

**AGENDA**  
**PINE COUNTY BOARD MEETING**

- District 1      Commissioner Hallan
- District 2      Commissioner Pangerl
- District 3      Commissioner Chaffee
- District 4      Commissioner Rossow
- District 5      Commissioner Ludwig

**Tuesday, April 15, 2014 10:00 a.m.**  
**Board Room, Pine County Courthouse, Pine City, Minnesota**

- A) Call meeting to order
- B) Pledge of Allegiance
- C) Public Forum. Members of the public are invited to speak on items not on the agenda. Each speaker should state his/her name and limit comments to three (3) minutes.
- D) Adopt Agenda
- E) Approve Minutes of April 1, 2014 County Board Meeting and Summary for publication.
- F) Minutes of Boards, Committees and Correspondence
  - Pine County Soil & Water Conservation District monthly meeting Minutes – February 6, 2014
  - Pine County HRA Senior Housing Board of Directors regular meeting Minutes – February 26, 2014
  - Facilities Committee meeting Minutes – March 31, 2014
- G) Approve Consent Agenda

**CONSENT AGENDA**

The consent agenda is voted on without any discussion. Any commissioner may request an item be removed and added to the regular agenda.

**1. Review March, 2014 Cash Balance (attached)**

<b>Fund</b>	<b>March 31, 2013</b>	<b>March 31, 2014</b>	<b>Increase(Decrease)</b>
General Fund	-255,796.64	-182,130.46	73,666.18
Health and Human Services Fund	1,249,302.88	33,513.40	(215,789.48)
Road and Bridge Fund	5,765,822.56	2,242,631.36	(3,523,191.20)
Land Management Fund	1,533,649.83	1,926,571.99	392,922.16
TOTAL (inc non-major funds)	\$8,570,379.07	\$4,737,558.13	(\$3,832,820.94)

**2. Applications for Abatement**

Consider:

- A. Alex Okun, 62648 State Hwy 18, Finlayson, PID 13.0325.001, pay 2014
- B. Mark Adams & Celestine Glidden, 12959 Auburn Rd, Grasston, PID 28.1031.000, pay 2014

- C. Celestine Glidden, 12957 Auburn Rd, Grasston, PID 28.1031.001, pay 2014
- D. Ronald & Sharon Buetow, 92288 Lake 12 Rd, Sturgeon Lake, PID 33.5397.000 & 33.5398.000 pay 2014

3. **Temporary Liquor License**

Consider temporary liquor license for Sandstone Bulls and Barrels, Jack Pine Riders, Finlayson Giese Sportsmen Club (2 events). Subject to approval of the Pine County Sheriff and Pine County Attorney.

4. **Tobacco License**

Consider approval of application for tobacco license for Sturgeon Lake Golf Course in Pine County under the jurisdiction of the Auditor for the period of April 30, 2014 – December 31, 2014. Subject to approval of the County Board, County Sheriff and contingent upon no delinquent taxes.

5. **On/Sunday License**

Consider approval of On/Sunday license for Countryside Campground (currently have Off Sale only). Subject to approval of the County Sheriff, County Attorney and the township board of the applicant.

6. **Lease Amendment – Guardian ad Litem Program**

Consider approval of amendment of lease agreement with Tenth Judicial District Guardian ad Litem Program to reflect payment to the county as and for fixed rent in the amount of \$1,384 per month effective September 1, 2014 and authorize Board Chair and County Administrator to sign Lease Amendment.

7. **Equipment Rental Bids**

Consider approval of Equipment Rental Bids.

8. **Personnel (Full-Time Status/Completion of Probationary Period)**

Consider approval of full-time status for Child Support Officer Claire Nelson, effective April 21, 2014.

9. **New Hire**

- A. Consider approval of the hiring of part-time Corrections Officer Travis Keller, effective April 17, 2014, pending completion of pre-employment screening, \$16.04 per hour, grade B-23.
- B. Consider approval of the hiring of part-time Corrections Officer Jason Teeman, effective April 17, 2014, pending completion of pre-employment screening, \$16.04 per hour, grade B-23.

10. **Training**

- A. Consider Welfare Fraud Investigators Osten Berg (contracted with DHS) and Kari Rybak to attend the 27<sup>th</sup> Annual Fraud Investigators Spring Conference, May 7-9, 2014, Walker.  
Osten Berg: Registration \$100; lodging, \$251.50; mileage, 146.90; total cost: \$498.40. Funds are available from FIP Funding. Kari Rybak: Registration \$100; lodging, \$251.50; total cost: \$351.50. Funds available in HHS 2014 budget (staff development).
- B. Consider Sr. Environmental Tech/Zoning Administrator Ed Melzark attend Planning and Zoning for Resources Protection, Shorelands, Floodplains, and Clean Water workshop, April 19, 2014, Duluth. Registration: \$25 plus mileage. All expenses are within the 2014 Zoning budget.
- C. Consider County Administrator David Minke to attend the Minnesota City/County Managers Association Annual Conference, May 14-16, 2014, Nisswa.

## REGULAR AGENDA

### **1. Personnel Committee**

A. The Personnel Committee met April 8, 2014 and made the following recommendations (Minutes attached):

HHS:

Approve re-grade of Financial Assistance Supervisor from a C42 to a C51.

Sheriff:

- i. Acknowledge retirement of Chief Deputy Steven Blackwell, effective April 18, 2014.
- ii. Acknowledge resignation of Sheriff's Secretary Elisabeth Lee, effective March 21, 2014, and approve backfill.
- iii. Acknowledge retirement of Sheriff's Deputy Charles Moon, effective March 21, 2014, and approve backfill.

Land Services:

Appoint Robert Fischer as Pine County's Solid Waste Officer.

County Attorney:

- i. Approve annual performance increase of \$3.22 for Assistant County Attorney Aimee Cupelli, effective January 10, 2014.
- ii. Approve annual performance increase of \$2.52 for Assistant County Attorney George Joyner, effective March 25, 2014.

Other items are for informational purposes only.

### **2. Facilities Committee**

Special Board Meeting (Minutes attached) – Meeting with City of Pine City regarding lease at Pine Government Center. Items are for information only.

### **3. State Aid Funding**

Consider approval of Resolution to advance State Aid funding and authorize County Administrator to sign.

### **4. 2013 Highway Annual Report**

Consider approval of 2013 Highway Annual Report as presented by Public Works Director Mark LeBrun.

### **5. Minimum Salaries for Elected Officials for 2015**

Consider Resolution setting minimum salaries for elected officials for 2015.

### **6. First Quarter Financial Report**

### **7. Commissioner Updates**

- a. Soil & Water Conservation District
- b. East Central Solid Waste Commission (ECSWC)
- c. East Central Regional Library
- d. Methamphetamine Task Force
- e. Other

### **8. Other**

## **9. Upcoming Meetings**

- a. Technology Committee, Tuesday, April 15, 2014, 8:30 a.m.,** Commissioners' Conference Room, Courthouse, Pine City, Minnesota.
- b. Pine County Board Meeting, Tuesday, April 15, 2014, 10:00 a.m.,** Boardroom, Pine County Courthouse, Pine City, Minnesota.
- c. Pine County Health and Human Services Meeting, Tuesday, April 15, 2014, 1:00 p.m.,** Boardroom, Pine County Courthouse, Pine City, Minnesota.
- d. Arrowhead Counties Association, Wednesday, April 16, 2014, 6:00 p.m.,** Hampton Inn Conference Room, Duluth, Minnesota.
- e. Rush Line Corridor's Policy Advisory Committee, Thursday, April 17, 2014 2 p.m.,** Room C of Maplewood Community Center, 2100 White Bear Avenue, Maplewood
- f. NLX, Wednesday, April 23, 2014, 10:00 a.m.,** Board Room, Courthouse, Pine City, Minnesota.
- g. Pine County Law Library, Wednesday, April 23, 2014, 12:00 p.m.,** Pine County Law Library, Courthouse, Pine City, Minnesota.
- h. NE Regional Radio Board, Thursday, April 24, 2014, 10:00 a.m.,** Video Conference, Courthouse, Pine City, Minnesota.
- i. Extension Committee, Thursday, April 24, 2014, 3:00 p.m.,** Public Health Building, Sandstone, Minnesota.
- j. Snake River Watershed Joint Powers Board, Monday, April 28, 2014, 9:00 a.m.,** Kanabec County Courthouse, Mora, Minnesota.
- k. East Central Regional Development Commission, Monday, April 28, 2014, 7:00 p.m.,** 100 Park St. So., Mora, Minnesota.
- l. Pine County Board Meeting, Tuesday, May 6, 2014, 1:00 p.m.,** Public Health Building, Sandstone, Minnesota.

## **10. Adjourn**

**MINUTES OF PINE COUNTY BOARD MEETING**  
*Regular Meeting*

**Tuesday, April 1, 2014, 1:00 p.m.**  
**Public Health Building, Sandstone, Minnesota**

Chair Rossow called the meeting to order at 1:00 p.m. Present were Commissioners Steve Hallan, Mitch Pangerl, Steve Chaffee, and Matt Ludwig. Also present were County Attorney John Carlson and County Administrator David Minke.

The Pledge of Allegiance was said.

Chair Rossow called for public comment. There was no public comment.

Commissioner Pangerl moved to approve the Agenda. Second by Commissioner Hallan. Motion carried 5-0.

Commissioner Chaffee moved to approve the Minutes of the March 18, 2014 County Board Meeting and Summary for publication. Second by Commissioner Ludwig. Motion carried 5-0.

Minutes of Boards, Committees and Correspondence

Pine County Land Surveyor Monthly Report – March 2014

Health & Human Services Advisory Committee Minutes – March 5, 2014

Commissioner Pangerl moved to acknowledge the Minutes of Boards, Committees and Correspondence. Second by Commissioner Chaffee. Motion carried 5-0.

Commissioner Hallan moved to approve the Consent Agenda. Second by Commissioner Ludwig. Motion carried 5-0.

**CONSENT AGENDA**

**1. March, 2014 Disbursements**

Disbursements Journal Report, March 1, 2014 – March 31, 2014.

**2. Temporary Liquor License**

Approve temporary liquor license for Dennis Foerster for an event to be held May 10, 2014, Northwest Company Fur Post, 12551 Voyageur Lane, Pine City. Subject to approval of the Pine County Sheriff.

**3. Application for Exempt Permit**

Approve Application for Exempt Permit for the Immaculate Conception Church to conduct Minnesota lawful gambling on April 25, 2014 at Wings North Hunting Club, 19379 Homestead Road, Pine City (Pokegama Twp.).

**4. 2011 Outstanding Warrants**

Approve cancellation of 2011 outstanding warrants.

5. **Pine County Timber Auction**

Approve 2014 Pine County timber auction, May 14, 2014, 10:00 a.m., 1610 Hwy. 23 No., Sandstone.

6. **New Hire**

Approve the hiring of Jaimie Azzone as a .4 FTE probation agent, effective March 28, 2014, Corrections Agent – Step 1, \$18.45 per hour.

7. **Personnel (Full-Time Status/Completion of Probationary Period)**

Approve full-time status for Social Worker Chandra Clark, effective April 1, 2014.

8. **Training**

Approve Veterans Service Officer Ben Wiener to attend MN Department of Veterans Affairs Spring Training, April 8-10, 2014, Hutchinson. Registration \$0; lodging (2) nights @ \$83 or approximately \$180 w/tax and fees; mileage, approximately \$135; total cost: approximately \$315. Attendance at this training is required for continuing education credits.

**REGULAR AGENDA**

1. **Meadow Creek**

Meadow Creek Program Director Shelley Skarda and Meridian Behavioral Health Director of Operational Development Marianne Thiry were present to answer questions regarding the requested 24-bed expansion of Meadow Creek. On March 18, 2014 the Pine County Health and Human Services Board voted to provide a letter of support for a 10-bed expansion of Meadow Creek; the county board has since been informed that Meadow Creek would like to increase the number of beds by 24, to a total of 50. Health and Human Services Director Patrick Bruflat stated support of their request and justified the need for expansion.

**Motion** by Commissioner Chaffee to provide a letter of support from the Pine County Board of Commissioners for a 24-bed expansion of Meadow Creek, for a total of 50 beds. Second by Commissioner Ludwig. Motion carried 5-0.

