

REGULAR MEETING OF THE COUNTY BOARD OF COMMISSIONERS

What: Aitkin County Board Agenda

When: Wednesday, November 12, 2025

Where: Government Center Board Room

The public is invited to join the meeting remotely through Microsoft Teams:

Meeting Link: https://teams.microsoft.com/meet/2835987582727?p=Wh42Bv3vw9hzKEKlew

Meeting ID: 283 598 758 272 7 Meeting Passcode: hg7Sk6t2

In accordance with Minnesota Statutes §13D.02, one or more commissioners may participate in the meeting via interactive technology. Commissioners joining via interactive technology will be seen and heard in the meeting room and votes will be taken by roll call.

9:00 a.m.

1) J. Mark Wedel, County Board Chair

- A) Call to Order
- B) Pledge of Allegiance
- C) Approval of the Agenda

9:00 a.m.

- D) Citizens Public Comment- Comments from visitors must be informational 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 but will take the information for consideration as 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 Administrators office at 218-927-7276 option 8 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 prior to the meeting. There will be no separate discussion of these items unless a Board member so requests, in which event the item will be removed from this Agenda and considered under a separate motion.
 - A) Correspondence File-

October 28, 2025 - November 11, 2025

B) Approve County Board Minutes-

October 28, 2025

C) Approve Electronic Funds Transfers

EFT Report thru 11.03.25

- D) Approve Auditor Vouchers-
 - Auditor Warrants HHS 10.24.25

E) Approve Auditor Vouchers-Auditor Warrants - School Advances 10.24.25

- F) Approve Manual Warrants/Voids/Corrections-ELAN 10.09.25
- G) Approve Auditor Vouchers-

Auditor Warrants - R&B 10.31.25

H) Approve Auditor Vouchers-

Auditor Warrants - Property Tax Overpays 10.31.25

- I) Approve Auditor Vouchers-
 - Auditor Warrants HHS 10.31.25
- J) Approve Manual Warrants/Voids/Corrections-

Manual Warrants - HHS 10.28.25

K) Approve Manual Warrants/Voids/Corrections-

Manual Warrants 10.31.25

L) Approve Commissioner's Vouchers

Commissioner Warrants 11.07.25

9:05 a.m. 3) Pat Scollard - Sentence to Serve Coordinator A) STS Year in Review - Information Only 9:25 a.m. Chris Sutch - IT Manager A) Approve Darktrace Renewal - Addition of Email Protection 9:30 a.m. 5) Jim Bright - Facilities Coordinator A) Facilities Updates - Information Only 9:40 a.m. Kathleen Ryan - County Auditor A) Approve Statement of Work - CLA 2025 Audit B) Adopt Resolution - Off Sale Liquor License OM Malmo, LLC dba Malmo Market 9:55 a.m. David Minke - County Administrator A) Consider Support for Repealing Minnesota's Moratorium on Nuclear Power - Discussion Item 10:05 a.m. 8) **Board of Commissioners** A) Commissioner Committee Reports

ADJOURN



AITKIN COUNTY BOARD OF COMMISSIONERS

October 28, 2025

9:00 a.m.

Government Center Board Room

Regular Session Minutes

1.A CALL TO ORDER

Chair Wedel called the meeting to order at 8:59 a.m.

Attendee Name	Title	Status
J. Mark Wedel	District #1	Present
Laurie Westerlund	District #2	Absent
Travis Leiviska	District #3	Present
Bret Sample	District #4	Present
Michael Kearney	District #5	Present
David J. Minke	County Administrator	Present
April Kellerman	Administrative Assistant	Present

1.B PLEDGE OF ALLEGIANCE

1.C APPROVAL OF AGENDA

Motion to: Approve the agenda.

RESULT:

APPROVED (4 TO 0)

MOVER:

Commissioner Bret Sample

SECONDER:

Commissioner Michael Kearney

Introduction of new District Judge Daniel Hawley.

1.D Citizens Public Comment - None

2 CONSENT AGENDA

Motion to: Approve the Consent Agenda.

RESULT:

APPROVED (4 TO 0)

MOVER:

Commissioner Travis Leiviska

SECONDER:

Commissioner Bret Sample

A) Correspondence File-

October 14, 2025 - October 27, 2025

B) Approve County Board Minutes-

October 14, 2025

C) Approve Electronic Funds Transfers

Total \$1,115,970.03

D) Approve Manual Warrants/Voids/Corrections-

ELAN 09.25.25

General \$3,368.06	Trust \$110.00	LLCC \$313.00	R&B \$791.81
HHS \$1,151.29			Total \$5,734.16

E) Approve Auditor Vouchers-

Sales.Use & Diesel Tax 10.14.25

General	\$167.08	R&B	\$1,035.76	Trust	\$36.60	LLCC	\$76.96	
Parks	\$426.68					Total	\$1,743.08	

F) Approve Auditor Vouchers-

Auditor Warrants - HHS 10.10.25

General \$597.82	HHS \$228,336.62	Opioid \$7,500.00	Total	\$236,434,44

G) Adopt Resolution-

App for Temporary On Sale Liquor License - Jacobson Volunteer Fire Dept

H) Information Only-

Cash Balance Report - September 2025

I) Approve Manual Warrants/Voids/Corrections-

Manual Warrants 10.14.25

General \$3,391.	98 State	\$97,163.12	Taxes	\$2,825.00	LLCC	\$82.17
					Total	\$103,462.27

J) Adopt Resolution-

LG220 Application for Exempt Gambling - Ducks Unlimited Garrison Wildlife

K) Approve Auditor Vouchers-

Auditor Warrants - HHS 10.17.25

HHS \$43,369.21					Total	\$43,369.21
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L) Approve-

Luke Gould- Chemical Use Assessment- Opioid Funding Request

M) Approve-

Robert Nelson- Chemical Use Assessment- Opioid Funding Request

N) Adopt Resolution-

Operation Green Light for Veterans

O) Approve Commissioner's Vouchers

Commissioner Warrants 10.24.25

General	\$289,590.14	Reserves	\$4,800.47	R&B	\$43,687.07	State	\$3,420.75
Trust	\$8,345.93	Forest	\$616.60	Taxes	\$15,306.96	LLCC	\$10,301.13
Parks	\$93,057.68					Total	\$469,126.73

P) Approve-

Fire Protection Contract - City of Palisade

Q) Approve-

Fire Protection Contract - Jacobson Fire Department

R) Approve-

2024 EMPG Grant

S) Approve-

2026 Newspaper Bid Specifications

T) Adopt Resolution-

Sponsorship Resolution for City of Aitkin LRIP Project

U) Adopt Resolution-

Sponsorship Resolution for City of McGregor LRIP Project

V) Approve-

Updated ESST Policy - Effective 1/1/2026

W) Approve-

Policy Update - Family and Medical Leave Act (FMLA) Policy - eff. 1/1/2026

X) Approve-

New Policy - MN Paid Family Leave, effective 1/1/2026

Y) Approve-

Kevin Hulbert Residential Road Easement

Regular Agenda

Julianna Langlois - 4-H Youth Development Educator & Tony Hansen - Regional Director Informational Only

Aitkin County 4-H Program Update

RESULT: MOVER:

INFORMATIONAL ONLY

SECONDER:

Teresa Smude - Aitkin County HRA Executive Director 4A

Motion to:

Approve Appointment of Aitkin County HRA Commissioner

RESULT:

APPROVED (4 TO 0)

MOVER:

Commissioner Bret Sample Commissioner Travis Leiviska

SECONDER:

Edward Anderson re-appointed to a 5-year term (11/02/2025-11/01/2030)

4B Teresa Smude - Aitkin County HRA Executive Director

Motion to:

Approve Appointment of County Commissioner Liaison to the HRA Board with the Liaison member being Commissioner Sample with appointment to start January 1, 2026

RESULT: APPROVED (4 TO 0)

MOVER: Commissioner Bret Sample

SECONDER: Commissioner Michael Kearney

5A Perry May - Northwoods Regional ATV Trail Alliance

Informational Only

Northwoods Regional ATV Trail Alliance Award

RESULT: INFORMATIONAL ONLY

MOVER: SECONDER:

8A David J. Minke - County Administrator

Discussion Item

2025 3rd Quarter Budget Report - Discussion Item

RESULT: DISCUSSION ITEM MOVER: SECONDER:

item moved between 5A & 6A

Break taken at 9:45 AM
Return from break at 10:00 AM

6A Kathleen Ryan - County Auditor

Public Hearing at 10:00 AM - New Off Sale Liquor License - Malmo Market

PUBLIC HEARING:

Open: 10:02 AM

Public Comment: Dennise Sonnee, Aitkin County Resident

Vicki Voss, Aitkin County Resident

Peter Patel, Malmo Market

Closed: 10:06 AM

6B Kathleen Ryan – County Auditor

Motion to:

Table discussion until the next regular meeting - Adopt Resolution - Off Sale Liquor License - Malmo Market

RESULT: APPROVED (4 TO 0)

MOVER: Commissioner Michael Kearney SECONDER: Commissioner Bret Sample

7A John Welle – County Engineer

Discussion Item

Proposed Changes to Roadway Designations - Discussion Item

RESULT: DISCUSSION ITEM

MOVER: SECONDER:

Motion made by Commissioner Sample and seconded by Commissioner Leiviska to have a Public Input meeting at 10:00 AM on November 25, 2026 at the County Board meeting with action following

9A Carli Goble - Health & Human Services Fiscal Supervisor

Discussion Item

H&HS Q3 2025 Fiscal Report - Discussion Item

RESULT: DISCUSSION ITEM

MOVER: SECONDER:

