230		945.00	2020 FINANCIAL STATEMENT -PG 1	859414	Printing, Publishing & Adv	Y
	01-040-000-0000-6230		945.00	2020 FINANCIAL STATEMENT-PG 2	859415	Printing, Publishing & Adv	Y
	01-040-000-0000-6230		60.95	IND AGE SUBSCRIPTION	TAA-210276	Printing, Publishing & Adv	Y
<b>86222</b>	<b>Aitkin Independent Age</b>		<b>2,772.20</b>	<b>4</b> Transactions			
5398	<b>CDW Government, Inc</b>						
	01-040-000-0000-6625		1,450.78	SURFACE LAPTOPS - WB&KR 10/15/2021 10/15/2021	M277570	Capital - Office & Other Equipment	N
<b>5398</b>	<b>CDW Government, Inc</b>		<b>1,450.78</b>	<b>1</b> Transactions			
86290	<b>Mn Counties Information Systems</b>						

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 General Fund

Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name	1099
		01-040-000-0000-6231			4,977.00	CTYPAYQTR PAYROLL 2021		2098		Services, Labor, Contracts		N
		01-040-000-0000-6231			2,198.00	2021 OPEB SHARE		2109		Services, Labor, Contracts		N
<b>86290</b>	<b>Mn Counties Information Systems</b>				<b>7,175.00</b>			<b>2</b>	<b>Transactions</b>			
9908	Office of the Secretary of State											
		01-040-021-0000-6231			120.00	NOTARY COMMISSION (C.Y.)		11/1/2021		Services, Labor, Contracts		N
<b>9908</b>	<b>Office of the Secretary of State</b>				<b>120.00</b>			<b>1</b>	<b>Transactions</b>			
<b>40</b>	<b>DEPT Total:</b>				<b>11,517.98</b>	<b>Auditor</b>		<b>4</b>	<b>Vendors</b>		<b>8</b>	<b>Transactions</b>
<b>41</b>	DEPT					Internal Audit						
	12780	CliftonLarsonAllen LLP										
		01-041-000-0000-6231			1,324.05	FINAL BILLING - 2020 AUDIT		3049744		Services, Labor, Contracts		Y
<b>12780</b>	<b>CliftonLarsonAllen LLP</b>				<b>1,324.05</b>			<b>1</b>	<b>Transactions</b>			
<b>41</b>	<b>DEPT Total:</b>				<b>1,324.05</b>	<b>Internal Audit</b>		<b>1</b>	<b>Vendors</b>		<b>1</b>	<b>Transactions</b>
<b>42</b>	DEPT					Treasurer						
	86222	Aitkin Independent Age										
		01-042-000-0000-6405			60.95	Aitkin Age Subscription		TAA-210292		Office Supplies		Y
<b>86222</b>	<b>Aitkin Independent Age</b>				<b>60.95</b>			<b>1</b>	<b>Transactions</b>			
	3195	MCCC LOCKBOX										
		01-042-000-0000-6405			14.89	ADOBE ACROBAT PRO DC S		21100888		Office Supplies		N
<b>3195</b>	<b>MCCC LOCKBOX</b>				<b>14.89</b>			<b>1</b>	<b>Transactions</b>			
	86235	The Office Shop Inc										
		01-042-000-0000-6405			25.52	Ink cartridge		1103018-0		Office Supplies		N
		01-042-000-0000-6405			61.04	Staples		1103118-0		Office Supplies		N
		01-042-000-0000-6405			192.45	ADDING MACHINE		1103384-0		Office Supplies		N
<b>86235</b>	<b>The Office Shop Inc</b>				<b>279.01</b>			<b>3</b>	<b>Transactions</b>			
<b>42</b>	<b>DEPT Total:</b>				<b>354.85</b>	<b>Treasurer</b>		<b>3</b>	<b>Vendors</b>		<b>5</b>	<b>Transactions</b>
<b>43</b>	DEPT					Assessor						
	86222	Aitkin Independent Age										
		01-043-000-0000-6230			60.95	PRINTING, PUBLISHING & ADV		TAA-210366		Printing, Publishing & Adv		Y
						01/01/2022		01/01/2023				

# Aitkin County



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1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>86222</b>	<b>Aitkin Independent Age</b>		<b>60.95</b>		<b>1 Transactions</b>		
10452	<b>AT&amp;T Mobility</b> 01-043-000-0000-6250		317.31	WIRELESS 09/26/2021 10/25/2021	287298660812	Telephone	N
<b>10452</b>	<b>AT&amp;T Mobility</b>		<b>317.31</b>		<b>1 Transactions</b>		
9615	<b>WEX BANK</b> 01-043-000-0000-6511		434.27	SEPT FUEL BEGINNING 9/21/21. 09/08/2021 10/07/2021	74884383	Gas And Oil	Y
<b>9615</b>	<b>WEX BANK</b>		<b>434.27</b>		<b>1 Transactions</b>		
<b>43</b>	<b>DEPT Total:</b>		<b>812.53</b>	<b>Assessor</b>	<b>3 Vendors</b>	<b>3 Transactions</b>	
<b>49</b>	DEPT			Information Technologies			
9561	<b>Amazon Business</b> 01-049-000-0000-6405		42.56	BRADY AUTHENTIC (M21-500-595-W	1NL7-PDF3-CGLQ	Office Supplies (Non Computer)	N
<b>9561</b>	<b>Amazon Business</b>		<b>42.56</b>		<b>1 Transactions</b>		
783	<b>Canon Financial Services, Inc</b> 01-049-000-0000-6231		47.07	IT CANON COPIER LEASE	27485474	Programming, Services, Contracts	N
<b>783</b>	<b>Canon Financial Services, Inc</b>		<b>47.07</b>		<b>1 Transactions</b>		
86290	<b>Mn Counties Information Systems</b> 01-049-000-0000-6231		7,960.00	CTYTAXQTR35	2098	Programming, Services, Contracts	N
	01-049-000-0000-6231		17,401.00	CTYTAXQTR65	2098	Programming, Services, Contracts	N
	01-049-000-0000-6231		50.00-	CTYTAXADJ35	2098	Programming, Services, Contracts	N
	01-049-000-0000-6231		2,550.00	CTYHOSTLV2 HOSTING QUARTERLY	2120	Programming, Services, Contracts	N
	01-049-000-0000-6231		1,277.00	CTYHOSTMNT QUARTERLY MAINTENCE	2120	Programming, Services, Contracts	N
	01-049-000-0000-6231		859.00	CTYHOSTRES QUARTERLY RESERVE	2120	Programming, Services, Contracts	N
<b>86290</b>	<b>Mn Counties Information Systems</b>		<b>29,997.00</b>		<b>6 Transactions</b>		
<b>49</b>	<b>DEPT Total:</b>		<b>30,086.63</b>	<b>Information Technologies</b>	<b>3 Vendors</b>	<b>8 Transactions</b>	
<b>60</b>	DEPT			Elections			
86222	<b>Aitkin Independent Age</b> 01-060-000-0000-6230		60.00	ISD #1 - PUBLIC ACCURACY TEST	859412	Printing, Publishing & Adv	Y

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1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>86222</b>	<b>Aitkin Independent Age</b>		<b>60.00</b>		1 Transactions		
9243	Command Central, LLC 01-060-000-0000-6231		3,160.00	HARDWARE MAINT AGREE-ICE 01/01/2022 12/31/2022	29270	Services, Labor, Contracts	Y
<b>9243</b>	<b>Command Central, LLC</b>		<b>3,160.00</b>		1 Transactions		
89796	Ryan/Kathleen 01-060-000-0000-6405		39.47	SNACKS-ELECTION JUDGES	ISD #1	Office Supplies	N
<b>89796</b>	<b>Ryan/Kathleen</b>		<b>39.47</b>		1 Transactions		
9615	WEX BANK 01-060-000-0000-6330		16.25	BALLOT BOX DELIVERY - ISD#1	100059001	Transportation/Travel/Parking	Y
<b>9615</b>	<b>WEX BANK</b>		<b>16.25</b>		1 Transactions		
<b>60</b>	<b>DEPT Total:</b>		<b>3,275.72</b>	<b>Elections</b>	<b>4 Vendors</b>	<b>4 Transactions</b>	
<b>90</b>	DEPT			Attorney			
10855	Culligan Water 01-090-000-0000-6213		44.50	MONTHLY WATER & DELIVERY 10/01/2021 10/31/2021	150X01266709	Drug & Forfeiture Ms387.213	N
<b>10855</b>	<b>Culligan Water</b>		<b>44.50</b>		1 Transactions		
9360	Redwood Toxicology Laboratory, Inc. 01-090-000-0000-6213		68.41	TESTING FOR PRETRIAL DEFENDANT	12289120219	Drug & Forfeiture Ms387.213	6
<b>9360</b>	<b>Redwood Toxicology Laboratory, Inc.</b>		<b>68.41</b>		1 Transactions		
86235	The Office Shop Inc 01-090-000-0000-6405		56.79	OFFICE SUPPLIES	1102844-0	Office Supplies	N
<b>86235</b>	<b>The Office Shop Inc</b>		<b>56.79</b>		1 Transactions		
5173	Thomson Reuters-West Publishing 01-090-000-0000-6239		339.93	SUBSCRIPTION CHARGES	845363785	Computer Research	N
<b>5173</b>	<b>Thomson Reuters-West Publishing</b>		<b>339.93</b>		1 Transactions		
<b>90</b>	<b>DEPT Total:</b>		<b>509.63</b>	<b>Attorney</b>	<b>4 Vendors</b>	<b>4 Transactions</b>	
<b>100</b>	DEPT			Recorder			

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
86222	<b>Aitkin Independent Age</b> 01-100-000-0000-6230		60.95	Aitkin Age Subscription	TAA-210223	Printing, Publishing & Adv	Y
<b>86222</b>	<b>Aitkin Independent Age</b>		<b>60.95</b>	1 Transactions			
6101	<b>West Central Indexing</b> 01-100-195-0000-6231		170.88	ICRS OCT 2021	1691	Services, Labor, Contracts-Land Records	N
<b>6101</b>	<b>West Central Indexing</b>		<b>170.88</b>	1 Transactions			
<b>100</b>	<b>DEPT Total:</b>		<b>231.83</b>	<b>Recorder</b>	<b>2 Vendors</b>	<b>2 Transactions</b>	
<b>110</b>	<b>DEPT</b>			<b>Courthouse Maintenance</b>			
9561	<b>Amazon Business</b> 01-110-000-0000-6422		53.64	TOILET GASKETS	19KM-MWVC-RJTK	Janitorial Supplies	N
<b>9561</b>	<b>Amazon Business</b>		<b>53.64</b>	1 Transactions			
88628	<b>Dalco Enterprises, Inc.</b> 01-110-000-0000-6422		64.11-	CREDIT FOR A RETURN	3559583	Janitorial Supplies	N
	01-110-000-0000-6422		249.86	GLOVES, SANITIZER, AIR FRESH	3846176	Janitorial Supplies	N
	01-110-000-0000-6422		9.19	BANDAGES	3849177	Janitorial Supplies	N
<b>88628</b>	<b>Dalco Enterprises, Inc.</b>		<b>194.94</b>	3 Transactions			
1754	<b>Garrison Disposal Company, Inc</b> 01-110-000-0000-6255		458.50	MONTHLY GARBAGE	182071	Garbage	N
<b>1754</b>	<b>Garrison Disposal Company, Inc</b>		<b>458.50</b>	1 Transactions			
89765	<b>Minnesota Elevator, Inc</b> 01-110-000-0000-6231		160.48	MONTHLY INSPECTION - NOVEMBER	935498	Services, Labor, Contracts	N
<b>89765</b>	<b>Minnesota Elevator, Inc</b>		<b>160.48</b>	1 Transactions			
9692	<b>Minnesota Energy Resources Corporation</b> 01-110-000-0000-6254		773.80	GAS SERVICE 09/16/2021	0506823754 10/15/2021	Utilities-Gas and Electric	N
<b>9692</b>	<b>Minnesota Energy Resources Corporation</b>		<b>773.80</b>	1 Transactions			
3950	<b>Public Utilities</b> 01-110-000-0000-6254		4,134.95	GOV'T CENTER	1430-00	Utilities-Gas and Electric	N
	01-110-000-0000-6254		114.39	GLARCO	50186-00	Utilities-Gas and Electric	N
	01-110-000-0000-6254		268.04	LA TOOL	50188-00	Utilities-Gas and Electric	N
	01-110-000-0000-6254		41.17	OLD COUNTY GARAGE	50202-00	Utilities-Gas and Electric	N

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1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
	01-110-000-0000-6254		77.54	JUDICIAL CENTER	509-00	Utilities-Gas and Electric	N
<b>3950</b>	<b>Public Utilities</b>		<b>4,636.09</b>	<b>5 Transactions</b>			
<b>110</b>	<b>DEPT Total:</b>		<b>6,277.45</b>	<b>Courthouse Maintenance</b>	<b>6 Vendors</b>	<b>12 Transactions</b>	
<b>120</b>	DEPT			Service Officer			
9615	<b>WEX BANK</b>						
	01-120-000-0000-6511		136.23	GAS OCTOBER 08/29/2021 09/28/2021	74884347	Gas And Oil	Y
<b>9615</b>	<b>WEX BANK</b>		<b>136.23</b>	<b>1 Transactions</b>			
<b>120</b>	<b>DEPT Total:</b>		<b>136.23</b>	<b>Service Officer</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>121</b>	DEPT			Housing & Redevelopment			
10017	<b>Tveit/Galen</b>						
	01-121-000-0000-6350		70.00	HRA 8/25, 9/22 08/25/2021 08/25/2021	10/06/2021	Per Diem	Y
<b>10017</b>	<b>Tveit/Galen</b>		<b>70.00</b>	<b>1 Transactions</b>			
<b>121</b>	<b>DEPT Total:</b>		<b>70.00</b>	<b>Housing &amp; Redevelopment</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>122</b>	DEPT			Planning & Zoning			
86222	<b>Aitkin Independent Age</b>						
	01-122-000-0000-6230		46.50	REVISION OF ZONING OCT 26 MTG	859417	Printing, Publishing & Adv	Y
	01-122-000-0000-6230		58.75	NOV BOA	859418	Printing, Publishing & Adv	Y
	01-122-000-0000-6230		62.63	NOV PC MTG	860454	Printing, Publishing & Adv	Y
<b>86222</b>	<b>Aitkin Independent Age</b>		<b>167.88</b>	<b>3 Transactions</b>			
10452	<b>AT&amp;T Mobility</b>						
	01-122-000-0000-6250		85.89	MONTHLY CELLULAR CHARGES 09/26/2021 10/25/2021	287301120814	Telephone	N
<b>10452</b>	<b>AT&amp;T Mobility</b>		<b>85.89</b>	<b>1 Transactions</b>			
14320	<b>Benson/Lin</b>						
	01-122-000-0000-6350		50.00	NOV BOA MEETING	110421	Per Diem	Y
	01-122-038-0000-6330		39.20	NOV BOA MEETING	110421	BOA/PC Mileage	Y
<b>14320</b>	<b>Benson/Lin</b>		<b>89.20</b>	<b>2 Transactions</b>			

# Aitkin County



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1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
783	Canon Financial Services, Inc 01-122-000-0000-6231		166.12	MONTHLY COPIER CHARGES 10/01/2021 10/31/2021	27485464	Services, Labor, Contracts, Programming N	
<b>783</b>	<b>Canon Financial Services, Inc</b>		<b>166.12</b>	<b>1</b> Transactions			
15142	Christensen/Charles 01-122-000-0000-6350 01-122-038-0000-6330		50.00 19.04	NOV BOA MEETING NOV BOA MEETING	110421 110421	Per Diem BOA/PC Mileage	Y Y
<b>15142</b>	<b>Christensen/Charles</b>		<b>69.04</b>	<b>2</b> Transactions			
999999000	Dovolos/John 01-122-000-0000-6820		300.00	Partial Refund / App denied	2021-008229	Refunds & Reimbursements	N
<b>999999000</b>	<b>Dovolos/John</b>		<b>300.00</b>	<b>1</b> Transactions			
999999000	Garrison/Steven 01-122-000-0000-6820		300.00	Partial Refund / App denied	2021-008087	Refunds & Reimbursements	N
<b>999999000</b>	<b>Garrison/Steven</b>		<b>300.00</b>	<b>1</b> Transactions			
999999000	Guetschoff/Robert 01-122-000-0000-6820		100.00	Partial Refund / App denied	2021-008077	Refunds & Reimbursements	N
<b>999999000</b>	<b>Guetschoff/Robert</b>		<b>100.00</b>	<b>1</b> Transactions			
13066	Hargrave/Bryan 01-122-000-0000-6231		3,750.00	CONTRACT LABOR 10/25-11/05/21 10/25/2021 11/05/2021	110421	Services, Labor, Contracts, Programming Y	
<b>13066</b>	<b>Hargrave/Bryan</b>		<b>3,750.00</b>	<b>1</b> Transactions			
999999000	Helmer/Josh 01-122-000-0000-6820		200.00	Full Refund / App denied	2021-008130	Refunds & Reimbursements	N
<b>999999000</b>	<b>Helmer/Josh</b>		<b>200.00</b>	<b>1</b> Transactions			
999999000	Hopkes/Steven 01-122-000-0000-6820		250.00	Full Refund / incomplete app	2021-007758	Refunds & Reimbursements	N
<b>999999000</b>	<b>Hopkes/Steven</b>		<b>250.00</b>	<b>1</b> Transactions			
999999000	Ladd/Adam 01-122-000-0000-6820		350.00	Full Refund / app denied	2021-008007	Refunds & Reimbursements	N
<b>999999000</b>	<b>Ladd/Adam</b>		<b>350.00</b>	<b>1</b> Transactions			

# Aitkin County



1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
999999000	<b>Olson/Donald</b> 01-122-000-0000-6820		200.00	Full Refund / duplicate app	2021-007222	Refunds & Reimbursements	N
<b>999999000</b>	<b>Olson/Donald</b>		<b>200.00</b>	<b>1</b> Transactions			
999999000	<b>Pierce/Joseph</b> 01-122-000-0000-6820		100.00	Partial Refund	2021-007934	Refunds & Reimbursements	N
<b>999999000</b>	<b>Pierce/Joseph</b>		<b>100.00</b>	<b>1</b> Transactions			
12077	<b>Stromberg/Kevin</b> 01-122-000-0000-6350		50.00	NOV BOA MEETING	110421	Per Diem	Y
	01-122-038-0000-6330		10.08	NOV BOA MEETING	110421	BOA/PC Mileage	Y
<b>12077</b>	<b>Stromberg/Kevin</b>		<b>60.08</b>	<b>2</b> Transactions			
999999000	<b>Suter/Amanda</b> 01-122-000-0000-6820		100.00	Partial Refund	2021-008047	Refunds & Reimbursements	N
<b>999999000</b>	<b>Suter/Amanda</b>		<b>100.00</b>	<b>1</b> Transactions			
8612	<b>Veenker/Thomas H</b> 01-122-000-0000-6350		50.00	NOV BOA MEETING	110421	Per Diem	N
	01-122-038-0000-6330		22.40	NOV BOA MEETING	110421	BOA/PC Mileage	N
<b>8612</b>	<b>Veenker/Thomas H</b>		<b>72.40</b>	<b>2</b> Transactions			
999999000	<b>Weinand/Jill</b> 01-122-000-0000-6820		100.00	Full Refund / App withdrew	2021-007881	Refunds & Reimbursements	N
<b>999999000</b>	<b>Weinand/Jill</b>		<b>100.00</b>	<b>1</b> Transactions			
<b>122</b>	<b>DEPT Total:</b>		<b>6,460.61</b>	<b>Planning &amp; Zoning</b>	<b>18 Vendors</b>	<b>24 Transactions</b>	
<b>123</b>	DEPT			Coroner			
9151	<b>River Valley Forensic Services PA</b> 01-123-000-0000-6231		500.00	NE 21-2735	09/23/21 1593	Coroner Fees	6
	01-123-000-0000-6231		250.00	September contract service	1593	Coroner Fees	6
<b>9151</b>	<b>River Valley Forensic Services PA</b>		<b>750.00</b>	<b>2</b> Transactions			
<b>123</b>	<b>DEPT Total:</b>		<b>750.00</b>	<b>Coroner</b>	<b>1 Vendors</b>	<b>2 Transactions</b>	
<b>200</b>	DEPT			Enforcement			
117	<b>Aitkin County Sheriff</b>						

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1 General Fund

Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name	1099
		01-200-000-0000-6374			14.25	tabs 329XZW		10/22/21		Auto & Trailer License		N
<b>117</b>	<b>Aitkin County Sheriff</b>				<b>14.25</b>		1 Transactions					
9138	<b>ASAP Towing</b>	01-200-000-0000-6359			146.25	21002856 forf (reimbursed)		8623		Wrecker Service		Y
<b>9138</b>	<b>ASAP Towing</b>				<b>146.25</b>		1 Transactions					
15239	<b>AT&amp;T Mobility</b>	01-200-000-0000-6250			191.01	squad pcs		287258495419		Telephone		N
<b>15239</b>	<b>AT&amp;T Mobility</b>				<b>191.01</b>		1 Transactions					
9687	<b>AutoSmith Services</b>	01-200-000-0000-6302			23.27	tire repair #204		6335		Vehicle Maintenance		Y
		01-200-000-0000-6302			43.15	oil change #220		6336		Vehicle Maintenance		Y
<b>9687</b>	<b>AutoSmith Services</b>				<b>66.42</b>		2 Transactions					
783	<b>Canon Financial Services, Inc</b>	01-200-000-0000-6231			170.74	admin copier lease		27485473		Services, Labor, Contracts		N
<b>783</b>	<b>Canon Financial Services, Inc</b>				<b>170.74</b>		1 Transactions					
15144	<b>Cellebrite</b>	01-200-000-0000-6231			4,300.00	license renewal thru 10/29/22		INVUS235365		Services, Labor, Contracts		N
<b>15144</b>	<b>Cellebrite</b>				<b>4,300.00</b>		1 Transactions					
1775	<b>Galls LLC</b>	01-200-000-0000-6410			153.66	#223 long sleeve shirts		019461210		Clothing Allowance		N
		01-200-000-0000-6410			178.70	#226 long sleeve shirts		019461211		Clothing Allowance		N
		01-200-000-0000-6410			80.52	#223 Class A pant		019525745		Clothing Allowance		N
		01-200-000-0000-6410			80.52	#209 Class A pant		019525746		Clothing Allowance		N
		01-200-000-0000-6410			80.52	#220 Class A pant		019525747		Clothing Allowance		N
		01-200-000-0000-6410			80.52	#202 Class A pant		019525748		Clothing Allowance		N
		01-200-000-0000-6410			80.61	#226 Class A pant		019525749		Clothing Allowance		N
<b>1775</b>	<b>Galls LLC</b>				<b>735.05</b>		7 Transactions					
2340	<b>Hyytinen Hardware Hank</b>	01-200-000-0000-6405			8.83	keys for impound lot		1670480		Office Supplies		N
		01-200-000-0000-6405			49.92	pails / evidence disposal		1673748		Office Supplies		N
<b>2340</b>	<b>Hyytinen Hardware Hank</b>				<b>58.75</b>		2 Transactions					