2. **Assessment Agreements**

Land Services Director Kelly Schroeder explained each county jurisdiction must contract with an assessor to provide for the assessing of property within the jurisdiction. Seventeen jurisdictions have chosen to contract with private individuals for these services and 30 jurisdictions have chosen to contract with the county. The county contracts run for a three-year term (2014, 2015 and 2016).

**Motion** by Commissioner Hallan to enter into Assessment Agreements Between Local Units and Pine County for the following jurisdictions, and authorize Board Chair and County Auditor to sign: City of Willow River, City of Sturgeon Lake, City of Sandstone, City of Rutledge, City of Pine City, City of Kerrick, City of Hinckley, City of Henriette, City of Finlayson, City of Denham, City of Bruno, City of Askov, Township of Windemere, Township of Sturgeon Lake, Township of Pokegama, Township of Pine Lake, Township of Park, Township of Ogema, Township of Nickerson, Township of Munch, Township of Kettle River, Township of Kerrick, Township of Dell Grove, Township of Danforth, Township of Crosby, Township of Clover, Township of Chengwatana, Township of Bruno, Township of Birch Creek, and Township of Fleming. Second by Commissioner Chaffee. Motion carried 5-0.

**3. Property Value Changes**

Land Services Director Kelly Schroeder provided an overview of the property value changes that have occurred in Pine County for the 2014 assessment, based on sales from October 1, 2012 – September 30, 2013. These values will be used for the pay 2015 property taxes.

**4. Soil & Water Conservation District**

Land Services Director Kelly Schroeder stated the Pine County Comprehensive Water Management Plan must be updated every five years, with the last update occurring in 2010. **Motion** by Commissioner Chaffee to approve Resolution 2014-12 to update and amend the Pine County Comprehensive Water Management Plan and authorize Board Chair and County Administrator sign said Resolution. Second by Commissioner Ludwig. Motion carried 5-0.

**5. Pine County Liquor Ordinance**

Auditor-Treasurer Cathy Clemmer stated the original 1993 Pine County Liquor Ordinance needs to be updated. Discussion was held regarding an amendment to the Ordinance adding two additional terms: 1) no liquor license will be issued for any property upon which delinquent taxes exist; and, 2) any liquor license renewal must be presented, with all requirements met, 30 days prior to the effective date. The renewal date will be August 1<sup>st</sup>, since licenses expire August 31<sup>st</sup>. Applications received after August 1<sup>st</sup> must include an additional \$100 late fee.

**Motion** by Commissioner Hallan to set a public hearing for May 6, 2014 at 1:00 p.m., or as soon thereafter as practical, at the Public Health Building, 1610 Hwy 23 N, Sandstone, Minnesota, for discussion and consideration of an amendment to the Pine County Liquor Ordinance. Second by Commissioner Ludwig. Motion carried 5-0.

**6. Riverwood Centers**

- **Update on Service:** HHS Director Patrick Bruflat provided information as to services provided by HHS to clients who are in need. Bruflat will have more information for the board at the April 15, 2014 Health & Human Services Board meeting as to vendor names and costs from providers.
- **Records:** The Chisago County Attorney obtained an Order from the court awarding Chisago County as custodian of the clients' records from Riverwood Centers. A meeting has been scheduled for April 4, 2014. Staff from all five counties has been invited to attend.
- **Department of Human Services-Sponsored Stakeholder Meeting** (all five counties along with providers and advocates attended): Held March 31, 2014 in Isanti County. Approximately 100-150 in attendance. David Minke, Patrick Bruflat, Jaci Orr, Becky Foss, Joe Kolb and Ben Neubauer attended from Pine County. The focus of the meeting was to ensure transition of former Riverwood clients to new providers. DHS will schedule another meeting in 5-6 months for an update on the progress.
- **Contract for Services:** Discussion held regarding Pine County's contract for services with Riverwood Centers, running until December 31, 2014. Since March 17, 2014 Riverwood Centers has failed to fulfill its contractual obligations. **Motion** by Commissioner Chaffee to cancel the service contract with Riverwood Centers for non-performance effective immediately. Second by Commissioner Ludwig. Motion carried 5-0.

**Motion** by Commissioner Pangerl to cancel the lease agreement with Riverwood Centers for office space at the Pine Government Center for failure to pay rent as required by the lease, effective immediately. Second by Commissioner Hallan. Motion carried 5-0.

- Outstanding Debt/Bill: Riverwood Centers owes the county approximately \$66,600
- Lessons Learned: Discussion was held regarding committee assignments the board members are involved with and the committees' respective Articles of Incorporation and Bylaws. Each commissioner is to provide Administrative Assistant Debbie Gray with a copy of the Articles of Incorporation and Bylaws for the boards/committees they are involved with. County Attorney John Carlson stated that the Attorney Generals' Office is aware of the closing of Riverwood Centers.

## 7. Commissioner Updates

Arrowhead Counties Association: Commissioner Ludwig and Chair Rossow commented on Aquatic Species Enforcement; and ACA's objections to SF2342 and HF2855, County Program Aid Modification and Appropriation.

Rush Line Corridor Task Force: Commissioner Ludwig commented on ongoing work with Union Depot corridor.

Snake River Watershed Joint Powers Board: Commissioner Pangerl stated we are in a pilot program for 1 watershed/1 water plan. Pangerl requested that we have Teresa Wickeham speak to the board for an update as to what the state requests.

NE Regional Radio Board: Commissioner Hallan stated the NE Regional Radio group is pretty much a users group now as it is difficult to get enough attendance for a quorum. This is because there is not any money available for entities. They're at the point that the next steps will be for installation of next-generation equipment and updates.

Onanegozie RC&D Council: Chair Rossow stated the March 27, 2014 meeting was the last meeting as the council has been dissolved. There was \$22,000 left and the Bylaws state that any money remaining upon dissolution should be split equally between the six counties and six soil and water districts. Checks will be sent out shortly for each jurisdiction.

SWCD Annual Meeting: Commissioner Ludwig stated over 50 people were in attendance at the annual meeting. Discussion was held regarding the Forest Stewardship Plans.

Township Officers Meeting: Commissioners Ludwig and Rossow in attendance. Discussion regarding Riverwood Centers was had.

## 8. Other

A. A Special Meeting of the Facilities Committee Meeting was held March 31, 2014 at the Pine Government Center – discussion was held regarding the lease agreement with the City of Pine City. Possibilities discussed include the City buying the Pine Government Center building and the County renting from the City; a long-term lease with the County retaining ownership; or form an association similar to a condo association, and split the building into three units where the City would purchase the center unit, and the County and the City would jointly own the exterior.

B. Removal of the Facilities Committee Meeting for April 2, 2014 from the Upcoming Meetings calendar.

## 9. Upcoming Meetings

Upcoming meetings were reviewed.

**10. Adjourn**

With no further business, Chair Rossow adjourned the county board meeting at 3:26 p.m. The next regular meeting of the county board is scheduled for April 15, 2014 at 10:00 a.m. at the Board Room, Pine City, Minnesota.

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Curt H. Rossow, Chair  
Board of Commissioners

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David J. Minke, Administrator  
Clerk to County Board

**SUMMARY MINUTES OF PINE COUNTY BOARD MEETING**  
*Regular Meeting*

**Tuesday, April 1, 2014, 1:00 p.m.**  
**Public Health Building, Sandstone, Minnesota**

Chair Rossow called the meeting to order at 1:00 p.m. Present were Commissioners Steve Hallan, Mitch Pangerl, Steve Chaffee, and Matt Ludwig. Also present were County Attorney John Carlson and County Administrator David Minke.

The Pledge of Allegiance was said.

Chair Rossow called for public comment. There was no public comment.

Commissioner Pangerl moved to approve the Agenda. Second by Commissioner Hallan. Motion carried 5-0.

Commissioner Chaffee moved to approve the Minutes of the March 18, 2014 County Board Meeting and Summary for publication. Second by Commissioner Ludwig. Motion carried 5-0.

Minutes of Boards, Committees and Correspondence

Pine County Land Surveyor Monthly Report – March 2014

Health & Human Services Advisory Committee Minutes – March 5, 2014

Commissioner Pangerl moved to acknowledge the Minutes of Boards, Committees and Correspondence. Second by Commissioner Chaffee. Motion carried 5-0.

Commissioner Hallan moved to approve the Consent Agenda. Second by Commissioner Ludwig. Motion carried 5-0.

Disbursements Journal Report, March 1, 2014 – March 31, 2014.

Approve temporary liquor license for Dennis Foerster for an event to be held May 10, 2014, Northwest Company Fur Post, 12551 Voyageur Lane, Pine City. Subject to approval of the Pine County Sheriff.

Approve Application for Exempt Permit for the Immaculate Conception Church to conduct Minnesota lawful gambling on April 25, 2014 at Wings North Hunting Club, 19379 Homestead Road, Pine City.

Approve cancellation of 2011 outstanding warrants.

Approve 2014 Pine County timber auction, May 14, 2014, 10:00 a.m., 1610 Hwy. 23 No., Sandstone.

Approve the hiring of Jaimie Azzone as a .4 FTE probation agent, effective March 28, 2014, Corrections Agent – Step 1, \$18.45 per hour.

Approve full-time status for Social Worker Chandra Clark, effective April 1, 2014.

Approve Veterans Service Officer Ben Wiener to attend MN Department of Veterans Affairs Spring Training. Total cost: approximately \$315.

**Motion** by Commissioner Chaffee to provide a letter of support from the Pine County Board of Commissioners for a 24-bed expansion of Meadow Creek, for a total of 50 beds. Second by Commissioner Ludwig. Motion carried 5-0.

**Motion** by Commissioner Hallan to enter into Assessment Agreements Between Local Units and Pine County for the following jurisdictions, and authorize Board Chair and County Auditor to sign: City of Willow River, City of Sturgeon Lake, City of Sandstone, City of Rutledge, City of Pine City, City of Kerrick, City of Hinckley, City of Henriette, City of Finlayson, City of Denham, City of Bruno, City of Askov, Township of Windemere, Township of Sturgeon Lake, Township of Pokegama, Township of Pine Lake, Township of Park, Township of Ogema, Township of Nickerson, Township of Munch, Township of Kettle River, Township of Kerrick, Township of Dell Grove, Township of Danforth, Township of Crosby, Township of Clover, Township of Chengwatana, Township of Bruno, Township of Birch Creek, and Township of Fleming. Second by Commissioner Chaffee. Motion carried 5-0.

**Motion** by Commissioner Chaffee to approve Resolution 2014-12 to update and amend the Pine County Comprehensive Water Management Plan and authorize Board Chair and County Administrator sign said Resolution. Second by Commissioner Ludwig. Motion carried 5-0.

**Motion** by Commissioner Hallan authorizing the Auditor-Treasurer to edit the Liquor Ordinance to include the addition of the following terms:

1) no license for the sale of intoxicating liquor or non-intoxicating malt liquor shall be issued to anyone for sales to be made on the premises upon which delinquent property taxes exist; and,

2) Any renewal must be presented, with all requirements met, 30 days prior to the effective date. The renewal date will be August 1<sup>st</sup>, since licenses expire August 31<sup>st</sup>. Applications received after August 1<sup>st</sup> must include an additional \$100 late fee.

AND to set a public hearing for May 6, 2014 at 1:00 p.m., or as soon thereafter as practical, at the Public Health Building, 1610 Hwy 23 N, Sandstone, Minnesota, for discussion and consideration of an amendment to the Pine County Liquor Ordinance. Second by Commissioner Ludwig. Motion carried 5-0.

**Motion** by Commissioner Chaffee to cancel the service contract with Riverwood Centers for non-performance. Second by Commissioner Ludwig. Motion carried 5-0.

**Motion** by Commissioner Pangerl to cancel the lease agreement with Riverwood Centers for office space at the Pine Government Center for failure to pay rent as required by the lease. Second by Commissioner Hallan. Motion carried 5-0.

A Special Meeting of the Facilities Committee Meeting was held March 31, 2014 at the Pine Government Center – discussion was held regarding the lease agreement with the City of Pine City.

With no further business, Chair Rossow adjourned the county board meeting at 3:26 p.m. The next regular meeting of the county board is scheduled for April 15, 2014 at 10:00 a.m. at the Board Room, Pine City, Minnesota.