10A Board of Commissioners

Commissioner Committee Reports

Arrowhead Economic Opportunity Agency, Arrowhead Counties Association, AMC District 1 meeting, Tribal meeting, Aitkin County Opioid Settlement Sub-Committee, meeting with Congressman Stauber, Historical Society, Lakes & Pines, JET (NE MN Office Job Training), Budget Committee, Economic Development, Aitkin Economic Development Administration, Brainerd 1W1P, Aitkin Airport

RESULT:	APPROVED (4 TO 0)		
MOVER:	Commissioner Michael Kearney		
SECONDER:	Commissioner Travis Leiviska		
Next Meeting:	Wednesday, November 12, 2025		
	-		
	-		
J. Mark Wedel, B	oard Chair	David J. Minke	



Board of County Commissioners Agenda Request

2C
Agenda Item #

Requested Meeting Date: 11/12/2025

Title of Item: EFT Report

REGULAR AGENDA	Action Requested:	Direction Requested
CONSENT AGENDA	✓ Approve/Deny Motion	Discussion Item
INFORMATION ONLY	Adopt Resolution (attach dra *provide	aft) Hold Public Hearing* copy of hearing notice that was published
Submitted by: Lori Grams		Department: County Treasurer
Presenter (Name and Title): N/A		Estimated Time Needed:
Summary of Issue:		
EFT Report thru 11/3/2025		
Alternatives, Options, Effects or	o Others/Comments:	,
Recommended Action/Motion:		
P		
Financial Impact: Is there a cost associated with this	-	No
What is the total cost, with tax and Is this budgeted?	! shipping? \$ No Please Exp	lain:

ELECTRONIC FUNDS TRANSFER

Thru November 3, 2025 Board Meetiing November 12, 2025

Abstract Number	Date	Amount	Reason	
22410	10/24/2025	\$117,855.71	Commissioner Abstrct	
22411	10/20/2025	\$25.00	Manual Abstract	
22412	10/20/2025	\$3,516.81	Manual Abstract	
22413	10/24/2025	\$1,780,704.09	Auditor Abstract	
22414	10/24/2025	\$4,403.58	Auditor Abstract	
22415	10/23/2025	\$3,876.91	Manual Abstract	
22416	10/28/2025	\$16,858.37	Payroll Abstract	
22418	10/31/2025	\$416,553.38	Auditor Abstract	
22420	10/31/2025	\$773,426.03	Payroll Abstract	
22423	10/28/2025	\$466.17	Manual Abstract	
22424	10/31/2025	\$91,680.70	Auditor Abstract	
22425	10/31/2025	\$825,554.92	Manual Abstract	
		-		

\$0
Voids/No ACH
22417
22419
22421

\$4,034,921.67

S:Board Report:2025 EFT Board Report Thru Date

crs1

10/23/25 11:31AM

Aitkin County



Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Page 1

Print List in Order By: 1 - Fund (Page Break by Fund)

2 - Department (Totals by Dept)3 - Vendor Number

4 - Vendor Name

Explode Dist. Formulas?: N

Paid on Behalf Of Name

on Audit List?: Ν

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: Υ

Aitkin County 11:31AM 10/23/25

crs1

Health & Human Services

INTEGRATED FINANCIAL SYSTEMS

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

<u>Vendor</u>	<u>Name</u>			
<u>No.</u>		<u>Amount</u>		
9561	Amazon Business	99.07	1 Transactions	
14436	ANDERSON/CORY	162.47	2 Transactions	
12562	CARLSON/BONNIE	73.37	1 Transactions	
10733	Crowther/Kelli	31.35	2 Transactions	
11051	Department of Human Services	28,422.17	17 Transactions	
12094	FLIER/AMANDA	156.72	1 Transactions	
10580	Fossum/Jozee	38.00	2 Transactions	
10652	Gilb/Zachary	178.15	3 Transactions	
13830	HAMDORF/BREA	42.88	2 Transactions	
9456	Meger/Shanda	318.57	3 Transactions	
89163	NEMOJT	15,754.75	2 Transactions	
9980	Person/Rebecca	26.12	1 Transactions	
9135	Peysar/Lois	460.34	4 Transactions	
10550	Skinaway Fineday/Julie	316.89	6 Transactions	
10470	Sutch/Jennifer	33.88	2 Transactions	
10530	The Therapist PLC	578.00	2 Transactions	
10930	Tidholm Productions	2,600.00	1 Transactions	
10739	Tuncel/Alexandra	98.98	2 Transactions	
Final 1	otal	49,391.71	18 Vendors	54 Transactions

crs1 10/23/25 11:31AM Health & Human Services

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>		
	5	49,391.71	Health & Human Services		
	All Funds	49,391.71	Total	Approved by,	

WLB1 10/23/25

11:45AM

Aitkin County

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

integrated 1 Integrated 1 Integrated 2 I

Page 1

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?: N

Paid on Behalf Of Name

on Audit List?: N

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 10/23/25 11:45AM **12** Townships/Cities/ARDC/Amb

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Vendor	<u>Name</u>			
<u>No.</u>		<u>Amount</u>		
393	ISD 1 Aitkin-Treasurer	1,027,578.37	2 Transactions	
1985	ISD 182 Crosby-Treasurer	6.62	1 Transactions	
392	ISD 2 Hill City-Treasurer	150,107.26	2 Transactions	
1983	ISD 2165 Hinckley Finlayson-Treasurer	64,527.78	1 Transactions	
1979	ISD 2580 East Central-Treasurer	11,086.20	1 Transactions	
395	ISD 4 McGregor-Treasurer	416,365.44	2 Transactions	
1982	ISD 473 Isle-Treasurer	108,249.07	1 Transactions	
1981	ISD 577 Willow River-Treasurer	1,875.45	1 Transactions	
394	ISD 698 Floodwood-Treasurer	509.77	1 Transactions	
1984	ISD 95 Cromwell-Wright-Treasurer	398.13	1 Transactions	
12 Fund Total	:	1,780,704.09	Townships/Cities/ARDC/Ambulan	10 Vendors 13 Transactions
Final ⁻	Total:	1,780,704.09	10 Vendors 13 Transactions	

WLB1 10/23/25

11:45AM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>		
	12	1,780,704.09	Townships/	ities/ARDC/Ambulan	
	All Funds	1,780,704.09	Total	Approved by,	

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

2F

Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 2

1 General Fund

WLB1 10/23/25

Vendor <u>Name</u>

<u>No.</u>

<u>Amount</u>

5462 Bremer Bank (Elan ACH)

2:55PM

2,961.89

15 Transactions

1 Fund Total: 2,961.89 General Fund 1 Vendors 15 Transactions

WLB1 10/23/25 2:55PM **2** Reserves Fund **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 3

Vendor Name

<u>No.</u>

5462 Bremer Bank (Elan ACH)

<u>Amount</u>

200.00

1 Transactions

2 Fund Total: 200.00 Reserves Fund 1 Vendors 1 Transactions

Aitkin County WLB1 10/23/25 2:55PM

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 4

Vendor Name

19 Long Lake Conservation Cen

No.

5462 Bremer Bank (Elan ACH) <u>Amount</u>

1,934.16

7 Transactions

19 Fund Total:

1,934.16

Long Lake Conservation Center

1 Vendors

7 Transactions

Final Total:

5,096.05 3 Vendors 23 Transactions

WLB1 10/23/25 2:56PM

Health & Human Services

Aitkin County



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 2

Vendor Name

No.

<u>Amount</u>

5462 Bremer Bank (Elan ACH) 92.42

3 Transactions

5 Fund Total:

92.42

Health & Human Services

1 Vendors

3 Transactions

Final Total: 92.42 3 Transactions

WLB1 10/23/25

2:55PM

Aitkin County



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Recap by Fund	<u>Fund</u>	AMOUNT	<u>Name</u>		
	1	2,961.89	General Fund		
	2	200.00	Reserves Fund		
	19	1,934.16	Long Lake Conservation Center		
	All Funds	5,096.05	Total	Approved by,	

WLB1 10/23/25 2:56PM **Aitkin County**



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 3

Recap by Fund	<u>Fund</u>	AMOUNT	<u>Name</u>		
	5	92.42	Health & Human Services		
	All Funds	92.42	Total	Approved by,	

Total Elan pd 10.9.25 = \$5188.47

WLB1 10/29/25

2:01PM

Aitkin County

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES



Page 1

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?: N

Paid on Behalf Of Name

on Audit List?: N

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 10/29/25 2:01PM **Aitkin County**

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES



Page 2

Road & Bridge

Vendor <u>Name</u>

No. Amount

9457 Marvin Tretter, Inc 324,141.67 1 Transactions

9741 REDSTONE CONSTRUCTION, LLC 92,411.71 1 Transactions

3 Fund Total: 416,553.38 Road & Bridge 2 Vendors 2 Transactions

Final Total: 416,553.38 2 Vendors 2 Transactions

WLB1 10/29/25 2:01PM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>		
	3	416,553.38	Road & Bridge		
	All Funds	416,553.38	Total	Approved by,	

WLB1 10/29/25

3:58PM

Aitkin County

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES



Page 1

Print List in Order By: 1 1 - Fund (Page Break by Fund)

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on Audit List?: N

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 10/29/25

General Fund

3:58PM

Aitkin County

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

INTEGRATED FINANCIAL SYSTEMS

Page 2

Vendor Name

No.