# Aitkin County



1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
6121	<b>Identisys</b> 01-200-039-0000-6425		1,135.00	GP printer software upgrade	546307	Gun Permit Expenses	N
<b>6121</b>	<b>Identisys</b>		<b>1,135.00</b>	<b>1</b> Transactions			
3337	<b>Minnesota County Attorneys Association</b> 01-200-000-0000-6405		55.00	New Forfeiture Forms	200008200	Office Supplies	N
<b>3337</b>	<b>Minnesota County Attorneys Association</b>		<b>55.00</b>	<b>1</b> Transactions			
86235	<b>The Office Shop Inc</b> 01-200-000-0000-6231		200.00	deputy copier maint contract	318715-0	Services, Labor, Contracts	N
<b>86235</b>	<b>The Office Shop Inc</b>		<b>200.00</b>	<b>1</b> Transactions			
13934	<b>The Tire Barn</b> 01-200-000-0000-6302		634.69	front brakes #204	59941	Vehicle Maintenance	N
	01-200-000-0000-6302		224.34	battery old #207 spare	59979	Vehicle Maintenance	N
	01-200-000-0000-6302		48.68	oil change #223	59980	Vehicle Maintenance	N
	01-200-000-0000-6302		1,044.90	4 tires, brakes, oil ch #211	60119	Vehicle Maintenance	N
<b>13934</b>	<b>The Tire Barn</b>		<b>1,952.61</b>	<b>4</b> Transactions			
9302	<b>WEX Bank</b> 01-200-000-0000-6302		6,764.12	deputy gas	75012110	Vehicle Maintenance	N
<b>9302</b>	<b>WEX Bank</b>		<b>6,764.12</b>	<b>1</b> Transactions			
<b>200</b>	<b>DEPT Total:</b>		<b>15,789.20</b>	<b>Enforcement</b>	<b>13 Vendors</b>	<b>24 Transactions</b>	
<b>202</b>	DEPT			Boat & Water			
	9302 <b>WEX Bank</b> 01-202-000-0000-6511		496.14	#208 gas	75012110	Gas And Oil	N
<b>9302</b>	<b>WEX Bank</b>		<b>496.14</b>	<b>1</b> Transactions			
<b>202</b>	<b>DEPT Total:</b>		<b>496.14</b>	<b>Boat &amp; Water</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>204</b>	DEPT			ATV			
	13403 <b>Siggy's Small Engine Repair LLC</b> 01-204-000-0000-6302		207.45	battery Polaris Sp 500EFI	487295	Vehicle Maintenance	Y
<b>13403</b>	<b>Siggy's Small Engine Repair LLC</b>		<b>207.45</b>	<b>1</b> Transactions			

# Aitkin County



1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>204</b>	<b>DEPT Total:</b>		<b>207.45</b>	<b>ATV</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>206</b>	DEPT			Forfeitures			
117	Aitkin County Sheriff 01-206-000-0000-6409		25.00	title forfeited vehicle	21000012	Forfeiture Supplies	N
117	Aitkin County Sheriff		<b>25.00</b>		<b>1 Transactions</b>		
<b>206</b>	<b>DEPT Total:</b>		<b>25.00</b>	<b>Forfeitures</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>252</b>	DEPT			Corrections			
9561	Amazon Business 01-252-000-0000-6590		81.11	Washer Belt	16LJ-NDJK-WNF9	Repair & Maintenance Supplies	N
9561	Amazon Business		<b>81.11</b>		<b>1 Transactions</b>		
14005	American Tower Corporation 01-252-000-0000-6231		367.13	Jacobson Tower Lease	408830307	Services, Labor, Contracts	N
14005	American Tower Corporation		<b>367.13</b>		<b>1 Transactions</b>		
783	Canon Financial Services, Inc 01-252-000-0000-6231		101.52	dispatch copier lease	27485475	Services, Labor, Contracts	N
783	Canon Financial Services, Inc		<b>101.52</b>		<b>1 Transactions</b>		
10855	Culligan Water 01-252-000-0000-6231		55.00	monthly cooler rental	150X01271808	Services, Labor, Contracts	N
10855	Culligan Water		<b>55.00</b>		<b>1 Transactions</b>		
88628	Dalco Enterprises, Inc. 01-252-000-0000-6422		1,099.01	janitorial supplies	3846174	Janitorial Supplies	N
	01-252-000-0000-6422		64.95	vinyl gloves	3849161	Janitorial Supplies	N
	01-252-000-0000-6422		222.90	liquid detergent, gloves	3849175	Janitorial Supplies	N
88628	Dalco Enterprises, Inc.		<b>1,386.86</b>		<b>3 Transactions</b>		
1775	Galls LLC 01-252-000-0000-6410		79.13	short sleeve shirt #316	019461212	Clothing Allowance	N
	01-252-000-0000-6410		77.48	short sleeve shirt Sean	019461220	Clothing Allowance	N
	01-252-000-0000-6410		116.98	belt inner/outer Sean	019495220	Clothing Allowance	N
	01-252-000-0000-6410		232.56	Sean L/S shirts	019560359	Clothing Allowance	N

1 General Fund

Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	1099	On Behalf of Name
<b>1775</b>	<b>Galls LLC</b>				<b>506.15</b>							
								<b>4</b>	Transactions			
11715	<b>Granite Electronics</b>											
	01-252-000-0000-6231				284.00	squad mobiles programming		154008692-1		Services, Labor, Contracts		N
<b>11715</b>	<b>Granite Electronics</b>				<b>284.00</b>			<b>1</b>	Transactions			
13691	<b>MEnD Correctional Care, PLLC</b>											
	01-252-000-0000-6262				7,822.23	November healthcare services		6171		Medical Expenses & Supplies - Inmates		6
	01-252-000-0000-6262				2,295.00	November add'l nursing service		6171		Medical Expenses & Supplies - Inmates		6
<b>13691</b>	<b>MEnD Correctional Care, PLLC</b>				<b>10,117.23</b>			<b>2</b>	Transactions			
89765	<b>Minnesota Elevator, Inc</b>											
	01-252-000-0000-6231				191.91	November monthly service		935200		Services, Labor, Contracts		N
<b>89765</b>	<b>Minnesota Elevator, Inc</b>				<b>191.91</b>			<b>1</b>	Transactions			
9692	<b>Minnesota Energy Resources Corporation</b>											
	01-252-000-0000-6254				1,498.78	JAIL GAS SERVICE		0505221458		Utilities-Gas and Electric		N
						09/16/2021	10/15/2021					
	01-252-000-0000-6254				613.70	JAIL GAS SERVICE		0505399584		Utilities-Gas and Electric		N
						09/16/2021	10/18/2021					
	01-252-000-0000-6254				37.96	STS GAS SERVICE		0506726121		Utilities-Gas and Electric		N
						09/16/2021	10/18/2021					
<b>9692</b>	<b>Minnesota Energy Resources Corporation</b>				<b>2,150.44</b>			<b>3</b>	Transactions			
3789	<b>Pan-O-Gold Baking Company</b>											
	01-252-000-0000-6418				135.98	groceries		10002421301009		Groceries		N
	01-252-000-0000-6418				131.56	groceries		10002421394009		Groceries		N
<b>3789</b>	<b>Pan-O-Gold Baking Company</b>				<b>267.54</b>			<b>2</b>	Transactions			
11947	<b>Phoenix Supply</b>											
	01-252-000-0000-6424				616.65	inmate apparel		23789		Inmate Supplies		N
	01-252-000-0000-6424				513.15	inmate apparel		23799		Inmate Supplies		N
<b>11947</b>	<b>Phoenix Supply</b>				<b>1,129.80</b>			<b>2</b>	Transactions			
5830	<b>R.R. Brink Locking Systems, Inc.</b>											
	01-252-000-0000-6590				179.00	Medeco 1 1/8" cylinder		049644		Repair & Maintenance Supplies		N
<b>5830</b>	<b>R.R. Brink Locking Systems, Inc.</b>				<b>179.00</b>			<b>1</b>	Transactions			
9295	<b>Reinhart Foodservice</b>											

# Aitkin County



1 General Fund

Vendor No.	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
	01-252-000-0000-6418		53.59-	return cheese	796358	Groceries	N
	01-252-000-0000-6418		2,079.56	groceries	799834	Groceries	N
	01-252-000-0000-6418		93.56-	return donuts	805105	Groceries	N
	01-252-000-0000-6418		2,910.60	groceries	808396	Groceries	N
	01-252-000-0000-6418		17.97-	return milk	810850	Groceries	N
<b>9295</b>	<b>Reinhart Foodservice</b>		<b>4,825.04</b>				<b>5 Transactions</b>
<b>84172</b>	<b>Riverwood Healthcare Center</b>						
	01-252-000-0000-6262		220.85	R.T.W. 07/07/20	RHH10659735501	Medical Expenses & Supplies - Inmates	6
	01-252-000-0000-6262		2,345.28	S.H.W. 02/16/21	RHH11467229303	Medical Expenses & Supplies - Inmates	6
	01-252-000-0000-6262		5,529.26	S.H.W. 03/09/21	RHH11507971403	Medical Expenses & Supplies - Inmates	6
<b>84172</b>	<b>Riverwood Healthcare Center</b>		<b>8,095.39</b>				<b>3 Transactions</b>
<b>86235</b>	<b>The Office Shop Inc</b>						
	01-252-000-0000-6405		31.70	Bremer Bank stamp	1102503-0	Office Supplies	N
	01-252-000-0000-6231		199.99	EOC copier maint contract	318715-0	Services, Labor, Contracts	N
<b>86235</b>	<b>The Office Shop Inc</b>		<b>231.69</b>				<b>2 Transactions</b>
<b>9302</b>	<b>WEX Bank</b>						
	01-252-000-0000-6330		64.23	transport gas	75012110	Prisoner Transportation & Travel	N
<b>9302</b>	<b>WEX Bank</b>		<b>64.23</b>				<b>1 Transactions</b>
<b>252</b>	<b>DEPT Total:</b>		<b>30,034.04</b>	<b>Corrections</b>			<b>17 Vendors</b>
							<b>34 Transactions</b>
<b>253</b>	<b>DEPT</b>			<b>Sentence to Serve</b>			
	<b>2340 Hyytinen Hardware Hank</b>						
	01-253-000-0000-6405		6.99	utility scrub	1672168	Operating Supplies	N
	01-253-000-0000-6405		4.47	mouse trap	1673241	Operating Supplies	N
	01-253-000-0000-6405		4.99	masking tape	1673336	Operating Supplies	N
	01-253-000-0000-6405		6.93	hardware	1673703	Operating Supplies	N
	01-253-000-0000-6405		7.65	cold shut	1673942	Operating Supplies	N
<b>2340</b>	<b>Hyytinen Hardware Hank</b>		<b>31.03</b>				<b>5 Transactions</b>
<b>253</b>	<b>DEPT Total:</b>		<b>31.03</b>	<b>Sentence to Serve</b>			<b>1 Vendors</b>
							<b>5 Transactions</b>
<b>257</b>	<b>DEPT</b>			<b>Community Corrections</b>			
	<b>783 Canon Financial Services, Inc</b>						
	01-257-000-0000-6342		104.86	CANON COPIER RENTAL CONTRACT	27598996	Office Equipment Rental/Contracts	N

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
783	Canon Financial Services, Inc		104.86	10/20/2021 11/19/2021	1 Transactions		
9516	Carey Publishing Group 01-257-000-0000-6249		130.00	CAREY GROUP CURRICULUM LICENSE 10/29/2021 10/29/2022	2021-1565-B	Software License Fees	Y
9516	Carey Publishing Group		130.00	1 Transactions			
11997	Minnesota Monitoring, Inc 01-257-258-0000-6342		488.00	SOBRIETY CRT EHM COST INV13400 10/01/2021 10/31/2021	13409 / 13400	Equipment Rental/Contracts-Home Moni	N
	01-257-267-0000-6341		1,981.50	PROBATION EHM COSTS INV 13409 10/01/2021 10/31/2021	13409 / 13400	Equipment Rental	N
11997	Minnesota Monitoring, Inc		2,469.50	2 Transactions			
6097	Verizon Wireless 01-257-257-0000-6215		163.93	AGENT WORK CELL PHONES 09/24/2021 10/23/2021	9891362540	Wireless Telephone Services	N
6097	Verizon Wireless		163.93	1 Transactions			
257	<b>DEPT Total:</b>		<b>2,868.29</b>	<b>Community Corrections</b>	<b>4 Vendors</b>	<b>5 Transactions</b>	
280	DEPT			Emergency Management			
361	Arrowhead EMS Association 01-280-000-0000-6240		85.00	EMS annual dues thru 9/30/22	11870	Membership/Dues/Association Fees	N
361	Arrowhead EMS Association		85.00	1 Transactions			
280	<b>DEPT Total:</b>		<b>85.00</b>	<b>Emergency Management</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
391	DEPT			Solid Waste			
10452	AT&T Mobility 01-391-000-0000-6250		44.67	MONTHLY CELLULAR CHARGES 09/26/2021 10/25/2021	287301120814	Telephone	N
10452	AT&T Mobility		44.67	1 Transactions			
391	<b>DEPT Total:</b>		<b>44.67</b>	<b>Solid Waste</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
392	DEPT			Water Wells			

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
10501	<b>Sigma-Aldrich RTC</b> 01-392-000-0000-6405		281.45	MICROBIOLOGICAL PT	554927256	Office, Film, & Field Supplies	N
<b>10501</b>	<b>Sigma-Aldrich RTC</b>		<b>281.45</b>	1 Transactions			
<b>392</b>	<b>DEPT Total:</b>		<b>281.45</b>	<b>Water Wells</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>601</b>	DEPT			Extension			
10850	<b>Carlson/David L</b> 01-601-000-0000-6350		35.00	EXT PER DIEM	11012021	Per Diem	Y
	01-601-000-0000-6360		22.40	EXT MILEAGE	11012021	Extension Comm Expenses (Not Per Die	Y
<b>10850</b>	<b>Carlson/David L</b>		<b>57.40</b>	2 Transactions			
9440	<b>Dotzler/Sharon A</b> 01-601-000-0000-6350		35.00	EXT PER DIEM	11012021	Per Diem	Y
<b>9440</b>	<b>Dotzler/Sharon A</b>		<b>35.00</b>	1 Transactions			
91345	<b>Elvecrog/Roberta C</b> 01-601-000-0000-6350		35.00	EXT PER DIEM	11012021	Per Diem	Y
<b>91345</b>	<b>Elvecrog/Roberta C</b>		<b>35.00</b>	1 Transactions			
12045	<b>Janzen/Joy</b> 01-601-000-0000-6350		35.00	EXT PER DIEM	11012021	Per Diem	Y
	01-601-000-0000-6360		10.08	EXT MILEAGE	11012021	Extension Comm Expenses (Not Per Die	Y
<b>12045</b>	<b>Janzen/Joy</b>		<b>45.08</b>	2 Transactions			
14813	<b>Joerger, Rebecca</b> 01-601-000-0000-6350		35.00	EXT PER DIEM	11012021	Per Diem	Y
	01-601-000-0000-6360		17.92	EXT MLG	11012021	Extension Comm Expenses (Not Per Die	Y
<b>14813</b>	<b>Joerger, Rebecca</b>		<b>52.92</b>	2 Transactions			
<b>601</b>	<b>DEPT Total:</b>		<b>225.40</b>	<b>Extension</b>	<b>5 Vendors</b>	<b>8 Transactions</b>	
<b>711</b>	DEPT			Economic Development			
9718	<b>Jeffers/Mark R</b> 01-711-000-0000-6241		225.00	UOFM LEADING ECON TRANSFORM 11/08/2021 11/22/2021	10152021	Registration Fee	N
	01-711-000-0000-6241		250.00	EDAM COURSE 10/07/2021 11/04/2021	R193	Registration Fee	N

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# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 General Fund

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
9718	Jeffers/Mark R					
		475.00		2 Transactions		
711	DEPT Total:		Economic Development	1 Vendors		2 Transactions
1	Fund Total:	113,572.44	General Fund			164 Transactions

# Aitkin County



2 Reserves Fund

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
40	DEPT			Auditor			
	5398 CDW Government, Inc						
	02-040-028-0000-6405		3,000.00	SURFACE LAPTOPS - WB&KR	M277570	Equipment Reserve Expense - Auditor	N
	5398 CDW Government, Inc		3,000.00	1 Transactions			
40	<b>DEPT Total:</b>		<b>3,000.00</b>	<b>Auditor</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
2	<b>Fund Total:</b>		<b>3,000.00</b>	<b>Reserves Fund</b>		<b>1 Transactions</b>	

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

3 Road & Bridge

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
301	DEPT			R&B Administration			
10855	<b>Culligan Water</b> 03-301-000-0000-6400		55.00	WATER COOLER RENTAL	NOV STMT	Supplies And Materials	N
<b>10855</b>	<b>Culligan Water</b>		<b>55.00</b>	<b>1</b> Transactions			
3247	<b>MCEA</b> 03-301-000-0000-6240		210.00	2022 MCEA FULL MEMBERSHIP	WELLE	Membership/Dues/Association Fees	N
<b>3247</b>	<b>MCEA</b>		<b>210.00</b>	<b>1</b> Transactions			
9261	<b>RTVision, Inc.</b> 03-301-000-0000-6300		1,833.60	ANNUAL TIME CARD PLUS SUPP/MAI	2021-101621	Maintenance/Service Contracts	N
<b>9261</b>	<b>RTVision, Inc.</b>		<b>1,833.60</b>	<b>1</b> Transactions			
11605	<b>Shred Right</b> 03-301-000-0000-6400		40.00	DOCUMENT DESTRUCTION	562145	Supplies And Materials	N
<b>11605</b>	<b>Shred Right</b>		<b>40.00</b>	<b>1</b> Transactions			
<b>301</b>	<b>DEPT Total:</b>		<b>2,138.60</b>	<b>R&amp;B Administration</b>	<b>4 Vendors</b>	<b>4 Transactions</b>	
303	DEPT			R&B Highway Maintenance			
14943	<b>1ST AYD CORPORATION</b> 03-303-000-0000-6298		394.35	PALISADE SHOP SUPPLIES	PSI186553	Shop Maintenance	N
	03-303-000-0000-6298		394.35	AITKIN SHOP SUPPLIES	PSI186553	Shop Maintenance	N
	03-303-000-0000-6298		394.35	JACOBSON SHOP SUPPLIES	PSI186553	Shop Maintenance	N
	03-303-000-0000-6298		394.35	SWATARA SHOP SUPPLIES	PSI186553	Shop Maintenance	N
	03-303-000-0000-6298		394.35	MCGREGOR SHOP SUPPLIES	PSI186553	Shop Maintenance	N
	03-303-000-0000-6298		394.35	MCGRATH SHOP SUPPLIES	PSI186553	Shop Maintenance	N
<b>14943</b>	<b>1ST AYD CORPORATION</b>		<b>2,366.10</b>	<b>6</b> Transactions			
195	<b>Aitkin Tire Shop</b> 03-303-000-0000-6590		40.00	REPAIR LABOR	0-061167	Repair & Maintenance Supplies	Y
	03-303-000-0000-6590		80.00	REPAIR LABOR	0-061183	Repair & Maintenance Supplies	Y
<b>195</b>	<b>Aitkin Tire Shop</b>		<b>120.00</b>	<b>2</b> Transactions			
13620	<b>American Door Works</b> 03-303-000-0000-6298		533.20	AITKIN SHOP REPAIRS	0247043-IN	Shop Maintenance	N
<b>13620</b>	<b>American Door Works</b>		<b>533.20</b>	<b>1</b> Transactions			
12106	<b>Antoine Electric</b>						

# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

3 Road & Bridge

Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name	1099
		03-303-000-0000-6298			106.32	AITKIN SHOP		20565		Shop Maintenance		N
<b>12106</b>	<b>Antoine Electric</b>				<b>106.32</b>		1 Transactions					
10452	<b>AT&amp;T Mobility</b>	03-303-000-0000-6254			22.97	PAUL'S IPAD SVC		287266104878X1		Utilities-Gas and Electric		N
<b>10452</b>	<b>AT&amp;T Mobility</b>				<b>22.97</b>		1 Transactions					
86467	<b>Auto Value Aitkin</b>	03-303-000-0000-6298			26.94	AITKIN SHOP SUPPLIES		40187569		Shop Maintenance		N
		03-303-000-0000-6298			80.82	AITKIN SHOP SUPPLIES		40187637		Shop Maintenance		N
		03-303-000-0000-6590			65.88	REPAIR PARTS-FILTER		40188349		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			39.99	REPAIR PARTS		40188434		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			261.99	REPAIR PARTS		40188509		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			104.99	REPAIR PARTS		40188526		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			104.99	REPAIR PARTS		40188658		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			23.99	REPAIR PARTS		40188736		Repair & Maintenance Supplies		N
		03-303-000-0000-6590			255.42	REPAIR PARTS		40188759		Repair & Maintenance Supplies		N
<b>86467</b>	<b>Auto Value Aitkin</b>				<b>755.03</b>		9 Transactions					
13725	<b>Beartooth True Value</b>	03-303-000-0000-6298			41.98	AITKIN SHOP SUPPLIES		A105300		Shop Maintenance		N
<b>13725</b>	<b>Beartooth True Value</b>				<b>41.98</b>		1 Transactions					
8048	<b>Cemstone Products Co</b>	03-303-000-0000-6524			5,654.99	SALT SAND		a6157468		Winter Sand		N
<b>8048</b>	<b>Cemstone Products Co</b>				<b>5,654.99</b>		1 Transactions					
163	<b>Charter Communications Holdings LLC</b>	03-303-000-0000-6254			141.76	PHONE: HWY OFFICE		0-022823101921		Utilities-Gas and Electric		N
<b>163</b>	<b>Charter Communications Holdings LLC</b>				<b>141.76</b>		1 Transactions					
14887	<b>Cintas Corporation</b>	03-303-000-0000-6298			13.07	SHOP LAUNDRY		4099639267		Shop Maintenance		N
		03-303-000-0000-6298			93.14	SHOP LAUNDRY		4100338012		Shop Maintenance		N
<b>14887</b>	<b>Cintas Corporation</b>				<b>106.21</b>		2 Transactions					
9714	<b>CONCRETE LIFTING SOLUTION</b>	03-303-000-0000-6521			500.00	BRIDGE VOID FILL		0-0126		Maintenance Supplies		N

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>9714</b>	<b>CONCRETE LIFTING SOLUTION</b>		<b>500.00</b>		1 Transactions		
1115	Contech Engineered Solutions 03-303-000-0000-6515		5,158.00	60" ANNULAR CULVERT	23842542	Culverts	N
<b>1115</b>	<b>Contech Engineered Solutions</b>		<b>5,158.00</b>		1 Transactions		
13892	COURIER/DON 03-303-000-0000-6411		109.99	WORK BOOTS REIMBURSEMENT	514649	Safety Footwear	N
<b>13892</b>	<b>COURIER/DON</b>		<b>109.99</b>		1 Transactions		
7935	East Central Energy 03-303-000-0000-6254		79.59	SEPT/OCT POWER-MCGRATH	35018290	Utilities-Gas and Electric	N
	03-303-000-0000-6254		43.33	SEPT/OCT POWER-STREET LIGHT	35018408	Utilities-Gas and Electric	N
<b>7935</b>	<b>East Central Energy</b>		<b>122.92</b>		2 Transactions		
7060	Federated Co-Ops Inc. 03-303-000-0000-6297		121.31	MCGREGOR PROPANE	827020	Shop Fuel	N
<b>7060</b>	<b>Federated Co-Ops Inc.</b>		<b>121.31</b>		1 Transactions		
8622	Frontier 03-303-000-0000-6254		70.82	JACOBSON	218-752-6591	Utilities-Gas and Electric	N
	03-303-000-0000-6254		70.82	MCGREGOR	218-768-4481	Utilities-Gas and Electric	N
	03-303-000-0000-6254		70.82	PALISADE	218-845-2607	Utilities-Gas and Electric	N
	03-303-000-0000-6254		90.82	MCGRATH	320-592-3580	Utilities-Gas and Electric	N
<b>8622</b>	<b>Frontier</b>		<b>303.28</b>		4 Transactions		
1754	Garrison Disposal Company, Inc 03-303-000-0000-6254		140.28	AITKIN SHOP	182134	Utilities-Gas and Electric	N
<b>1754</b>	<b>Garrison Disposal Company, Inc</b>		<b>140.28</b>		1 Transactions		
8844	H & R Construction Co 03-303-000-0000-6521		74.34	GUARDRAIL REPAIR	19623	Maintenance Supplies	N
<b>8844</b>	<b>H &amp; R Construction Co</b>		<b>74.34</b>		1 Transactions		
91187	Lake Country Power 03-303-000-0000-6254		53.02	SEPT/OCT CSAH 14	141979801	Utilities-Gas and Electric	N
	03-303-000-0000-6254		52.22	SEPT/OCT CSAH 6	141979901	Utilities-Gas and Electric	N
<b>91187</b>	<b>Lake Country Power</b>		<b>105.24</b>		2 Transactions		