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Curt H. Rossow, Chair  
Board of Commissioners

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David J. Minke, Administrator  
Clerk to County Board

**The full text of the board's Minutes are available at the County Administrator's Office and the county's website ([www.co.pine.mn.us](http://www.co.pine.mn.us)). Copies may also be requested from the administrator's office.**



**BOARD MEETING MINUTES**  
**February 6, 2014**

The Pine County Soil and Water Conservation District Board of Supervisors held their monthly meeting on Thursday, February 6, 2014.

**Members Present:**

Doug Odegard  
Skip Thomson  
Tom Swaim  
Jerry Telker  
Joe Luedtke

**Others Present:**

Jill Carlier, District Manager  
Sam Martin, Water Management Specialist  
  
Julie Salmon, NRCS DC

**Members Absent:** *none*

**CALL TO ORDER:** Thomson called the meeting to order at 4:00 p.m.

**PUBLIC COMMENT:** *none.*

**APPROVAL OF AGENDA:**

Motion by Telker, seconded by Luedtke to approve the agenda.

*Motion carried*

**JANUARY MINUTES:**

Motion by Swaim, seconded by Odegard, to approve the January minutes.

*Motion carried*

**JANUARY FINANCIAL STATEMENTS AND PAYMENTS OF BILLS:**

Motion by Telker, seconded by Odegard to approve the January financials and payment of bills including a \$5,000 transfer.

*Motion carried*

**STAFF/SUPERVISOR REPORTS:**

**Wetlands & Grants:**

*No WCA issues for approval.*

*No grant issues for discussion.*

**Water Management:**

- Martin will be going to sample Island Lake on February 25<sup>th</sup>.
- City of Askov contacted Martin about working on their Wellhead Protection Plan. Martin will be working with them on implementing this plan.
- Martin discussed the civic governance information with the board. Martin will continue to bring information to the board periodically.
- Working on water plan revision.

**Forestry:**

- Telker not able to attend the meeting.

**East Central Forest Landscape:**

- Meeting was held on January 31. Discussed the 4-Corners Pilot Project. We will possibly do some outreach in Royalton Township.

**TSA III**

- Meeting was held January 22. The TSA received a grant for additional capacity. They are looking to hire an additional engineer, and hopefully get that person in place by June.

**Snake River Citizen Advisory Committee:**

- Meeting was postponed until February 24.

**Exploratory**

- Committee met. Discussion will follow later in agenda.

**Personnel**

- Committee met with Carlier.

**Policy/Budget**

- No meetings last month.

**Trees/ Envirothon/Newsletter:**

- Tree orders are coming in.
- Envirothon will be the first Monday in May at Cloquet Forestry Center.

**DISTRICT CONSERVATIONIST REPORT:**

EQIP is on hold due to the new farm bill. There is/will be a source water protection initiative in the new farm bill. There will be a soil health workshop on February 26 at the Pokegama Lake Assoc Building. Don Baloun was in the office today. Carlier, Martin, Odegard and Swaim came down to meet with him, along with NRCS staff.

**FLOOD RELEIF GRANT UPDATE:**

No new updates this month.

*Martin and Salmon left the meeting.*

**2013 YEAR-END FINANCIALS:**

Carlier reported the CPA completed the 2013 Year-End Financials. Expenses and revenues are both up over 2012.

Motion by Odegard, seconded by Swaim to approve the 2013 Year-End financials.

*Motion carried*

**STATE COST SHARE:**

Nothing this month.

**CLEAN WATER GRANT:** Nothing this month.

**PLATBOOKS VS VEHICLES:**

Carlier stated Thomson asked her to put this on the agenda to discuss which large item we should work on in 2014. Neither item is a high priority that needs to be done ASAP. After discussion, the budget committee will go over both items and bring back a recommendation to the board.

**STATE COST-SHARE POLICY:**

Carlier presented a draft policy that will be required by BWSR according to the new Erosion Control and Water Management Program Policy. Carlier does have questions for BWSR on the policy that have not been answered yet. Carlier stated this policy must be approved and in effect before encumbering any FY2014 State Cost Share funds. After discussion, the board tabled the policy until Carlier has answers to her questions from BWSR

**MASWCD Legislative Days at the Capitol:**

Carlier stated Legislative Days will be held on March 24-25. Thomson, Odegard and Swaim are interested in attending this year.

Motion to approve Thomson, Odegard and Swaim to attend the MASWCD Legislative Days at the Capitol at a cost of \$75/person.

*Motion carried*

**2014 NACD DUES:**

Carlier stated she received an invoice for 2014 NACD Dues at a cost of \$775. The district has not paid these dues the past several years.

Motion by Swaim, seconded by Telker to approve not paying 2014 NACD dues.

*Motion carried.*

**EXPLORATORY COMMITTEE DISCUSSION:**

Carlier stated the board needs to decide what type of compensation we want to offer Kelly Smith from Carlton SWCD to come down to Pine County to write forest stewardship plans. Carlier will be meeting with Brad Matlack from Carlton SWCD to discuss the working agreement between the 2 districts on forest stewardship plans.

**MISC ITEMS:** *None*

**NEXT MEETING DATE & TIME:**

The next district board meeting will be held on Thursday, March 6, 2014 at **4:00 p.m.**

**ADJOURNMENT:**

The meeting adjourned at 5:00 p.m.

Respectfully submitted,

Joe Luedtke, Secretary

**PINE COUNTY HRA SENIOR HOUSING**

**510 Fifth Street Office**

**Sandstone, MN 55072**

**(320) 245-5140**

[pinehra@ecenet.com](mailto:pinehra@ecenet.com)

**Sandstone Manor  
510 Fifth Street  
Sandstone, MN 55072**

**Finlayson Manor  
6524 Broadway Street  
Finlayson, MN 55735**

The regular meeting of the Pine County HRA Senior Housing Board of Directors was held on February 26, 2014, at the Sandstone Manor. Commissioners of the HRA present were Board Chair Dorothy Stockamp, Jan Oak, Cheri Drilling, Carl Steffen, and Greg Kvasnicka. Staff members present were Executive Director Janice Gustafson and Resident Manager Evelyn Yocum. Resident Manager Susan Blake was absent. There were no residents present.

1. The meeting was called to order at 2:00 P.M. by Board Chair D. Stockamp and the Pledge of Allegiance was said.
2. The HRA Board minutes from January 22, 2014, were reviewed by the Board members. A motion was made by C. Drilling and was seconded by G. Kvasnicka to accept the minutes. Motion carried: Yeas 5, Nays 0.
3. The HRA Board minutes from the February 10, 2014, Special Meeting were reviewed by the Board members. A motion was made by J. Oak and was seconded by Board Chair D. Stockamp to accept the minutes. Motion carried: Yeas 5, Nays 0.
4. The monthly financial statements and the investment report were presented by J. Gustafson. A motion was made by Board Chair D. Stockamp and was seconded by C. Steffen to approve the financial statements and the investment report. Motion carried: Yeas 5, Nays 0.
5. Executive Director's Report. The written Executive Director's report was reviewed by Board members.
6. Old Business.
  - a) Vacancies. As of this date, there are two vacancies at the Sandstone Manor and one vacancy at the Finlayson Manor.
  - b) Sandstone Manor and Finlayson Manor Common Area Renovation Update. Daryl Klocke Construction will start laying the ceramic tile in the laundry rooms and the public bathrooms the first week in March. After the ceramic tile has been completed, the contractor will proceed

with replacing the kitchen cabinets. The final phase will be removing the old carpet and laying new carpet tiles.

- c) The Board members reviewed House Rules, Para. 21) Injuries--(House Rules are an addendum to the tenant HUD Lease.)

7. New Business.

- a) The hot water heater at the Sandstone Manor was replaced by Drilling Plumbing and Heating on February 26, 2014.
- b) Two former residents of the Finlayson Manor recently passed away.

8. Resident Managers' Reports.

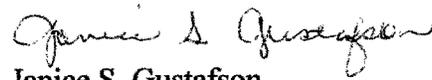
- a) Finlayson Manor. S. Blake was absent.
- b) Sandstone Manor. E. Yocum reported everything was going well at the Sandstone Manor. The residents enjoyed a Valentine's Day party hosted by the Sandstone Quarry Lions.

9. Resident Comments/Questions. There were no residents present.

10. A motion was made by C. Steffen and was seconded by C. Drilling to adjourn the meeting at 3:15 P.M. Motion carried: Yeas 5, Nays 0.

11. The next HRA Board meeting is scheduled for March 26, 2014, at the Finlayson Manor.

  
Dorothy Stockamp  
HRA Board Chair

  
Janice S. Gustafson  
Executive Director

**Facility Committee Minutes**  
**March 31, 2014, 9:00 a.m.**  
**Pine Government Center**  
**Pine City, Minnesota**

The meeting was called to order at 10:00 a.m. Present were Commissioners Mitch Pangerl and Matt Ludwig, Administrator David Minke and Maintenance Supervisor Kevin Newman.

Others Present: Pine City Council Member Brian Scholin, City Administrator Holly Wilson, and Commissioner Steve Hallan.

Minutes of the March 5, 2014 Facility Committee meeting were reviewed and approved.

The agenda was reviewed and approved.

Discussion with Pine City:

The County is interested in building a long-term relationship with the city so that improvements can be made to the building and so that the city feels there is a benefit to remaining in the Pine Government Center (PGC).

The city is concerned with the 1-year cancellation period. It believes that is too short. Another desire is to make the building more user friendly for staff and citizens. The building is chunked up with large hallways and staff is divided across the hallway. The city would also like more interior signage.

The city has enough space overall and believes it is a good location. Exterior access was discussed and there may be too many doors for the square footage. Also, the council chambers need updating.

The city is the largest tenant in the building and the county is looking to make significant investments, but would like to reach a long-term agreement with the city.

The location has limited off-street parking. However, there is usually adequate parking.

The group discussed options for how to pay for improvements at the facility.

The city thought it was easier for the city to budget on an annual lease basis than do a large debt-funded project.

Currently the city pays \$6/square foot and other tenants in the building pay \$12/square foot. It is a good time to discuss 2015 rates as the budget process will start over the summer. Current annual payment is \$35,000. Bumping to \$12/ square foot would double rent to about \$70,000. Increases could be phased in.

The group discussed ownership of the building including selling the building to Pine City, and forming a common interest-type community to operate the building.

The city thought it would be difficult to own the building unless there were long-term revenues generated from leases. Some type of Common Interest Community might be possible depending on how the numbers worked out.

If a CIC model was used, the CIC would need to make the decisions as to what improvements to make.

City may have a diagram of the floor plan and will get a copy of the county.

The city and county will continue to explore options for building a long-term relationship at the building. At 11:15 Commissioner Hallan, Council Member Scholin, and Administrator Wilson left the meeting.

Commissioner Ludwig requested a report to go to the board outlining pros/cons for several options at the Pine Government Center including:

1. County owned
2. A Shared Ownership with the county similar to a Common Interest Community
3. Sell to city

The committee thought it would be helpful to schedule a Committee of the Whole meeting to discuss, perhaps prior to the 1:00 p.m. board meeting on May 6.

Maintenance Supervisor Newman will be updating the demolition cost for the old jail.

Commissioners Ludwig and Pangerl had visited with museum regarding photos. Pangerl has a bunch of scanned photos and will work on the layout and then bid out for the sun shade at the courthouse.

Administrator Minke updated that Riverwood Centers is no longer operating. They made the January rent payment of \$1,000 for space at the Pine Government Center, but are not expected to make any more. Counting the Riverwood space, there is approximately 2,000 square feet available for lease in the Pine Government Center.

With no further business, the meeting was adjourned at 11:58 a.m.