<u>Amount</u>

999999000 SICHENEDER/COLLEEN 496.00 1 Transactions

1 Fund Total: 496.00 1 Vendors 1 Transactions **General Fund**

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	<u>Amount</u>	
999999000	ALBERTSON/KIM	90.04	1 Transactions
999999000	BEAR TRACK AT FOUR OAKS LLC	95.98	1 Transactions
99999000	BETLEY/MELINDA	421.00	1 Transactions
99999000	BINDER/PAMELA	17.82	1 Transactions
99999000	BLANEY/DAWN	224.28	1 Transactions
99999000	BOLEMAN/ERIN	12.00	1 Transactions
99999000	BREITER/PAUL	26.00	1 Transactions
99999000	CABINLIFERS LLC	14.04	1 Transactions
999999000	CLEMENT/CAROLINA	16.20	1 Transactions
99999000	COZZOLINO/MARCIA	34.00	1 Transactions
999999000	DOWDLE/STEVEN	22.78	1 Transactions
99999000	DUFRESNE/KATHERYN	533.00	1 Transactions
999999000	DURAND/TRACY	115.09	1 Transactions
99999000	ERICKSON/FAYE	570.00	1 Transactions
99999000	ERICKSON/KATHLEEN	1,116.00	1 Transactions
99999000	FAHEY/EUGENE	50.00	1 Transactions
99999000	GORDON/LUANN	10.00	1 Transactions
99999000	GRAVES/JOHN	242.00	1 Transactions
99999000	HAMMER/DARRELL	60.00	1 Transactions

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Vendor <u>No.</u>	Name	Amount	
999999000	HARER/KEVIN	81.11	1 Transactions
999999000	HAUGSE/KATHY	20.00	1 Transactions
999999000	HAWKS/LINDA	32.00	1 Transactions
999999000	HILLA/JOSEPH	52.00	1 Transactions
999999000	HOLTZLEICER/MICHELLE	144.00	1 Transactions
999999000	HRENO/DIANE	20.04	1 Transactions
999999000	KANGAS/WILLIAM	120.00	1 Transactions
999999000	KENNEDY/GAIL	33.06	1 Transactions
999999000	KESKE/LISA	20.00	1 Transactions
999999000	KINNAN/LEIGH	30.00	1 Transactions
999999000	KLICK/LISA	66.00	1 Transactions
999999000	KLINGELHOFER/DANAH	81.52	1 Transactions
999999000	KRANTZ/DEBORAH	40.00	1 Transactions
999999000	KREIE/CHRISTOPHER	292.04	1 Transactions
999999000	LANGE/BAMBI	50.00	1 Transactions
999999000	LARSON/SEAN	1,398.00	1 Transactions
999999000	LEE/DEREK	122.00	1 Transactions
999999000	LORENTZ/MICHELLE	52.00	1 Transactions
999999000	LOWELL/LORI	46.00	1 Transactions
999999000	LUNDBERG/PEGGY	5,680.00	1 Transactions

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	Amount	
999999000	MANNING/JAMES	1,010.00	1 Transactions
99999000	MENSING/BEVERLEY	78.00	1 Transactions
99999000	MINNESOTA FEDERAL CREDIT UNION	35.00	1 Transactions
99999000	MOODY/MICHAEL	27.62	1 Transactions
999999000	NIELSEN/TERRY	859.00	1 Transactions
999999000	OLSON/MARLYS	123.94	1 Transactions
999999000	PENA/MANUEL	713.00	1 Transactions
999999000	PERKINS/NELLY	256.00	1 Transactions
999999000	PETERSON/DAVID	76.10	1 Transactions
99999000	PONTZER/RACHEL	22.06	1 Transactions
99999000	QT PROPERTIES	20.00	1 Transactions
999999000	RUIS/DANIEL	20.00	1 Transactions
999999000	SALO/LEO	220.00	1 Transactions
999999000	SANDERS/RICK	31.64	1 Transactions
999999000	SCHENDEL/Peggy	22.00	1 Transactions
99999000	SCHILLA/ALAN	31.44	1 Transactions
999999000	SHEMON/KATHLEEN	184.00	1 Transactions
99999000	SPAETH/JOSEPH	55.38	1 Transactions
99999000	SUNSET SOD & STORAGE LLC	92.00	1 Transactions
99999000	SVOBODA/LORRI	18.00	1 Transactions

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Vendor	<u>Name</u>				
<u>No.</u>		<u>Amount</u>			
99999000	TRONE/THOR	77.60	1 Transactions		
999999000	WANDERSEE/KAREN	34.18	1 Transactions		
999999000	WARREN/DOUGLAS	48.00	1 Transactions		
99999000	WHALEN/TOM	2,279.00	1 Transactions		
99999000	WICKLUND/BLAIR	174.08	1 Transactions		
999999000	WINANS/KIM	33.38	1 Transactions		
999999000	ZIMMERMAN/KENNETH	28.00	1 Transactions		
999999000	ZIMPEL/FAYE	56.00	1 Transactions		
99999000	ZUEHLSDORFF/KENNETH	796.00	1 Transactions		
13 Fund Total:		19,471.42	Taxes & Penalties	68 Vendors	68 Transactions
Final T	Fotal:	19,967.42	69 Vendors 69 Transact	ions	

WLB1 10/29/25

3:58PM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board AUDITO

AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	AMOUNT	<u>Name</u>		
	1	496.00	General Fund		
	13	19,471.42	Taxes & Penalties		
	All Funds	19,967.42	Total	Approved by,	

SLM1 10/30/25

12:44PM

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 1

Print List in Order By: 1 - Fund (Page Break by Fund)

2 - Department (Totals by Dept)3 - Vendor Number

4 - Vendor Name

Explode Dist. Formulas?: N

Paid on Behalf Of Name

on Audit List?: Ν

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?:

Ν

SLM1 10/30/25 12:44PM Audit List for Board Audit List for Board

Health & Human Services

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Ρ	ac	e	2

<u>Vendor</u>	<u>Name</u>			
<u>No.</u>		<u>Amount</u>		
14590	ACKLEY/ISAAC	244.48	3 Transactions	
9562	Advanced Business Methods, Inc.	621.72	6 Transactions	
11701	Advocates For Family Peace	240.00	1 Transactions	
10481	Ahonen/Brittney	328.21	2 Transactions	
88284	Aitkin Co Recorder	13.00	1 Transactions	
86308	Aitkin Public Schools	46,146.00	1 Transactions	
9561	Amazon Business	437.33	2 Transactions	
9608	AMAZON CAPITAL SERVICES (HHS only)	77.47	6 Transactions	
10735	Children Youth & Families Dept	361.00	1 Transactions	
14337	COLBY/HANNAH	987.09	11 Transactions	
10399	Cox/Lisa	71.56	1 Transactions	
10605	Herrick/Richard	269.03	2 Transactions	
392	ISD 2 Hill City-Treasurer	11,934.00	1 Transactions	
10526	Jarvela/Jennifer	94.72	2 Transactions	
90182	Laboratory Corp Of America Holdings	132.00	2 Transactions	
6110	Lakes & Pines CAC, Inc	7,818.20	1 Transactions	
86580	McGregor Public School	21,482.00	1 Transactions	
9456	Meger/Shanda	318.57	3 Transactions	
9692	Minnesota Energy Resources Corporation	70.75	3 Transactions	
10792	Nexus-Mille Lacs Family Healing	2,077.60	1 Transactions	
9014	PAPER STORM	48.60	3 Transactions	
10116	Pratt/Sarah	38.58	3 Transactions	
3950	Public Utilities	572.74	3 Transactions	
10109	Quadient, Inc	1,311.68	3 Transactions	
9178	Ross/Amy	253.72	2 Transactions	
91311	Schultz Perlberg/Jessi	522.35	3 Transactions	
15347	St Louis County - PHHS	2,112.32	2 Transactions	
10698	Stericycle,Inc	92.36	4 Transactions	
10530	The Therapist PLC	289.00	1 Transactions	
9567	THOMPSON/ANESSA	165.95	2 Transactions	
10739	Tuncel/Alexandra	245.05	5 Transactions	
9268	VFW Post 1727, Roberts-Glad Post 1727	198.39	1 Transactions	
10440	Young/Griffin	498.37	3 Transactions	
Final T	otal	100,073.84	33 Vendors	86 Transactions

SLM1 10/30/25 12:44PM Health & Human Services

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

AUDITOR'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	AMOUNT	<u>Name</u>		
	1	18.47	General Fund		
	5	20,493.37	Health & Huma	an Services	
	15	79,562.00	Aitkin County	Collaborative	
	All Funds	100,073.84	Total	Approved by,	

WLB1 10/30/25

2:02PM

Aitkin County



Audit List for Board MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 1

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: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 10/30/25 2:02PM 5 Health & Human Services **Aitkin County**

1 Vendors



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

1 Transactions

Page 2

Vendor Name

<u>No.</u>

10785 Old National Bank

<u>Amount</u>

466.17

466.17

1 Transactions

5 Fund Total:

466.17

Health & Human Services

1 Vendors

1 Transactions

Final Total:

WLB1 10/30/25

2:02PM

Aitkin County



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>		
	5	466.17	Health & Human Services		
	All Funds	466.17	Total	Approved by,	

WLB1 10/31/25

11:01AM

Aitkin County



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 1

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: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 10/31/25 11:01AM **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 2

Vendor Name

General Fund

<u>No.</u>

10785 Old National Bank

<u>Amount</u>

656.49

3 Transactions

1 Fund Total: 656.49 General Fund 1 Vendors 3 Transactions

WLB1 10/31/25 11:01AM **9** State **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 3