# Aitkin County



3 Road & Bridge

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
2941	<b>M R Sign Co Inc</b> 03-303-000-0000-6516 03-303-000-0000-6516		820.00 197.80	E911 SIGNING-SIGN TUBES ADOPT-A-HWY CEDARBROOK 4-H CLU	214272 214354	Signs & Posts Signs & Posts	N N
<b>2941</b>	<b>M R Sign Co Inc</b>		<b>1,017.80</b>	<b>2</b> Transactions			
9727	<b>PADDY'S WILD RICE FARM, LLC</b> 03-303-000-0000-6521		1,000.00	DITCH REMOVAL	39	Maintenance Supplies	N
<b>9727</b>	<b>PADDY'S WILD RICE FARM, LLC</b>		<b>1,000.00</b>	<b>1</b> Transactions			
14861	<b>Parman Energy Group</b> 03-303-000-0000-6513 03-303-000-0000-6513		1,291.40 1,170.95	HYDRAULIC FLUID MOTOR OIL	0998473-IN 0998473-IN	Motor Fuel & Lubricants Motor Fuel & Lubricants	N N
<b>14861</b>	<b>Parman Energy Group</b>		<b>2,462.35</b>	<b>2</b> Transactions			
8537	<b>Powerplan OIB</b> 03-303-000-0000-6590		214.88	REPAIR PARTS	2059337	Repair & Maintenance Supplies	N
<b>8537</b>	<b>Powerplan OIB</b>		<b>214.88</b>	<b>1</b> Transactions			
3950	<b>Public Utilities</b> 03-303-000-0000-6254 03-303-000-0000-6254 03-303-000-0000-6254 03-303-000-0000-6254		53.47 46.68 83.49 55.70	HWY 47 & CR 12 HWY 210 W & CR 28 AITKIN SHOP WATER HWY 210/169 E & CR 12	1686-00 59455-00 63335-00 63388-00	Utilities-Gas and Electric Utilities-Gas and Electric Utilities-Gas and Electric Utilities-Gas and Electric	N N N N
<b>3950</b>	<b>Public Utilities</b>		<b>239.34</b>	<b>4</b> Transactions			
4070	<b>Riley Auto Supply</b> 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6590 03-303-000-0000-6298 03-303-000-0000-6590		251.54 19.00 47.98 39.96 49.05 71.77 9.99 83.09	REPAIR PARTS REPAIR PARTS REPAIR PARTS REPAIR PARTS REPAIR PARTS REPAIR PARTS AITKIN SHOP SUPPLIES REPAIR PARTS	628285 628286 628370 628424 628426 628487 628489 628502	Repair & Maintenance Supplies Repair & Maintenance Supplies Shop Maintenance Repair & Maintenance Supplies	N N N N N N N N
<b>4070</b>	<b>Riley Auto Supply</b>		<b>572.38</b>	<b>8</b> Transactions			
9176	<b>SPARKY'S TOOLS, LLC</b> 03-303-000-0000-6298		550.98	AITKIN SHOP SUPPLIES	D 94338	Shop Maintenance	N

# Aitkin County



3 Road & Bridge

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>9176</b>	<b>SPARKY'S TOOLS, LLC</b>		<b>550.98</b>		<b>1</b> Transactions		
8364	<b>Towmaster, Inc</b> 03-303-000-0000-6590		8.73	REPAIR PARTS	443795	Repair & Maintenance Supplies	N
<b>8364</b>	<b>Towmaster, Inc</b>		<b>8.73</b>		<b>1</b> Transactions		
7758	<b>Traffic Marking Service Inc.</b> 03-303-000-0000-6514		16,267.27	PAVEMENT MARKING	12087	Pavement Striping	N
<b>7758</b>	<b>Traffic Marking Service Inc.</b>		<b>16,267.27</b>		<b>1</b> Transactions		
8605	<b>Wayne's Sanitation LLC</b> 03-303-000-0000-6254		52.73	GARBAGE: MCGRATH	324183	Utilities-Gas and Electric	N
<b>8605</b>	<b>Wayne's Sanitation LLC</b>		<b>52.73</b>		<b>1</b> Transactions		
9642	<b>WEX BANK</b> 03-303-000-0000-6513		10.55-	REBATE	74898255	Motor Fuel & Lubricants	N
	03-303-000-0000-6513		5,341.28	GASOLINE	74898255	Motor Fuel & Lubricants	N
	03-303-000-0000-6513		132.58	GASOLINE	7898255	Motor Fuel & Lubricants	N
<b>9642</b>	<b>WEX BANK</b>		<b>5,463.31</b>		<b>3</b> Transactions		
<b>303</b>	<b>DEPT Total:</b>		<b>44,333.69</b>	<b>R&amp;B Highway Maintenance</b>	<b>30 Vendors</b>	<b>64 Transactions</b>	
<b>307</b>	DEPT			R&B Capital Infrastructure			
15195	<b>Camp Crom LLC</b> 03-307-000-0000-6362		7,785.00	RIGHT OF WAY SW1/4 OF SW1/4 S2	PARCEL 37	Right Of Way	S
	03-307-000-0000-6362		19,515.00	RIGHT OF WAY SE1/4 OF SW1/4 S2	PARCEL 41	Right Of Way	S
<b>15195</b>	<b>Camp Crom LLC</b>		<b>27,300.00</b>		<b>2</b> Transactions		
5128	<b>Widseth Smith &amp; Nolting Inc</b> 03-307-000-0000-6260		465.00	PROFESSIONAL SERVICES	213530	Professional Services	N
<b>5128</b>	<b>Widseth Smith &amp; Nolting Inc</b>		<b>465.00</b>		<b>1</b> Transactions		
14998	<b>WSB &amp; Associates, Inc.</b> 03-307-000-0000-6260		2,696.00	BIT PLANT INSPECTION	R-018474-000-2	Professional Services	Y
	03-307-000-0000-6260		3,394.50	SURVEYING	R-018974-000-1	Professional Services	Y
<b>14998</b>	<b>WSB &amp; Associates, Inc.</b>		<b>6,090.50</b>		<b>2</b> Transactions		

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# 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>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
307	<b>DEPT Total:</b>		<b>33,855.50</b>	<b>R&amp;B Capital Infrastructure</b>	<b>3 Vendors</b>	<b>5 Transactions</b>	
3	<b>Fund Total:</b>		<b>80,327.79</b>	<b>Road &amp; Bridge</b>		<b>73 Transactions</b>	

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
400	DEPT			Public Health Department			
9553	<b>Aramark Uniform Services</b> 05-400-440-0410-6422		5.74	CLEANING SUPPLIES	253000064864	Janitorial Supplies	N
<b>9553</b>	<b>Aramark Uniform Services</b>		<b>5.74</b>	1 Transactions			
10855	<b>Culligan Water</b> 05-400-440-0410-6301		20.62	COOLER RENTAL	150-10016285-1	Equipment Lease/Space Rental	N
<b>10855</b>	<b>Culligan Water</b>		<b>20.62</b>	1 Transactions			
89765	<b>Minnesota Elevator, Inc</b> 05-400-440-0410-6300		27.13	ELEVATOR SERVICE NOV 21	935497	Maintenance/Service Contracts	N
<b>89765</b>	<b>Minnesota Elevator, Inc</b>		<b>27.13</b>	1 Transactions			
86235	<b>The Office Shop Inc</b> 05-400-440-0410-6405		26.60	ACCTG-TONER CARTRIDGE	1102613-1	Office Supplies	N
	05-400-440-0410-6405		10.31	ACCTG-RECVD STAMP	1102723-0	Office Supplies	N
	05-400-440-0410-6300		51.97	OSS COPIER CONTRACT IRC5550I	318657-0	Maintenance/Service Contracts	N
<b>86235</b>	<b>The Office Shop Inc</b>		<b>88.88</b>	3 Transactions			
400	<b>DEPT Total:</b>		<b>142.37</b>	<b>Public Health Department</b>	<b>4 Vendors</b>	<b>6 Transactions</b>	
420	DEPT			Income Maintenance			
9553	<b>Aramark Uniform Services</b> 05-420-600-4800-6422		13.53	CLEANING SUPPLIES	253000064864	Janitorial Supplies	N
<b>9553</b>	<b>Aramark Uniform Services</b>		<b>13.53</b>	1 Transactions			
10855	<b>Culligan Water</b> 05-420-600-4800-6301		48.63	COOLER RENTAL	150-10016285-1	Equipment Lease/Space Rental	N
<b>10855</b>	<b>Culligan Water</b>		<b>48.63</b>	1 Transactions			
89765	<b>Minnesota Elevator, Inc</b> 05-420-600-4800-6300		63.95	ELEVATOR SERVICE NOV 21	935497	Maintenance/Service Contracts	N
<b>89765</b>	<b>Minnesota Elevator, Inc</b>		<b>63.95</b>	1 Transactions			
86235	<b>The Office Shop Inc</b> 05-420-600-4800-6405		62.69	ACCTG-TONER CARTRIDGE	1102613-1	Office Supplies	N
	05-420-600-4800-6405		24.30	ACCTG-RECVD STAMP	1102723-0	Office Supplies	N
	05-420-600-4800-6300		122.50	OSS COPIER CONTRACT IRC5550I	318657-0	Maintenance/Service Contracts	N

# Aitkin County



5 Health & Human Services

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
86235	The Office Shop Inc		209.49	3 Transactions		
420	<b>DEPT Total:</b>		<b>335.60</b>	<b>Income Maintenance</b>	<b>4 Vendors</b>	<b>6 Transactions</b>
430	DEPT			Social Services		
9553	Aramark Uniform Services 05-430-700-4800-6422		21.73	CLEANING SUPPLIES	253000064864	Janitorial Supplies N
9553	Aramark Uniform Services		21.73	1 Transactions		
10855	Culligan Water 05-430-700-4800-6301		78.10	COOLER RENTAL	150-10016285-1	Equipment Lease/Space Rental N
10855	Culligan Water		78.10	1 Transactions		
89765	Minnesota Elevator, Inc 05-430-700-4800-6300		102.70	ELEVATOR SERVICE NOV 21	935497	Maintenance/Service Contracts N
89765	Minnesota Elevator, Inc		102.70	1 Transactions		
86235	The Office Shop Inc 05-430-700-4800-6405		122.13	OSS-CHAIR MAT (CK)	1102613-0	Office Supplies N
	05-430-700-4800-6405		100.69	ACCTG-TONER CARTRIDGE	1102613-1	Office Supplies N
	05-430-700-4800-6405		39.03	ACCTG-RECVD STAMP	1102723-0	Office Supplies N
	05-430-700-4800-6300		196.74	OSS COPIER CONTRACT IRC5550I	318657-0	Maintenance/Service Contracts N
86235	The Office Shop Inc		458.59	4 Transactions		
430	<b>DEPT Total:</b>		<b>661.12</b>	<b>Social Services</b>	<b>4 Vendors</b>	<b>7 Transactions</b>
5	<b>Fund Total:</b>		<b>1,139.09</b>	<b>Health &amp; Human Services</b>		<b>19 Transactions</b>

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
0	DEPT			Undesignated			
4580	<b>Mn Dept Of Finance</b>						
	09-000-000-0000-2022		732.00	BIRTH/DEATH SURCHARGES	AUG 2021	Birth/Death Surcharges	N
	09-000-000-0000-2024		123.00	CHILDREN SURCHARGES	AUG 2021	St Share Of Birth Cert.-Children	N
	09-000-000-0000-2031		12.00	TORRENS SURCHARGES	AUG 2021	Real Estate Assurance (Was 5874 And 6	N
	09-000-000-0000-2036		6,048.00	STATE GEN FUND	AUG 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2036		410.00	STATE 2010 LEG	AUG 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2031		330.00	REAL ESTATE ASSURANCE-AUG 2021	AUGUST 2021	Real Estate Assurance (Was 5874 And 6	N
	09-000-000-0000-2022		1,072.00	BIRTH/DEATH SURCHARGES	JULY 2021	Birth/Death Surcharges	N
	09-000-000-0000-2024		150.00	CHILDREN SURCHARGES	JULY 2021	St Share Of Birth Cert.-Children	N
	09-000-000-0000-2031		18.00	TORRENS SURCHARGES	JULY 2021	Real Estate Assurance (Was 5874 And 6	N
	09-000-000-0000-2036		6,468.00	STATE GEN FUND	JULY 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2036		500.00	STATE 2010 LEG	JULY 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2022		940.00	BIRTH/DEATH SURCHARGES	JUNE 2021	Birth/Death Surcharges	N
	09-000-000-0000-2024		132.00	CHILDREN SURCHARGES	JUNE 2021	St Share Of Birth Cert.-Children	N
	09-000-000-0000-2031		30.00	TORRENS SURCHARGES	JUNE 2021	Real Estate Assurance (Was 5874 And 6	N
	09-000-000-0000-2036		6,384.00	STATE GEN FUND	JUNE 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2036		440.00	STATE 2010 LEG	JUNE 2021	Recording Surcharges (Was 5871 & 6281)	N
	09-000-000-0000-2030		210.00	MARRIAGE LIC FEES	OCT 2021	State Fees, Assessments & Surcharges	N
	09-000-000-0000-2031		3,258.00	REAL ESTATE ASSURANCE-SEP 2021	SEPTEMBER 2021	Real Estate Assurance (Was 5874 And 6	N
<b>4580</b>	<b>Mn Dept Of Finance</b>		<b>27,257.00</b>				<b>18 Transactions</b>
3375	<b>Mn Dept Of Health</b>						
	09-000-000-0000-2027		1,105.00	STATE WELL CERT	AUG 2021	State Well Cert Fees (Was 5097 & 6203)	N
	09-000-000-0000-2027		1,572.50	STATE WELL CERT	JULY 2021	State Well Cert Fees (Was 5097 & 6203)	N
	09-000-000-0000-2027		1,275.00	STATE WELL CERT	JUNE 2021	State Well Cert Fees (Was 5097 & 6203)	N
<b>3375</b>	<b>Mn Dept Of Health</b>		<b>3,952.50</b>				<b>3 Transactions</b>
0	<b>DEPT Total:</b>		<b>31,209.50</b>	<b>Undesignated</b>			<b>2 Vendors</b>
							<b>21 Transactions</b>
9	<b>Fund Total:</b>		<b>31,209.50</b>	<b>State</b>			<b>21 Transactions</b>

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
923	DEPT			Forfeited Tax Sales			
13649	<b>Aitkin Rental Center</b> 10-923-000-0000-6231		385.00	BOBCAT RENTAL 10/06/2021 10/07/2021	10778	Services, Labor, Contracts	1
<b>13649</b>	<b>Aitkin Rental Center</b>		<b>385.00</b>	<b>1 Transactions</b>			
195	<b>Aitkin Tire Shop</b> 10-923-000-0000-6590		980.00	TIRES - CHRIS'S TRUCK	61159	Repair & Maintenance Supplies	Y
<b>195</b>	<b>Aitkin Tire Shop</b>		<b>980.00</b>	<b>1 Transactions</b>			
86467	<b>Auto Value Aitkin</b> 10-923-000-0000-6590		65.34	PRIME GUARD, FURNACE FUEL PUMP 10/15/2021 10/15/2021	40188667	Repair & Maintenance Supplies	N
<b>86467</b>	<b>Auto Value Aitkin</b>		<b>65.34</b>	<b>1 Transactions</b>			
10855	<b>Culligan Water</b> 10-923-000-0000-6231		37.50	WATER 11/01/2021 11/30/2021	150-10046456-2	Services, Labor, Contracts	N
<b>10855</b>	<b>Culligan Water</b>		<b>37.50</b>	<b>1 Transactions</b>			
88628	<b>Dalco Enterprises, Inc.</b> 10-923-000-0000-6405		46.82	TRASH CAN LINERS	3836770	Office Supplies	N
<b>88628</b>	<b>Dalco Enterprises, Inc.</b>		<b>46.82</b>	<b>1 Transactions</b>			
1430	<b>Dotzler Power Equipment</b> 10-923-000-0000-6590		50.34	1 QT XP FUEL	23620	Repair & Maintenance Supplies	N
<b>1430</b>	<b>Dotzler Power Equipment</b>		<b>50.34</b>	<b>1 Transactions</b>			
1754	<b>Garrison Disposal Company, Inc</b> 10-923-000-0000-6231		110.30	GARBAGE - LAND DEPT. 11/01/2021 11/01/2021	182090	Services, Labor, Contracts	N
<b>1754</b>	<b>Garrison Disposal Company, Inc</b>		<b>110.30</b>	<b>1 Transactions</b>			
2340	<b>Hyytinen Hardware Hank</b> 10-923-000-0000-6590		25.98	DBL MALE ADAPTER, HOSE LEADER 10/20/2021 10/20/2021	9277364	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		9.96	CAP HEAD SCREWS 10/21/2021 10/21/2021	9277364	Repair & Maintenance Supplies	N
	10-923-000-0000-6590		8.99	SEA FOAM MOTOR TUN	9277364	Repair & Maintenance Supplies	N

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
2340	Hyytinen Hardware Hank		44.93	10/13/2021 10/13/2021			
					3 Transactions		
9692	Minnesota Energy Resources Corporation 10-923-000-0000-6254		95.65	LAND DEPT. ELECTRICITY 09/27/2021 10/25/2021	0502544561	Utilities-Gas and Electric	N
9692	Minnesota Energy Resources Corporation		95.65		1 Transactions		
8436	Northland Parts 10-923-000-0000-6590		12.49	PIN CLIP 10/05/2021 10/05/2021	433438/434224	Repair & Maintenance Supplies	N
8436	Northland Parts		12.49		1 Transactions		
4070	Riley Auto Supply 10-923-000-0000-6450		55.99	LG SNAP RING PLIER 10/01/2021 10/01/2021	627963	Small Equipment: Phones,Chairs,Tools,e	N
4070	Riley Auto Supply		55.99		1 Transactions		
90805	Temco 10-923-000-0000-6590		325.09	FABRICATE SHAFT - LABOR & MAT.	26377/26380	Repair & Maintenance Supplies	Y
	10-923-000-0000-6590		160.00	REPLACE SEALS IN HUB	26377/26380	Repair & Maintenance Supplies	Y
90805	Temco		485.09		2 Transactions		
13934	The Tire Barn 10-923-000-0000-6590		815.12	TIRES - 2015 FORD F250 #224	60042	Repair & Maintenance Supplies	N
13934	The Tire Barn		815.12		1 Transactions		
9242	Theco Inc 10-923-000-0000-6590		38.59	BOBCAT - AIR FILTER	02-31228	Repair & Maintenance Supplies	N
9242	Theco Inc		38.59		1 Transactions		
15229	Thompson/Dennis J 10-923-000-0000-6330		47.38	GRAND RAPIDS MN LOGGER ED MTG	110321	Transportation/Travel/Parking	N
15229	Thompson/Dennis J		47.38		1 Transactions		
10930	Tidholm Productions 10-923-000-0000-6405		157.10	SOO-LINE PERMITS	2263 1167	Office Supplies	Y
10930	Tidholm Productions		157.10		1 Transactions		

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# Aitkin County



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

10 Trust

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
12788	<b>Timmer Implement of Aitkin</b> 10-923-000-0000-6590		12.83	SEAL, OIL	IA20836	Repair & Maintenance Supplies N
<b>12788</b>	<b>Timmer Implement of Aitkin</b>		<b>12.83</b>	<b>1 Transactions</b>		
5171	<b>Willey's Marine Inc</b> 10-923-000-0000-6590		186.00	TONGUE JACK, 2 TIE DOWNS	83096/72297	Repair & Maintenance Supplies N
	10-923-000-0000-6590		3.29	BUSHING SNAP LINKAGE	83096/72297	Repair & Maintenance Supplies N
<b>5171</b>	<b>Willey's Marine Inc</b>		<b>189.29</b>	<b>2 Transactions</b>		
<b>923</b>	<b>DEPT Total:</b>		<b>3,629.76</b>	<b>Forfeited Tax Sales</b>	<b>18 Vendors</b>	<b>22 Transactions</b>
<b>10</b>	<b>Fund Total:</b>		<b>3,629.76</b>	<b>Trust</b>		<b>22 Transactions</b>

# Aitkin County



11 Forest Development

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
925	DEPT			Resource Management			
9728	Goble/Dustin 11-925-000-0000-6406		145.00	WORK BOOT ALLOWANCE	200707473	Field Supplies	N
	<b>9728 Goble/Dustin</b>		<b>145.00</b>	<b>1 Transactions</b>			
10930	Tidholm Productions 11-925-000-0000-6231		1,522.50	BUD CAPS	146721197	Services, Labor, Contracts	Y
	<b>10930 Tidholm Productions</b>		<b>1,522.50</b>	<b>1 Transactions</b>			
925	<b>DEPT Total:</b>		<b>1,667.50</b>	<b>Resource Management</b>	<b>2 Vendors</b>	<b>2 Transactions</b>	
939	DEPT			County Surveyor			
7525	Hometown Bldg Supply 11-939-000-0000-6406		31.14	REBAR	2110-048003	Supplies	N
	<b>7525 Hometown Bldg Supply</b>		<b>31.14</b>	<b>1 Transactions</b>			
3326	Minnesota GIS-LIS Consortium 11-939-000-0000-6208		125.00	HAASKEN -CONFERENCE ATTENDANCE 10/22/2021 10/22/2021	200005061	Staff Development/Training	N
	<b>3326 Minnesota GIS-LIS Consortium</b>		<b>125.00</b>	<b>1 Transactions</b>			
939	<b>DEPT Total:</b>		<b>156.14</b>	<b>County Surveyor</b>	<b>2 Vendors</b>	<b>2 Transactions</b>	
11	<b>Fund Total:</b>		<b>1,823.64</b>	<b>Forest Development</b>		<b>4 Transactions</b>	

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
521	DEPT 86235 The Office Shop Inc 19-521-000-0000-6405		69.05	LLCC Administration PADS, LAMINATE, STAMP 11/01/2021 11/01/2021	ACCT# 451	Office Supplies	N
	<b>86235 The Office Shop Inc</b>		<b>69.05</b>	<b>1 Transactions</b>			
521	<b>DEPT Total:</b>		<b>69.05</b>	<b>LLCC Administration</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
522	DEPT 8534 Gophersign Company 19-522-000-0000-6406		156.95	LLCC Education LLCC MAP	110134	Summer Camp Supplies	N
	<b>8534 Gophersign Company</b>		<b>156.95</b>	<b>1 Transactions</b>			
	8436 Northland Parts 19-522-000-0000-6590		79.99	LLCC - WOOD PROCESSOR 10/18/2021 10/18/2021	433438/434224	Repair & Maintenance Supplies	N
	<b>8436 Northland Parts</b>		<b>79.99</b>	<b>1 Transactions</b>			
522	<b>DEPT Total:</b>		<b>236.94</b>	<b>LLCC Education</b>	<b>2 Vendors</b>	<b>2 Transactions</b>	
523	DEPT 3810 Paulbeck's County Market 19-523-000-0000-6420		46.89	LLCC Food GROCERIES 10/15/2021 10/15/2021	TICKET 0050	Food Service Supplies	N
	19-523-000-0000-6420		60.28	GROCERIES 10/24/2021 10/24/2021	TKT 0094	Food Service Supplies	N
	<b>3810 Paulbeck's County Market</b>		<b>107.17</b>	<b>2 Transactions</b>			
	4761 Sysco Minnesota Inc 19-523-000-0000-6420		535.14	FOOD SUPPLIES 10/21/2021 10/21/2021	253024030	Food Service Supplies	N
	19-523-000-0000-6420		1,138.53	FOOD ITEMS 10/28/2021 10/28/2021	253028611	Food Service Supplies	N
	<b>4761 Sysco Minnesota Inc</b>		<b>1,673.67</b>	<b>2 Transactions</b>			
	4968 Upper Lakes Foods, Inc 19-523-000-0000-6420		41.92	DOUGH FOR BREAD 10/19/2021 10/19/2021	869167-0C	Food Service Supplies	N

# Aitkin County



Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
	19-523-000-0000-6420		5.95	FREIGHT CHG FOR FOOD DEL 10/19/2021 10/19/2021	869167-0D	Food Service Supplies	N
	19-523-000-0000-6420		1,886.07	FOOD PURCHASE 10/08/2021 10/08/2021	891277-00	Food Service Supplies	N
	19-523-000-0000-6420		530.48	FOOD SUPPLIES 10/19/2021 10/19/2021	897616-00	Food Service Supplies	N
	19-523-000-0000-6420		122.26	FOOD ORDER 10/22/2021 10/22/2021	900529-00	Food Service Supplies	N
	19-523-000-0000-6420		1,406.66	FOOD SUPPLIES 10/29/2021 10/29/2021	903312	Food Service Supplies	N
<b>4968</b>	<b>Upper Lakes Foods, Inc</b>		<b>3,993.34</b>	<b>6 Transactions</b>			
<b>523</b>	<b>DEPT Total:</b>		<b>5,774.18</b>	<b>LLCC Food</b>	<b>3 Vendors</b>	<b>10 Transactions</b>	
<b>19</b>	<b>Fund Total:</b>		<b>6,080.17</b>	<b>Long Lake Conservation Center</b>		<b>13 Transactions</b>	

# 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	1099
520	DEPT 10618 Erik's Lawn Service 21-520-000-0000-6231		1,060.00	Parks LAWN MOWING 10/05/2021 10/14/2021	8056	Services, Labor, Contracts	Y
	<b>10618 Erik's Lawn Service</b>		<b>1,060.00</b>	<b>1 Transactions</b>			
	8534 Gophersign Company 21-520-000-0000-6406		348.81	SKI TRAIL MAPS	110134	Field Supplies	N
	<b>8534 Gophersign Company</b>		<b>348.81</b>	<b>1 Transactions</b>			
	9354 Kangas Enterprise, Inc 21-520-000-0000-6231	Q	125.00	JACOBSON CAMP - PUMPING	20791	Services, Labor, Contracts	N
	<b>9354 Kangas Enterprise, Inc</b>		<b>125.00</b>	<b>1 Transactions</b>			
	3024 Kingsley/Russell Lee 21-520-000-0000-6802	Q	7,280.00	RABEY LINE ATV TRAIL REPAIR 10/20/2021 11/02/2021	265440	Trail Grants-State	Y
	<b>3024 Kingsley/Russell Lee</b>		<b>7,280.00</b>	<b>1 Transactions</b>			
	9075 On Site Companies, Inc. 21-520-000-0000-6231	Q	174.00	SATELLITE - ROUND LK 10/01/2021 10/31/2021	0001232952	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - BLIND LK CONNECTOR 10/01/2021 10/31/2021	0001232953	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - SOO LINE NORTH 10/01/2021 10/31/2021	0001232954	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	303.00	SATELLITE - LONE LK BEACH 10/01/2021 10/31/2021	0001232955	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - LAWLER TRAILHEAD 10/01/2021 10/31/2021	0001232956	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - MCGREGOR TRAILHEAD 10/01/2021 10/31/2021	0001232957	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - MCGRATH SOO LINE 10/01/2021 10/31/2021	0001232958	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	112.00	SATELLITE - AXTELL RIDING AREA 10/01/2021 10/31/2021	0001232959	Services, Labor, Contracts	N
	<b>9075 On Site Companies, Inc.</b>		<b>1,149.00</b>	<b>8 Transactions</b>			
	9617 Timber Lakes Septic Service, Inc.						