**TREASURER'S CASH TRIAL BALANCE COMPARISON**

<b>FUND</b>	<b>March 31, 2013 BALANCE</b>	<b>March 31, 2014 BALANCE</b>	<b>DIFFERENCE</b>
<b>1 - GENERAL</b>	<b>-255,796.64</b>	<b>-182,130.46</b>	<b>73,666.18</b>
<b>12 - H&amp;HS</b>	<b>1,249,302.88</b>	<b>33,513.40</b>	<b>(215,789.48)</b>
<b>13 - ROAD &amp; BRIDGE</b>	<b>5,765,822.56</b>	<b>2,242,631.36</b>	<b>(3,523,191.20)</b>
<b>22 - LAND</b>	<b>1,533,649.83</b>	<b>1,926,571.99</b>	<b>392,922.16</b>
<b>TOTAL (incl non-major funds)</b>	<b>\$8,570,379.07</b>	<b>\$4,737,558.13</b>	<b>(3,832,820.94)</b>

CATHYJ  
4/7/14 2:20PM

\*\*\*\*\* Pine County \*\*\*\*\*

TREASURER'S CASH TRIAL BALANCE

As of 03/2014



<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
1 General Revenue Fund	2,608,669.34			
Receipts		364,339.25	918,077.65	
Disbursements		713,504.09-	1,831,305.01-	
Payroll		716,474.02-	2,162,705.59-	
Journal Entries		4,124.12-	285,133.15	
Fund Total . . . . .		1,069,762.98-	2,790,799.80-	182,130.46-
12 Health & Human Services	420	H&Hs-Income Maintenance		
	2,040,281.15			
Receipts		289,318.20	398,734.09	
Disbursements		73,990.59-	196,359.35-	
Payroll		138,597.45-	412,737.41-	
Journal Entries		0.00	50,927.81	
Dept Total . . . . .		76,730.16	159,434.86-	1,880,846.29
12 Health & Human Services	430	H&Hs-Social Services		
	1,373,656.68-			
Receipts		283,396.18	445,605.56	
Disbursements		32,978.09-	89,644.80-	
SSIS		267,504.33-	712,149.40-	
Payroll		132,507.57-	393,493.55-	
Journal Entries		0.00	119,017.39	
Dept Total . . . . .		149,593.81-	630,664.80-	2,004,321.48-
12 Health & Human Services	440	Childrens Collaborative (H&Hs)		
	0.00			
Dept Total . . . . .		0.00	0.00	0.00
12 Health & Human Services	481	Nursing-Community Health (H&Hs)		
	155,705.82			
Receipts		85,472.94	239,502.91	
Disbursements		31,385.28-	92,673.07-	
Payroll		87,195.94-	254,994.82-	
Journal Entries		0.00	8,042.44	

# 33, 513.40

CATHYJ  
4/7/14 2:20PM

\*\*\*\*\* Pine County \*\*\*\*\*

TREASURER'S CASH TRIAL BALANCE

As of 03/2014



<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Dept Total .....		33,108.28-	100,122.54-	55,583.28
Fund Total .....	822,330.29	105,971.93-	890,222.20-	67,991.91-
 13 Road & Bridge Fund	 2,078,182.32			
Receipts		41,541.54	1,561,832.26	
Disbursements		234,678.37-	972,647.54-	
Payroll		146,155.71-	448,456.80-	
Journal Entries		2,566.63-	23,721.12	
Fund Total .....		341,859.17-	164,449.04	2,242,631.36
 14 Ditch Maintenance (Sr) Fund	 11,975.91			
Journal Entries		0.00	13.60	
Fund Total .....		0.00	13.60	11,989.51
 20 County-Wide Rehab (Sr) Fund	 917.56			
Receipts		0.01	0.03	
Journal Entries		2.35	12.11	
Fund Total .....		2.36	12.14	929.70
 21 800 MHz Project Fund	 0.00			
Fund Total .....		0.00	0.00	0.00
 22 Land Management Fund	 1,838,948.89			
Receipts		23,959.07	211,445.44	
Disbursements		5,805.13-	13,647.49-	
Payroll		7,132.18-	24,974.85-	
Journal Entries		0.00	85,000.00-	

CATHYJ  
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\*\*\*\*\* Pine County \*\*\*\*\*

TREASURER'S CASH TRIAL BALANCE

As of 03/2014



<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Fund Total . . . . .		11,021.76	87,623.10	1,926,571.99
24 Ambulance (Sr) Fund				
Fund Total . . . . .	0.00	0.00	0.00	0.00
29 Children's Collab (H&Hs) Agency Fund	440	Childrens Collaborative (H&Hs)		
	53,378.82			
Receipts		7,500.00	7,500.00	
Disbursements		10,898.00-	10,898.00-	
Journal Entries		4.71	25.21	
Dept Total . . . . .		3,393.29-	3,372.79-	50,006.03
Fund Total . . . . .	53,378.82	3,393.29-	3,372.79-	50,006.03
32 Ecswc Bond Guarantee (Ds)				
Fund Total . . . . .	0.00	0.00	0.00	0.00
33 2002 Cap-Equip Bond (Ds) Fund				
Fund Total . . . . .	0.00	0.00	0.00	0.00
35 2004 Street Reconstruct Bond Fund				
Fund Total . . . . .	0.00	0.00	0.00	0.00
37 County Railroad Authority				
	1,566.63-			
Disbursements		0.00	2,974.00-	
Journal Entries		0.00	339.07	
Fund Total . . . . .		0.00	2,634.93-	4,201.56-

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\*\*\*\*\* Pine County \*\*\*\*\*

TREASURER'S CASH TRIAL BALANCE

As of 03/2014



<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
38 Building Fund	125,949.45			
Disbursements		0.00	3,090.50-	
Fund Total . . . .		0.00	3,090.50-	122,858.95
39 2005A G.O. Jail Bonds	919,632.32			
Disbursements		0.00	896,655.63-	
Journal Entries		0.00	25,946.12	
Fund Total . . . .		0.00	870,709.51-	48,922.81
40 2012 G.O. Courthouse Bonds	778,170.91			
Disbursements		0.00	734,600.00-	
Journal Entries		0.00	20,019.62	
Fund Total . . . .		0.00	714,580.38-	63,590.53
41 2005 Hra Bonds	0.00			
Fund Total . . . .		0.00	0.00	0.00
76 Group Health Ins Fund 5/1/95 (Gen)	521,036.87-			
Receipts		243,527.07	732,289.57	
Disbursements		257,305.09-	886,168.76-	
Journal Entries		6,575.69	19,727.07	
Fund Total . . . .		7,202.33-	134,152.12-	655,188.99-
80 County Collections Agency Fund	38,365.53			
Receipts		7,881.26	419,921.04	
Disbursements		6,905.00-	441,208.03-	

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4/7/14 2:20PM

\*\*\*\*\* Pine County \*\*\*\*\*

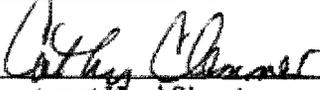
TREASURER'S CASH TRIAL BALANCE

As of 03/2014



<u>Fund</u>	<u>Beginning Balance</u>	<u>This Month</u>	<u>YTD</u>	<u>Current Balance</u>
Journal Entries		108.00	108.00	
Fund Total . . . . .		1,084.26	21,178.99-	17,186.54
82 Taxes And Penalties Agency Fund	779,218.63			
Receipts		671,771.54	1,065,077.96	
Disbursements		501.59-	441,091.13-	
Journal Entries		0.00	342,886.51-	
Fund Total . . . . .		671,269.95	281,100.32	1,060,318.95
84 East Central Drug Task Force Agency Fur	51,288.10			
Receipts		6,080.00	43,703.29	
Disbursements		10,583.00-	44,064.79-	
Journal Entries		0.00	361.20-	
Fund Total . . . . .		4,503.00-	722.70-	50,565.40
89 H & Hs Collections Agency Fund	801	Non-Departmental		
	34,062.11-			
Receipts		45,744.08	225,591.29	
Disbursements		347.03-	15,344.90-	
Journal Entries		0.00	124,785.00-	
Dept Total . . . . .		45,397.05	85,461.39	51,399.28
Fund Total . . . . .	34,062.11-	45,397.05	85,461.39	51,399.28
All Funds .....	9,550,362.46			
Receipts		2,070,531.14	6,269,281.09	
Disbursements		1,378,881.26-	6,672,573.00-	
SSIS		267,504.33-	712,149.40-	
Payroll		1,228,062.87-	3,697,363.02-	
Total .....		803,917.32-	4,812,804.33-	4,737,558.13

**PINE COUNTY REQUEST FOR BOARD ACTION**

<p>Requested Board Date:</p> <p>April 15, 2014</p>	<p><u>Consent Agenda</u> <i>(Please Circle)</i></p> <p>Regular Agenda          Estimated Time: <i>(Please Circle)</i>                                            10 Min. 15 Min.          Time needed          30 Min. 45 Min. 1 hour</p>
<p>Department Requesting Action:</p> <p><b><u>Auditor/Treasurer</u></b></p>	<p>          _____          Department Head Signature                      Date</p>

<p><b>Item for Discussion:</b></p> <p><i>Applications for Abatement:</i>  <i>Alex Okun, 62648 State Hwy 18, Finlayson, PID 13.0325.001, pay 2014</i>  <i>Mark Adams &amp; Celestine Glidden, 12959 Auburn Rd, Grasston, PID 28.1031.000, pay 2014</i>  <i>Celestine Glidden, 12957 Auburn Rd, Grasston, PID 28.1031.001, pay 2014</i></p> <p><b>Board Action Requested:</b> (Attach additional pages if needed)</p> <p align="right">Supporting Documents:    Attached    None</p>
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# APPLICATION FOR ABATEMENT - HOMESTEAD FORM

(M.S. 375.192)

DATE: 3/26/14  
Abatement # AB14-02

For Taxes Levied In: 2013  
And Payable In: 2014

Please Print Or Type

Applicants Name: <u>Alex Okun</u>	Applicants Mailing Address: <u>24588 Dixon Line Rd Finlayson, MN 55735</u>
Applicant's SSN: <u>on file</u>	
Telephone (Home): _____	
Telephone (Work): _____	

Description Of Property: \_\_\_\_\_ Property ID or Parcel Number: 13.0325.001  
 Street Address: 62648 State Hwy 18 - Finlayson  
 Township/City: Finlayson Twp.  
 School District: 2580

MAR 28 2014

Legal Description: pt NW/4 NW/4 330x660  
27-43-20

### OWNERSHIP DATA

I/We declare that I/We owned and occupied the property described above for the purpose of homestead on January 2, 2013 (or Dec 1, \_\_\_\_\_ mid-year homesteads) and that such occupancy began on March 1, 2012 and that my/our ownership is evidenced by a warranty deed dated May 7, 2008 which provides for a sole/shared ownership interest by a total of 2 persons.

Minn. Stat., Sec. 375.192, Subd. 1 requires the names and social security numbers of all property owners claiming homestead to verify that they are not receiving more than one homestead. Your social security number is private information. If you fail to provide the social security numbers, this property will not be eligible for the homestead classification. State law provides for county government to make social security numbers available only to the Minnesota Department of Revenue.

relative  
Owner's Name: Nicholas Okun Social Security Number: on file

relative  
Owner's Name: Danielle Okun Social Security Number: on file

Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

### Applicants Request:

Applicant Requests that the real estate described above be classified for the above year as real estate used for the purposes of a homestead and that the taxable value and the taxes for the above year be reduced accordingly. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Applicant's Signature: [Signature]

NOTE: Minnesota Statutes 1986, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

### REPORT OF INVESTIGATION:

I hereby report that I have investigated the statements made in the foregoing application and find the facts to be as follows:  
we requested a reapplication, didn't receive it back so we pulled the homestead for 2014. Should have been pulled for 2015.  
The applicant(s) has/have provided the following documentation as proof of occupancy:

New Application.

[Signature] 3/26/14  
Signature of Investigator Date

# APPLICATION FOR ABATEMENT - HOMESTEAD FORM

(M.S. 375.192)

DATE: 3/26/14

Abatement # AB14-03a

For Taxes Levied In: 2013

And Payable In: 2014

Please Print Or Type

Applicants Name: <u>mark Adams + Celestine Glidden</u>	Applicants Mailing Address: <u>12957 Auburn Rd Grasston, MN 55080</u>
Applicant's SSN: <u>on file</u>	
Telephone (Home): _____	
Telephone (Work): _____	

Description Of Property: \_\_\_\_\_ Property ID or Parcel Number: 28.1081.000  
 Street Address: 12929 Auburn Rd - Grasston  
 Township/City: Finlayson Twp  
 School District: 578

Legal Description: NW1/4 SW1/4 LSS N1/2 N1/2 NE1/4 SW1/4  
Section 32 Range 22 Township 39

### OWNERSHIP DATA

I/We declare that I/We owned and occupied the property described above for the purpose of homestead on January 2, \_\_\_\_\_ (or Dec 1, 2013 mid-year homesteads) and that such occupancy began on August 21, 2013 and that my/our ownership is evidenced by a quit deed dated August 21, 2013 which provides for a sole/shared ownership interest by a total of 2 persons.