Vendor Name

<u>No.</u>

10784 Old National Bank

<u>Amount</u>

820,971.43

2 Transactions

9 Fund Total: 820,971.43

State

1 Vendors

2 Transactions

WLB1 10/31/25 11:01AM **13** Taxes & Penalties **Aitkin County**



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Page 4

Vendor Name

<u>No.</u>

10785 Old National Bank

<u>Amount</u>

3,927.00

3 Transactions

13 Fund Total:

3,927.00

Taxes & Penalties

1 Vendors

3 Transactions

Final Total: 825,554.92

3 Vendors

8 Transactions

WLB1 10/31/25

11:01AM

Aitkin County



Audit List for Board

MANUAL WARRANTS/VOIDS/CORRECTIONS

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>		
	1	656.49	General Fund		
	9	820,971.43	State		
	13	3,927.00	Taxes & Penalties		
	All Funds	825,554.92	Total	Approved by,	

WLB1 11/4/25

3:50PM

Aitkin County



Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Page 1

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?: N

Paid on Behalf Of Name

on Audit List?: N

Type of Audit List: S D - Detailed Audit List

S - Condensed Audit List

Save Report Options?: N

WLB1 11/4/25 3:50PM **1** General Fund

Aitkin County



Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	<u>Amount</u>	
9562	Advanced Business Methods, Inc.	2,390.72	8 Transactions
50	Aitkin Body Shop, Inc	7,613.63	2 Transactions
89471	Aitkin Co 4-H Council	160.00	1 Transactions
117	Aitkin County Sheriff	6,059.75	3 Transactions
86222	Aitkin Independent Age	593.00	6 Transactions
170	Aitkin Motor Company	2,320.50	1 Transactions
9561	Amazon Business	2,108.76	16 Transactions
10745	American Mailing Machines, Inc	420.44	1 Transactions
10194	Anderson/Brock	11.34	1 Transactions
14563	Anoka County Corrections	11,407.00	1 Transactions
248	Association of Mn Counties	625.00	3 Transactions
9926	AT&T (VCET)	1,175.00	2 Transactions
10452	AT&T Mobility	439.59	3 Transactions
15240	AT&T Mobility (Central Serv)	443.71	5 Transactions
10265	AT&T Mobility (Community Correct)	363.11	4 Transactions
14568	Axon Enterprise, Inc	872.00	1 Transactions
15151	Breitbarth/Chaplain Steve	296.80	1 Transactions
246	Brothers Fire & Security	2,882.68	1 Transactions
783	Canon Financial Services, Inc	492.00	3 Transactions

WLB1 11/4/25 3:50PM I General Fund

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	<u>Name</u>	Amount	
10850	Carlson/David L	63.00	2 Transactions
15144	Cellebrite, Inc.	10,000.00	1 Transactions
10520	Charter Communications Holding (Sheriff)	208.58	1 Transactions
15142	Christensen/Charles	178.70	2 Transactions
12780	CliftonLarsonAllen LLP	1,260.00	1 Transactions
2763	Countryside Sanitation, LLC	2,399.65	1 Transactions
10855	Culligan Soft Water	113.00	1 Transactions
1333	Dell Marketing L.P.	1,681.33	1 Transactions
11051	Department of Human Services	142.49	1 Transactions
10527	Dotzler/Amy Lynne	560.00	1 Transactions
9440	Dotzler/Sharon A	35.00	1 Transactions
10231	eGoldfax	397.34	2 Transactions
91345	Elvecrog/Roberta C	35.00	1 Transactions
6049	Farm Island Repair & Marine	334.89	2 Transactions
10725	Flock Group, Inc.	12,000.00	1 Transactions
1775	Galls LLC	992.59	5 Transactions
4173	Grams/Lori	487.86	3 Transactions
2340	Hyytinen Hardware Hank	44.70	2 Transactions
88628	Imperial Dade	3,434.81	2 Transactions
2390	Itasca Co Sheriff	2,031.32	1 Transactions

WLB1 11/4/25 3:50PM I General Fund **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor	<u>Name</u>		
<u>No.</u>		<u>Amount</u>	
12045	Janzen/Joy	47.60	2 Transactions
4812	JC32 Teamsters H&W Fund	37,053.00	4 Transactions
9094	Knutson/Nikki	92.68	2 Transactions
14832	Kulifaj / Stephen	168.00	2 Transactions
11990	Lange/David	203.40	2 Transactions
9046	Loffler Companies, Inc.	849.25	21 Transactions
2880	Long Lake Conservation Ctr	7,451.50	1 Transactions
14071	Marco Technologies LLC	16,212.18	8 Transactions
999999000	Michigan Department of State	16.00	1 Transactions
90853	Mickelson/Bonnie H	35.00	1 Transactions
7910	MINNCOR Industries	35.00	1 Transactions
3337	Minnesota County Attorneys Association	335.00	1 Transactions
9692	Minnesota Energy Resources Corporation	1,326.03	4 Transactions
10421	MN Department of Corrections	40.00	1 Transactions
10803	Nordberg/Nick	144.00	1 Transactions
9086	Orekhov/Vladimir	156.60	1 Transactions
3789	Pan-O-Gold Baking Company	139.00	2 Transactions
13412	Pemberton, Sorlie, Rufer & Kershner PLLP	1,604.00	2 Transactions
9808	Performance Foodservice	4,427.17	2 Transactions
10471	Precision Design & Inspection LLC	150.00	1 Transactions

WLB1 11/4/25 3:50PM **1** General Fund

Aitkin County



Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	Amount	
9224	Professional Development Academy LLC	500.00	1 Transactions
3950	Public Utilities	14,671.33	9 Transactions
10073	Quale/Jolene	74.27	1 Transactions
4010	Rasley Oil Company	375.08	2 Transactions
11538	RCB Collections Range Credit Bureau Inc	30.00	1 Transactions
89796	Ryan/Kathleen	313.70	2 Transactions
91202	Sheriff Scott County	95.00	1 Transactions
10879	Shred-It	589.05	1 Transactions
13424	Sonnee/Dennise J	131.80	2 Transactions
10794	Squires, Waldspurger & Mace P.A.	1,375.74	2 Transactions
4260	St Louis Co Sheriff's Office	75.00	1 Transactions
4681	Streichers	1,340.10	1 Transactions
86235	The Office Shop Inc	295.61	7 Transactions
13934	The Tire Barn	3,424.65	6 Transactions
5173	Thomson Reuters-West Publishing	1,960.25	1 Transactions
10930	Tidholm Productions	569.25	2 Transactions
14558	Verizon Wireless-VCET	150.00	1 Transactions
10389	Versaterm Public Safety US, Inc.	273.00	2 Transactions
3518	Voyageur Press Of Mcgregor, Inc	125.00	1 Transactions
10895	Westerlund/Laurie Ann	840.84	2 Transactions

WLB1 11/4/25 3:50PM

Aitkin County INTEGRATED FINANCIAL SYSTEMS

General Fund

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Page 6

Vendor Name

No.

<u>Amount</u>

WEX BANK - Sheriff's Department 9932

8,407.90

2 Transactions

5128 Widseth Smith & Nolting Inc 2,720.00

1 Transactions

1 Fund Total:

185,898.27

General Fund

81 Vendors

204 Transactions

WLB1 11/4/25 3:50PM **3** Road & Bridge

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	<u>Amount</u>	
9562	Advanced Business Methods, Inc.	300.72	1 Transactions
13725	Beartooth Hardware Inc	69.51	1 Transactions
13911	BERT'S TRUCK EQUIPMENT OF MOORHEAD	81.73	3 Transactions
783	Canon Financial Services, Inc	192.60	1 Transactions
11895	Cargill, Incorporated	12,421.04	3 Transactions
163	Charter Communications Holdings (R&B)	143.13	1 Transactions
14887	Cintas Corporation	22.48	2 Transactions
13892	COURIER/DON	149.99	1 Transactions
9326	Dehn Oil Company	17,851.21	1 Transactions
8694	Department of Transportation	6,819.30	3 Transactions
7935	East Central Energy	133.08	2 Transactions
8622	Frontier Communications Holdings LLC	630.15	3 Transactions
9760	GRUNENWALD/JEFF	200.00	1 Transactions
7899	Locators & Supplies, Inc	835.08	2 Transactions
9046	Loffler Companies, Inc.	93.20	1 Transactions
14071	Marco Technologies LLC	190.00	1 Transactions
999999000	MCCOMBIE III/THOMAS	500.00	1 Transactions
12927	Midwest Machinery Co.	30.28	2 Transactions
3160	Mille Lacs Energy Coop-Albert Lea	1,492.33	13 Transactions

WLB1 11/4/25 3:50PM 3 Road & Bridge **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Vendor	<u>Name</u>	•			
<u>No.</u> 9708	MOMENTUM TRUCK GROUP	<u>Amount</u> 754.72	4 Transactions		
999999000	NEARY/JACE	500.00	1 Transactions		
9179	NORTH CENTRAL INTERNATIONAL, LLC	110.32	1 Transactions		
10720	Nuss Truck Group Inc	359.28	2 Transactions		
10412	O'Reilly Auto Parts	52.54	1 Transactions		
8537	Powerplan OIB	908.52	6 Transactions		
3950	Public Utilities	242.05	4 Transactions		
4010	Rasley Oil Company	36.00	1 Transactions		
10797	SONSTEBY/STEVEN A.	510.00	1 Transactions		
10799	TREBBY/MICHAEL	200.00	1 Transactions		
6097	Verizon Wireless	3,764.00	3 Transactions		
9642	WEX BANK - Highway Dept	3,754.40	21 Transactions		
5295	Ziegler Inc	1,114.19	4 Transactions		
3 Fund Total:		54,461.85	Road & Bridge	32 Vendors	93 Transactions

WLB1

11/4/25 3:50PM Health & Human Services

Aitkin County

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

INTEGRATED FINANCIAL SYSTEMS

Page 9

Vendor Name

No. 9046 <u>Amount</u>

409.11

4 Transactions

Marco Technologies LLC 14071

Loffler Companies, Inc.