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 21 Parks

# Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
	21-520-000-0000-6231	Q	120.00	AITKIN PK DUMP STATION 10/19/2021 10/19/2021	26195	Services, Labor, Contracts	N
	21-520-000-0000-6231	Q	120.00	BERGLUND PK DUMP STATION 10/19/2021 10/19/2021	26196	Services, Labor, Contracts	N
<b>9617</b>	<b>Timber Lakes Septic Service, Inc.</b>		<b>240.00</b>		<b>2</b>	<b>Transactions</b>	
<b>520</b>	<b>DEPT Total:</b>		<b>10,202.81</b>	<b>Parks</b>	<b>6</b>	<b>Vendors</b>	<b>14</b>
						<b>Transactions</b>	
<b>21</b>	<b>Fund Total:</b>		<b>10,202.81</b>	<b>Parks</b>			<b>14</b>
							<b>Transactions</b>
	<b>Final Total:</b>		<b>250,985.20</b>	<b>188</b>	<b>188</b>	<b>Vendors</b>	<b>331</b>
						<b>Transactions</b>	

# Aitkin County



**Recap by Fund**

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	113,572.44	General Fund
2	3,000.00	Reserves Fund
3	80,327.79	Road & Bridge
5	1,139.09	Health & Human Services
9	31,209.50	State
10	3,629.76	Trust
11	1,823.64	Forest Development
19	6,080.17	Long Lake Conservation Center
21	10,202.81	Parks
<b>All Funds</b>	<b>250,985.20</b>	<b>Total</b>

Approved by, .....

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

Page Break By: 1  
1 - Page Break by Fund  
2 - Page Break by Dept

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

## R&B Contract Disparity Aid

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# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
307	DEPT			R&B Capital Infrastructure			
	9641 S & R REINFORCING, INC.						
	03-307-000-0000-6262		87,144.07	Partial Payment #7	20212	Contract Payments	N
				10/11/2021 11/01/2021			
	9641 S & R REINFORCING, INC.		87,144.07	1 Transactions			
307	<b>DEPT Total:</b>		<b>87,144.07</b>	<b>R&amp;B Capital Infrastructure</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
3	<b>Fund Total:</b>		<b>87,144.07</b>	<b>Road &amp; Bridge</b>		<b>1 Transactions</b>	

# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

**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	1099
943	DEPT			Taxes And Penalties			
4258	St Louis County Auditor 13-943-000-0000-2068		93,105.49	FISCAL DISPARITY 2ND 1/2 -FY21	10292021	Cur - State Aids	N
4258	St Louis County Auditor		<b>93,105.49</b>	1 Transactions			
943	<b>DEPT Total:</b>		<b>93,105.49</b>	<b>Taxes And Penalties</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
13	<b>Fund Total:</b>		<b>93,105.49</b>	<b>Taxes &amp; Penalties</b>		<b>1 Transactions</b>	
	<b>Final Total:</b>		<b>180,249.56</b>	<b>2 Vendors</b>	<b>2 Transactions</b>		

# Aitkin County



<b>Recap by Fund</b>	<b><u>Fund</u></b>	<b><u>AMOUNT</u></b>	<b><u>Name</u></b>
	3	87,144.07	Road & Bridge
	13	93,105.49	Taxes & Penalties
<b>All Funds</b>		<b>180,249.56</b>	<b>Total</b>

Approved by, .....

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

Explode Dist. Formulas?: Y

Paid on Behalf Of Name  
on Audit List?: N

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

Save Report Options?: N

# Sales Tax and Diesel Tax October 2021

# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>89991</b>	<b>Bremer Bank</b>						
1	01-042-000-0000-5840		0.26	Receipt Nbr 16889 10/04/2021		Misc Receipts	N
2	01-042-000-0000-5840		0.13	Receipt Nbr 16925 10/11/2021		Misc Receipts	N
3	01-042-000-0000-5840		0.51	Receipt Nbr 16944 10/14/2021		Misc Receipts	N
4	01-042-000-0000-5840		0.26	Receipt Nbr 16971 10/19/2021		Misc Receipts	N
5	01-042-000-0000-5840		1.16	Receipt Nbr 16980 10/20/2021		Misc Receipts	N
6	01-043-000-0000-5840		0.51	Receipt Nbr 16965 10/19/2021		Misc Receipts	N
7	01-090-000-0000-5840		2.57	Receipt Nbr 16886 10/04/2021		Misc Receipts	N
8	01-090-000-0000-5840		1.93	Receipt Nbr 16904 10/06/2021		Misc Receipts	N
9	01-100-000-0000-5840		25.73	Receipt Nbr 2667 10/06/2021		Misc Receipts	N
10	01-100-000-0000-5840		12.29	Receipt Nbr 2678 10/07/2021		Misc Receipts	N
11	01-100-000-0000-5840		0.90	Receipt Nbr 2691 10/11/2021		Misc Receipts	N
12	01-100-000-0000-5840		30.65	Receipt Nbr 2747 10/19/2021		Misc Receipts	N
13	01-100-000-0000-5840		2.70	Receipt Nbr 2782 10/21/2021		Misc Receipts	N
14	01-100-000-0000-5840		1.22	Receipt Nbr 2808 10/26/2021		Misc Receipts	N
15	01-252-252-0000-5872		83.30	Receipt Nbr 16909 10/07/2021		Phone Card Prisoner Welfare(Taxable)	N
16	01-252-252-0000-5872		114.60	Receipt Nbr 17012 10/29/2021		Phone Card Prisoner Welfare(Taxable)	N
17	01-252-252-0000-5885		2.25	Receipt Nbr 17012 10/29/2021		Commissary Sales Taxable	N
<b>89991</b>	<b>Bremer Bank</b>		<b>280.97</b>	<b>17 Transactions</b>			
<b>1 Fund Total:</b>			<b>280.97</b>	<b>General Fund</b>	<b>1 Vendors</b>	<b>17 Transactions</b>	

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# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

**3** Road & Bridge

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>89991</b>	<b>Bremer Bank</b>							
18	03-000-000-0000-5855			1.93	Receipt Nbr 16877 10/01/2021		Charges-Individuals	N
19	03-000-000-0000-5855			1.93	Receipt Nbr 16881 10/01/2021		Charges-Individuals	N
20	03-000-000-0000-5855			3.44	Receipt Nbr 16881 10/01/2021		Charges-Individuals	N
21	03-000-000-0000-5855			3.86	Receipt Nbr 16940 10/14/2021		Charges-Individuals	N
22	03-000-000-0000-5855			1.93	Receipt Nbr 16950 10/15/2021		Charges-Individuals	N
23	03-000-000-0000-5855			1.93	Receipt Nbr 16955 10/15/2021		Charges-Individuals	N
24	03-000-000-0000-5855			5.79	Receipt Nbr 16977 10/20/2021		Charges-Individuals	N
25	03-000-000-0000-5855			3.86	Receipt Nbr 16984 10/21/2021		Charges-Individuals	N
26	03-000-000-0000-5855			5.79	Receipt Nbr 16985 10/21/2021		Charges-Individuals	N
27	03-000-000-0000-5855			1.93	Receipt Nbr 17001 10/27/2021		Charges-Individuals	N
28	03-000-000-0000-5855			7.72	Receipt Nbr 17011 10/29/2021		Charges-Individuals	N
29	03-000-000-0000-5855			6.88	Receipt Nbr 17011 10/29/2021		Charges-Individuals	N
69	03-303-000-0000-6513			1,421.01	Diesel Tax: October 2021		Motor Fuel & Lubricants	N
<b>89991</b>	<b>Bremer Bank</b>			<b>1,468.00</b>	<b>13 Transactions</b>			
<b>3 Fund Total:</b>				<b>1,468.00</b>	<b>Road &amp; Bridge</b>	<b>1 Vendors</b>	<b>13 Transactions</b>	

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 19 Long Lake Conservation Cen

# Aitkin County



Audit List for Board **AUDITOR'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	1099
<b>89991</b>	<b>Bremer Bank</b>						
30	19-521-000-0000-5885		22.85	Receipt Nbr 16958 10/18/2021		Commissary Sales Taxable	N
31	19-521-000-0000-5885		12.96	Receipt Nbr 16988 10/22/2021		Commissary Sales Taxable	N
32	19-521-000-0000-5885		14.12	Receipt Nbr 16991 10/25/2021		Commissary Sales Taxable	N
<b>89991</b>	<b>Bremer Bank</b>		<b>49.93</b>	<b>3 Transactions</b>			
<b>19 Fund Total:</b>			<b>49.93</b>	<b>Long Lake Conservation Center</b>	<b>1 Vendors</b>	<b>3 Transactions</b>	

# Aitkin County



Audit List for Board AUDITOR'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	1099
<b>89991</b>	<b>Bremer Bank</b>						
33	21-520-000-0000-5510		3.86	Receipt Nbr 2466 10/04/2021		Co. Parks Campground Fees	N
34	21-520-000-0000-5510		5.79	Receipt Nbr 2469 10/06/2021		Co. Parks Campground Fees	N
35	21-520-000-0000-5510		19.30	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
36	21-520-000-0000-5510		5.29	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
37	21-520-000-0000-5510		10.94	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
38	21-520-000-0000-5510		13.51	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
39	21-520-000-0000-5510		0.19	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
40	21-520-000-0000-5510		1.42	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
41	21-520-000-0000-5510		1.54	Receipt Nbr 2470 10/06/2021		Co. Parks Campground Fees	N
42	21-520-000-0000-5510		2.89	Receipt Nbr 2475 10/07/2021		Co. Parks Campground Fees	N
43	21-520-000-0000-5510		2.57	Receipt Nbr 2476 10/08/2021		Co. Parks Campground Fees	N
44	21-520-000-0000-5510		2.57	Receipt Nbr 2477 10/12/2021		Co. Parks Campground Fees	N
45	21-520-000-0000-5510		2.57	Receipt Nbr 2477 10/12/2021		Co. Parks Campground Fees	N
46	21-520-000-0000-5510		1.29	Receipt Nbr 2478 10/12/2021		Co. Parks Campground Fees	N
47	21-520-000-0000-5510		5.79	Receipt Nbr 2478 10/12/2021		Co. Parks Campground Fees	N
48	21-520-000-0000-5510		1.93	Receipt Nbr 2480 10/13/2021		Co. Parks Campground Fees	N
49	21-520-000-0000-5510		14.15	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
50	21-520-000-0000-5510		2.57	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
51	21-520-000-0000-5510		8.68	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
52	21-520-000-0000-5510		8.68	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
53	21-520-000-0000-5510		7.72	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
54	21-520-000-0000-5510		2.19	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
55	21-520-000-0000-5510		0.96	Receipt Nbr 2481 10/13/2021		Co. Parks Campground Fees	N
56	21-520-000-0000-5510		2.57	Receipt Nbr 2484 10/18/2021		Co. Parks Campground Fees	N
57	21-520-000-0000-5510		1.93	Receipt Nbr 2485 10/18/2021		Co. Parks Campground Fees	N
58	21-520-000-0000-5510		7.72	Receipt Nbr 2493 10/20/2021		Co. Parks Campground Fees	N
59	21-520-000-0000-5510		4.12	Receipt Nbr 2493 10/20/2021		Co. Parks Campground Fees	N
60	21-520-000-0000-5510		13.51	Receipt Nbr 2493 10/20/2021		Co. Parks Campground Fees	N
61	21-520-000-0000-5510		2.57	Receipt Nbr 2493 10/20/2021		Co. Parks Campground Fees	N
62	21-520-000-0000-5510		2.06	Receipt Nbr 2493 10/20/2021		Co. Parks Campground Fees	N
63	21-520-000-0000-5510		6.43	Receipt Nbr 2500 10/26/2021		Co. Parks Campground Fees	N
64	21-520-000-0000-5510		3.60	Receipt Nbr 2500 10/26/2021		Co. Parks Campground Fees	N
65	21-520-000-0000-5510		7.08	Receipt Nbr 2500 10/26/2021		Co. Parks Campground Fees	N
66	21-520-000-0000-5510		9.65	Receipt Nbr 2500 10/26/2021		Co. Parks Campground Fees	N
67	21-520-000-0000-5510		0.90	Receipt Nbr 2500 10/26/2021		Co. Parks Campground Fees	N
68	21-520-000-0000-5510		2.57	Receipt Nbr 2502 10/29/2021		Co. Parks Campground Fees	N
<b>89991</b>	<b>Bremer Bank</b>		<b>191.11</b>	<b>36 Transactions</b>			

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 21 Parks

# 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>1099</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>
<b>21 Fund Total:</b>		<b>191.11</b>	<b>Parks</b>	<b>1 Vendors</b>	<b>36 Transactions</b>
<b>Final Total:</b>		<b>1,990.01</b>	<b>4 Vendors</b>	<b>69 Transactions</b>	

# Aitkin County

Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**



<b>Recap by Fund</b>	<b><u>Fund</u></b>	<b><u>AMOUNT</u></b>	<b><u>Name</u></b>
	1	280.97	General Fund
	3	1,468.00	Road & Bridge
	19	49.93	Long Lake Conservation Center
	21	191.11	Parks
<b>All Funds</b>		<b>1,990.01</b>	<b>Total</b>

Approved by, .....

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

Page Break By: 1  
1 - Page Break by Fund  
2 - Page Break by Dept

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

# October 2021 Tax Settlements

# Aitkin County



Audit List for Board **AUDITOR'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	1099
931	DEPT			Towns			
1010	City Of Aitkin 12-931-156-0000-2045		599,484.04	Oct 2021 Settlement		Payable To Village Of Aitkin	N
<b>1010</b>	<b>City Of Aitkin</b>		<b>599,484.04</b>		<b>1</b> Transactions		
173	City Of Hill City 12-931-157-0000-2045		102,468.45	Oct 2021 Settlement		Payable To Village Of Hill City	N
<b>173</b>	<b>City Of Hill City</b>		<b>102,468.45</b>		<b>1</b> Transactions		
1025	City Of McGrath-Treasurer 12-931-158-0000-2045		4,015.15	Oct 2021 Settlement		Payable To Village Of Mcgrath	N
<b>1025</b>	<b>City Of McGrath-Treasurer</b>		<b>4,015.15</b>		<b>1</b> Transactions		
175	City Of Mcgregor 12-931-159-0000-2045		124,235.15	Oct 2021 Settlement		Payable To Village Of Mcgregor	N
<b>175</b>	<b>City Of Mcgregor</b>		<b>124,235.15</b>		<b>1</b> Transactions		
176	City Of Palisade 12-931-160-0000-2045		41,413.92	Oct 2021 Settlement		Payable To Village Of Palisade	N
<b>176</b>	<b>City Of Palisade</b>		<b>41,413.92</b>		<b>1</b> Transactions		
178	City Of Tamarack 12-931-161-0000-2045		19,769.20	Oct 2021 Settlement		Payable To Village Of Tamarack	N
<b>178</b>	<b>City Of Tamarack</b>		<b>19,769.20</b>		<b>1</b> Transactions		
13110	Lake Minnewawa Lake Improvement District 12-931-163-0000-2045		13,514.30	Oct 2021 Settlement		Payable To Lake Minnewawa LID	N
<b>13110</b>	<b>Lake Minnewawa Lake Improvement District</b>		<b>13,514.30</b>		<b>1</b> Transactions		
7000	Town Of Aitkin Treasurer 12-931-101-0000-2045		77,432.36	Oct 2021 Settlement		Payable To Aitkin Twp	N
<b>7000</b>	<b>Town Of Aitkin Treasurer</b>		<b>77,432.36</b>		<b>1</b> Transactions		
7001	Town Of Ball Bluff Treasurer 12-931-102-0000-2045		44,855.05	Oct 2021 Settlement		Payable To Ball Bluff Twp	N
<b>7001</b>	<b>Town Of Ball Bluff Treasurer</b>		<b>44,855.05</b>		<b>1</b> Transactions		
7002	Town Of Balsam Treasurer 12-931-103-0000-2045		13,259.47	Oct 2021 Settlement		Payable To Balsam Twp	N

# Aitkin County



Audit List for Board AUDITOR'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	1099
7002	Town Of Balsam Treasurer		13,259.47		1 Transactions		
7003	Town Of Beaver Treasurer 12-931-104-0000-2045		18,595.45	Oct 2021 Settlement		Payable To Beaver Twp	N
7003	Town Of Beaver Treasurer		18,595.45		1 Transactions		
7004	Town Of Clark Treasurer 12-931-105-0000-2045		32,592.02	Oct 2021 Settlement		Payable To Clark Twp	N
7004	Town Of Clark Treasurer		32,592.02		1 Transactions		
7005	Town Of Cornish Treasurer 12-931-106-0000-2045		5,688.92	Oct 2021 Settlement		Payable To Cornish Twp	N
7005	Town Of Cornish Treasurer		5,688.92		1 Transactions		
7006	Town Of Farm Island Treasurer 12-931-107-0000-2045		108,833.86	Oct 2021 Settlement		Payable To Farm Island Twp	N
7006	Town Of Farm Island Treasurer		108,833.86		1 Transactions		
7007	Town Of Fleming Treasurer 12-931-108-0000-2045		60,236.37	Oct 2021 Settlement		Payable To Fleming Twp	N
7007	Town Of Fleming Treasurer		60,236.37		1 Transactions		
7008	Town Of Glen Treasurer 12-931-109-0000-2045		43,615.64	Oct 2021 Settlement		Payable To Glen Twp	N
7008	Town Of Glen Treasurer		43,615.64		1 Transactions		
7009	Town Of Haugen Treasurer 12-931-110-0000-2045		54,835.05	Oct 2021 Settlement		Payable To Haugen Twp	N
7009	Town Of Haugen Treasurer		54,835.05		1 Transactions		
7010	Town Of Hazelton Treasurer 12-931-111-0000-2045		82,850.54	Oct 2021 Settlement		Payable To Hazelton Twp	N
7010	Town Of Hazelton Treasurer		82,850.54		1 Transactions		
4879	Town Of Hill Lake Clerk-Treas 12-931-112-0000-2045		51,386.76	Oct 2021 Settlement		Payable To Hill Lake Twp	N
4879	Town Of Hill Lake Clerk-Treas		51,386.76		1 Transactions		
7011	Town Of Idun Treasurer						

# Aitkin County



Audit List for Board **AUDITOR'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	1099
7011	Town Of Idun Treasurer 12-931-113-0000-2045		23,916.84 <b>23,916.84</b>	Oct 2021 Settlement	1 Transactions	Payable To Idun Twp	N
7012	Town Of Jevne Treasurer 12-931-114-0000-2045		38,745.22 <b>38,745.22</b>	Oct 2021 Settlement	1 Transactions	Payable To Jevne Twp	N
7013	Town Of Kimberly Treasurer 12-931-115-0000-2045		51,292.72 <b>51,292.72</b>	Oct 2021 Settlement	1 Transactions	Payable To Kimberly Twp	N
7014	Town Of Lakeside Treasurer 12-931-116-0000-2045		130,201.52 <b>130,201.52</b>	Oct 2021 Settlement	1 Transactions	Payable To Lakeside Twp	N
7015	Town Of Lee Treasurer 12-931-117-0000-2045		6,206.51 <b>6,206.51</b>	Oct 2021 Settlement	1 Transactions	Payable To Lee Twp	N
7016	Town Of Libby Treasurer 12-931-118-0000-2045		7,165.55 <b>7,165.55</b>	Oct 2021 Settlement	1 Transactions	Payable To Libby Twp	N
7017	Town Of Logan Treasurer 12-931-119-0000-2045		27,956.12 <b>27,956.12</b>	Oct 2021 Settlement	1 Transactions	Payable To Logan Twp	N
7018	Town Of Macville Treasurer 12-931-120-0000-2045		37,357.10 <b>37,357.10</b>	Oct 2021 Settlement	1 Transactions	Payable To Macville Twp	N
7019	Town Of Malmo Treasurer 12-931-121-0000-2045		34,887.22 <b>34,887.22</b>	Oct 2021 Settlement	1 Transactions	Payable To Malmo Twp	N
7020	Town Of Mcgregor - Treasurer 12-931-122-0000-2045		9,871.40 <b>9,871.40</b>	Oct 2021 Settlement	1 Transactions	Payable To Mcgregor Twp	N