Minn. Stat., Sec. 375.192, Subd. 1 requires the names and social security numbers of all property owners claiming homestead to verify that they are not receiving more than one homestead. Your social security number is private information. If you fail to provide the social security numbers, this property will not be eligible for the homestead classification. State law provides for county government to make social security numbers available only to the Minnesota Department of Revenue.

Owner's Name: mark Adams Social Security Number: on file  
 Owner's Name: Celestine Glidden Social Security Number: on file  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

### Applicants Request:

Applicant Requests that the real estate described above be classified for the above year as real estate used for the purposes of a homestead and that the taxable value and the taxes for the above year be reduced accordingly. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Applicant's Signature: [Signature] *Administrative Abatement*

NOTE: Minnesota Statutes 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

### REPORT OF INVESTIGATION:

I hereby report that I have investigated the statements made in the foregoing application and find the facts to be as follows:

New owners - one lives on the property, one lives on adjoining property.

The applicant(s) has/have provided the following documentation as proof of occupancy:

Homestead Applications

[Signature] 3/26/14  
Signature of Investigator Date

APPLICATION FOR ABATEMENT - GENERAL FORM

(M.S. 375.192)

DATE: 3/26/14

For Taxes Levied In: 2013  
And Payable In: 2014

Abatement # AB14-03b

Please Print Or Type

Applicants Name: <u>Celstine Bladen</u>	Applicants Mailing Address: <u>12957 Auburn Rd</u>
Applicant's SSN: <u>on file</u>	<u>Grosston, MN 55030</u>
Telephone (Home): _____	
Telephone (Work): _____	

Description Of Property: Property ID or Parcel Number: 28.1061-001  
 Street Address: 12957 Auburn Rd - Grosston  
 Township/City: Embryson Twp  
 School District: 578

Legal Description: N/2 N/2 NE/4 SW/4  
S32-T39-R22

ASSESSOR'S ESTIMATED MARKET VALUE:

Land: 38,500 Structures: 71,600 Total: 110,100 Classification: res Hstet.

Applicants Statement of Facts:

Applicant owns additional 30 acrts to the south of house (adjoining) which is farmed.

Applicants Request:

Classify this parcel ag in conjunction with 13.0325-000

Applicant's Signature: [Signature]  
Administrative Abatement

NOTE: Minnesota Statutes 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  April 15, 2014	<u>Consent Agenda (Please Circle)</u>  Regular Agenda Estimated Time: (Please Circle) _____ 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department Requesting Action:  <b><u>Auditor/Treasurer</u></b>	 _____ Department Head Signature      4-9-14 Date

<p><b>Item for Discussion:</b></p> <p><i>Application for Abatement – Ronald &amp; Sharon Buetow, 92288 Lake 12 Rd, Sturgeon Lake, PID 33.5397.000 &amp; 33.5398.000, pay 2014</i></p> <p><b>Board Action Requested:</b> (Attach additional pages if needed)</p> <p align="right">Supporting Documents:    Attached    None</p>
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# APPLICATION FOR ABATEMENT - HOMESTEAD FORM

(M.S. 375.192)

DATE: 4/9/14  
Abatement # AB14-06a

For Taxes Levied In: 2013  
And Payable In: 2014

Please Print Or Type

Applicants Name: <u>Ronald + Sharon Buetow</u>	Applicants Mailing Address: <u>92288 LAKE 12 RD</u>
Applicant's SSN: <u>on file</u>	<u>STURGTON LAKE, MN</u>
Telephone (Home): _____	
Telephone (Work): _____	

Description Of Property: \_\_\_\_\_ Property ID or Parcel Number: 33.5397.000  
 Street Address: n/a  
 Township/City: Windemere Twp  
 School District: 097

### Legal Description:

Lots 1+2 Block 3 Windemere Accts

### OWNERSHIP DATA

I/We declare that I/We owned and occupied the property described above for the purpose of homestead on January 2, 2013 or Dec 1, \_\_\_\_\_ mid-year homesteads) and that such occupancy began on August 1, 2011 and that my/our ownership is evidenced by a state deed dated September 26, 1997 which provides for a sole/shared ownership interest by a total of 2 persons.

Minn. Stat., Sec. 375.192, Subd. 1 requires the names and social security numbers of all property owners claiming homestead to verify that they are not receiving more than one homestead. **Your social security number is private information.** If you fail to provide the social security numbers, this property will not be eligible for the homestead classification. State law provides for county government to make social security numbers available only to the Minnesota Department of Revenue.

Owner's Name: Ronald Buetow Social Security Number: on file  
 Owner's Name: Sharon Buetow Social Security Number: on file  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

### Applicants Request:

Applicant Requests that the real estate described above be classified for the above year as real estate used for the purposes of a homestead and that the taxable value and the taxes for the above year be reduced accordingly. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Applicant's Signature: [Signature]  
Administrative Abatement

NOTE: Minnesota Statutes 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

### REPORT OF INVESTIGATION:

I hereby report that I have investigated the statements made in the foregoing application and find the facts to be as follows:  
owners applied for homestead April 17, 2013, however we didn't link the two additional parcels across the road to the main parcel.  
The applicant(s) has/have provided the following documentation as proof of occupancy:

Homestead application

[Signature] 4/9/14  
Signature of Investigator Date  
Pine County

# APPLICATION FOR ABATEMENT - HOMESTEAD FORM

(M.S. 375.192)

DATE: 4/9/14  
Abatement # AB14-066b

For Taxes Levied In: 2013  
And Payable In: 2014

Please Print Or Type

Applicants Name: <u>Ronald + Sharon Burtow</u>	Applicants Mailing Address: <u>92288 LAKE 12 RD</u>
Applicant's SSN: <u>on file</u>	<u>STURGEON LAKE, MN</u>
Telephone (Home): _____	
Telephone (Work): _____	

Description Of Property: \_\_\_\_\_ Property ID or Parcel Number: 33.5398.000  
 Street Address: n/a  
 Township/City: Windemere Twp  
 School District: 097

Legal Description:  
Lot Block 3 Windemere Acfts

### OWNERSHIP DATA

I/We declare that I/We owned and occupied the property described above for the purpose of homestead on January 2, 2013 (or Dec 1, \_\_\_\_\_ mid-year homesteads) and that such occupancy began on August 1, 2011 and that my/our ownership is evidenced by a warranty deed dated July 1, 1998 which provides for a sole/shared ownership interest by a total of 2 persons.

Minn. Stat., Sec. 375.192, Subd. 1 requires the names and social security numbers of all property owners claiming homestead to verify that they are not receiving more than one homestead. Your social security number is private information. If you fail to provide the social security numbers, this property will not be eligible for the homestead classification. State law provides for county government to make social security numbers available only to the Minnesota Department of Revenue.

Owner's Name: Ronald Burtow Social Security Number: on file  
 Owner's Name: Sharon Burtow Social Security Number: on file  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_  
 Owner's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

### Applicants Request:

Applicant Requests that the real estate described above be classified for the above year as real estate used for the purposes of a homestead and that the taxable value and the taxes for the above year be reduced accordingly. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Applicant's Signature: [Signature]  
Administrative Abatement

NOTE: Minnesota Statutes 1988, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000, or both."

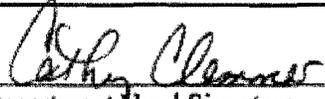
### REPORT OF INVESTIGATION:

I hereby report that I have investigated the statements made in the foregoing application and find the facts to be as follows:  
owners applied for homestead April 17, 2013, however we didn't include the two additional parcels across the road to the main parcel.  
The applicant(s) has/have provided the following documentation as proof of occupancy:

Homestead application  
[Signature] 4/9/14  
Signature of Investigator Date

**PINE COUNTY REQUEST FOR BOARD**

**ACTION**

Requested Board Date:  4-15-14	Consent Agenda (Please Circle)  Regular Agenda Estimated Time: (Please Circle) 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department Requesting Action: <b><u>Auditor- Treasurer</u></b>	 Department Head Signature 4-7-14 Date

**Item for Discussion: (one form per item)**

*Approval of Temporary 3.2 liquor licenses for Sandstone Bulls and Barrels, Jack Pine Riders, Finlayson Giese Sportsmen Club (2 events)*

*All are subject to approval by the County Board, the corresponding Township, Pine County Sheriff and Pine County Attorney.*

**Board Action Requested: (Attach additional pages if needed)**

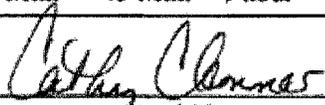
Supporting Documents: Attached None

**PINE COUNTY REQUEST FOR BOARD ACTION**

<b>Requested Board Date:</b>  April 15, 2014	<p align="center"><u>Consent Agenda</u> (Please Circle)</p> Regular Agenda Estimated Time: (Please Circle) 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
<b>Department Requesting Action:</b>  <b><u>Auditor/Treasurer</u></b>	<p align="center"> 4-9-14 Department Head Signature      Date</p>

<p><b>Item for Discussion:</b></p> <p><i>Approval of application for a tobacco license for Sturgeon Lake Golf Course in Pine County under the jurisdiction of the Auditor for the period of April 30, 2014 through December 31, 2014.</i></p> <p><i>Subject to approval of County Board and County Sheriff</i> <i>No Delinquent Taxes</i></p> <p><b>Board Action Requested:</b> (Attach additional pages if needed)</p> <p align="right">Supporting Documents:    Attached    None</p>

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  4-15-14	Consent Agenda <i>(Please Circle)</i>  Regular Agenda Estimated Time: <i>(Please Circle)</i> 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department Requesting Action:  <b><u>Auditor</u></b>	 Department Head Signature      4-9-14 Date

**Item for Discussion: (one form per item)**

**APPROVAL OF ON/SUNDAY LICENSE FOR Countryside Campground**

Currently have OFF SALE only

*Subject to approval of the Pine County Sheriff, Pine County Attorney and the township board of the applicant.*

Approved by:

**Board Action Requested: (Attach additional pages if needed)**

Supporting Documents: X Attached      None

**LEASE AMENDMENT**

This Lease Amendment, made this 25th day of March 2014 by and between Lessee, Tenth Judicial District Guardian ad Litem Program, and Lessor, Pine County, Minnesota, hereinafter (“the County”).

WITNESSETH:

The County agrees to Amend the Lease between the Guardian ad Litem Program in the Tenth Judicial District, formerly referred to as the Tenth Judicial District, and Pine County as follows:

14. RENEWAL OF THIS LEASE: The Guardian ad Litem Program in the Tenth Judicial District shall have an automatic renewal of the lease under the same rental rate and conditions unless Pine County provides written notice to the Guardian ad Litem Program in the Tenth Judicial District advising of Pine County’s intent to cancel or modify. This notice must be provided to the Guardian ad Litem Program in the Tenth Judicial District by June 30<sup>th</sup> of that year in that cancellation, or modification is sought.

3. RENT:

(a) FIXED RENT: The Tenth Judicial District Guardian ad Litem Program shall pay to the County as and for fixed rent for the premises the amount of \$1,384.00 per month effective September 1, 2014

All other provisions of the Lease shall continue as stated within the Lease agreement between Pine County and the Guardian ad Litem Program of the Tenth Judicial District.

IN WITNESS WHEREOF, the parties have set their hands on the date(s) indicated below intending to be bound thereby.

LESSOR:  
Pine County, Minnesota  
*LESSOR certifies that the appropriate person(s) have executed the Lease on behalf of LESSOR as required by applicable articles, bylaws, resolutions or ordinances.*

LESSEE:  
STATE OF MINNESOTA  
SUPREME COURT

By \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

APPROVED:  
STATE OF MINNESOTA  
10th JUDICIAL DISTRICT

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**STATE ENCUMBRANCE VERIFICATION**

*Individual signing certifies that funds are encumbered as required by Minn. Stat. §16A.15 and §16C.05.*

By \_\_\_\_\_

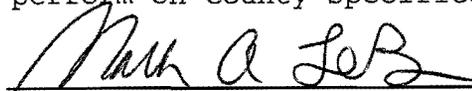
Date \_\_\_\_\_

CFMS Contract No. \_\_\_\_\_

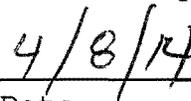


PINE COUNTY PUBLIC WORKS  
ABSTRACT OF 2014 EQUIPMENT RENTAL BIDS

RECOMMENDATION: Accept all bids. Opportunities to be offered to bidders who provide the bid resulting in least cost to the County and subject to their ability to perform on County specified dates and the available County Funds.