1,178.00

7 Transactions

5 Fund Total: 1,587.11 **Health & Human Services** 2 Vendors 11 Transactions

WLB1 11/4/25 **10** Trust

3:50PM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor <u>No.</u>	<u>Name</u>	Amount			
9562	Advanced Business Methods, Inc.	278.72	3 Transactions		
10452	AT&T Mobility	1,320.45	2 Transactions		
530	Benson Excavating/John K	374.60	1 Transactions		
11252	Benson/John	994.78	1 Transactions		
943	Cook Logging	5,135.84	4 Transactions		
10855	Culligan Soft Water	179.80	1 Transactions		
1754	Garrison Disposal Company, Inc	110.30	1 Transactions		
12589	Haapoja/George	3,888.00	1 Transactions		
2099	Harmon/Elizabeth	22.32	1 Transactions		
9046	Loffler Companies, Inc.	41.42	1 Transactions		
14071	Marco Technologies LLC	285.00	1 Transactions		
9692	Minnesota Energy Resources Corporation	94.80	1 Transactions		
10412	O'Reilly Auto Parts	17.99	1 Transactions		
10764	Pisarek/John	585.00	1 Transactions		
10174	Pittack Logging, Inc	1,894.59	2 Transactions		
3950	Public Utilities	269.07	1 Transactions		
13934	The Tire Barn	887.30	1 Transactions		
5173	Thomson Reuters-West Publishing	4,706.19	3 Transactions		
10 Fund Total:		21,086.17	Trust	18 Vendors	27 Transactions

WLB1 11/4/25 3:50PM **11** Forest Development **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor <u>No.</u>	Name	Amount			
87	Aitkin Co Highway Dept	20,325.14	3 Transactions		
15226	Data Activation Center	440.00	1 Transactions		
1473	Future Forests, Inc	17,650.00	1 Transactions		
1818	Glen's Sign Design	45.00	1 Transactions		
11990	Lange/David	112.00	2 Transactions		
9046	Loffler Companies, Inc.	20.71	1 Transactions		
10793	Mattson/Aric George	40,381.71	1 Transactions		
10266	Thomas Forestry LLC	13,643.40	2 Transactions		
10519	Thoms/Douglas W.	40.60	2 Transactions		
11 Fund Total:		92,658.56	Forest Development	9 Vendors	14 Transactions

WLB1

11/4/25 3:50PM **13** Taxes & Penalties **Aitkin County**

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Page 12

Vendor Name

No.

4258

<u>Amount</u>

St Louis County Auditor 362,142.34

1 Transactions

13 Fund Total: 362,142.34 Taxes & Penalties 1 Vendors 1 Transactions

WLB1 11/4/25

19

3:50PM

19 Long Lake Conservation Cen

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

9 Fund Total:		7,409.46	Long Lake Conservation Center	15 Vendors	22 Transactions
4968	Upper Lakes Foods, Inc	2,005.26	5 Transactions		
10455	Temco	50.00	1 Transactions		
14812	SCI Broadband/Savage Communications	678.47	1 Transactions		
10076	PFS Minnesota	1,513.84	1 Transactions		
3810	Paulbeck's County Market	120.60	2 Transactions		
15300	MCGREGOR ACE HARDWARE	82.42	2 Transactions		
9743	Lakes Printing	299.45	1 Transactions		
9829	Julie Martin Design LLC	384.38	1 Transactions		
2340	Hyytinen Hardware Hank	17.98	1 Transactions		
2763	Countryside Sanitation, LLC	157.95	1 Transactions		
246	Brothers Fire & Security	415.00	1 Transactions		
10365	Antoine Electric, Inc.	357.50	1 Transactions		
9561	Amazon Business	32.99	1 Transactions		
9562	Advanced Business Methods, Inc.	198.62	2 Transactions		
11234	Adam's Pest Control Inc	1,095.00	1 Transactions		
Vendor <u>No.</u>	<u>Name</u>	Amount			

WLB1 11/4/25 **21** Parks

3:50PM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name				
No.		<u>Amount</u>			
13725	Beartooth Hardware Inc	234.95	9 Transactions		
10285	Duluth Archaeology Center LLC	6,536.43	3 Transactions		
1818	Glen's Sign Design	45.00	1 Transactions		
7525	Hometown Bldg Supply	147.07	1 Transactions		
3024	Kingsley/Russell Lee	7,875.00	1 Transactions		
1360	Mn Dept Of Natural Resources-Omb	1,200.00	1 Transactions		
9109	Nelson Sanitation & Rental, Inc.	48.00	1 Transactions		
3950	Public Utilities	259.69	2 Transactions		
9617	Timber Lakes Septic Service, Inc.	400.00	2 Transactions		
5128	Widseth Smith & Nolting Inc	3,193.00	1 Transactions		
13627	Wruck Sewer and Portable Rental	910.00	7 Transactions		
21 Fund Total:		20,849.14	Parks	11 Vendors	29 Transactions

WLB1 11/4/25 3:50PM **22** Coronavirus Relief Fund

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Page 15

Vendor Name

<u>No.</u>

9561 Amazon Business

<u>Amount</u>

143.88

1 Transactions

22 Fund Total:

143.88

Coronavirus Relief Fund

1 Vendors

1 Transactions

Final Total: 746,236.78

170 Vendors

402 Transactions

3:50PM

Aitkin County

INTEGRATED FINANCIAL SYSTEMS

Audit List for Board

COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	AMOUNT	<u>Name</u>		
	1	185,898.27	General Fund		
	3	54,461.85	Road & Bridge		
	5	1,587.11	Health & Human	Services	
	10	21,086.17	Trust		
	11	92,658.56	Forest Developm	nent	
	13	362,142.34	Taxes & Penaltie	es	
	19	7,409.46	Long Lake Cons	ervation Center	
	21	20,849.14	Parks		
	22	143.88	Coronavirus Rel	ief Fund	
	All Funds	746,236.78	Total	Approved by,	



Board of County Commissioners Agenda Request



Requested Meeting Date: 11/12/2025

Title of Item: STS Year in Review

T DECLILAD ACENDA	Action Requested:	Direction Requested	
REGULAR AGENDA	Approve/Deny Motion	Discussion Item	
CONSENT AGENDA	Adopt Resolution (attach draft)		
	Hold Public Hearing *provide co	ppy of hearing notice that was published	
Submitted by:		Department:	
Sheriff Dan Guida		Sheriff's Office	
Presenter (Name and Title): Pat Scollard - Sentence to Serve C	Coordinator	Estimated Time Needed: 20 minutes	
Summary of Issue:		·	
Year in Review - Sentence To Ser	ve Program		
	ve i rogram		
* Informational Only *			
Alternatives Ontions Effects	s on Others/Comments:		
Alternatives, Options, Effects on Others/Comments:			
B			
Recommended Action/Motion	n:		
) C			
Financial Impact: Is there a cost associated with What is the total cost, with tax a Is this budgeted?	and shipping? \$	□ No Jain:	

SO FAR IN 2025, AITKIN STS CREWS AND INMATE WORKERS:

- WORKED OVER 5,000 HOURS SAVING VARIOUS ORGANIZATIONS ALMOST \$80,000 IN LABOR
- GAVE OFFENDERS A CHANCE TO REPAY THEIR COMMUNITY
 - COMPLETED OVER 50 PROJECTS SAVING OUR COMMUNITY THOUSANDS OF DOLLARS IN LABOR

IN 2024, AITKIN STS CREWS AND INMATE WORKERS:

- SAVED AITKIN COUNTY ALMOST \$24,000 IN JAIL COSTS
 - WORKED ALMOST 8,000 HOURS SAVING VARIOUS ORGANIZATIONS OVER \$80,000 IN LABOR
 - GAVE OFFENDERS A CHANCE TO REPAY THEIR COMMUNITY

Lower jail population from 2024-2025 has correlated to a decrease in STS crew sizes. There have been several contributing factors smaller crew sizes, but mainly it seems alternative sentencing (treatment, sobriety court, etc.) is the driving force. When we haven't had an STS crew, we have been utilizing our crew leader in many other areas of operations, such as filling shifts, general assistance in the jail, transports, etc. In addition, we run our inmate worker program under the direction of STS, saving costs.