# Aitkin County



Audit List for Board **AUDITOR'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	1099
7021	Town Of Millward Treasurer 12-931-141-0000-2045		13,214.17	Oct 2021 Settlement		Payable To Millward Twp	N
<b>7021</b>	<b>Town Of Millward Treasurer</b>		<b>13,214.17</b>		<b>1 Transactions</b>		
7022	Town Of Morrison Treasurer 12-931-123-0000-2045		17,773.86	Oct 2021 Settlement		Payable To Morrison Twp	N
<b>7022</b>	<b>Town Of Morrison Treasurer</b>		<b>17,773.86</b>		<b>1 Transactions</b>		
7023	Town Of Nordland Treasurer 12-931-124-0000-2045		120,871.47	Oct 2021 Settlement		Payable To Nordland Twp	N
<b>7023</b>	<b>Town Of Nordland Treasurer</b>		<b>120,871.47</b>		<b>1 Transactions</b>		
7024	Town Of Pliny Treasurer 12-931-125-0000-2045		9,772.96	Oct 2021 Settlement		Payable To Pliny Twp	N
<b>7024</b>	<b>Town Of Pliny Treasurer</b>		<b>9,772.96</b>		<b>1 Transactions</b>		
7025	Town Of Rice River Treasurer 12-931-126-0000-2045		18,848.47	Oct 2021 Settlement		Payable To Rice River Twp	N
<b>7025</b>	<b>Town Of Rice River Treasurer</b>		<b>18,848.47</b>		<b>1 Transactions</b>		
7026	Town Of Salo Treasurer 12-931-127-0000-2045		11,847.28	Oct 2021 Settlement		Payable To Salo Twp	N
<b>7026</b>	<b>Town Of Salo Treasurer</b>		<b>11,847.28</b>		<b>1 Transactions</b>		
7027	Town Of Seavey Treasurer 12-931-128-0000-2045		8,975.05	Oct 2021 Settlement		Payable To Seavey Twp	N
<b>7027</b>	<b>Town Of Seavey Treasurer</b>		<b>8,975.05</b>		<b>1 Transactions</b>		
7028	Town Of Shamrock Treasurer 12-931-129-0000-2045		320,356.42	Oct 2021 Settlement		Payable To Shamrock Twp	N
<b>7028</b>	<b>Town Of Shamrock Treasurer</b>		<b>320,356.42</b>		<b>1 Transactions</b>		
7029	Town Of Spalding Treasurer 12-931-130-0000-2045		20,088.38	Oct 2021 Settlement		Payable To Spalding Twp	N
<b>7029</b>	<b>Town Of Spalding Treasurer</b>		<b>20,088.38</b>		<b>1 Transactions</b>		
7030	Town Of Spencer Treasurer 12-931-131-0000-2045		48,240.50	Oct 2021 Settlement		Payable To Spencer Twp	N

# Aitkin County



Audit List for Board **AUDITOR'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	1099
7030	Town Of Spencer Treasurer		48,240.50		1 Transactions		
7031	Town Of Turner Treasurer 12-931-132-0000-2045		58,406.71	Oct 2021 Settlement		Payable To Turner Twp	N
7031	Town Of Turner Treasurer		58,406.71		1 Transactions		
7032	Town Of Verdon Treasurer 12-931-133-0000-2045		14,321.45	Oct 2021 Settlement		Payable To Verdon Twp	N
7032	Town Of Verdon Treasurer		14,321.45		1 Transactions		
7033	Town Of Wagner Treasurer 12-931-134-0000-2045		41,508.07	Oct 2021 Settlement		Payable To Wagner Twp	N
7033	Town Of Wagner Treasurer		41,508.07		1 Transactions		
7034	Town Of Waukenabo Treasurer 12-931-135-0000-2045		46,239.22	Oct 2021 Settlement		Payable To Waukenabo Twp	N
7034	Town Of Waukenabo Treasurer		46,239.22		1 Transactions		
7035	Town Of Wealthwood Treasurer 12-931-136-0000-2045		21,855.06	Oct 2021 Settlement		Payable To Wealthwood Twp	N
7035	Town Of Wealthwood Treasurer		21,855.06		1 Transactions		
7036	Town Of White Pine Treasurer 12-931-137-0000-2045		13,483.94	Oct 2021 Settlement		Payable To White Pine Twp	N
7036	Town Of White Pine Treasurer		13,483.94		1 Transactions		
7037	Town Of Williams Treasurer 12-931-138-0000-2045		13,232.95	Oct 2021 Settlement		Payable To Williams Twp	N
7037	Town Of Williams Treasurer		13,232.95		1 Transactions		
7038	Town Of Workman - Treasurer 12-931-139-0000-2045		24,677.87	Oct 2021 Settlement		Payable To Workman Twp	N
7038	Town Of Workman - Treasurer		24,677.87		1 Transactions		
931	<b>DEPT Total:</b>		<b>2,690,395.73</b>	<b>Towns</b>		<b>47 Vendors</b>	<b>47 Transactions</b>
932	DEPT			Schools			
393	ISD 1 Aitkin-Treasurer 12-932-000-0000-2045		2,515.30	Oct 2021 Settlement		In Lieu	N

# Aitkin County



Audit List for Board **AUDITOR'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	1099
393	ISD 1 Aitkin-Treasurer 12-932-000-0000-6801		131,919.81 <b>134,435.11</b>	Oct 2021 Settlement	2 Transactions	Appropriations	N
1985	ISD 182 Crosby-Treasurer 12-932-000-0000-6801		0.15	Oct 2021 Settlement	1 Transactions	Appropriations	N
1985	ISD 182 Crosby-Treasurer		<b>0.15</b>				
392	ISD 2 Hill City-Treasurer 12-932-000-0000-2045		2,133.05	Oct 2021 Settlement		In Lieu	N
	12-932-000-0000-6801		168,013.21	Oct 2021 Settlement		Appropriations	N
392	ISD 2 Hill City-Treasurer		<b>170,146.26</b>		2 Transactions		
1983	ISD 2165 Hinckley Finlayson-Treasurer 12-932-000-0000-6801		4,261.85	Oct 2021 Settlement		Appropriations	N
1983	ISD 2165 Hinckley Finlayson-Treasurer		<b>4,261.85</b>		1 Transactions		
1979	ISD 2580 East Central-Treasurer 12-932-000-0000-6801		470.21	Oct 2021 Settlement		Appropriations	N
1979	ISD 2580 East Central-Treasurer		<b>470.21</b>		1 Transactions		
395	ISD 4 McGregor-Treasurer 12-932-000-0000-2045		97,607.50	Oct 2021 Settlement		In Lieu	N
	12-932-000-0000-6801		209,050.10	Oct 2021 Settlement		Appropriations	N
395	ISD 4 McGregor-Treasurer		<b>306,657.60</b>		2 Transactions		
1982	ISD 473 Isle-Treasurer 12-932-000-0000-6801		4,208.34	Oct 2021 Settlement		Appropriations	N
1982	ISD 473 Isle-Treasurer		<b>4,208.34</b>		1 Transactions		
1981	ISD 577 Willow River-Treasurer 12-932-000-0000-6801		1,589.62	Oct 2021 Settlement		Appropriations	N
1981	ISD 577 Willow River-Treasurer		<b>1,589.62</b>		1 Transactions		
394	ISD 698 Floodwood-Treasurer 12-932-000-0000-6801		486.67	Oct 2021 Settlement		Appropriations	N
394	ISD 698 Floodwood-Treasurer		<b>486.67</b>		1 Transactions		
1984	ISD 95 Cromwell-Wright-Treasurer 12-932-000-0000-6801		2.85	Oct 2021 Settlement		Appropriations	N

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 12 Townships/Cities/ARDC/Amt

# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
1984	ISD 95 Cromwell-Wright-Treasurer		2.85		1 Transactions		
932	<b>DEPT Total:</b>		622,258.66	Schools	10 Vendors		13 Transactions
12	<b>Fund Total:</b>		3,312,654.39	Townships/Cities/ARDC/Ambulan			60 Transactions
	<b>Final Total:</b>		3,312,654.39	57 Vendors	60 Transactions		

# Aitkin County



**Recap by Fund**

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
12	3,312,654.39	Townships/Cities/ARDC/Ambulan
<b>All Funds</b>	<b>3,312,654.39</b>	<b>Total</b>

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

Page Break By: 1  
1 - Page Break by Fund  
2 - Page Break by Dept

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

## LLCC, R&B, and Courthouse Stairs

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# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

**2** Reserves Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
111	DEPT			Buildings			
9272	<b>ARCHITECTURAL RESOURCES INC</b>						
	02-111-011-0000-6605		16,085.00	COURTHOUSE STAIR DRAWINGS	2021025	Building Construction Reserve Expense	N
9272	<b>ARCHITECTURAL RESOURCES INC</b>		<b>16,085.00</b>	1 Transactions			
111	<b>DEPT Total:</b>		<b>16,085.00</b>	<b>Buildings</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
2	<b>Fund Total:</b>		<b>16,085.00</b>	<b>Reserves Fund</b>		<b>1 Transactions</b>	

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# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

**3** Road & Bridge

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
307	DEPT		R&B Capital Infrastructure			
	8194 <b>Gladen Construction Inc</b>					
	03-307-000-0000-6262		742.50	Partial Payment #5	20216	Contract Payments
				10/18/2021	11/15/2021	N
	<b>8194 Gladen Construction Inc</b>		<b>742.50</b>	<b>1</b> Transactions		
307	<b>DEPT Total:</b>		<b>742.50</b>	<b>R&amp;B Capital Infrastructure</b>	<b>1 Vendors</b>	<b>1 Transactions</b>
3	<b>Fund Total:</b>		<b>742.50</b>	<b>Road &amp; Bridge</b>		<b>1 Transactions</b>

WLC1  
 11/17/21 11:08AM  
 19 Long Lake Conservation Cen

# Aitkin County



Audit List for Board **AUDITOR'S VOUCHERS ENTRIES**

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name	
521	DEPT		LLCC Administration			
9287	<b>The Teehive LLC</b>					
	19-521-000-0000-6400		719.00 LS JERSEY TSHIRTS	4525	Commissary Items	Y
	19-521-000-0000-6400		2,132.50 TSHIRTS / SWEATSHIRTS	4526	Commissary Items	Y
	19-521-000-0000-6400		654.50 LS TEES	4527	Commissary Items	Y
	19-521-000-0000-6400		330.40 BLACK T-SHIRTS	4528	Commissary Items	Y
<b>9287</b>	<b>The Teehive LLC</b>		<b>3,836.40</b>	<b>4</b>	<b>Transactions</b>	
521	<b>DEPT Total:</b>		<b>3,836.40</b>	<b>LLCC Administration</b>	<b>1 Vendors</b>	<b>4 Transactions</b>
19	<b>Fund Total:</b>		<b>3,836.40</b>	<b>Long Lake Conservation Center</b>		<b>4 Transactions</b>
	<b>Final Total:</b>		<b>20,663.90</b>	<b>3 Vendors</b>	<b>6 Transactions</b>	

# Aitkin County



**Recap by Fund**

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
2	16,085.00	Reserves Fund
3	742.50	Road & Bridge
19	3,836.40	Long Lake Conservation Center
<b>All Funds</b>	<b>20,663.90</b>	<b>Total</b>

Approved by, .....

.....

.....

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

Explode Dist. Formulas?: Y

Paid on Behalf Of Name  
on Audit List?: N

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

Save Report Options?: N

# FSA Claims 2021

## LLCC Credit Card Fees Oct 2021

KMR1  
11/3/21 3:53PM

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

1 General Fund

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
1	8410 Bremer Bank 01-044-904-0000-6360			12.00	Med FSA Claims 2021	#40010011	Flex Plan Withdrawals	N
	8410 Bremer Bank			12.00	1 Transactions			
<b>1 Fund Total:</b>				<b>12.00</b>	<b>General Fund</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	

KMR1  
 11/3/21 3:53PM  
 19 Long Lake Conservation Cen

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
2	8410 Bremer Bank 19-522-000-0000-6217		33.20	Credit Card Fees-Oct 2021	461201217886	Credit Card Fees	N
	8410 Bremer Bank		33.20	1 Transactions			
<b>19 Fund Total:</b>			<b>33.20</b>	<b>Long Lake Conservation Center</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>Final Total:</b>			<b>45.20</b>	<b>2 Vendors</b>	<b>2 Transactions</b>		

# Aitkin County



<b>Recap by Fund</b>	<b><u>Fund</u></b>	<b><u>AMOUNT</u></b>	<b><u>Name</u></b>	
	1	12.00	General Fund	
	19	33.20	Long Lake Conservation Center	
	<b>All Funds</b>	<b>45.20</b>	<b>Total</b>	Approved by, .....
				.....
				.....

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

Explode Dist. Formulas?: Y

Paid on Behalf Of Name  
on Audit List?: N

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

Save Report Options?: N

# MTG Reg and Deed Tax October 2021

KMR1  
11/8/21 2:08PM

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

1 General Fund

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
3	780 Bremer Bank 01-040-000-0000-5081			0.01	Mtg Reg - October 2021		Mortgage Registry-3%	N
	780 Bremer Bank			0.01	1 Transactions			
<b>1 Fund Total:</b>				<b>0.01</b>	<b>General Fund</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	

KMR1  
11/8/21 2:08PM

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

9 State

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
2	780 Bremer Bank 09-000-000-0000-2025			99,085.61	Deed Tax - October 2021		State's Share Of Deed Tax (97%)	N
1	780 Bremer Bank 09-000-000-0000-2026			60,097.36	Mtg Reg - October 2021		State Share Of Mortgage Registry (97%)	N
	<b>780 Bremer Bank</b>			<b>159,182.97</b>	<b>2 Transactions</b>			
<b>9 Fund Total:</b>				<b>159,182.97</b>	<b>State</b>	<b>1 Vendors</b>	<b>2 Transactions</b>	
<b>Final Total:</b>				<b>159,182.98</b>	<b>2 Vendors</b>	<b>3 Transactions</b>		

# Aitkin County



**Recap by Fund**

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	0.01	General Fund
9	159,182.97	State
<b>All Funds</b>	<b>159,182.98</b>	<b>Total</b>

Approved by, .....

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

# FSA Claims 2021 #40015524

Explode Dist. Formulas?: Y

Paid on Behalf Of Name  
on Audit List?: N

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

Save Report Options?: N

KMR1  
11/10/21 4:28PM

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
	<b>8410 Bremer Bank</b>						
1	01-044-904-0000-6360		625.02	Dep Care FSA Claims 2021	#40015524	Flex Plan Withdrawals	N
2	01-044-904-0000-6360		119.26	Med FSA Claims 2021	#40015524	Flex Plan Withdrawals	N
	<b>8410 Bremer Bank</b>		<b>744.28</b>	<b>2 Transactions</b>			
<b>1 Fund Total:</b>			<b>744.28</b>	<b>General Fund</b>	<b>1 Vendors</b>	<b>2 Transactions</b>	
<b>Final Total:</b>			<b>744.28</b>	<b>1 Vendors</b>	<b>2 Transactions</b>		

# Aitkin County



<b>Recap by Fund</b>	<b><u>Fund</u></b>	<b><u>AMOUNT</u></b>	<b><u>Name</u></b>
	1	744.28	General Fund
<b>All Funds</b>		<b>744.28</b>	<b>Total</b>

Approved by, .....

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

# ELAN Paid 10/28/2021

Explode Dist. Formulas?: Y

Paid on Behalf Of Name  
on Audit List?: N

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

Save Report Options?: N

# Aitkin County



1 General Fund

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
<b>5462</b>	<b>Bremer Bank (Elan ACH)</b>						
34	01-044-000-0000-6800		3,408.60-	ELAN Paid 10/28/21 Allocated		ELAN - Statement Payment	N
13	01-049-000-0000-6208		195.00	CBT Tenable		Training/Education	N
14	01-049-000-0000-6208		290.20	Network Berkel		Training/Education	N
21	01-120-000-0000-6511		41.99	Cake - Volunteer Driver's Dinn		Gas And Oil	N
35	01-200-000-0000-6405		33.13	File Folders, Memo Books		Office Supplies	N
33	01-200-003-0000-6332		366.48	MSANI CANAM #2		Hotel / Motel Lodging	N
22	01-200-019-0000-6409		62.99	Petsmart - Food		Supplies	N
12	01-252-000-0000-6418		67.38	Walmart - Groceries		Groceries	N
32	01-253-003-0000-6241		110.00-	MSA MJPS Conf Refund		Registration Fee	N
19	01-053-000-0000-6231		225.00	ApplicantStack Recruit	145961	Services, Labor, Contracts	N
				10/01/2021 11/01/2021			
26	01-391-000-0000-6332		208.44	Lodging - MACPZA Conf	Carlstrom	Hotel / Motel Lodging	N
				10/13/2021 10/15/2021			
27	01-391-000-0000-6511		28.56	Fuel - MACPZA Conf	Carlstrom	Gas And Oil	N
18	01-053-000-0000-6332		279.32	Lodging - Training	Danielson	Hotel / Motel Lodging	N
				10/12/2021 10/14/2021			
23	01-052-000-0000-6332		133.59	Lodging - AMC Meeting	Jessica	Hotel / Motel Lodging	N
				10/13/2021 10/14/2021			
24	01-052-000-0000-6340		21.36	Meal - AMC Meeting	Jessica	Meals(Overnight)	N
				10/13/2021 10/13/2021			
17	01-001-000-0000-6332		133.59	Lodging - AMC Meeting	Marcotte	Hotel / Motel Lodging	N
				10/13/2021 10/14/2021			
29	01-001-000-0000-6332		133.59	Lodging - AMC Meeting	Napstad	Hotel / Motel Lodging	N
				10/13/2021 10/14/2021			
15	01-001-000-0000-6332		121.14	Lodging - AMC Meeting	Niemi	Hotel / Motel Lodging	N
				10/13/2021 10/14/2021			
16	01-001-000-0000-6332		137.97	Lodging - MRC Meeting	Niemi	Hotel / Motel Lodging	N
				10/17/2021 10/18/2021			
25	01-257-251-0000-6332		105.96	Lodging - MACPO Conf	SA-XG3MFMQ	Hotel / Motel Lodging	N
20	01-053-000-0000-6199		75.00	Employee Appreciation	Swanson	Employee Recognition	N
<b>5462</b>	<b>Bremer Bank (Elan ACH)</b>		<b>857.91-</b>	<b>21 Transactions</b>			
<b>1 Fund Total:</b>			<b>857.91-</b>	<b>General Fund</b>	<b>1 Vendors</b>	<b>21 Transactions</b>	

# Aitkin County



Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
8	5462 Bremer Bank (Elan ACH) 05-400-400-0402-6239		16.03	Covid-19 Vaccine - Webex (BH) 10/10/2021		Computer Services	N
11	05-400-420-4800-6406		25.54	SAMHSA-FEC class snacks/notebo 10/20/2021		Program Supplies	N
3	05-400-440-0410-6239		4.49	Webex (CB, CG) 10/10/2021		Software Fees/License Fees	N
5	05-400-440-0410-6239		16.03	Webex (EM) 10/10/2021		Software Fees/License Fees	N
9	05-400-440-0410-6239		2.03	Webex (PA) 10/12/2021		Software Fees/License Fees	N
3	05-420-600-4800-6239		10.58	Webex (CB, CG) 10/10/2021		Software Fees/License Fees	N
6	05-420-600-4800-6239		16.03	Webex (JG) 10/10/2021		Software Fees/License Fees	N
9	05-420-600-4800-6239		4.78	Webex (PA) 10/12/2021		Software Fees/License Fees	N
2	05-420-600-4800-6800		29.90	Elan personal chgs 10/13/2021	10/14/2021	Other Expenses - Direct Charge	N
7	05-420-640-4800-6239		16.03	Webex (JH) 10/10/2021		Software Fees/License Fees	N
3	05-430-700-4800-6239		17.00	Webex (CB, CG) 10/10/2021		Software Fees/License Fees	N
4	05-430-700-4800-6239		32.06	Webex (KL, JS) 10/10/2021		Software Fees/License Fees	N
9	05-430-700-4800-6239		7.67	Webex (PA) 10/12/2021		Software Fees/License Fees	N
1	05-430-700-4800-6340		61.33	St. Louis HHS Conf Meals 10/13/2021	10/15/2021	Meal Reimbursement	N
10	05-430-700-4800-6805		62.00	MH-Init Bus Ticket 10/08/2021	64521800	Mh Init - Transportation	N
	<b>5462 Bremer Bank (Elan ACH)</b>		<b>321.50</b>	<b>15 Transactions</b>			
<b>5 Fund Total:</b>			<b>321.50</b>	<b>Health &amp; Human Services</b>	<b>1 Vendors</b>	<b>15 Transactions</b>	

KMR1  
11/12/21 1:38PM

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

Page 4

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
	<b>5462 Bremer Bank (Elan ACH)</b>					
31	11-925-000-0000-6340		94.29	Lunch - NRAC Rides Emily Conne	Meals (Overnight)	N
30	11-939-000-0000-6405		71.39	GPC Image Toner-GIS	Office Supplies	N
	<b>5462 Bremer Bank (Elan ACH)</b>		<b>165.68</b>	<b>2 Transactions</b>		
<b>11 Fund Total:</b>			<b>165.68</b>	<b>Forest Development</b>	<b>1 Vendors</b>	<b>2 Transactions</b>

KMR1

11/12/21

1:38PM

19 Long Lake Conservation Cen

# Aitkin County



Audit List for Board **MANUAL WARRANTS/VOIDS/CORRECTIONS**

Page 5

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
28	5462 Bremer Bank (Elan ACH) 19-522-000-0000-6416			370.73	Chlorhexidine, Crickets, Tshir		Education Supplies	N
	5462 Bremer Bank (Elan ACH)			370.73	1 Transactions			
<b>19 Fund Total:</b>				<b>370.73</b>	<b>Long Lake Conservation Center</b>	<b>1 Vendors</b>	<b>1 Transactions</b>	
<b>Final Total:</b>				<b>0.00</b>	<b>4 Vendors</b>	<b>39 Transactions</b>		

# Aitkin County



**Recap by Fund**

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	-857.91	General Fund
5	321.50	Health & Human Services
11	165.68	Forest Development
19	370.73	Long Lake Conservation Center
<b>All Funds</b>	<b>0.00</b>	<b>Total</b>

Approved by, .....  
.....  
.....



# Board of County Commissioners Agenda Request

**2M**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** 2022 Newspaper Bid Specifications

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

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

<b>Presenter (Name and Title):</b>	<b>Estimated Time Needed:</b>
------------------------------------	-------------------------------

**Summary of Issue:**

Attached is a draft of the 2022 Newspaper Bid Specifications. Upon approval, this will be mailed out to Aitkin Independent Age, Voyageur Press, and NewsHopper.

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

**Recommended Action/Motion:**

Approve 2022 Newspaper Bid Specifications.

**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:*



# CALENDAR YEAR 2022 BID SPECIFICATIONS NEWSPAPER PUBLICATION OF AITKIN COUNTY LEGAL NOTICES

## **I. GENERAL INFORMATION FOR BIDDERS**

- A. Sealed bids for newspaper publication of Aitkin County legal notices for 2022 will be received in the **Aitkin County Administrator's Office**, 307 2<sup>nd</sup> Street NW - Room 310, Aitkin, MN 56431, until **Noon on Thursday, December 16, 2021** at which time they will be opened, read and tabulated.
- B. All bids must be typewritten or written legibly in ink, sealed in an envelope, and bear the inscription "2022 NEWSPAPER PUBLISHING BID" together with the name and address of the publisher.
- C. Bidders must use the attached form when submitting a bid.
- D. Bids received after the time set for bid opening will be returned to the bidder unopened.
- E. Bids will be considered at the Aitkin County Board of Commissioners meeting on **January 4, 2022**.
- F. Copies of all bids received will be available for inspection in the Aitkin County Administrator's Office at Noon on Thursday, December 16, 2021.
- G. Aitkin County will send written notice of bid awards to the successful publishers.
- H. Aitkin County reserves the right to waive any irregularities in the bids, to reject any or all bids and to make any award which it considers to be in the best interest of the County.
- I. Aitkin County does not discriminate on the basis of disability, race, color, national origin, sex, religion, age or handicapped status in employment or the provision of services. If you need assistance due to disability or language barrier please call (218) 927-3093.

## **II. SPECIFIC REQUIREMENTS FOR BIDDERS**

- A. Separate bids are required for each type of publication notice, no joint bids will be accepted.
- B. Bids must be submitted using the attached form.
- C. Bidders are required to provide circulation statistics by zip code.
- D. Types of legal notices to which bids are requested.
  - (1) **PUBLICATION OF OFFICIAL PROCEEDINGS IN SUMMARY FORM:** (Minnesota Statute 375.12 refers.) The County will provide all official proceedings in digital format and may specify font, point size and leading.
  - (2) **PUBLICATION OF LEGAL NOTICES & MISC. ADVERTISEMENTS:** (Minnesota Statute 331A.01 subd. 7 and 331A.05 - .07 refer.) The County will provide all legal notices and miscellaneous advertisements in digital format and may specify font, point size and leading.