Mark A. LeBrun, P.E  
County Engineer



Date



Equipment Rental Abstract of Bid

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Summerland Excavating, Inc. 43107 Cloverdate Road Hinckley, MN 55037	320-384-7938 320-630-7809	█		█	█				█	█						
Todd Elliot Excavating 76162 McDermott Creek Road Sandstone, MN 55072	320-360-7080 <a href="mailto:todde2008@hotmail.com">todde2008@hotmail.com</a>	█		█	█				█							█

15 Bidders

## EQUIPMENT RENTAL PRICES - ABSTRACT OF BIDS

Contractor	Make	Model	Digging Depth	Bucket Size	RATE Per Hour
<b>#1A BACKHOE/LOADER-RUBBER TIRED, w/operator</b>					
Name	Make	Model	Capacity		Per Hour
MPJ Enterprises, LLC	CAT	420	17'	30"	\$ 105.00
Robert's Excavating, LLC	CAT	416	12'	36"	\$ 75.00
Stransky Construction, LLC	Case	580L	12'	1/4 yd	\$ 85.00
Todd Elliot Excavating	Massey	1155	10'	1/2 yd	\$ 75.00

**#1B BACKHOE-2 cu.yd. or less, w/operator**

Name	Make	Model	Capacity		Per Hour
Fjosne Construction	Komatsu	200 LC	20'	1.75 cy	\$ 75.00
Fjosne Construction	CAT	320 LC	20'	1.75 cy	\$ 75.00
MPJ Enterprises, LLC	Komatsu	PC 160	30'	48"	\$ 135.00
MPJ Enterprises, LLC	Kubota	KX 91	9'	18"	\$ 95.00
Rabe Excavating, LLC	JD	120C	20'	1 c.y	\$ 100.00
Rabe Excavating, LLC	CAT	304 CR	10'	24"	\$ 85.00
Randy Rabe Const	JD	200 CLC	20'	1.75 cy	\$ 125.00
Robert's Excavating, LLC	JD	120	20'	1.5 cy	\$ 100.00
Robert's Excavating, LLC	JD	690ELC	20'	1.75 cy	\$ 125.00
Ryberg & Sons, Inc.	JD	792	22'	2 cy	\$ 79.50
Ryberg & Sons, Inc.	Volvo	160	20'	1.75 cy	\$ 79.50
Stransky Construction, LLC	Case	9020 B	15'	7/8 yd	\$ 100.00
Summerland Excavating	Hitachi	120	15'	1 cy	\$ 120.00
Todd Elliot Excavating	Cat	312	20'	1-2 cy	\$ 100.00

**#1C BACKHOE-2 cu.yd. or larger, w/operator**

Name	Make	Model	Capacity		Per Hour
Fjosne Construction	Komatsu	220 LC6	22'	2 1/2 cy	\$90.00
Randy Rabe Construction	Hitachi	400		3 1/2 cy	\$150.00
Rydberg & Sons, Inc.	JD	792	22'	2 1/2 cy	\$97.00
Rydberg & Sons, Inc.	JD	892	25'	3 1/2 cy	\$147.50
Summerland Excavating	Hitachi	ZX200LC	20'	2 cy	\$140.00

**#2 PULL-TYPE SCRAPER & TRACTOR, w/oper**

Self-propelled, w/operator (Note what type)

Name	Make	Model	Capacity	Per Hour
Anderson, Les	CAT	463	18-22 cy	\$ 160.00
Fjosne Construction	Steiger	310	14 cy	\$ 100.00
Rydberg & Sons, Inc.	Terex	TS14	14 cy Self Propelled	\$ 225.00
Rydberg & Sons, Inc.	Terex	TS24	24 cy Self Propelled	\$ 300.00

## EQUIPMENT RENTAL PRICES - ABSTRACT OF BIDS

Contractor	Make	Model	Digging Depth	Bucket Size	RATE Per Hour
<b>#3</b>	<b>DOZER,w/oper</b>		<b>A.small (e.gD5 or smaller</b>		
Name	Make	Model	Capacity		Per Hour
Fjosne Construction	CAT	D5MLGP			\$ 75.00
Fjosne Construction	CAT	D4HLGP			\$ 75.00
Randy Rabe Cont	JD	450 JLGP			\$ 100.00
Robert's Excavating, LLC	CAT	D4HXL			\$ 100.00
Ron Rabe Sand & Gravel,LLC	CAT	D5CXL			\$ 100.00
Rydberg & Sons, Inc.	JD	650 LGP			\$ 79.00
Stransky Construction, LLC	Case	850K			\$ 100.00
Summerland Excavating	CAT	D4HLGP			\$ 125.00
Todd Elliott Excavating	JD	450D			\$ 100.00
Todd Elliott Excavating	JD	CT332			\$ 100.00

<b>#3</b>	<b>DOZER,w/oper</b>		<b>B.large (e.gD6 or larger</b>		
Name	Make	Model	Capacity		Per Hour
Fjosne Construction	CAT	D6HLGP			\$ 95.00
Hopkins Sand & Gravel	CAT	D8N			\$ 198.00
Les Anderson	CAT	D8H			\$ 160.00
MPJ Enterprises, LLC	CAT	D6KLGP			\$ 145.00
Randy Rabe Const	JD	700J			\$ 125.00
Rydberg & Sons, Inc.	JD	750 LGP			\$ 99.00
Rydberg & Sons, Inc.	JD	850 LGP			\$ 170.00
Summerland Excavating	CAT	D6RXW			\$ 140.00

<b>#4</b>	<b>DUMP TRUCK w/driver</b>				
Name	Make	Model	Capacity		Per Hour
Fjosne Const	Peterbuilt	379	12 cy		\$ 80.00
MPJ Enterprises, LLC	Sterling	9500	10 cy		\$ 85.00
MPJ Enterprises, LLC	Sterling	9500	10 cy		\$ 85.00
Rabe Excavating, LLC	Ford	L9000	12 cy		\$ 80.00
Rabe Excavating, LLC	Mack	CH613	12 cy		\$ 80.00
Randy Rabe Construction	Ford	L9000	12 cy		\$ 80.00
Robert's Excavating, LLC	Ford	9000	12 cy		\$ 80.00
Ron Rabe Sand & Gravel,LLC	Peterbuilt	357	12 cy		\$ 85.00
Rydberg & Sons, Inc.	Ford	L9000	12 cy		\$ 73.00
Stransky Construction, LLC	Peterbuilt	378	12 cy		\$ 88.00
Stransky Construction, LLC	Peterbuilt	378	12 cy		\$ 88.00
Summerland Excavating	Ford	LTL 9000	12 cy		\$ 88.00
Summerland Excavating	Ford	9000	10 cy		\$ 85.00
Todd Elliott Excavating	Freightliner	FLD	12 cy		\$ 80.00
Todd Elliott Excavating	Ford	9000	12 cy		\$ 80.00

## EQUIPMENT RENTAL PRICES - ABSTRACT OF BIDS

Contractor	Make	Model	Digging Depth	Bucket Size	RATE Per Hour
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**#5 TRACTOR/BELLY DUMP w/driver**

Name	Make	Model	Capacity	Per Hour
Fjosne Construction	Freightliner		18 yd	\$ 85.00
Rydberg & Sons, Inc.	Various		18 cy	\$ 88.50

**#6 TRACTOR/LOWBOY TRAILER w/driver**

Name	Make	Model	Capacity	Per Hour
Fjosne Construction	Freightliner		50T	\$ 90.00
Rydberg & Sons, Inc.	International	Eagle	50T	\$ 125.00

**#7 HAY BALE MULCHER w/operator**

Name	Make	Model	Capacity	Per Hour
Fjosne Construction	Finlay		Square Bale	\$ 100.00
Stransky Construction, LLC	King Mchn		Square Bale	\$ 110.00

**#8 FRONT END LOADER 4 cy or lgr., w/operator**

Name	Make	Model	Capacity	Per Hour
Randy Rabe Construction, LLC	CAT	950	3 CY	\$ 100.00
Rydberg & Sons, Inc.	Volvo	15	8 CY	\$ 99.00
Rydberg & Sons, Inc.	Komatsu	500	8 CY	\$ 135.00
Rydberg & Sons, Inc.	Volvo	L220	8 CY	\$ 135.00
Summerland Excavating	CAT	966C	4 CY	\$ 120.00

**#9 MOTOR GRADER, w/operator**

Name	Make	Model	Capacity	Per Hour
Fjosne Cont.	CAT	140G		\$ 80.00
Robert's Excavating, LLC	JD	770 BH		\$ 100.00
Ron Rabe Sand & Gravel, LLC	CAT	140G		\$ 95.00
Rydberg & Sons, Inc.	Champion	740		\$ 79.50
Summerland Excavating	CAT	140G		\$ 95.00

**#10 Compactor Tow-Type**

Name	Make	Capacity	Per Hour
Rydberg & Sons, Inc.	American	60"	\$ 70.00

**Compactor Self-Propelled**

Name	Make	Capacity	Per Hour
Fjosne Construction	RayGo	84"	\$ 70.00
Randy Rabe Construction	IR	54"	\$ 70.00
Rydberg & Sons, Inc.	Bomag	72"	\$ 64.50
Stransky Construction, LLC	Stone	54"	\$ 78.00

**EQUIPMENT RENTAL PRICES - ABSTRACT OF BIDS**

**#11 Gravel Crushing Per Cubic Yard**

Hopkins Sand & Gravel	\$ 2.920 per CY
Rydberg & Sons, Inc.	\$ 2.870 per CY

**#12 BITUMINOUS CRUSHING  
Crushing & Loading or Stockpiling Per Cubic Yard**

Fjosne Construction	\$ 4.000 per CY
Rydberg & Sons, Inc.	\$ 3.790 per CY

**#13 Type SPWEB240B Wear Mixture Per Ton**

Rocan Paving	\$ 102.500 per T N of TH 48
Rocan Paving	\$ 117.500 per T S of TH 48

**#14 CRUSHING SALVAGED CONCRETE Per Cubic Yard**

Dave Rybak	\$ 3.000
Fjosne Construction	\$ 5.000
Rydberg & Sons, Inc.	\$ 5.950

**#15 WINTER MAINTENANCE SAND**

Specification for Winter Sand 3126 Mod.

3/8"	100%	#30	10 - 60%
#4	85 - 100%	#50	3 - 60%
#8	50 - 100%	#100	9 - 10%
#16	25 - 85%	#200	0 - 2%

1000 C.Y. more or less

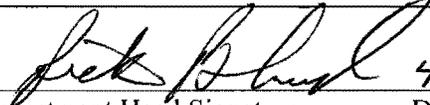
F.O.B. Your Pit Location

Bonk's Sand & Gravel	\$ 2.95
Hopkins Sand & Gravel	\$ 2.90
Rydberg & Sons, Inc.	\$ 3.24
Todd Elliott Excavating	\$ 1.00

**PINE COUNTY REQUEST FOR BOARD ACTION**

<p>Requested Board Date: <b>April 15, 2014</b></p>	<p><u>Consent Agenda</u> (Please Circle) Regular Agenda Estimated Time: (Please Circle) 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour</p>
<p>Department Requesting Action: <b>HHS</b></p>	<p> Department Head Signature      4/2/14 Date</p>
<p>Item for Discussion: (one form per item) <b>Consider full time status – completion of probationary period</b>  Claire Nelson, Child Support Officer effective April 21, 2014</p> <p>Board Action Requested: (Attach additional pages if needed) <b>Approval</b></p> <p>Supporting Documents: Attached <u>None</u></p>	

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  April 15, 2014	Consent Agenda <i>(Please choose)</i>  Regular Agenda Estimated Time: <i>(Please Circle)</i> _____ 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department requesting action:  <b><u>Sheriff / Jail</u></b>	 4-3-14 Department Head Signature Date

**Item for Discussion:** (one form per item)

Acknowledge and approve the hiring of part time Correction's Officer Travis Keller, effective April 17, 2014 pending completion of pre-employment screenings.