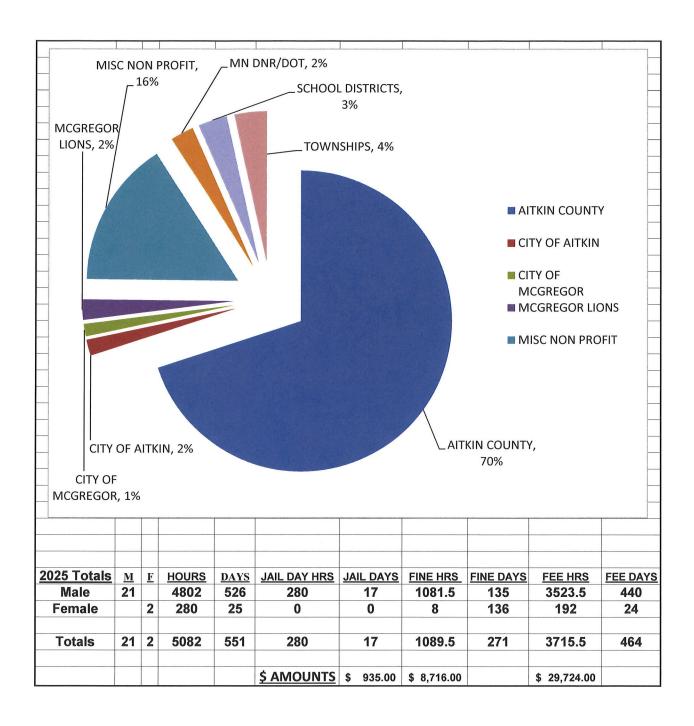
Partial list of Aitkin STS Work Projects-2025 Thank You for Your Support!

- Shoveled and salted sidewalks around the courthouse and at various location throughout the County
 - Washed fire trucks and cleaned fire halls in Hill City, Palisade, and McGregor
 - Built picnic tables for several organizations
 - Installed, removed and cleaned navigation buoys on Aitkin County Lakes
 - Refurbished a wooden kitchen play set for McGregor Early Childhood
 - Shoveled out fire hydrants for the City of Aitkin
 - Cleaned 5 miles of roadside on Highway 169 north for Adopt-a-Highway
 - Removed and installed ½ mile of snow fence for Logan Twp.
 - Removed stickers and decals on several county cars for auction
 - Removed, fixed, and installed Christmas lights, planted trees, and refinished benches for the City of Aitkin

- Mowed and trimmed at several non-profit sites
- Assisted the Aitkin County Historical Society with mowing and several projects
 - Worked Environmental Services HHW and Electronics collection
 - Assisted area 4H youth with fruit delivery
 - Built shooting stands for Wealthwood Rod and Gun Club
 - Assisted the MDHA with banquet set up
 - Cleaned the McGregor VFW several times
 - Assisted with Residents Encounter Christ (REC) set up in the jail
 - Spring clean up at 15 area cemeteries, raised headstones at several more
 - Mowed the Big Sandy Overlook and the Big Sandy AA Club
 - Assisted with the VFW brat sale at the courthouse
- Set up for a music event and set up, supported, and cleaned up for the Aitkin County Fair

- Cleaned up several DNR dump sites throughout the county
- Delivered and picked up picnic tables for multiple events throughout the county
 - Set up and clean up for Riverboat Heritage Days
 - Assisted setting up and cleaning up for the Aitkin Flyers fly-in
 - Assisted at McGregor School installing a disc golf course
- Set up, supported, and cleaned up for McGregor Wild Rice Days and the McGregor Lions Corn Feed
 - Set up, supported, and cleaned up for the Women of Today Pumpkin Patch
 - Assisted setting up blood drives
 - Painted the STS shop
 - Cleaned out tax forfeiture buildings in Palisade and Tamarack
 - Removed tile and prepped walk in cooler/freezer site in the jail
 - Built benches for the Aitkin tennis courts
 - Assisted the McGregor Area Clothing Closet moving

- Split firewood for a disabled veteran
- Assisted in set up for an event at the Forgotten Heroes Range
 - Painted light poles in the City of Aitkin
- Cut brush in a planting area and moved a safety fence at the Aitkin School Forest
 - Removed downed trees at the Minnewawa Sportsman's Club
 - Restored city benches for the Aitkin Lions





Board of County Commissioners Agenda Request



Requested Meeting Date: 11/12/2025

Title of Item: Darktrace Renewal - Addition of Email Protetction Direction Requested **Action Requested: REGULAR AGENDA** Approve/Deny Motion Discussion Item CONSENT AGENDA Hold Public Hearing* Adopt Resolution (attach draft) INFORMATION ONLY *provide copy of hearing notice that was published **Department:** Submitted by: Chris Sutch IT **Estimated Time Needed:** Presenter (Name and Title): 5 Minutes IT Manager **Summary of Issue:** Aitkin County IT currently utilizes the Darktrace appliance as a key element of our cybersecurity defense strategy. Darktrace serves as our Intrusion Prevention System (IPS), employing artificial intelligence to automatically identify and block suspicious or unusual network activity, thereby protecting the County network from malicious actors. The County has successfully used the Darktrace Network component for several years as part of its layered defense approach. To enhance protection, staff recommends adding the Darktrace Email Protection component. The Email Protection module leverages the same AI engine to proactively scan and intercept potentially malicious or suspicious emails before delivery to users. Currently, our email defense primarily depends on users to identify and report suspicious messages after opening them. This enhancement will shift protection to an automated, preventive layer — significantly reducing the risk of phishing and malware delivery. Payment is deferred until the first quarter of 2026. The County will be able to implement and utilize the Email Protection component immediately upon approval. Alternatives, Options, Effects on Others/Comments: **Recommended Action/Motion:** IT recommends that the Board approve the inclusion of the Darktrace Email Protection component and renewal of our Darktrace Network subscription and authorize staff to execute the necessary agreements. **Financial Impact:** Yes *Is there a cost associated with this request?* What is the total cost, with tax and shipping? \$ 212607.05 Yes No Please Explain: Is this budgeted? This is billed annually, at \$69,034.08. This item is part of my 2026 budget, and payment is deferred until 2026.

Product Order Form DARKTRACE

Customer Name: Aitkin County

Attn: Chris Sutch, 209 2Nd St. Nw,Room 162 Aitkin, 56431 United

States

Attn: Chris Sutch, 209 2Nd St. Nw,Room 162

Invoice Address: Aitkin, Minnesota 56431

United States

Chris Sutch

41-0968850

chris.sutch@co.aitkin.mn **Email:**

.us

Email for Invoice chris.sutch@co.aitkin.mn .US

Submission:

Shipping Address:

Attn: Tax ID/ Business Registration/VAT No: Quote Ref: Q-187597

Date Prepared: 28/10/2025

Expiry Date: 23/11/2025

Master Contract Number: 70921-202202-02-804671-GM

Darktrace Offering

Product/Services Description	SKU Code	Quantity	Term (Months)	Start Date	End Date	Annual Customer Price (USD)	Extended Customer Price (USD)
Platform Products							,
Darktrace / NETWORK (Detection Only)	DT-DE- PD-NE- EX-LE	801-900	36	01/03/2026	28/02/2029		
Darktrace / NETWORK (Response Only)	DT-RE- PD-NE- LE	801-900	36	01/03/2026	28/02/2029		
Darktrace / EMAIL (Exchange Online)	DT-PL- PD-EM- EX	351-400 Active Users	39	01/12/2025	28/02/2029		
Darktrace / NETWORK (Detection Only)	DT-DE- PD-NE- EX-LE	0-200	36	01/03/2026	28/02/2029		
Darktrace / NETWORK (Response Only)	DT-RE- PD-NE- LE	0-200	36	01/03/2026	28/02/2029		
Deployment Usage							
Darktrace On-Prem Appliance (Medium)	DT-DP- PH-ME	1	36	01/03/2026	28/02/2029		
Standard Services							
Darktrace Standard Support Services	DT-SIS	1	39	01/12/2025	28/02/2029		
Darktrace / Installation Services	DT-IS	1	39	01/12/2025	28/02/2029		

Total(USD) 212,607.05 69,034.08

US: +1 415 229 9100 LATAM: +52 55 7005 0956 UK: +44 (0) 1223 294 100 APAC: +65 6804 5010 info@darktrace.com

> Company number: 08562035 VAT number: GB411 3031 68

Payment Schedule				
Invoice Date	From	То	Amount (USD)	
01/12/2025	01/12/2025	28/02/2026	5,504.81	
01/03/2026	01/03/2026	28/02/2027	69,034.08	
01/03/2027	01/03/2027	29/02/2028	69,034.08	
01/03/2028	01/03/2028	28/02/2029	69,034.08	
TCV (Sum of) (USD)			212,607.05	

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Product Order Form DARKTRACE