# CALENDAR YEAR 2022 BID SPECIFICATIONS NEWSPAPER PUBLICATION OF AITKIN COUNTY LEGAL NOTICES

(3) **PUBLICATION OF DELINQUENT REAL ESTATE NOTICE AND LIST:** Minnesota Statute 279.08 refers.) The list of real estate taxes remaining delinquent on the first Monday of January 2020 shall be published once in each of two non-consecutive weeks. The county will provide the Real Estate List in digital format and may specify font, point size and leading.

(4) **FIRST PUBLICATION OF FINANCIAL STATEMENT:** (Minnesota Statute 375.17 refers.) State Statute requires the County Financial Statement to be published twice, with the second publication to be done in a newspaper located in a different municipality. The Financial Statement must be arranged in the newspaper so as to be pulled out or inserted as a unit, and first publisher may be asked to provide copies of Financial Statement **insert** for second publication. The County will provide the Financial Statement in camera ready format.

(5) **SECOND PUBLICATION OF FINANCIAL STATEMENT:** (Minnesota Statute 375.17 refers.) State Statute requires the County Financial Statement to be published twice, with the second publication of the financial statement to be done in one other newspaper, if one of general circulation is located in a different municipality in the county than the official newspaper. Per MN statute the county board shall call for separate bids for each publication. The Financial Statement must be arranged in the newspaper so as to be pulled out or inserted as a unit. To be considered for award of the bid for second publication of the financial statement, bidders must include a specific bid for the second publication of the Financial Statement. The County will provide the Financial Statement in camera ready format.

### **III. BID AWARD CRITERIA**

- A. A successful bidder will be designated by the County Board as the “Official County Newspaper” for calendar year 2022 and will be required to publish all legal notices and advertisements as required by law to be published in the official newspaper.
- B. A successful bidder will be designated by the County Board for publication of the “Second Publication of the County Financial Statement.” That bidder must be other than the bidder designated as the official county newspaper and located in a municipality other than the official newspaper per MN Statute 375.17 subd. 3.
- C. Bidder must certify by signature they meet the requirements of a qualified newspaper pursuant to MN Statute Chapter 331A.
- D. In determining the lowest bidder, the cost per media impression provided to the public within the boundaries of Aitkin County will be considered.
- E. The board may reject any offer if, in its judgment, the public interests require, and may then designate a newspaper without regard to any rejected offer.
- F. Bidder's adherence to all bid submission instructions and requirements. Failure to properly fill out the bid form may result in that bid being disqualified. Failure to enter a bid amount for each of item designated as “Official Newspaper” (Items 1-4) on the bid form may result in rejection of the entire bid with respect to designation the official newspaper.

**AITKIN COUNTY - BID FORM**  
**PRINTING & PUBLISHING SERVICES CALENDAR YEAR 2022**

Refer to Page 2 for general printing and publication requirements and Pages 2-3 for details on each specific type of publication.

- (1) PUBLICATION OF OFFICIAL PROCEEDINGS (Official Newspaper)  
\$ \_\_\_\_\_ per column inch
- (2) PUBLICATION OF LEGAL NOTICES & MISC. ADVERTISEMENTS (Official Newspaper)  
\$ \_\_\_\_\_ per column inch
- (3) PUBLICATION OF DELINQUENT REAL ESTATE NOTICE & LIST (Official Newspaper)  
\$ \_\_\_\_\_ per column inch
- (4) FIRST PUBLICATION OF FINANCIAL STATEMENT (Official Newspaper)  
\$ \_\_\_\_\_ per column inch
- 5) SECOND PUBLICATION OF FINANCIAL STATEMENT (Official Newspaper)  
\$ \_\_\_\_\_ per column inch

Size in inches of newspaper single page sheet = \_\_\_\_\_ by \_\_\_\_\_

Maximum number of columns per page in legal notice section = \_\_\_\_\_

Newspaper circulation within the boundaries of Aitkin County = \_\_\_\_\_

Weekly newspaper circulation by zip code within the boundaries of Aitkin County =

56431 \_\_\_\_\_ 56469 \_\_\_\_\_ 55748 \_\_\_\_\_ 55760 \_\_\_\_\_ 55787 \_\_\_\_\_ 56350 \_\_\_\_\_

Subscription cost per individual customer within Aitkin County for 1 year = \_\_\_\_\_

**(Please Print Clearly)**

Name of Bidding Newspaper: \_\_\_\_\_

Official Address: \_\_\_\_\_

\_\_\_\_\_

Printed Name of Submitter \_\_\_\_\_ Title \_\_\_\_\_

Phone: \_\_\_\_\_

The undersigned certifies that the newspaper listed above meets the requirements for a qualified newspaper pursuant to Minnesota State Statute 331A.

\_\_\_\_\_  
Signature in Ink of Submitter

\_\_\_\_\_  
Date



# Board of County Commissioners Agenda Request

**2N**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Fire Protection Contract-Town of Ball Bluff

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

<b>Submitted by:</b> Kirk Peysar, County Auditor	<b>Department:</b> County Auditor
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<b>Presenter (Name and Title):</b> Kirk Peysar, County Auditor	<b>Estimated Time Needed:</b> n/a
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**Summary of Issue:**

Approve and authorize signatures to the 2022 Fire Protection Contract for the Unorganized Towns of 51-22 \$152.26; 52-22 \$10,953.21; and 52-24 \$1,417.58 with the Town of Ball Bluff.

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

**Recommended Action/Motion:**

Approve and authorize signatures to the contract with Ball Bluff Township for 2022

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

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

Is this budgeted?  Yes  No *Please Explain:*

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

**Jacobson Volunteer Fire Department  
Fiduciary Agent: Ball Bluff Township  
Fire Protection Agreement  
with Aitkin County Fiduciary Agent for:  
Unorg. Townships: 51-22, 52-22, 52-24  
Effective January 1, 2022**

This agreement made and entered into by and between the Jacobson Volunteer Fire Department, in the Township of Ball Bluff, in the County of Aitkin in the State of Minnesota and the Townships of 51-22, 52-22, 52-24, a township of the County of Aitkin in the State of Minnesota.

**WHEREAS**, the Townships of 51-22, 52-22, 52-24 desires the services of the Jacobson Volunteer Fire Department in case of fires occurring in 51-22, 52-22, 52-24 Townships as well as the emergency medical services of the Jacobson Volunteer Fire Department 1st Responders in case of a medical emergency, and

**WHEREAS**, the Township of Ball Bluff maintains a volunteer fire department with emergency medical response capability, which department is available to provide fire protection and emergency medical response services to properties located in the Townships of 51-22, 52-22, 52-24, and

**THEREFORE**, it is agreed by and between said parties as follows:

1. The Jacobson Volunteer Fire Department shall provide fire protection and emergency medical response services to those properties in 51-22, 52-22, 52-24 Township lying within the areas outlined in red on the attached map. Such fire protection and emergency medical response services shall be provided from **January 1, 2022 through December 31, 2022** with the existing and any newly-obtained fire, medical equipment, apparatus and with members of the Jacobson Volunteer Fire Department.
2. Jacobson Volunteer Fire Department agrees to provide fire protection and emergency medical response services as described above to 51-22, 52-22, 52-24 Township in exchange for payment of the portion of the budget that would be equal to the portion of 51-22, 52-22, 52-24's tax capacity in relation to the tax capacity of the fire departments total coverage area. **The portions are as follows 51-22 \$152.26, 52-22 \$10,953.21, 52-24 \$1,417.58, which will provide coverage from January 1, 2022 to December 31, 2022.** Payment arrangements should be made with the clerk of Ball Bluff Township (fiduciary agent of the Jacobson Volunteer Fire Department), 68368 198<sup>th</sup> Ave, Box B, Jacobson, MN 55752.
3. The Jacobson Volunteer Fire Department's obligation to provide fire protection service and emergency medical response shall be subject to the following:
  - a. If road and weather conditions at the time of the call are such that the fire/medical run cannot be made with reasonable safety to men and equipment, and the decision of the Fire Chief or his Assistant or Captains in charge shall be final in such matter, no obligation arises under this agreement on the part of the Jacobson Volunteer Fire Department to answer such call.
  - b. In the event that a sufficient amount of the fire fighting/medical equipment and number of volunteer firemen, or both, are committed at the time of which another fire call comes in from the dispatcher of Aitkin County, in the sole judgment of the Fire Chief, his Assistant or Captains, to fighting pre-existing fires or attending pre-existing medical emergencies, so as to render the available equipment and manpower inadequate to answer a fire or medical call from the dispatcher of Aitkin County, no obligation shall arise under this agreement to answer such call. A pre-existing fire/medical emergency for the purposes of this agreement shall be a fire/medical emergency to which the Jacobson Volunteer Fire Department is called previous to receiving the call from the dispatcher of Aitkin County and which fire is still being fought or medical emergency is still being attended to by the Jacobson Volunteer Fire Department at the time the call from the dispatcher of Aitkin County is received.

- c. In the event a fire call is answered by the Jacobson Volunteer Fire Department, but before the fire in question is extinguished, the fire fighting equipment or volunteer firemen, or both are needed to fight another fire in the Jacobson Fire Departments fire district to protect property in the Jacobson Fire Departments fire district from a fire, the Chief or his Assistant Chief or Captains without liability therefore to any person or to the Jacobson Volunteer Fire Department or Township of Ball Bluff under this agreement, may in their judgment recall the fire equipment and firemen to another emergency for the purpose of fighting the fire in the fire district. The judgment of the Fire Chief, Assistant Chief or Captains shall be final and no person or party shall have recourse against the Townships or fire department for any damages or losses resulting from such action or decision.
- d. The first Responder's protocols for medical response units receiving medical direction from Med-1 Ambulance Service Inc., Minnesota Emergency Medical Services Regulatory Board, Minnesota Statutes 144E.27 subd. 5: The 1st responders from the Jacobson area and of the Jacobson Volunteer Fire Department responds in the geographical are licensed to Med-1 Inc. and their mutual aid area.
4. The parties acknowledge the fact that the Jacobson Volunteer Fire Department may enter into similar contracts with other townships, and acknowledge that the Jacobson Volunteer Fire Department has entered into mutual aid contracts with other Fire Departments in other municipalities, and that a fire call under any such contract preceding a call in the Township could be a valid and reasonable basis for the decision of the Fire Chief, Assistant Chief or Captains in refusing to answer a fire call in the Township.
5. Because the Jacobson Volunteer Fire Department has heretofore entered into mutual assistance fire fighting agreements with other municipalities possessing fire fighting equipment and firemen, which equipment and firemen could be called by the Chief, Assistant Chief or Captains to a fire in the Township, the Township agrees to pay such additional cost as may be incurred thereby if the sole judgment of the Chief, or his Assistant Chief or Captains, such additional fire fighting equipment and firemen are needed to fight a fire in the Township and are in fact called to such fire by the Chief, or his Assistant Chief or Captains.
6. Ball Bluff Township shall appoint one person from its board to sit on the Jacobson Volunteer Fire Department Budget Committee to assist in preparing the following year's fire department budget and attend their monthly fire department meetings.
7. Townships contracted with the Jacobson Volunteer Fire Department is invited to send representatives to the Jacobson Volunteer Fire Department meetings and Ball Bluff Township meetings. The Jacobson Volunteer Fire Department business meeting is held the first Thursday of each month. The Township of Ball Bluff meets the second Tuesday of each month.

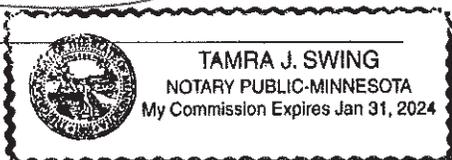
IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 14<sup>th</sup> day of October, 2021.

Township of **Ball Bluff Township**

by Steven J. Soren  
Chairman

Attest: Tamra J. Swing  
Township Clerk

by [Signature]  
Fire Chief



Township of **Unorganized 51-22, 52-22, 52-24**

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
Township Clerk



# Board of County Commissioners Agenda Request

**20**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Fire Protection Contract-City of McGrath

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Kirk Peysar, County Auditor		<b>Department:</b> County Auditor
<b>Presenter (Name and Title):</b> Kirk Peysar, County Auditor		<b>Estimated Time Needed:</b> n/a
<b>Summary of Issue:</b>  Approve and authorize signatures to the 2022 Fire Protection Contract for the Unorganized Town of 45-24 (Jewett) with McGrath Fire Department.		
<b>Alternatives, Options, Effects on Others/Comments:</b>  		
<b>Recommended Action/Motion:</b> Approve and authorize signatures to the contract with City of McGrath for 2022		
<b>Financial Impact:</b> Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ as attached Is this budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

**Kirk Peysar**  
**Aitkin County Auditor**  
209 Second Street Northwest Room 202  
Aitkin, Minnesota 56431  
218.927.7354

November 17, 2021

To: Board of Commissioners

From: Kirk Peysar, County Auditor



Re: 2022 Fire Protection contract with City of McGrath

City of McGrath has submitted a renewal contract to provide fire protection to the unorganized township 45-24 (Jewett). The allocation of fire protection cost is as follows:  
45-24 \$650.00

Request to authorize signatures to the 2022 Fire Protection contract with City of McGrath Township for the unorganized township.

CONTRACT FOR TOWNSHIP FIRE PROTECTION

This agreement, made and entered into this 1<sup>st</sup> day of Jan 2022 by and between the City of McGrath, Aitkin County, Minnesota and the township of Unorg 45/24, Aitkin County, Minnesota.

Whereas, the second party, deeming it advisable to have available for the benefit of the residents of said Township, services of the McGrath Fire Department and electors of Township have pursuant to law, provided a fund for furnishing of such services and

Whereas, City by appropriate action authorized it's Mayor and Clerk to enter into contract with Township.

Now, therefore; it is mutually agreed between parties, that for a period of 1 year from and after the date hereof, the Fire Department of McGrath will answer any and all fire calls of the residents in the following sections 1-36 of Township and will respond to such calls with suitable firefighting apparatus to render all assistance possible in the saving of life and property. In the event of two calls, the first call shall have priority and the second call shall be answered as soon as possible, it being understood that McGrath has other contracts, and it being further understood that the property within City limits shall have first call on the services of the Fire Department.

In consideration of such services, second party agrees to pay the sum of \$ 650.00, payable in advance.

It is understood and agreed however that in the event that the road and weather conditions be such that the fire run cannot be made with reasonable safety to men and equipment, the decision of the Fire Chief or other Fire Department official being final in such event, that said City shall not be liable in any way to Township, or to any person, firm or corporation for failure of the department to attend a fire or to extinguish a fire or for damage to or loss of goods.

In consideration of such services, parties served agreed to pay \$350.00 per fire run.

It is understood and agreed that this contract shall continue in effect for a period of not more than 1 year with the privilege of cancelling by either party with a written notice within thirty days.

CONTRACT DATE Jan 1 2022 to Jan 1 2023

In witness thereof, the respective parties have caused this instrument to be executed by the respective officers thereof.

CITY OF MCGRATH

TOWNSHIP

\_\_\_\_\_

\_\_\_\_\_

MAYOR

CHAIRMAN

\_\_\_\_\_

\_\_\_\_\_

CLERK

CLERK



# Board of County Commissioners Agenda Request

**2P**  
Agenda Item #

**Requested Meeting Date:** 11/23/2021

**Title of Item:** Medical Examiner Agreement 2021

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

<b>Submitted by:</b> Sheriff Dan Guida	<b>Department:</b> Sheriff's Office
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<b>Presenter (Name and Title):</b> Sheriff Dan Guida	<b>Estimated Time Needed:</b>
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**Summary of Issue:**

2022 Medical Examiner Services Contract Agreement - River Valley Forensic Services

County Attorney James Ratz has reviewed and approved the language and details of the contract.

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

**Recommended Action/Motion:**

Approve 2022 Medical Examiner Services Contract Agreement

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

What is the total cost, with tax and shipping? \$ 16,500

Is this budgeted?  Yes  No *Please Explain:*

## **MEDICAL EXAMINER CONTRACT AGREEMENT**

Agreement entered into this \_\_\_\_ day of \_\_\_\_\_, by and between the County of Aitkin, a political subdivision of the State of Minnesota, and River Valley Forensic Services, P.A. for the services of Dr. Kelly Mills, 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. Kelly Mills, M.D., 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. Kelly Mills, M.D., River Valley Forensic Services, P.A., or their employees or designee. River Valley Forensic Services, P.A. is an independent contractor, and neither River Valley Forensic Services, P.A. 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, River Valley Forensic Services, 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 River Valley Forensic Services, 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. Michael B. McGee, 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. McGee, 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 her duties hereunder.

### IV. **Compensation**

- A. All payments made under this agreement for services rendered by or at the designation of Dr. Kelly Mills, M.D., shall be made to River Valley Forensic Services, P.A.
- B. The County will be responsible for the payment for each complete autopsy or external examination performed by Dr. Kelly Mills, M.D., or her 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. Kelly Mills, M.D. It is represented by Dr. Kelly Mills, M.D., and understood by the County that Ramsey County Morgue shall be available to Dr. Kelly Mills, M.D., for the performance of this agreement.

VI. **Insurance and Indemnification**

A. River Valley Forensic Services, 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. Kelly Mills, 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 River Valley Forensic Services, P.A., Dr. Kelly Mills, 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. River Valley Forensic Services, 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 River Valley Forensic Services, P.A., or Kelly Mills, M.D., Michael McGee, 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 River Valley Forensic Services, 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 12/31/2022 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**

\_\_\_\_\_  
(date)

By \_\_\_\_\_  
Aitkin County Board Chair

\_\_\_\_\_  
(date)

By \_\_\_\_\_  
Aitkin County Administrator

\_\_\_\_\_  
(date)

\_\_\_\_\_  
Kelly Mills, M.D.  
Medical Examiner

**River Valley Forensic Services, P.A.**

\_\_\_\_\_  
(date)

By \_\_\_\_\_  
Kelly Mills, President



# Board of County Commissioners Agenda Request

**2Q**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Approve Affidavit for Duplicate of Lost Warrant

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Nikki Knutson	<b>Department:</b> Human Resources, Payroll
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<b>Presenter (Name and Title):</b> N/A	<b>Estimated Time Needed:</b> N/A
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**Summary of Issue:**  
 Approve Affidavit for Duplicate of Lost Municipal Order or Warrant:  
 Erin Mahoney, Warrant number 17563, dated October 8, 2021 in the amount of \$272.91

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

**Recommended Action/Motion:**  
 Approve Affidavit for Duplicate of Lost Municipal Order or Warrant:  
 Erin Mahoney, Warrant number 17563, dated October 8, 2021 in the amount of \$272.91

**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:*

Affidavit for Duplicate of Lost Municipal Order or Warrant

STATE OF MINNESOTA,

County of Aitkin

)  
) ss. Erin M Mahoney  
)

being duly sworn, on oath says; that (s)he is the owner of a certain payroll warrant,

dated the 8th day of October, 2021, numbered 17563,

issued by Aitkin County to Erin M Mahoney

in the sum of \$ 272.91 has been Lost in the manner  
("Lost" or "Destroyed")

following, to wit:

and that (s)he makes this affidavit for the purpose of having a duplicate thereof issued to him (her) according to law; and to that end herewith files his (her) indemnifying bond, with sureties to be approved, in the sum equal to double the amount of said Payroll Warrant

X Erin M Mahoney

Subscribed and sworn to before me this 4 day of November, 2020

Janine Thielen

Notary Public Aitkin County, Minnesota

My Commission Expires 1/31/2025





# Board of County Commissioners Agenda Request

**2R**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Minor Language Change to Aitkin County Assembly Ordinance

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Andrew Carlstrom	<b>Department:</b> Planning & Zoning
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<b>Presenter (Name and Title):</b> Andrew Carlstrom, Environmental Services Director	<b>Estimated Time Needed:</b> 5 minutes
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**Summary of Issue:**

The Ordinance Committee has discovered minor changes needed to the Aitkin County Assembly Ordinance. In lieu of the Minnesota Department of Health assuming responsibility over the Food, Pool, and Lodging Program on October 1, 2021, we are requesting changes be made in language referencing Aitkin County FPL licensing to MDH licensing.

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

**Recommended Action/Motion:**  
Motion to approve minor language change in Aitkin County Assembly Ordinance

**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 deemed a condition of the approval report and of any permit issued pursuant thereto, whether or not stated in the report or permit.

5. Not less than ten days prior to the start of the assembly the applicant shall file with the County Auditor the following:
  - (a) A report showing completion of all requirements necessary to comply with the application for permit, or in the event that such remain incomplete, evidence satisfactory to the County that completion will be had prior to the scheduled commencement of the assembly. Upon receipt of such report and after making such investigation and inspection of the premises as it may deem proper, and finding that all plans and requirement stated in the application have been or will be complied with, the County shall issue a permit. The permit shall at all times permit law enforcement officers and agents and officers of the County to enter upon the premises upon which the assembly is to be, or is being, conducted.
6. No permittee shall sell tickets to, nor permit to assemble, more than the number of persons stated in the permit.
7. The permit may be revoked at any time if any of the conditions of the approval report or permit are not performed or complied with, or cease to be performed or complied with. The County shall forthwith upon revocation serve upon the permittee notice they have failed to comply with the permit; upon satisfactory proof of compliance, the County Board, may, in its discretion, reinstate said permit.
8. If the permit shall be denied or revoked, the applicant and all persons under the applicant's direction and control shall forthwith cease and desist from all acts for the promotion, advertisement, organization, and operation of the assembly, and shall do all things necessary to advise persons who may intend to assemble of the refusal or revocation of permit, and shall do all things necessary to disperse persons who may have assembled upon the premises.
9. In considering applications for a permit, the county board shall consider the character of the applicant, the nature of the assembly, the place thereof, the length of time during which it is to be conducted, and the adequacy of facilities for the protection of the public peace, health, safety, and welfare to be provided on the premises and in the area of the assembly, and plans to secure compliance with the conditions of the permit.
10. This ordinance shall not require a permit for assembly at an established and permanent stadium, auditorium, arena, Aitkin County licensed food, beverage and lodging facility, or place of worship where the reasonably anticipated assembly does not exceed the maximum seating capacity of the structure by more than 250 persons. The County Board of Commissioners may waive any of the requirements of subdivision 3 of this ordinance for applications from a Town proposing to conduct a community festival. The provisions of this ordinance shall not apply to any show or exhibition held in connection with the Aitkin County Fair.
11. Any person, partnership, company, society, group, firm, corporation or association, and any entity's individual officers, partners, or members, violating or failing to comply with the provisions of this Ordinance shall be guilty of a misdemeanor for each and every violation, and for each and every day a violation is permitted to exist, it shall be

CHANGE TO  
MDH

APPENDIX A

AITKIN COUNTY SUPPLEMENTAL ASSEMBLY GUIDANCE FORM

This form is to assist the applicant in completing the application. The following guidelines will be used by County Staff in reviewing the application to ensure the assembly is protecting the public health, safety and general welfare, and meeting minimum county standards.