Classification B-23, starting wage \$16.04

Position was approved at the March 11 Personnel meeting and the March 18 County Board meeting

**Board Action Requested:** (Attach additional pages if needed)

Supporting Documents: Attached None

**2. Application for Exempt Permit**

Consider Application for Exempt Permit for The Grand Lodge Ancient Free & Accepted Masons of MN – Helios Lodge #273 to conduct Minnesota lawful gambling on August 16, 2014 at Wings North Hunt Club, 19379 Homestead Road, Pine City (Pokegama Twp.).

**3. Cancellation of Tax-Forfeited Lands and Tax-Forfeited Repurchase Contracts**

Consider Resolution 2014-11 approving Cancellation of Tax-Forfeited Lands and Tax-Forfeited Repurchase Contracts for nonpayment of annual contract payment and/or real estate taxes and authorize Board Chair and County Administrator to sign.

**4. Personnel (Full-Time Status/Completion of Probationary Period)**

Consider approval of full-time status for Social Worker Kathleen Borowick, effective March 20, 2014.

**5. Training**

- A. Consider Cathy Clemmer and Terry Lovgren to attend the 2014 County Auditor Training Conference for elections held May 7 and 8, 2014 at Cragun's Resort. Total cost \$55. Funds are available in the 2014 Auditor budget.
- B. Consider Patricia Anderson, RN/Nursing Team Leader/WIC Coordinator to attend the "2014 Women's, Children's and Family's Health & Nutrition Conference: Preventing Childhood Obesity through Family Engagement & Policy" held May 16, 2014, Minneapolis. Registration \$75. Funds are available in the 2014 HHS budget [WIC (wages)].
- C. Consider Janet Ashmore, CMH Social Worker, to attend the "MACMH 2014 Child & Adolescent Mental Health Conference", April 27-29, 2014, Duluth. Registration, \$335; Travel, \$97. Total cost \$432. Funds are available in the 2014 HHS budget.
- D. Consider Heidi Burton, CMH Social Worker, to attend the "MACMH 2014 Child & Adolescent Mental Health Conference", April 28-29, 2014, Duluth. Registration, \$335; Travel, \$118.72. Total cost \$453.72. Funds are available in the 2014 HHS budget.
- E. Consider Stacy Rodd, CMH Social Worker, to attend the "MACMH 2014 Child & Adolescent Mental Health Conference", April 28-29, 2014, Duluth. Registration, \$335; Membership, \$10; Travel, \$63.84. Total cost: \$408.84. Funds are available in the 2014 HHS budget.

**REGULAR AGENDA**

**1. Personnel Committee**

- A. The Personnel Committee met March 11, 2014 and made the following recommendations (Minutes attached):

Auditor-Treasurer:

Approve a performance increase for Chief Deputy Auditor-Treasurer Paul Johnson from \$28.99 to \$31.25 per hour, effective March 16, 2014.

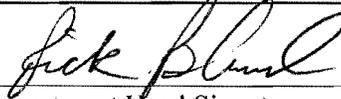
Jail:

- i. Acknowledge the termination of part-time Corrections Officer Sara Anderson (probationary employee) effective February 22, 2014 and authorize replacement of part-time position.
- ii. Acknowledge the resignation of full-time Corrections Officer Jeffrey Niles effective February 28, 2014 and authorize replacement of full-time position.

Highway:

Approve the termination of Highway Maintenance Worker Brandon Summerland (probationary employee) effective February 28, 2014 and authorize replacement (not to be filled before May, 2014).

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  April 15, 2014	Consent Agenda <i>(Please choose)</i>  Regular Agenda Estimated Time: <i>(Please Circle)</i> _____ 10 Min. 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department requesting action:  <b><u>Sheriff / Jail</u></b>	 4-3-14 Department Head Signature Date

**Item for Discussion:** (one form per item)

Acknowledge and approve the hiring of part time Correction's Officer Jason Teeman, effective April 17, 2014 pending completion of pre-employment screenings.

Classification B-23, starting wage \$16.04

Position was approved at the March 11 Personnel meeting and the March 18 County Board meeting

**Board Action Requested:** (Attach additional pages if needed)

Supporting Documents: Attached None

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Presents

The 27<sup>th</sup> Annual  
Fraud Investigators  
Spring Conference

May 7-9, 2014

Chase on the Lake  
502 Cleveland Blvd.  
Walker, MN 56484

1-888-Chase-06

<http://www.chaseonthelake.com/>

**Wednesday, May 7<sup>th</sup>**

11:00 – 12:00 **LUNCH (The 502 Restaurant)/ REGISTRATION (Parlor Room 2 & 3)**

12:00 – 12:30 **WELCOME AND INTRODUCTIONS**

- Barb Dusbabek, MFIA President

12:30 – 2:30 **IDENTITY PROTECTION, BIOMETRICS AND DMV INVESTIGATIONS**

- Investigator Matthew Dingbaum, Bureau of Investigations & Identity Protection, Iowa DOT

*This presentation will cover the Investigative role Matt plays inside the Iowa Department of Transportation. The Bureau of Investigation & Identity Protections core functions include title fraud, odometer fraud, dealership regulations and related fraud, tax fraud and driver's license fraud. Matt will discuss Biometrics and facial recognition and give case examples allowing the audience a chance to test their skills in comparing photographs.*

2:30 – 2:45 **BREAK**

2:45 – 4:30 **IDENTIFYING, INVESTIGATING AND INTERVENING IN FINANCIAL EXPLOITATION CASES**

- Lorraine Gabbert, Investigator
- Representative Deb Hilstrom, Assistant Anoka Co. Attorney

*Investigator Gabbert and Representative Hilstrom will provide an overview of the SAFE (Stop Abuse & Financial Exploitation) Elders Initiative whose mission is to protect citizens who are at risk of abuse, neglect, or financial exploitation because of age and circumstances. Deb and Lorraine will address what to look for in an elder abuse case, how to investigate and ultimately prosecute these crimes on vulnerable adults.*

5:00 – 6:00 **NETWORKING/HOSPITALITY**

6:00 – 7:30 **DINNER BUFFET – PARLOR 1**

7:30 – 12:00 **NETWORKING/BOWLING/BONFIRE**

**Thursday, May 8<sup>th</sup>**

7:00 – 8:00      **BREAKFAST BUFFET – THE 502 RESTAURANT**

7:30 – 8:00      **REGISTRATION – PARLOR 2 & 3**

8:00 – 8:15      **ANNOUNCEMENTS**

8:15 – 10:00     **PERSONAL SAFETY, SESSION 1**

- Commander Justin Wood
- Special Agent Jake May

*This will be a four hour block of instruction for personal safety and self-defense. It will include legal liabilities for aspects of use of force. The course will use various training techniques which include lecture, demonstration, and hands on practice of techniques. This course will address the specific needs of welfare fraud investigators to remain safe and learn basic principles of self-defense which they could encounter during the course of an investigation. State and Federal statutes along with current case laws will be addressed, as well as the legal ramifications of using force. Further instruction will address escalation and de-escalation for uses of force, and the importance of keeping a winning attitude and knowledge to never give up in a use of force situation. The course shall be instructed by certified trainers employed by A and S Training with years of expertise and knowledge in the use of force arena.*

10:00 – 10:15    **BREAK**

10:15 – 12:00    **PERSONAL SAFETY CONTINUED**

12:00 – 1:00     **LUNCH BUFFET – PARLOR 1**

1:00 – 2:45      **CULTURE AND FRAUD: CHALLENGES OF  
DEMOGRAPHIC CHANGE FOR FRAUD  
INVESTIGATORS**

- Mark Grey, Ph.D
- Michele Devlin, D.P.H.

*Rapid growth in newcomer immigrant and refugee populations in the American Midwest presents a number of challenges for fraud investigators. Investigators face the daunting task of leaving behind their own cultural assumptions about the perpetration and investigation of fraud and developing a keen awareness for how residents from different cultures view crime and legal authorities in very different ways. This presentation will provide an overview of some of the key challenges in investigating fraud in multicultural communities and examples from particular cultures.*

2:45 – 3:00

**BREAK**

3:00 – 4:30

**FRAUD ROUNDTABLE DISCUSSION**

- Moderator to be determined

*This will be a group discussion on Welfare fraud issues and concerns which Minnesota Fraud Investigators face on a daily basis. The format shall consist of a moderator and timer. They shall insure each topic has a specific time limit and the topics discussed stay focused. Some topics will be determined while at the conference, while other topics may be pre-determined by the board of directors. The goal of this training is to have all members participate in a format which allows everyone a chance to participate and share information. This will not be a complaint session, but an interactive training tool to draw on the years of expertise present in our efforts to fight fraud, waste and abuse of public benefits.*

4:30 – 5:00

**BUSINESS MEETING/ELECTIONS**

5:00 – 6:00

**NETWORKING/HOSPITALITY**

6:00 – 6:30

**COCKTAIL/HORS D'OEUVRES RECEPTION – PARLOR 1**

6:30 – 8:00

**DINNER BANQUET – PARLOR 1**

8:00 – 12:00

**NETWORKING/BOWLING/BONFIRE**

## FRIDAY, MAY 9<sup>th</sup>

7:00 - 8:00      **BREAKFAST BUFFET – THE 502 RESTAURANT**

7:30 – 8:00      **BOARD MEETING – PARLOR 1**

8:00 – 10:00    **DHS-OIG UPDATE**

- **OIG Staff**

*This block of training will be an update as to what's new and upcoming from the Office of Inspector General. It will include a variety of Staff from OIG to discuss issues relevant to fraud investigators and the important role they fill in stopping fraud, waste, and abuse. A time for questions and answers will be allowed at the end of the presentation. Areas covered will be Legislative issues, legal issues, FPI program updates, and current and upcoming projects.*

8:00 – 10:00    **Certified Welfare Fraud Investigator (CWFI) Exam**

- Administered by Tom Kleven – Scott County Investigator

10:00 – 10:15    **BREAK**

10:15 – 11:30    **PIN TUTORIAL**

- **Karl Schreck**

*This training will be a presentation of the PIN computer program. It will consist of a "walk through" of the system, its functions and capabilities; how to record information, search for information, limitations of the current system. How access is granted and what information can be disclosed from this application shall also be addressed.*

11:30 – 12:00    **CONFERENCE WRAP-UP**





# Planning and Zoning for Water Resources Protection

## *Shorelands, Floodplains, and Clean Water*

### **Workshop Dates and Locations**

**Tuesday, April 29—Duluth**  
Public Safety Building, 2030 North  
Arlington Avenue, Duluth, MN  
55811, 218-730-5420

**Wednesday, April 30—Detroit  
Lakes**  
Becker County Courthouse, 915  
Lake Avenue, Detroit Lakes, MN  
56501, 218-846-7201

**Wednesday, May 14—New Ulm**  
Civic Center, 1212 North Franklin  
Street, New Ulm, MN 56073,  
507-233-8400

**Thursday, May 15—St. Paul**  
Public Employees Retirement  
Association Building, 60 Empire  
Drive, St. Paul, MN 55103,  
651-296-7489

#### **Schedule:**

**Registration 8:30 AM**

**Workshop: 8:45—12:15 PM**

*(afternoon session for DNR  
staff only, 1:00—4:00 pm)*

**Workshop Fee: \$25**

**To register:**

[https://](https://www.regonline.com/2014landuse)

[www.regonline.com/2014land  
use](https://www.regonline.com/2014landuse)

**Registration Deadline:**

**April 18**

**Questions?**

contact Carol Schoeneck, GTS  
[cschoeneck@mngts.org](mailto:cschoeneck@mngts.org)  
222-7409 x205



### ***A Workshop for Local Governments and DNR Water Resources Staff***

#### ***Why You Should Attend this Workshop:***

Land and water planning are often conducted by separate bodies with different jurisdictions. This disconnect between land use planning (often at the city or county level) and water planning (often at the county or watershed level) results in missed opportunities to protect or restore water and related land resources. Clean water funding, through the Legacy Amendment, provides new opportunities to improve planning and zoning to protect and restore these resources. The workshop will focus on:

- The Land Use-Water Connection and Clean Water Programs
- The Land Use Regulatory Framework
- The Floodplain and Shoreland Programs – Roles and Responsibilities
- Facilitated Discussion to Explore Better Collaboration

This is a great opportunity for local government officials and staff to get to know their DNR Area Hydrologist and explore how to work more effectively together to integrate land and water planning to better protect our state's water resources .