Terms & Conditions				
1	By signing this Product Order Form issuing a purchase order referencing this Product Order Form or otherwise accessing or using the Offering the Customer's use of the Offering shall be subject to the Darktrace Master Services Agreement included in the Appliance which can also be found at: https://www.darktrace.com/resources/legal-online-terms.pdf (Agreement). The parties have previously agreed to Product Order Form No. 70921-202202-02-804671-GM (the "Prior Order"). From the Commencement Date, this Product Order Form will supplement the Prior Order, the terms of which shall continue to apply, to the extent such terms do not contradict those contained herein, and add to the Offering a subscription to Darktrace / EMAIL for the period until 28 February, 2029. At the time when the Prior Order would otherwise expire, this Product Order Form will also renew and update the Offering to match the subscriptions set out in the Offering table above for the period until 28 February, 2029. Customer is in possession of the Appliance(s) listed above and shall not receive additional such Appliance(s) pursuant to this Product Order Form.			
2	The Usage Metrics set out in the above Offering Table are in the aggregate not in addition to any prior orders. In the event of conflict with any prior order the Usage Metrics set out above are determinative.			
3	Darktrace / EMAIL features core ActiveAl Security Platform capabilities to secure emails: Real Time Detection, Autonomous Response, Cyber Al Analyst and Technical Support. Use of Darktrace / EMAIL is limited to within the band of Active Users specified above (Usage Metrics). For the purposes of Darktrace / EMAIL an Active User, consists of a mailbox reported by the relevant provider that has been seen to send or receive email in the last 28 days. Use of Darktrace / EMAIL may not exceed 6000 Mail Volume as determined by the volume of inbound and outbound email in a 24-hour period (Mail Volume). Should the number of Active Users or Mail Volume usage exceed the figures set out above additional Fees shall be payable.			
4	The Offering is made available on the basis of the relevant Product Specification Service Definition or other technical documentation (as applicable). Product Specifications and Service Definitions are found at: https://darktrace.com/legal/product-specifications-and-service-definitions whilst other technical documentation can be found via the Customer Portal.			
5	If Customer requires a purchase order it must be sent at the time of acceptance of this Product Order Form and be for the full contract value. If it is not received Darktrace shall be entitled to invoice without it.			
6	Acceptance of this Product Order Form is expressly limited to the terms of Darktrace's offer. Once accepted the terms and conditions of this Product Order Form and the Agreement will be the complete and exclusive statement of the agreement between the parties. Any modifications proposed by Customer are expressly rejected by Darktrace and shall not become part of the Agreement in the absence of Darktrace's written acceptance.			
7	Fees are exclusive of any applicable sales tax goods and services tax withholding tax or VAT. Fees will be invoiced annually in advance. Payment terms Net 60 .			
8	This Product Order Form may be executed in any number of counterparts and by different parties in separate counterparts. Each counterpart when so executed shall be deemed to be an original and all of which together shall constitute one and the same agreement. Transmission of the executed counterpart of this Product Order Form by email (in PDF JPEG or other agreed format) shall take effect as delivery of an executed counterpart.			

For Customer:		For Darktrace:	
Signature:		Signature	2:
Name:	Chris Sutch	Name:	
Job Title:		Job Title:	
Signature	Date:	Signature	e Date:
	("Effective Date")		

US: +1 415 229 9100 LATAM: +52 55 7005 0956 UK: +44 (0) 1223 294 100 APAC: +65 6804 5010 info@darktrace.com



Board of County Commissioners Agenda Request



Requested Meeting Date: November 12, 2025

Title of Item: Facilities Updates

√ REGULAR AGENDA	Action Requested:	Direction Requested
- NEGOE/IN/NOEND/N	Approve/Deny Motion	Discussion Item
CONSENT AGENDA	Adopt Resolution (attach draft)	Information Only
	Hold Public Hearing *provide co	ppy of hearing notice that was published
Submitted by:		Department:
Jim Bright		Maintenance
Presenter (Name and Title): Jim Bright, Facilities Coordinator		Estimated Time Needed: 10 min.
Summary of Issue:		
Updates given on Facilities projects	5	
opuates given on r domines projects	J.	
Alternatives, Options, Effects	on Others/Comments:	
Recommended Action/Motion Information Only.	1:	
Financial Impact: Is there a cost associated with t	this request?	No
What is the total cost, with tax a		
Is this budgeted?		ain:



Board of County Commissioners Agenda Request



Requested Meeting Date: November 12, 2025

Title of Item: Statement of Work - CLA 2025 Audit

✓ REGULAR AGENDA	Action Requested:	Direction Requested			
CONSENT AGENDA	✓ Approve/Deny Motion	Discussion Item			
INFORMATION ONLY	Adopt Resolution (attach dr	aft) Hold Public Hearing* e copy of hearing notice that was published			
Submitted by: Kathleen Ryan		Department: Auditor			
Presenter (Name and Title): Kathleen Ryan, County Auditor		Estimated Time Needed: 5 Minutes			
Summary of Issue:					
This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated November 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA") and Aitkin County. This SOW confirms understanding of the terms and objectives of the engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2025. Kristen A. Houle is responsible for the performance of the audit engagement. Scope of audit services: 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, and the related notes to the financial statements as of and for the year ended December 31, 2025.					
Alternatives, Options, Effects on Others/Comments:					
Recommended Action/Motion: Please approve the Statement of Work for Board Chair and Administrator to sign.					
Financial Impact: Is there a cost associated with this request? What is the total cost, with tax and shipping? \$ Is this budgeted? Yes No Please Explain:					



October 20, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated November 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Aitkin County ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2025.

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, and the related notes to the financial statements as of and for the year ended December 31, 2025.

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.

- Management's discussion and analysis.
- Budgetary comparison schedules.
- GASB-required supplementary pension and OPEB information.

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

Nonaudit services

We will also provide the following nonaudit services:

- · Preparation of data collection form
- · Preparation of your financial statements and the related notes.

- · Preparation of the required supplementary information (RSI).
- · Preparation of the supplementary information.
- · Preparation of schedule of expenditures of federal awards.
- · Preparation of adjusting journal entries
- · Preparation of GASB 87 lease tool and preparation of GASB 96 SBITA tool, as applicable
- · Assistance with implementing new accounting standards, as applicable

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the 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 opinion about whether your 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 also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

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 compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the Minnesota Legal Compliance Audit Guide for Political Subdivisions.

It is our understanding that our auditors' report will be included in your annual report which is comprised of your financial statements and that your annual report will be issued September 30, 2026. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists

between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. 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 the entity and its environment, including the system 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 an opinion 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 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 financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of 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 risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Improper revenue recognition
- · Lack of segregation of duties
- Risk that construction in progress may not be accurately recorded and capitalized

We plan to use an auditors' specialist to Harvest testing for investments, as applicable.

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 compliance requirements applicable to each major 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 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; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

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 the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

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.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

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.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or

decide, to distribute the copies of 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 a regulator. If we are aware that a federal or state 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.

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 audit 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 SOW 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/.

Fees

Audit of financial statements (includes up to 2 \$86,500.00

federal single audit programs)

Additional federal single audit programs, if \$5,500.00 - \$7,500.00

applicable

Preparation of state reporting form, if applicable \$850.00

Implementation of new standards, if applicable

Standard hourly rate

We will also bill for a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the

activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW 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.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Aitkin County.

LA	Client
DRG: CLA	ORG: Aitkin County
NAME: Kristen A. Houle	NAME:
Signing Director	TITLE:
sign: Kristen A Houle	SIGN:
DATE: 10/20/2025	DATE:
	ORG: Aitkin County
	NAME:
	TITLE:
	SIGN:
	DATE:



Board of County Commissioners Agenda Request

Agenda Item #

Requested Meeting Date: November 12, 2025

Title of Item: Off Sale Liquor License - OM Malmo, LLC dba Malmo Market

√ REGULAR AGENDA	Action Requested:	Direction Requested			
REGULAR AGENDA	Approve/Deny Motion	Discussion Item			
CONSENT AGENDA	Adopt Resolution (attach draft)	Information Only			
	Hold Public Hearing *provide co	opy of hearing notice that was published			
Submitted by:		Department:			
Kathleen Ryan		Auditor's Office			
Presenter (Name and Title): Kathleen Ryan, County Auditor		Estimated Time Needed: 10 min.			
Summary of Issue:					
Application for a new County Off Sale Liquor License for OM Malmo, LLC d/b/a Malmo Market, located in Malmo Township for a period of November 12,2025 to December 31,2025.					
This establishment has an address	of 32060 220th St Aitkin, MN 56431				
The Public Hearing was held on Oc	ctober 28, 2025.				
Alternatives Ontions Effects	an Others/Comments:				
Alternatives, Options, Effects on Others/Comments: Motion to deny resolution for Off Sale Liquor License - OM Malmo, LLC dba Malmo Market					
,					
Recommended Action/Motion	ı: Sale Liquor License - OM Malmo, LLC db	a Malmo Market			
Notion to Adopt Resolution for On S	Sale Liquoi Licerise - Olvi Mairilo, LLC ub	a Maimo Market			
Financial Impact:	46 in 110 110 110 110 110 110 110 110 110 11	√No			
Is there a cost associated with t What is the total cost, with tax a		₩ No			
Is this budgeted?	(lain:			

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

ADOPTED

November 12, 2025

By Commissioner: xxx

20251112-xxx

Off Sale Liquor License - OM Malmo, LLC dba Malmo Market

NOW THEREFORE BE IT RESOLVED, the Aitkin County Board of Commissioners agrees to approve the following new liquor license for a period of November 12, 2025 - December 31, 2025:

"OFF" Sale:

Application for new County Off Sale Liquor License for OM Malmo, LLC dba Malmo Market. – Malmo Township

This establishment has an address of 32060 220th St. Aitkin, MN 56431

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

XXX MEMBERS PRESENT

All Members Voting xxx

STATE OF MINNESOTA) COUNTY OF AITKIN)

I, David J. Minke, 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 12th day of November 2025, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 12th day of November 2025