1. General liability insurance, naming Aitkin County as an additional insured under the policy, covering any injury or damage caused by or resulting from the conducting of the assembly permitted under this ordinance, in the minimum amount of five hundred thousand dollars (\$500,000.00) for injuries to, damages to and/or death of any one person and one million five hundred thousand dollars (\$1,500,000.00) for total injuries and/or damages arising from any one occurrence. The Board has the authority to require higher liability limits (including the MCIT recommended general aggregate liability insurance minimum of \$3,000,000.00) or waive the insurance requirements.
2. The plan for potable water must meet all federal state and local requirements for sanitary quality, sufficient to provide drinking water for the maximum number of people to be assembled at the rate of at least one gallon per person per day.
3. The sewage plan must describe the existing onsite facilities (septic systems, latrines, toilets, urinals, sinks, etc.). Separate enclosed toilets for males and females at a minimum ratio of 2 per 100 people. Toilets are to be conveniently located throughout the grounds. Indicate who will be providing and maintaining the toilets.
4. The plan for solid waste disposal must be sufficient to dispose of the solid waste at the rate of at least 2.5 lbs. of solid waste per person per day, which is equivalent to 1 cubic yard per 140 people per day. Indicate locations of containers and method of collecting each day.
5. The plan for food preparation and distribution must list the names of the food vendors along with their telephone number. All food vendors must obtain a license from the Aitkin County Environmental Services Department.
6. The parking plan must have sufficient onsite parking for the maximum number of persons permitted to assemble at a minimum rate of 1 parking space per 5 people.
7. The plan to limit and control admission must show the location and describe the barrier or fence that will be used, which must be sufficient in height and strength to prevent people in excess of the maximum number from gaining access to the assembly.
8. The plan for security must be approved by the Aitkin County Sheriff or designee. This may include having the appropriate security staffing levels for the anticipated attendance and/or paying for extra law enforcement services due to the increased calls for service.
9. The plan for medical services shall be, at a minimum, the following:

300 to 499 persons	1 licensed practical nurse (LPN) and, 1 properly equipped on-call ambulance
500 to 4999	1 registered nurse (RN), and 1 properly equipped on-call ambulance
*5000 or more	1 physician, 1 RN, 1 properly equipped on-call ambulance

together with an enclosed, covered structure where adequate medical treatment may be rendered, containing separately enclosed treatment rooms for each physician.

CHANGE  
TO  
MDH

\*increments of 5,000 persons or fractions thereof above 5000 persons require said personnel for each increment.

c:\ordinance\assembly2014



# Board of County Commissioners Agenda Request

**2S**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Audit Engagement Letter and GASB 87 Lease Services

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

<b>Submitted by:</b> Kathleen Ryan, CFO	<b>Department:</b> Auditor
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<b>Presenter (Name and Title):</b> Kathleen Ryan, CFO	<b>Estimated Time Needed:</b>
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**Summary of Issue:**

Attached is the engagement letters for the 2021/2022 audits and for GASB 87 lease services. As discussed during the 2020 Audit review, the GASB 87 lease services will benefit the county by making sure all leases are accounted for correctly and accurately. This is a new GASB requirement that would be very staff time intensive and may require the addition of staff if not contracted.

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

**Recommended Action/Motion:**

Approve the 2021/2022 engagement letters and the GASB 87 lease services by CLA.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

What is the total cost, with tax and shipping? \$ 59,500, \$62, 500 Audit-\$18,900 GASB87

Is this budgeted?  Yes  No *Please Explain:*



November 5, 2021

Board of County Commissioners and Management  
Aitkin County  
307 2<sup>nd</sup> Street NW, Room 121  
Aitkin, MN 56431

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the nonattest services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Aitkin County (“you,” “your,” or “the county”) for the year ending December 31, 2022.

Kristen A. Houle is responsible for the services provided to you.

### **Nonattest services**

We will provide the following nonattest services:

- Calculate the lease asset and lease liability (lease schedule) based on the lease information you provide to us.
- Propose journal entries to record the lease asset and lease liability in accordance with GASB Statement No. 87 and the related amortization/depreciation expense and lease/interest expense.
- Assist with drafting the related GASB Statement No. 87 financial statement disclosures.
- Provide to you sufficient information for you to oversee the services, evaluate the adequacy and results of the services; accept responsibility for the results of the services and ensure your data and records are complete.

### ***Additional assistance***

Upon your request, CLA shall make its resources available to provide additional assistance with implementing the new lease standard. This could include assisting you with your communications to the users of your financial statements or others, as identified by you, regarding how the standard will impact your organization and your financial statements. If requested, we can assist you with developing and delivering training on the new standards for selected members of your organization.

### **Client information requirements**

The county agrees it is solely responsible for the accuracy, completeness, and reliability of all of the county’s data and information that it provides CLA for our engagement. The county agrees it will provide any requested information on or before the date we commence performance of the services.

### **CLA’s responsibilities related to the nonattest services and the related limitations**

CLA will not assume management responsibilities, perform management functions, or make management decisions on behalf of the county. However, we will provide advice and recommendations to assist management in performing its responsibilities.

This engagement is limited to the nonattest services outlined above. CLA, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as assuming management responsibilities, making management decisions, or performing management functions, including approving journal entries. CLA will advise the county with regard to positions taken in the performance of the nonattest services, but management must make all decisions with regard to those matters.

Our engagement cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We have no responsibility to ensure the county's lease accounting practices, systems, or reports comply with applicable laws or regulations, all of which remain your sole responsibility.

Because the services listed above do not constitute an examination, audit, or review, we will not express an opinion or conclusion or issue a written report on your application of the requirements of GASB Statement No. 87 as it relates to contracts. You agree that our services are not intended to be used by a third party in reaching a decision on the application of the requirements of GASB Statement No. 87 to a specific transaction.

#### **Management's responsibilities related to nonattest services**

For all nonattest services we may provide to you, management agrees to assume all management responsibilities, including determining, reviewing, and approving lease information and schedules and related journal entries; 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. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

#### **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.

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.

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.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web

application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

### **Limitation of remedies**

Our role is strictly limited to the tasks and projects 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 or our reports. You will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you. CLA has no duty to ensure that the county's accounting, billing, coding, compliance, or reimbursement practices, systems, or reports comply with applicable laws or regulations, all of which remain the county's sole responsibility.

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 deliverables, 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 attorneys' 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 engagement agreement, but any recovery on any such claim shall not exceed the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

### **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 as provided below, or the party with any claim shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods ("Limitation Period"):

- Within twelve (12) months after the delivery of our final written deliverable under this engagement.
- Within twelve (12) months after the termination of either this agreement or your ongoing relationship with CLA by either you or CLA and for any reason.

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**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Initial input and computation of the lease schedule for 2022 will be \$563 to \$630 per lease (depending on the number of leases). Any additions to the lease schedule thereafter will be \$540 per lease.

In addition to our professional fees, we will bill for the following lease service fees:

- Annual maintenance fees (software costs): \$200 per lease per year for 20 leases or less (\$175 per lease per year in excess of 20 leases)
- Flat fee for disclosures: \$900

Our invoices, including applicable state and local taxes, 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 the deliverables as provided herein. You will be obligated to compensate us for all time expended and related fees 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.

### **Confidentiality and restricted use of information**

CLA will hold the information supplied by the county to us in confidence and CLA will not disclose it to any other person or party, unless the county authorizes us to do so, it is published or released by the county, it becomes publicly known or available other than through disclosure by us, or disclosure is 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.

The county agrees any reports or deliverables CLA provides to the county are only for the internal use of the county's management. They may not be distributed to any other person or party, for any purpose, without our prior written consent. The county further agrees to hold any information, reports, or deliverables that CLA provides to the county in confidence and agrees that the county will not disclose such to any other person or party, unless CLA authorizes the county to do so, it is published or released by us, or it becomes then publicly known or available other than through disclosure by the county.

### **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.

### **Record retention**

Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the county's records.

### **Other**

This agreement will remain in effect until it is terminated by either party on thirty (30) days written notice, with or without cause.

### **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 to us.

Sincerely,

**CliftonLarsonAllen LLP**



Kristen A. Houle, CPA  
Signing Director  
320-203-5539  
[kristen.houle@CLAconnect.com](mailto:kristen.houle@CLAconnect.com)

**Response:**

This letter correctly sets forth the understanding of Aitkin County.

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



November 5, 2021

Board of County Commissioners and Management  
Aitkin County  
307 2<sup>nd</sup> Street NW, Room 121  
Aitkin, MN 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 year ended December 31, 2021 and December 31, 2022.

Kristen A. Houle is responsible for the performance of the audit engagement.

### **Scope of 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 year ended December 31, 2021 and December 31, 2022, 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. GASB-required supplementary pension and OPEB schedules, as applicable.

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 and individual fund statements, and related budgetary comparison schedules.
3. Supporting schedules, as applicable.

### **Nonaudit services**

We will also provide the following nonaudit services:

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

- Preparation of supplementary information.
- Preparation of adjusting journal entries.
- Prepare the Data Collection Form.

### **Audit objectives**

The objectives of our audit are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our 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). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with 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). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 on 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 results 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 results 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. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion is 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 Counties*.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance. Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinions on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements, including the amounts and disclosures, and whether the basic financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of internal controls.
- Improper revenue recognition.
- Lack of adequate segregation of duties.

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 waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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. We will include such matters in the reports required for a single audit.

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 identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

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, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; 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 and noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 the start of audit fieldwork.

You are responsible 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, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial 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 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. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee 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, related notes, and RSI 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, schedule of expenditures of federal awards, and RSI is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and RSI and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, related notes, and RSI 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, schedule of expenditures of federal awards, and RSI.
- We will prepare a draft of your supplementary information. Since the preparation of the supplementary information in accordance with the applicable criteria is your responsibility, you will be required to review, approve, and accept responsibility for the supplementary information prior to its issuance and

have a responsibility to be in a position in fact and appearance to make an informed judgment on the supplementary information.

- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
- We will prepare the Data Collection Form. Management is responsible to review for completeness and accuracy before submitting to the Federal Audit Clearing House.

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 confidential or sensitive 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 Minnesota Office of the State Auditor, Minnesota Department of Human Services, 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 or Minnesota Department of Human Services. 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 ends 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/](http://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**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. Based on our preliminary estimates, the total fees and expenses for the December 31, 2021 engagement should approximate \$59,500 (\$56,667 for the audit and preparation of the financial statements and \$2,833 for the technology and client support fee) for the audit, entering the information in the Data Collection Form SF-SAC and creating the single audit reporting package. Additional fees up to \$2,000 will be billed for the implementation of new audit standards for the December 31, 2021 engagement. Based on our preliminary estimates, the total fees and expenses for the December 31, 2022 engagement should approximate \$62,500 (\$59,524 for the audit and preparation of the financial statements and \$2,976 for the technology and client support fee) for the audit, entering the information in the Data Collection Form SF-SAC and creating the single audit reporting package. Additional fees will be billed for the implementation of new GASB standards for the December 31, 2022 engagement. These fees include auditing two major programs for single audit proposes, each additional program will be billed at \$4,000 - \$6,000 depending on the complexity of the program. These estimates are 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 fees and expenses 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 and expense estimate. Our invoices, including applicable state and local taxes, 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 related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

### ***Unanticipated services***

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

#### **Bookkeeping services**

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations

- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Preparation of financial statements and the related notes to the financial statements
- Processing immaterial adjustments through the financial statements
- Adjusting the financial statements for new activities and new disclosures

**Additional work resulting from unanticipated changes in your organization or accounting records**

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements

- New financial statement disclosures

### **Changes in engagement timing and assistance by your personnel**

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

### ***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 this 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.

### ***Changes related to COVID-19***

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and 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 this 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), we acknowledge that Aitkin County and CLA have entered into a HIPAA Business Associate Agreement (BAA).

**Consent**

***Consent to use information for benchmarking analysis***

In an effort to better serve the needs of our clients, we develop a variety of benchmark, performance indicator, and predictive analysis reports, using anonymized client data obtained from our audit, tax, and other engagements. Business and financial information that you provide to us may be combined with information from other clients and included within the aggregated data that we use in these reports. While some of these analytical reports will be published and released publicly, please be assured that the separate information that we obtain from you will remain confidential, as required by the AICPA Code of Professional Conduct.

***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 and the BAA.

**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 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**



Kristen A. Houle, CPA  
Signing Director  
320-203-5539

[Kristen.houle@CLAconnect.com](mailto:Kristen.houle@CLAconnect.com)

**Response:**

This letter correctly sets forth the understanding of Aitkin County.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# Board of County Commissioners Agenda Request

**2T**  
Agenda Item #

**Requested Meeting Date:** 11-23-21

**Title of Item:** Final Contract Payment - Contract No. 20205

<input type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<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 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> John Welle	<b>Department:</b> Highway Department
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<b>Presenter (Name and Title):</b> NA	<b>Estimated Time Needed:</b> NA - consent agenda
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**Summary of Issue:**  
 Authorization by the following resolution is requested to make final payment to Marvin Tretter, Inc., Pierz, MN in the amount of \$6,378.38 for Contract No. 20205, which included culvert replacements on CH 76 and the Mississippi River Diversion Channel.

The final contract amount of \$637,838.01 is slightly above the bid amount of \$637,546.61.

Resolution:  
 WHEREAS, Contract No. 20205 has in all been completed, and the County Board being fully advised in the premises.

NOW THEN BE IT RESOLVED, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Marvin Tretter, Inc. in the amount of \$6,378.38.

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

**Recommended Action/Motion:**  
 Adopt resolution.

**Financial Impact:**  
 Is there a cost associated with this request?  Yes  No  
 What is the total cost, with tax and shipping? \$ 6,378.38  
 Is this budgeted?  Yes  No *Please Explain:*

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

ADOPTED November 23, 2021

By Commissioner: xx

**20211123-xxx**

**Final Contract Payment-Contract No. 20205**

**WHEREAS**, Contract No. 20205 has in all been completed, and the County Board being fully advised in the premises.

**NOW THEN BE IT RESOLVED**, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Marvin Tretter, Inc. in the amount of \$6,378.38.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

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

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 23rd day of November 2021**

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



# Board of County Commissioners Agenda Request

## 2U

Agenda Item #

**Requested Meeting Date:** 11-23-21

**Title of Item:** Final Contract Payment - Contract No. 20211

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> John Welle	<b>Department:</b> Highway Department
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<b>Presenter (Name and Title):</b> NA	<b>Estimated Time Needed:</b> NA - consent agenda
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**Summary of Issue:**  
 Authorization by the following resolution is requested to make final payment to Ferguson Aggregate & Crushing, Alexandria, MN in the amount of \$2,810.92 for Contract No. 20211, which included processing of aggregate stockpiles at two county owned/leased pits.

The final contract amount of \$281,092.03 is 22% above the bid amount of \$231,150 due to an additional 17,000 tons of Class 6 aggregate being supplied and processed under this contract for contract 20219 (CH 27 project). Contract language in contract 20219 allowed the option for the Contractor to purchase the aggregate needed for the CH 27 project from Aitkin County, with the purchase cost of the aggregate deducted from contract 20219.

Resolution:  
 WHEREAS, Contract No. 20211 has in all been completed, and the County Board being fully advised in the premises.

NOW THEN BE IT RESOLVED, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Ferguson Aggregate & Crushing in the amount of \$2,810.92.

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

**Recommended Action/Motion:**  
 Adopt resolution.

**Financial Impact:**  
*Is there a cost associated with this request?*       Yes       No  
*What is the total cost, with tax and shipping?* \$ 2,810.92  
*Is this budgeted?*       Yes       No      *Please Explain:*

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

ADOPTED November 23, 2021

By Commissioner: xx

**20211123-xxx**

**Final Contract Payment-Contract No. 20211**

**WHEREAS**, Contract No. 20211 has in all been completed, and the County Board being fully advised in the premises.

**NOW THEN BE IT RESOLVED**, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Ferguson Aggregate & Crushing in the amount of \$2,810.92.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

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

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 23rd day of November 2021**

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



# Board of County Commissioners Agenda Request

**2V**  
Agenda Item #

**Requested Meeting Date:** 11-23-21

**Title of Item:** Final Contract Payment - Contract No. 20214

<input type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<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 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> John Welle	<b>Department:</b> Highway Department
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<b>Presenter (Name and Title):</b> NA	<b>Estimated Time Needed:</b> NA - consent agenda
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**Summary of Issue:**  
 Authorization by the following resolution is requested to make final payment to Northwest Asphalt & Maintenance, Thief River Falls, MN in the amount of \$935.56 for Contract No. 20214, which included crack sealing on various county highways.

The final contract amount of \$93,555.55 is slightly below the bid amount of \$93,637.50.

Resolution:  
 WHEREAS, Contract No. 20214 has in all been completed, and the County Board being fully advised in the premises.

NOW THEN BE IT RESOLVED, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Northwest Asphalt & Maintenance in the amount of \$935.56.

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

**Recommended Action/Motion:**  
 Adopt resolution.

**Financial Impact:**  
 Is there a cost associated with this request?  Yes  No  
 What is the total cost, with tax and shipping? \$ 935.56  
 Is this budgeted?  Yes  No *Please Explain:*

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

ADOPTED November 23, 2021

By Commissioner: xx

**20211123-xxx**

**Final Contract Payment-Contract No. 20214**

**WHEREAS**, Contract No. 20214 has in all been completed, and the County Board being fully advised in the premises.

**NOW THEN BE IT RESOLVED**, That the Aitkin County Board of Commissioners does hereby accept said completed contract for and on behalf of the County of Aitkin and authorize final payment to Northwest Asphalt & Maintenance in the amount of \$935.56.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

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

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 23rd day of November 2021**

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



# Board of County Commissioners Agenda Request

**2W**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Application for Grant-in-Aid ATV trail maintenance funds

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Dennis Thompson	<b>Department:</b> Land
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<b>Presenter (Name and Title):</b> Dennis Thompson, Interim Land Commissioner	<b>Estimated Time Needed:</b> NA
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**Summary of Issue:**

The attached resolution is required to apply for the 2022 State Grant-in-Aid (GIA) maintenance funds for the Northwoods Regional ATV trail system.

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

**Recommended Action/Motion:**  
Approval of 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 November 23, 2021

By Commissioner: xx

**20211123-xxx**

**2022- ALL TERRAIN VEHICLE TRAIL FUNDING**

**WHEREAS**, Local units of government can apply for State aid for trail development, maintenance, grooming and administration from the Minnesota Department of Natural Resources at the rate of 90% reimbursement of costs of grooming and maintenance, and

**WHEREAS**, Aitkin County does not have the facilities to maintain the entire trail system in Aitkin County, and

**WHEREAS**, Clubs wish to contract with the County for maintaining these trails, and

**WHEREAS**, These trails benefit the recreation, resort, tourism, industry, and economy of Aitkin County,

**NOW THEREFORE, BE IT RESOLVED**, That the Aitkin County Trail Administrator be authorized to apply for Grants-in-Aid assistance funds for All Terrain Vehicle Trail maintenance and grooming for the following trail:

Northwoods Regional ATV trail which consists of the following segments: South Soo Line, North Soo Line, Axtell ATV technical riding area, Rabey Line, Blind Lake, Redtop, Moose River Connector, Lawler, Blind Lake Connector Trail, Hill City Connector trail and Solana ATV trails.

**BE IT FURTHER RESOLVED**, That the Aitkin County Trail Administrator be authorized to contract for the development, maintenance and grooming of the aforementioned trails with qualified, interested clubs.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

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

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 23rd day of November 2021**

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



# Board of County Commissioners Agenda Request

**3A**  
Agenda Item #

**Requested Meeting Date:** 11/23/2021

**Title of Item:** Adopt 2022 Wage Scale and Health Insurance Premium Contributions

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
<b>Submitted by:</b> Bobbie Danielson		<b>Department:</b> Human Resources
<b>Presenter (Name and Title):</b> Bobbie Danielson, HR Director		<b>Estimated Time Needed:</b> 3 minutes
<b>Summary of Issue:</b> Please find the 2022 open range pay scale and health insurance premium chart attached.  <b>Recommendations:</b>  2022 wages: On 1/1/2022, part-time and full-time non-union employees will receive a wage increase that is equivalent to a 2% general adjustment, plus a step increase, not to exceed the wage scale maximum. (LLCC, temporary, and seasonal employees will be reviewed on an individual basis with any increases subject to County Administrator approval.)  2022 insurance: The employer's contribution towards PEIP health insurance premiums is outlined on the attached chart.		
<b>Alternatives, Options, Effects on Others/Comments:</b>  		
<b>Recommended Action/Motion:</b> Motion to adopt the 2022 wage scale and PEIP health insurance contributions as presented.		
<b>Financial Impact:</b> Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ As budgeted. 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.

**AITKIN COUNTY**

**OPEN RANGE SCALE EFFECTIVE JANUARY 1, 2022**

Grade	MIN	MAX	MIN	MAX
	<b>FLSA Non-Exempt</b>		<b>FLSA Exempt</b>	
20	\$ 46.18	\$ 68.96	\$ 96,048.46	\$ 143,436.44
19	\$ 44.47	\$ 66.40	\$ 92,500.98	\$ 138,115.22
18	\$ 42.77	\$ 63.84	\$ 88,953.50	\$ 132,794.00
17	\$ 41.06	\$ 61.28	\$ 85,406.02	\$ 127,472.78
16	\$ 39.36	\$ 58.73	\$ 81,858.54	\$ 122,151.56
15	\$ 37.65	\$ 56.17	\$ 78,311.06	\$ 116,830.34
14	\$ 35.94	\$ 53.61	\$ 74,763.58	\$ 111,509.12
13	\$ 34.24	\$ 51.05	\$ 71,216.10	\$ 106,187.90
12	\$ 32.53	\$ 48.49	\$ 67,668.62	\$ 100,866.68
11	\$ 30.83	\$ 45.94	\$ 64,121.14	\$ 95,545.46
10	\$ 29.12	\$ 43.38	\$ 60,573.66	\$ 90,224.24
9	\$ 27.42	\$ 40.82	\$ 57,026.18	\$ 84,903.02
8	\$ 25.71	\$ 38.26	\$ 53,478.70	\$ 79,581.80
7	\$ 24.01	\$ 35.70	\$ 49,931.22	\$ 74,260.58
6	\$ 22.30	\$ 33.14	\$ 46,383.74	\$ 68,939.36
5	\$ 20.59	\$ 30.59	\$ 42,836.26	\$ 63,618.14
4	\$ 18.89	\$ 28.03	\$ 39,288.78	\$ 58,296.92
3	\$ 17.18	\$ 25.47	\$ 35,741.30	\$ 52,975.70
2	\$ 15.48	\$ 22.91	\$ 32,193.82	\$ 47,654.48
1	\$ 13.77	\$ 20.35	\$ 28,646.34	\$ 42,333.26

Aitkin County 2022 PEIP Health Insurance Rates (Pending Board approval November 23, 2021.)