David J. Minke County Administrator



Board of County Commissioners Agenda Request



Requested Meeting Date: November 12, 2025

Title of Item: Consider Support for Repealing Minnesota's Moratorium on Nuclear Power **Action Requested: Direction Requested REGULAR AGENDA** Approve/Deny Motion Discussion Item CONSENT AGENDA Adopt Resolution (attach draft) Hold Public Hearing* INFORMATION ONLY *provide copy of hearing notice that was published Submitted by: **Department:** David Minke, County Administrator Administration **Estimated Time Needed:** Presenter (Name and Title): David Minke, County Administrator 10 Minutes **Summary of Issue:** Attached is correspondence from Sherburne County seeking support to repeal the current law imposing a moratorium on new nuclear power plants in Minnesota. Minnesota law currently bars the Public Utilities Commission from issuing a certificate of need for construction of new nuclear power electric generating plants. This Statutory restriction was enacted in 1994 and is included in Minnesota Statures §216B.43. Minnesota is one of about a dozen states to ban or place restrictions significant restrictions on new nuclear power plants. There are 95 licensed nuclear power plants in the United States which generate approximately 20 percent of the nation's electricity. Minnesota currently has three nuclear reactors at two nuclear sites, Monticello and Prairie Island (2 reactors), which generate approximately 20 percent of the state's electrical power. The Monticello plant has a federal license to operate until 2050 and a state license to operate until 2040. Prairie Island reactors have licenses to operate until 2033 and 2034. Xcel Energy intends to submit a license renewal application for Prairie Island in 2026. The Association of Minnesota Counties had a 2025 legislative position in support of repealing the moratorium (attached). Also in 2025 several bills were introduced in the state legislature to repeal or modify the moratorium including HF 2002 (Igo) and SF 350 (Farnsworth). None of the Bills passed. The Sherburne County resolution has a reference to tribal communities. The Prairie Island Indian Community, located adjacent to the Prairie Island nuclear facility, has a position opposed to expanding nuclear power and the Mille Lacs Band of Ojibwe declared itself a nuclear free zone in 1993. The Mille Lacs Band consults with the Nuclear Regulatory Commission on the environmental review of the Monticello nuclear plant. Sherburne County is seeking support from all counties to repeal the nuclear power moratorium. **Recommended Action/Motion:** 1. Support repeal and request the administrator draft a resolution for Aitkin County 2. Oppose the repeal 3. Take no position 4. Request more information and/or further discussion **Financial Impact:** Yes Is there a cost associated with this request? What is the total cost, with tax and shipping? \$ Please Explain: No Is this budgeted? Yes



Sherburne County Board of Commissioners

Sherburne County Government Center 13880 Business Center Drive Suite 100 Elk River, MN 55330-4668 (763) 765-3001 1-800-433-5229

October 15th, 2025

Administrator David Minke Aitkin County 307 2nd Street NW Room 310 Aitkin, MN 56431

RE: County Participation in the Minnesota Nuclear Energy Alliance (MNEA)

Dear Administrator Minke;

Recently, Sherburne County acted to join with the Minnesota Rural Electric Association (MREA) and the Minnesota Nuclear Energy Alliance (MNEA) in pursuing legislative action to repeal Minnesota's moratorium on nuclear power generation.

In doing so, Sherburne County has agreed to actively support both the repeal of the State's moratorium on, and the siting of, new nuclear power generation facilities; finding that such actions will help ensure safe, clean, and reliable baseload energy for all Minnesotans, especially as the State advances its 2040 goal for 100% carbon-free electricity generation.

Further, the Sherburne County Board has made known its respect for Minnesota's Native American Community concerns regarding siting and operation of nuclear power facilities and the safe storage of waste materials. We welcome earnest consideration of all viable locations, including Sherburne County, for the siting of such new nuclear power generation facilities.

Consistent with AMC's longstanding platform supporting the same moratorium repeal, Sherburne County respectfully requests the Aitkin County Board of Commissioners consider acting to join the MNEA and support our upcoming legislative efforts.

Knowledgeable of the time and energy required to achieve success in this endeavor, we look forward to Minnesota counties collectively and actively supporting the MNEA and its objectives.

Sincerely:

Gary Gray

District 4 Commissioner and 2025 Board Chair

Resolution	No.	

Urging Repeal of Minnesota's Moratorium on Nuclear Energy Production

WHEREAS, while national, state, and regional electrical demand has been historically stable or declining, recent trends in electrification, economic development, and technology demand have resulted in projected increase in electrical power needs; and

WHEREAS, reliance on carbon free-based energy production continues to increase and dependence on traditional fossil fuel-based energy production continues to decrease, despite significant concern over reliable baseline and peak demand energy; and

WHEREAS, in 2023, Minnesota's Renewable Energy Standard statute was amended to include adding a carbon-free standard that requires electric utilities to provide 100% carbon-free electricity by 2040, leading the nation with such an ambitious goal; and

WHEREAS; nuclear energy is uniquely positioned to address America's energy challenges through generation of carbon-free electricity, with a record of over 70 years of safe operation and storage - all with significant federal and state oversight; and

WHEREAS, nuclear energy already generates roughly half of Minnesota's current carbon-free electricity, with nuclear plants safely operating in Minnesota for over 50 years, providing decades of carbon-free affordable electricity for families and businesses; and

WHEREAS, a new generation of advanced nuclear technology offers enhanced safety features, flexibility in siting, and a smaller footprint, making them ideal for future energy needs; and

WHEREAS, thirty-three nations have now pledged to triple nuclear power by 2050, with America leading the charge, all while Minnesota – with a world-class engineering talent and manufacturing base - is the only state with an outright moratorium on all new nuclear reactor construction; and

WHEREAS, lifting this 30-year-old moratorium is the first step in securing the affordable, clean, and reliable energy Minnesotans needs, especially as the state undertakes its energy transition to meet the 100% carbon-free electricity goals while ensuring reliable baseload power; and

WHEREAS, under the umbrella of the Minnesota Nuclear Energy Alliance (MNEA), a diverse coalition of Minnesota governments, businesses, utilities, labor unions, and environmental advocates is calling on state lawmakers to lift Minnesota's 30-year-old moratorium on new nuclear power development; and

WHEREAS, [insert county-specific goals, objectives, information here]; and

WHEREAS, [insert county-specific goals, objectives, information here].

NOW, THEREFORE, BE IT RESO	LVED, that the	County Board	d of
Commissioners does hereby act	to join the Minnesota Nuclea	r Energy Alliance (MNE	EA) and
actively support the repeal of Mi	nnesota's moratorium on nuc	lear energy production	n to ensure
safe, clean, and reliable baseloa	d energy for all Minnesotans,	especially as the State	e advances
its 2040 goal for 100% carbon-fre	ee electricity generation.		
BE IT FURTHER RESOLVED, that	;, the	County Board of Cor	mmissioner
urges the Minnesota Governor, S	tate Legislature, and regulato	ry agencies to acceler	ate soonest
reconsideration of the Minnesota	a moratorium, cognizant of ad	lvancements in availat	ole
technology, increasing demand f	or reliable electrical power, a	nd actions being taker	bv other
states to located and support ne	w nuclear power generation fa	acilities.	,
BE IT FURTHER RESOLVED, that	the	County Board of Cor	mmissioner
respects Minnesota's Native Amo	erican Community concerns r	egarding siting and on	eration of
nuclear power facilities, and the	safe storage of waste materia	ls, and welcomes ear	nest
consideration of Sherburne Cour	nty for siting of such new nucl	ear power generation f	facility.
			·
Adopted by theCou	nty Board of Commissioners o	on this day of	, 2025.
By and on behalf of the	County Board of Co	mmissioners:	
•			
Hon. xx, 2025 Chair, Board of Cor	nmissioners		
		•	
• • •			
Attest:			
xx, County xx			
, willy ///			

- AMC supports individual access to high quality employment training that leads to greater self-sufficiency and that improves the overall skill level and productivity of the workforce.
- AMC supports the Department of Human Services and County workgroup definition of self-employment income in order to determine eligibility for public programs.

Energy

AMC recognizes there is an ever-increasing need to provide efficient, affordable, clean, renewable and sustainable energy to the people of Minnesota. AMC supports legislation and policies that would help make this possible.

Energy Conservation

• AMC supports methods of energy conservation, improving efficiency, and minimizing the environmental impacts of all methods of energy production, including but not limited to coal; petroleum; natural gas; nuclear; wind; solar; hydropower; geothermal, wood; waste; methane; ethanol and bio-diesel.

Energy Exploration

 AMC supports ongoing, collaborative, statewide efforts in the areas of research and development in the use of all forms of energy.

Energy Independence

- AMC supports well researched, data-based strategies toward the development and implementation of a comprehensive energy independence program.
- AMC supports repealing the prohibition on building nuclear energy facilities.
- AMC supports adding the availability of E85 (ethanol) to the MNDOT highway signage programs.
- AMC supports statewide incentives for alternative energy options, including waste to energy and methane
 recovery, such as producer payments or credits for technology similar to those granted to the wind, ethanol, and
 bio-diesel industries.

Energy Transmission and Distribution

 AMC supports greater cooperation and communication between the state, local units of government and private industry for the siting.



Aitkin County Board of Commissioners Committee Reports Forms



Freq ciation of MN Count y ear hly y y early Sept. to May hly (begin Feb.)	Scheduled ties (AMC) 1st Wednesday 3rd Thursday 3rd Thursday Varies 1st Thursday in Feb, June and TBD 3rd Wednesday 3rd Thursday 1x a month, 3rd Wed. 3rd Wednesday 3rd Thursday 2rd Wednesday 3rd Thursday 4th Tuesday	Environmental Services Director Commissioner Leiviska HHS Director Commissioner Westerlund Commissioner Westerlund Commissioner Kearney Kearney Wedel Wedel and Sample Westerlund Westerlund Westerlund Westerlund Sample Wedel Kearney, Alt. Westerlund Kearney, Alt. Leiviska Kearney, ALT. Leiviska Leiviska and Westerlund
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ed	2nd Wednesday	Wedel
		Westerlund
100	d y y y led led	4th Friday Varies 2nd Monday d y 2nd Wednesday 4th Thursday y 2nd Monday 1st Thursday led 2nd Tuesday 3rd Monday Unknown