PEIP Plan	Total Premium per Month	Employer Pays per Month	Employee Pays per Month	Employer Annual HSA (or VEBA) Contribution	Employee 2022 HSA "Additional" Contribution Max ***	IRS 2022 Maximum HSA Contribution (Add \$1,000 Catch-up if 55 or older) ***
<b>Advantage Option</b>						
Single	\$ 965.88	\$ 675.74	\$ 290.14	\$ -	Plan not HSA-compatible	N/A
S+1	\$ 2,221.72	\$ 1,293.52	\$ 928.20	\$ -	Plan not HSA-compatible	N/A
Family	\$ 2,768.12	\$ 1,529.80	\$ 1,238.32	\$ -	Plan not HSA-compatible	N/A
<b>Value Option</b>						
Single	\$ 868.30	\$ 675.74	\$ 192.56	\$ -	Plan not HSA-compatible	N/A
S+1	\$ 1,996.24	\$ 1,293.52	\$ 702.72	\$ -	Plan not HSA-compatible	N/A
Family	\$ 2,492.70	\$ 1,529.80	\$ 962.90	\$ -	Plan not HSA-compatible	N/A
<b>HSA Compatible</b>						
Single	\$ 675.74	\$ 675.74	\$ -	\$ 2,260.00	\$ 1,390.00	\$ 3,650.00
S+1	\$ 1,553.52	\$ 1,293.52	\$ 260.00	\$ 3,260.00	\$ 4,040.00	\$ 7,300.00
Family	\$ 1,939.80	\$ 1,529.80	\$ 410.00	\$ 3,260.00	\$ 4,040.00	\$ 7,300.00

INSURANCE WAIVER OPTION: \$2750/YEAR - ASK HR FOR DETAILS

Add \$1k if 55 or older



# Board of County Commissioners Agenda Request

**3B**  
Agenda Item #

**Requested Meeting Date:** 11/23/2021

**Title of Item:** Personnel Policy Updates

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Bobbie Danielson		<b>Department:</b> Human Resources
<b>Presenter (Name and Title):</b> Bobbie Danielson, HR Director		<b>Estimated Time Needed:</b> 3-5 minutes
<b>Summary of Issue:</b> Recommendations:  Sunset Lifelock Identity Theft employer premium contributions effective 12/31/2021. This was a temporary benefit. All employees were provided with the option to continue this benefit at their own expense during the recent open enrollment period.  Adjust PTO accrual schedule to match recent union settlements. (Details on attached list.) To be effective on December 6, 2021 (processed on December 30th through payroll). [Effective date selected in consultation with payroll.]  Approve miscellaneous updates attached.  Update table of contents, page numbering, job titles, pay grades, wage scales and other general clean-up throughout the policy.		
<b>Alternatives, Options, Effects on Others/Comments:</b>  		
<b>Recommended Action/Motion:</b> Motion to approve the Personnel Policy updates as discussed and presented.		
<b>Financial Impact:</b> Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ As budgeted. Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No      Please Explain:		

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

Miscellaneous Updates (effective Nov 23, 2021 unless stated otherwise):

End Lifelock 12/31/2021

### **Section S. Life Lock Insurance Policy, board adopted 2/12/2019**

~~The employer will provide from 1/1/2019 (or employee enrollment date, if later) through 12/31/2020 Life Lock Benefit Elite Premium at \$11.99/month for the following positions: Sheriff, Undersheriff, County Attorney, Sr. Assistant County Attorney, Assistant County Attorney I and II. Any excess premium shall be paid by the employee.~~

### **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 December 18, 2018, with revisions to be effective on January 1, 2019, and on subsequent dates as revised. Any changes in the content of the Personnel Policies and Procedures Manual must be approved by the Board of County Commissioners.~~

### **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 Human Resources Department, and shall be available for public review upon request.~~

- ~~(c) The County Administrator must approve the recommendation for previously budgeted positions. The Administrator may also approve recommendations for temporary unbudgeted positions, up to 67 days per calendar year in duration.~~
- ~~(d) The Aitkin County Board of Commissioners must approve the recommendation for newly created or unbudgeted positions (with the exception of unbudgeted temporary positions as noted in (c) above).~~

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

- ~~(a) All permanent job openings will be posted internally on the intranet and on the bulletin board outside of the Human Resources office 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 or open until filled notation. Qualified County employees who apply will be given consideration. Temporary and seasonal job openings may be posted, filled by word of mouth advertising, or with returning staff members as deemed most suitable for the position.~~

Amend PTO schedule effective Dec 6, 2021

**Section G. Paid Time Off (PTO)**

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	<u>2.00</u> <u>(New full-time employees will be provided 40 hours of PTO at time of hire so their rate of accumulation for the first year will be adjusted accordingly.)</u>	<u>24</u>
3	<u>2.25</u>	<u>27</u>
5	<u>2.50</u>	<u>30</u>
10	<u>2.75</u>	<u>33</u>
15+	<u>3.00</u>	<u>36</u>

Employees who have used at least ~~twelve (12)~~ ten (10) 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.

Update table of contents, page numbering, job titles, pay grades, wage scales and other general clean-up throughout the policy.



# Board of County Commissioners Agenda Request



**Requested Meeting Date:** November 23, 2021

**Title of Item:** Property Tax Abatement Policy

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Mike Dangers	<b>Department:</b> County Assessor
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<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor	<b>Estimated Time Needed:</b> 10 minutes
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**Summary of Issue:**

The Minnesota Department of Revenue recently conducted a review of the operation of the Aitkin County Assessor's Office. This review is being done to many counties around the State this year in an effort to provide county assessors with detailed feedback on how to improve their assessment practices.

One item that the DOR staff identified as an issue is our lack of a formal, written property tax abatement policy. Tax abatements are reductions in value or changes to class that result in a tax reduction after the appeal meetings are over. Examples of situations where abatements are requested include the list on page 2 of the draft policy.

Abatements are intended to be used sparingly because they involve a process that can circumvent the normal appeals process of the boards of appeal and equalization and the Minnesota Tax Court. Abatements also can become costly since tax payments may need to be refunded with no reimbursement from the State.

Please review the language of the policy and provide feedback on possible changes. Please pay special attention to the definition of hardship since Statute requires the County Board to define this. Contact Mike with any questions.

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

The Department of Revenue is recommending a written abatement policy but the County Board is not required to approve a written policy.

**Recommended Action/Motion:**

Approve the policy as drafted. This will help better ensure consistency in the administration of abatements.

**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 Property Tax Abatement Policy

Aitkin County Auditor's Office  
Aitkin County Assessor's Office  
Last Revision Date: 11/15/2021  
County Board Approval Date:  
DRAFT

Policy Purpose: Abatements are granted to help ensure fairness and equity in the property tax system. They should only be used as a last resort to correct errors. Abatements are used sparingly since they can result in costly administrative expenses to county government and a loss in tax levy revenues.

Definitions: **Abatements** are actions made to reduce the property tax amount for a property due to a change in market value or classification and any associated costs, penalties, or interest. Abatements for taxes beyond the current taxes payable year may only be granted for **clerical errors** or **hardship** per Minnesota Statute § 375.192.

**Clerical Errors** have been defined by the Minnesota Department of Revenue as mistakes made by someone doing the work of a clerk such as the transposition of numbers, math errors, keypunch errors, and coding errors. Clerical errors do not include objective or subjective changes related to property valuation or classification.

**Hardship** is defined by the Aitkin County Board as any event or circumstance beyond the control of the applicant which precludes the applicant from filing for a reduction or an adjustment of the property tax in a timely manner. Examples of hardship include, but are not limited to, documented tragedy or casualty such as an extended medical condition, taxpayer's full-time military service outside of the State, death of the property owner or a close member of the family, a house fire, or an accident which prevents the property owner from filing a timely appeal of the value or classification of the property.

Basic Procedure: Abatement applications are made in writing to the County Assessor on the Aitkin County Abatement Application Form. While all completed applications for abatement are considered, not all are approved. If the County Assessor approves the abatement, the County Auditor (or deputy) considers it. If the County Auditor (or deputy) approves the abatement, then the abatement is granted. The Aitkin County Board of Commissioners has delegated the responsibility and authority for final abatement approval to the County Auditor according to Minnesota Statute § 375.192 subdivision 4.

## Situations Where Abatements **Shall Not Be Granted:**

- The abatement application is for taxes due in a taxes payable year greater than two years ago.
- The applicant has not made application for a program or classification on time. This includes tax exemption, homestead, seasonal restaurant on a lake, 2c

managed forest, green acres, marina, resort, homestead resort, or rural preserve.

- The tax reduction as a result of the abatement is less than \$50.
- The applicant did not receive notices or statements from the County. It is the owner's responsibility to pay their taxes even if they did not receive a statement.
- The applicant claims their property is overvalued without a documented error on the assessment records.
- The applicant's property sells for less than the estimated market value and the property is valued equally in comparison to similar property.
- The applicant has an appraisal performed by a licensed appraiser that purportedly shows the County's valuation is too high.
- A recreational vehicle did not display current license tabs at the time of assessment.
- A Tax Court petition is pending or unresolved.
- A Confession of Judgment has been signed by the taxpayer.
- The abatement involves a reduction of a special assessment unless it is accompanied by a written recommendation for approval by the governmental unit responsible for the original special assessment.
- Penalties and interest exist on late or delinquent property taxes and this is the sole reason for the abatement application.
- The omission of a parcel when making tax payments.
- A tax payment check was lost.

Situations Where Abatements **May** Be Granted (For Current Taxes Payable Year):

- Governmental organization acquired property.
- Incorrect acreage amount or front footage documented by a land survey or licensed land surveyor's opinion.
- Building was razed or destroyed without the knowledge of the County.
- Incorrect square footage or other units of a building documented by a physical inspection performed by the County.
- Mobile home or personal property ownership was incorrect due to owner/manager not providing County with correct data or due to staff error.
- Improvements that were assessed more than once in the same assessment year.
- Leases cancelled without the knowledge of the County.
- Computer data entry error such as transposing numbers.
- Computer calculation or program error such as incorrect calculation of a valuation exclusion.
- A hardship situation that prevents tax payment or valuation/classification appeals.

Situations Where Abatements **May** Be Granted (For Two Prior Payable Years):

- Computer data entry error such as transposing numbers.
- Computer calculation or program error such as incorrect calculation of a valuation exclusion.
- Improvements that were assessed more than once in the same assessment year due to a staff error.

General Information:

Any situation not specifically addressed in this policy, shall be considered on an individual basis with all facts necessary to make an equitable decision.

Abatement applications will not be approved if the property owner is delinquent on any property taxes in Aitkin County.

Abatements must not be used to change values to something other than market value as defined in Minnesota Statute § 272.03 subdivision 8.

This policy does not pertain to abatements for economic development purposes, mold damage or disaster abatements. Those are handled under a separate process.

There are no appeals available for denied abatements. A real property owner may appeal valuation or classification by petitioning the Minnesota Tax Court on or before April 30 of the current taxes payable year.

The County Assessor must give notice to the appropriate school district and municipality if the abatement results in a tax reduction over \$10,000.

Abatement copies are kept on file in the County Auditor's Office and the County Assessor's Office and retained according to the Aitkin County Records Retention Policy.

References to MN Statutes §§ 375.192; 274.13; 274.175; 273.01; 274.01.



# Board of County Commissioners Agenda Request

**4B**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Property Tax Abatement Resolution

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Mike Dangers	<b>Department:</b> County Assessor
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<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor	<b>Estimated Time Needed:</b> 10 minutes
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**Summary of Issue:**

The Minnesota Department of Revenue is asking counties around the State to approve property tax abatement policies. Aitkin County does not have a formal, written policy for abatements.

Under current practice, the Aitkin County Auditor has final abatement approval authority. This is in accordance with Minnesota Statutes § 375.192. While it is likely that the County Board formally delegated this authority to the Auditor in the past, we are currently unable to locate this documentation.

As a result, I am asking the Board to pass a resolution to formally delegate this authority to the County Auditor. A draft resolution is attached along with a copy of Minnesota Statutes § 375.192. By approving this resolution, current practices regarding abatement approval would continue.

This resolution does not affect economic development abatements or disaster abatements.

Please contact Mike with any questions.

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

The Board may choose to not approve this resolution. The Board has the power to retain final abatement authority at the county level.

**Recommended Action/Motion:**

Approve the draft resolution to continue the current practices.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

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

Is this budgeted?  Yes  No *Please Explain:*

By Commissioner: xx

20211123-xxx

Property Tax Abatement

**Whereas**, property tax abatements are necessary to correct errors in the tax system, and

**Whereas**, these abatements are approved or denied in accordance with Minnesota Statutes § 375.192, and

**Whereas**, the County Board may choose to retain the authority for final abatement approval or the Board may delegate this authority to the County Auditor.

**Now Therefore, Be it Resolved**, the Aitkin County Board delegates authority to approve or deny property tax abatements to the Aitkin County Auditor in accordance with Minnesota Statutes § 375.192.

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

FIVE MEMBERS PRESENT

All Members Voting Yes

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 23rd day of November 2021

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

**375.192 REDUCTIONS OR ABATEMENTS OF VALUATION OR TAXES.**

Subdivision 1. [Repealed, 1990 c 604 art 3 s 65]

Subd. 2. **Procedure, conditions.** Upon written application by the owner of any property, the county board may grant the reduction or abatement of estimated market valuation or taxes and of any costs, penalties, or interest on them as the board deems just and equitable and order the refund in whole or part of any taxes, costs, penalties, or interest which have been erroneously or unjustly paid. Except as provided in sections 469.1812 to 469.1815, no reduction or abatement may be granted on the basis of providing an incentive for economic development or redevelopment. Except as provided in section 375.194, the county board may consider and grant reductions or abatements on applications only as they relate to taxes payable in the current year and the two prior years; provided that reductions or abatements for the two prior years shall be considered or granted only for (i) clerical errors, or (ii) when the taxpayer fails to file for a reduction or an adjustment due to hardship, as determined by the county board. The application must include the Social Security number of the applicant. The Social Security number is private data on individuals as defined by section 13.02, subdivision 12. All applications must be approved by the county assessor, or, if the property is located in a city of the first or second class having a city assessor, by the city assessor, and by the county auditor before consideration by the county board, except that the part of the application which is for the abatement of penalty or interest must be approved by the county treasurer and county auditor. Approval by the county or city assessor is not required for abatements of penalty or interest. No reduction, abatement, or refund of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of the municipality. On any reduction or abatement when the reduction of taxes, costs, penalties, and interest exceed \$10,000, the county board shall give notice within 20 days to the school board and the municipality in which the property is located. The notice must describe the property involved, the actual amount of the reduction being sought, and the reason for the reduction.

An appeal may not be taken to the Tax Court from any order of the county board made in the exercise of the discretionary authority granted in this section.

The county auditor shall notify the commissioner of revenue of all abatements resulting from the erroneous classification of real property, for tax purposes, as nonhomestead property. For the abatements relating to the current year's tax processed through June 30, the auditor shall notify the commissioner on or before July 31 of that same year of all abatement applications granted. For the abatements relating to the current year's tax processed after June 30 through the balance of the year, the auditor shall notify the commissioner on or before the following January 31 of all applications granted. The county auditor shall submit a form containing the Social Security number of the applicant and such other information the commissioner prescribes.

Subd. 3. **Homestead status.** Subject to the approval of the commissioner of revenue, the county board shall authorize the county auditor to grant the classification denied under section 272.115, subdivision 4, if a certificate of value has been filed with the county auditor. The county board shall not hear any requests under this subdivision after May 31 of the year in which the taxes are payable.

Subd. 4. **Delegation by county board.** Notwithstanding any law to the contrary, the county board may delegate to the county auditor any authority, power, or responsibility assigned to the county board in this section. If delegation is granted under this subdivision, the county board shall prescribe the conditions for the delegation and may revoke delegation without good cause or prior notice. If the county auditor holds

elective office, no delegation shall be made under this subdivision unless the county auditor concurs in the delegation.

**History:** 1949 c 76 s 1; 1949 c 485 s 1; 1963 c 591 s 1; Ex1967 c 32 art 8 s 4; 1973 c 582 s 3; 1977 c 423 art 4 s 3; 1980 c 607 art 3 s 8; 1Sp1981 c 1 art 8 s 17; 1984 c 629 s 2; 1986 c 444; 1988 c 719 art 5 s 84; art 6 s 16; 1989 c 277 art 2 s 58; 1989 c 329 art 13 s 20; 1990 c 604 art 3 s 38; 1991 c 291 art 12 s 21; 1992 c 511 art 2 s 34; art 4 s 22; 1993 c 375 art 5 s 31; 1995 c 264 art 3 s 26; 1996 c 471 art 3 s 36; 1997 c 231 art 2 s 32; 1999 c 243 art 13 s 19; 2014 c 275 art 1 s 107



# Board of County Commissioners Agenda Request

**5A**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Request Change to Signature to Natural Resources Block Grant

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Andrew Carlstrom	<b>Department:</b> Planning & Zoning
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<b>Presenter (Name and Title):</b> Andrew Carlstrom, Environmental Services Director	<b>Estimated Time Needed:</b> 5 minutes
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**Summary of Issue:**

Aitkin County SWCD District Manager Steve Hughes currently is signer for all NRBG within Board of Water and Soil Resources E-Link program for all of Aitkin County. We are requesting approval to change Authorized Representative and signature to Environmental Service Director Andrew Carlstrom as recommended by Minnesota BWSR. Future requests and updates for NRBG will be done through consent of the Board.

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

**Recommended Action/Motion:**

Motion to approve change of signer of future Natural Resource Block Grants to Environmental Services Director

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

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

Is this budgeted?  Yes  No *Please Explain:*



# Board of County Commissioners Agenda Request

**5B**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Requesting Public Hearing on Cervid Farms and Amending Ordinance

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

<b>Submitted by:</b> Andrew Carlstrom	<b>Department:</b> Planning & Zoning
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<b>Presenter (Name and Title):</b> Andrew Carlstrom, Environmental Services Director	<b>Estimated Time Needed:</b> 2 minutes
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**Summary of Issue:**

The Ordinance Committee is respectfully requesting a Public Hearing be held to discuss amending the Aitkin County Zoning Ordinance and eliminating captive cervid (deer) farms in Aitkin County.

Currently, Game Preserves are permitted in the Aitkin County Zoning Ordinance in Farm Residential, Public, and Open zones (conditionally permitted in Residential and Commercial). Game Farms (with hunting) are conditionally permitted in Farm Residential, Commercial, Public, and Open zones.

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

**Recommended Action/Motion:**  
Motion to set Public Hearing on Cervid Farms for 4:30PM on December 14, 2021 with decision to be made on December 21, 2021.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

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

Is this budgeted?  Yes  No *Please Explain:*



# Board of County Commissioners Agenda Request

**6A**  
Agenda Item #

**Requested Meeting Date:** November 23, 2021

**Title of Item:** Approve Transfer Resolution

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Jessica Seibert	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator	<b>Estimated Time Needed:</b> 20 min.
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**Summary of Issue:**

Bruce Schwartzman with BKV Group and Travis Fuechtmann with Contegrity Group will be present to review any outstanding construction items related to the Government Center project. The Board will be asked to approve the final transfer needed to close out the Fund 14 Government Center account.

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

**Recommended Action/Motion:**  
Approve Resolution - Close Out Government Center - Fund 14 Activity

**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 November 23, 2021

By Commissioner: xx

**20211123-0xx**

**Close Out Government Center – Fund 14 Activity**

**BE IT RESOLVED**, that the County Auditor is hereby ordered to transfer the following sums of money from the MCIT Trust Fund and the General Fund to the Capital Project Fund for the Government Center completion. Monies to be transferred from the MCIT Trust Fund and General Fund as given below:

Minnesota Trust Insurance Fund	\$850,000.00
General Fund	\$397,107.79
<b>Total to Close Out Fund 14</b>	<b>\$1,247,107.79</b>

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

**FIVE MEMBERS PRESENT**

**All Members Voting Yes**

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

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 23<sup>rd</sup> day of November 2021, and that the same is a true and correct copy of the whole thereof.

**Witness my hand and seal this 23rd day of November 2021**

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



# Aitkin County Board of Commissioners

## Agenda Request Form

# 7

Agenda Item #

**Requested Meeting Date:** November 23rd

**Title of Item:** Committee Reports

<input checked="" type="checkbox"/> <b>REGULAR AGENDA</b>	<b>Action Requested by:</b> County Business		
Committee	Freq.	Schedule	Current Board Representatives
Association of MN Counties (AMC) Environment & Natural Resources Policy General Government Health & Human Services Indian Affairs Task Force Public Safety Committee Transportation Policy			Commissioner Anne Marcotte Commissioner Don Niemi HHS Director Cynthia Bennett Commissioner Laurie Westerlund Commissioner Laurie Westerlund Commissioner Brian Napstad
Aitkin Airport Commission	Monthly	1 <sup>st</sup> Wednesday	Wedel
Aquatic Invasive Species (AIS)	Monthly	3 <sup>rd</sup> Thursday	Wedel and Napstad
Aitkin County CARE Board	Monthly	3 <sup>rd</sup> Tuesday	Westerlund
Aitkin County Community Corrections Advisory	Quarterly	Varies	Wedel and Marcotte
Aitkin County Water Planning Task Force	Bi-monthly	3 <sup>rd</sup> Wednesday	Wedel
Aitkin Economic Development Administration	Quarterly	3 <sup>rd</sup> Thursday	Wedel
Arrowhead Counties Association	8 or 9x yearly	3 <sup>rd</sup> Wednesday	Niemi and Westerlund
Arrowhead Economic Opportunity Agency	Bi-monthly	3 <sup>rd</sup> Wednesday	Westerlund, Alt. Niemi
Arrowhead Regional Development Council	Quarterly	3 <sup>rd</sup> Thursday	Niemi, Alt. Westerlund
ATV Committee	Monthly		Napstad and Westerlund
Big Sandy Lake Management Plan	Monthly	2 <sup>nd</sup> Wednesday	Napstad, Alt. Marcotte
Budget Committee	Most months	1 <sup>st</sup> Tuesday	Marcotte and Napstad
Development Achievement Center	Monthly	3 <sup>rd</sup> or 4 <sup>th</sup> Thurs.	Westerlund, Alt. Niemi
East Central Regional Library Board	Monthly	2 <sup>nd</sup> Monday	Niemi, Alt. Napstad
Economic Development	Monthly	1 <sup>st</sup> Wednesday	Napstad and Niemi
Emergency Management	As needed		Wedel
Environmental Assessment Worksheet	As needed		Marcotte and Napstad
Extension	4x year	Monday	Marcotte, Alt. Westerlund
Facilities/Technology	As needed		Wedel and Westerlund
H&HS Advisory (Liaison)	Monthly except July	1 <sup>st</sup> Wednesday	Westerlund and Wedel
Historical Society (Liaison)	Monthly	4 <sup>th</sup> Wednesday	Wedel
HRA	Monthly	4 <sup>th</sup> Wednesday	Westerlund
Investment	As needed		All Commissioners
Joint Powers Natural Resource Board	Odd Months	4 <sup>th</sup> Monday	Napstad and Land Cmr Courtemanche
Lakes and Pines	Monthly	3 <sup>rd</sup> Monday	Niemi, Alt. Marcotte
Law Library	Quarterly	Set by Judge	Marcotte, Alt. Niemi
McGregor Airport Commission	Monthly	Last Wednesday	Napstad
Mille Lacs Fisheries Input Group	8-10x year		Westerlund
Mille Lacs Watershed	10x year	3 <sup>rd</sup> Monday	Westerlund, Alt. Niemi
Mississippi Headwaters Board	Monthly	4 <sup>th</sup> Friday	Marcotte, Alt. Napstad
MN Rural Caucus	8x year	Varies	Niemi, Alt. Westerlund
Natural Resources Advisory Committee	8-10x year	2nd Monday	Marcotte and Napstad
NE MN Office Job Training	As called		Niemi
Northeast MN ATP	Quarterly	Varies	Napstad and Engineer Welle, Niemi Alt.
Northeast MN ECB	5-6x year	4 <sup>th</sup> Thursday	Napstad, Alt. Sheriff
Northeast Waste Advisory Committee	Quarterly	2 <sup>nd</sup> Monday	Napstad, Alt. Westerlund
Northern Counties Land Use Coordinating Board	Monthly	1 <sup>st</sup> Thursday	Marcotte, Alt. Napstad
Ordinance	As needed		Napstad and Marcotte
Personnel/Insurance	As needed	2 <sup>nd</sup> Tuesday	Westerlund and Wedel
Planning Commission	Monthly	3 <sup>rd</sup> Monday	Marcotte, Alt. Westerlund
Rum 1W1P Policy Committee	Quarterly		Westerlund, Alt. Niemi
Snake River Watershed	Monthly	4th Monday	Napstad, Alt. Niemi
Snake River 1W1P Policy			Napstad, Alt. Niemi
Sobriety Court	Bi-Monthly	3 <sup>rd</sup> Thursday	Wedel
Solid Waste Advisory	As needed		Napstad and Westerlund
Toward Zero Deaths	Monthly	2 <sup>nd</sup> Wednesday	Wedel
Tri-County Community Health Services	Quarterly & as needed	2 <sup>nd</sup> Thursday	Westerlund



# Board of County Commissioners Agenda Request

**8**  
Agenda Item #

**Requested Meeting Date:** 11-23-2021

**Title of Item:** Closed Session for Labor Negotiations

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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<b>Submitted by:</b> Bobbie Danielson	<b>Department:</b> Human Resources
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<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator, and Bobbie Danielson, HR Director	<b>Estimated Time Needed:</b> 45-60
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**Summary of Issue:**

closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals.

Information will be presented in closed session.

MN Statute 13D.03 requirements:  
 \*The time of commencement and place of the closed meetings shall be announced at the public meeting.  
 \*A written roll of members and all other persons present at the closed meeting shall be made available to the public after the closed meeting.  
 \*The meeting must be tape-recorded and must be preserved for two years after the contract is signed.  
 \*No public business other than discussions of labor negotiation strategies or developments or discussions and review of labor negotiation proposals can be conducted in this closed session.

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

**Recommended Action/Motion:**

Motion to close the meeting pursuant to MN Statutes 13D.03, closed meetings for labor negotiations strategy. Motion to re-open the meeting when completed, indicating all members and other persons that were present during the closed session.

**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:*