#### ***Presenters—DNR Division of Ecological and Water Resources***

- Dan Petrik, Land Use Specialist
- Suzanne Rhees, Floodplain and Land Use Planner
- Jennifer Shillcox, Land Use Supervisor
- Julie Westerlund, Clean Water Specialist

**PINE COUNTY PERSONNEL COMMITTEE**

**Minutes**

**April 8, 2014**

**9:00 a.m. – Commissioners Conference Room**

**Pine County Courthouse**

**Pine City, MN**

**Members present: Commissioner Chaffee**

**Commissioner Rossow**

1. The meeting was called to order at 9:10 a.m.
2. The agenda was approved with the following additions:
  - a. Other: Approve performance increase of \$3.22 for Assistant County Attorney Aimee Cupelli, effective January 10, 2014.
  - b. Other: Approve performance increase of \$2.52 for Assistant County Attorney George Joyer, effective March 25, 2014.
  - c. Move item 6(b) to item 4(a).
3. Approve Minutes from March 11, 2014 Personnel Meeting - The minutes were approved. Motion carried 2-0.
4. HHS
  - a. Financial Assistance Supervisor re-grade recommendation. Patrick Bruflat presented information on the HHS Fiscal restructure and its effects on the Financial Assistance Supervisor as well as organizational structure within HHS. The committee reviewed the position evaluation and Human Resources recommendation, and concluded the position did meet the standards for an increase in classification from a C42 to a C51 based on the standards of the Bjorklund classification and compensation system.  
Commissioner Chaffee motioned to recommend for approval, Commissioner Rossow seconded. Motion carried 2-0.
5. Sheriff
  - a. Acknowledge retirement of Chief Deputy Steven Blackwell, effective April 18, 2014. Commissioner Rossow motioned to recommend for approval, Commissioner Chaffee seconded. The motion carried 2-0.
  - b. Acknowledge resignation of Sheriff's Secretary Elisabeth Lee, effective March 21, 2014 and approve backfill.  
Commissioner Rossow motioned to recommend for approval, Commissioner Chaffee seconded. The motion carried 2-0.

- c. Acknowledge retirement of Sheriff's Deputy Charles Moon, effective March 21, 2014 and approve backfill.

Commissioner Chaffee motioned to recommend for approval, Commissioner Rossow seconded. Motion carried 2-0.

- d. Interim Chief Deputy discussion. Discussion was held as to current staffing plans in PCSO. The committee reviewed the report submitted by the sheriff and Office Manager Denise Baran presented current staffing difficulties as well as budgetary concerns. The Sheriff's recommendation is for him to assume the Chief Deputy duties along with additional compensation. The committee supported his recommendation to assume the duties, but Minnesota Statute §387.20, Subd. 5. does not allow additional compensation for specific additional duties. The committee was also open to considering a Chief Deputy appointment in the future if recommended by the sheriff.

#### 6. Land Services

- a. Appoint Robert Fischer as Pine County's Solid Waste Officer in accordance with the Pine County Solid Waste Ordinance, section 3.

Commissioner Chaffee motioned to recommend for approval, Commissioner Rossow seconded. Motion carried 2-0.

#### 7. Administrator

- a. Classification and compensation MCHRMA update. HR & Payroll Specialist Matt Christenson presented information on the MCHRMA spring conference and the classification and compensation study presentations from other MN counties. Personnel committee gave direction to report back to committee later in 2014 to present a formalized RFP along with guidelines and justification.

#### 8. Other

- a. Approve annual performance increase of \$3.22 for Assistant County Attorney Aimee Cupelli effective January 10, 2014. Discussion was held as to a previous policy set by the county board allowing the County Attorney to set wages of the Attorney's Office staff within the classifications pay range.

Commissioner Chaffee motioned to recommend for approval, Commissioner Rossow seconded. Motion carried 2-0.

- b. Approve annual performance increase of \$2.52 for Assistant County Attorney George Joyer effective March 25, 2014.

Commissioner Chaffee motioned to recommend for approval, Commissioner Rossow seconded. Motion carried 2-0.

- c. David Minke updated the committee that the County board will need to set the 2015 minimum salary for the County Sheriff, Auditor and Attorney. A resolution will be presented at the April 15, 2014 board meeting
  - d. County Administrator David Minke provided an update on labor negotiations.
9. The meeting was adjourned at 11:31 a.m.

**Facility Committee Minutes**  
**March 31, 2014, 9:00 a.m.**  
**Pine Government Center**  
**Pine City, Minnesota**

The meeting was called to order at 10:00 a.m. Present were Commissioners Mitch Pangerl and Matt Ludwig, Administrator David Minke and Maintenance Supervisor Kevin Newman.

Others Present: Pine City Council Member Brian Scholin, City Administrator Holly Wilson, and Commissioner Steve Hallan.

Minutes of the March 5, 2014 Facility Committee meeting were reviewed and approved.

The agenda was reviewed and approved.

Discussion with Pine City:

The County is interested in building a long-term relationship with the city so that improvements can be made to the building and so that the city feels there is a benefit to remaining in the Pine Government Center (PGC).

The city is concerned with the 1-year cancellation period. It believes that is too short. Another desire is to make the building more user friendly for staff and citizens. The building is chunked up with large hallways and staff is divided across the hallway. The city would also like more interior signage.

The city has enough space overall and believes it is a good location. Exterior access was discussed and there may be too many doors for the square footage. Also, the council chambers need updating.

The city is the largest tenant in the building and the county is looking to make significant investments, but would like to reach a long-term agreement with the city.

The location has limited off-street parking. However, there is usually adequate parking.

The group discussed options for how to pay for improvements at the facility.

The city thought it was easier for the city to budget on an annual lease basis than do a large debt-funded project.

Currently the city pays \$6/square foot and other tenants in the building pay \$12/square foot. It is a good time to discuss 2015 rates as the budget process will start over the summer. Current annual payment is \$35,000. Bumping to \$12/ square foot would double rent to about \$70,000. Increases could be phased in.

The group discussed ownership of the building including selling the building to Pine City, and forming a common interest-type community to operate the building.

The city thought it would be difficult to own the building unless there were long-term revenues generated from leases. Some type of Common Interest Community might be possible depending on how the numbers worked out.

If a CIC model was used, the CIC would need to make the decisions as to what improvements to make.

City may have a diagram of the floor plan and will get a copy of the county.

The city and county will continue to explore options for building a long-term relationship at the building. At 11:15 Commissioner Hallan, Council Member Scholin, and Administrator Wilson left the meeting.

Commissioner Ludwig requested a report to go to the board outlining pros/cons for several options at the Pine Government Center including:

1. County owned
2. A Shared Ownership with the county similar to a Common Interest Community
3. Sell to city

The committee thought it would be helpful to schedule a Committee of the Whole meeting to discuss, perhaps prior to the 1:00 p.m. board meeting on May 6.

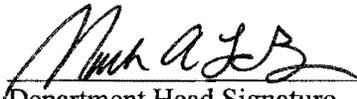
Maintenance Supervisor Newman will be updating the demolition cost for the old jail.

Commissioners Ludwig and Pangerl had visited with museum regarding photos. Pangerl has a bunch of scanned photos and will work on the layout and then bid out for the sun shade at the courthouse.

Administrator Minke updated that Riverwood Centers is no longer operating. They made the January rent payment of \$1,000 for space at the Pine Government Center, but are not expected to make any more. Counting the Riverwood space, there is approximately 2,000 square feet available for lease in the Pine Government Center.

With no further business, the meeting was adjourned at 11:58 a.m.

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  <b>April 15, 2014</b>	Consent Agenda <i>(Please Circle)</i> <u>Regular Agenda</u> Estimated Time: <i>(Please Circle)</i> <u>5 Min</u> 10 Min.    15 Min. Time needed 30 Min.    45 Min.    1 hour
Department Requesting Action:  <b><u>Pine County Public Works</u></b>	 Department Head Signature <u>4/8/14</u> Date

<p><b>Item for Discussion:</b> (one form per item)</p> <p>Resolution to Advance State Aid Funding</p>  <p><b>Board Action Requested:</b> (Attach additional pages if needed) Adopt and Sign</p> <p align="right">Supporting Documents    <u>Attached</u>    None</p>
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COUNTY  
STATE AID HIGHWAY FUNDS ADVANCE RESOLUTION

WHEREAS, the County of Pine is planning to implement County State Aid Street Project(s) in 2014 which will require State Aid funds in excess of those available in its State Aid Regular Construction Account, and

WHEREAS, said County is prepared to proceed with the construction of said project(s) through the use of an advance from the County State Aid Construction Fund to supplement the available funds in their State Aid Regular Construction Account, and

WHEREAS, the advance is based on the following determination of estimated expenditures:

Account Balance as of date <u>4-1-14</u>	\$ <u>5,333,431</u>
Less estimated disbursements:	
Project # <u>058-605-15</u>	\$ <u>2,500,000</u>
Project # <u>058-609-15</u>	\$ <u>800,000</u>
Project # <u>058-630-07</u>	\$ <u>800,000</u>
Project # <u>058-641-07</u>	\$ <u>2,900,000</u>
Bond Principle (if any)	\$ _____
Project Finals (overruns-if any)	\$ _____
Other <u>ROW &amp; PD</u>	\$ _____
Total Estimated Disbursements	\$ <u>7,000,000</u>
Advance Amount (amount in excess of acct balance)	\$ <u>1,666,569</u>

WHEREAS, repayment of the funds so advanced will be made in accordance with the provisions of Minnesota Statutes 162.08, Subd. 5 & 7 and Minnesota Rules, Chapter 8820, and

WHEREAS, the County acknowledges advance funds are released on a first-come-first-serve basis and this resolution does not guarantee the availability of funds.

NOW, THEREFORE, Be It Resolved: That the Commissioner of Transportation be and is hereby requested to approve this advance for financing approved County State Aid Highway Project(s) of the County of Pine in an amount up to \$ 1,666,569 in accordance with Minnesota Rules 8820.1500, Subp. 9. I hereby authorize repayments from subsequent accruals to the Regular Construction Account of said County in accordance with the schedule herein indicated: (initial one)

- Repayment from entire future year allocations until fully repaid.
- Repayment in    equal annual installments
- Repayment from future year allocations in amounts listed below until fully repaid (maximum 3 year repayment).

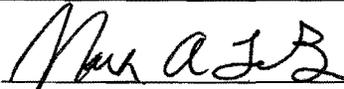
I, David Minke duly appointed and qualified Administrator in and for the County of Pine, do hereby certify that the above is a true and full copy of a resolution duly adopted by the County Board of Commissioner's Pine County, State of Minnesota, assembled in regular session on the    day of    2014.

County of Pine County

\_\_\_\_\_

County Administrator

**PINE COUNTY REQUEST FOR BOARD ACTION**

Requested Board Date:  <b>April 15, 2014</b>	Consent Agenda <i>(Please Circle)</i>  <b>Regular Agenda</b> Estimated Time: <i>(Please Circle)</i> <b>10 Min.</b> 15 Min. Time needed 30 Min. 45 Min. 1 hour
Department Requesting Action:  Pine County Public Works	 Department Head Signature      4/8/14 Date

<p><b>Item for Discussion:</b> (one form per item)</p>  <p>2013 Highway Annual Report</p>  <p><b>Board Action Requested:</b> (Attach additional pages if needed)</p> <p>Accept and Approve</p> <p>Supporting Documents: Attached    None</p>



**ANNUAL REPORT**

Of

**COUNTY HIGHWAY DEPARTMENT**

**PINE COUNTY, MINNESOTA**

For the Year Ended

December 31, 2013

**Pine County Highway Department  
Index of Annual Report  
For the Year Ended December 31, 2013**

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**PINE COUNTY, MINNESOTA**  
 Brief of Activities, Comments and Recommendations  
 Year Ended December 31, 2013

The following summary of accomplishments has resulted from the authorized expenditures and operations on public highways in Pine County during the year 2013.

**1. STATE AID HIGHWAYS**

a). CONSTRUCTION REGULAR

Contracts			
1)	Reclaim/Paving	\$	3,553,945.90
3)	Culverts, Bridges	\$	717,979.02
4)	Grading	\$	1,624,796.30
5)	Bike Path	\$	697,590.62

b). CONSTRUCTION MUNICIPAL

Contracts			
2)	Paving/Reclaim	\$	2,899,834.01

c). MAINTENANCE

Regular	\$	2,369,881.63
Municipal	\$	463,957.10

**2. COUNTY ROADS**

a.) MAINTENANCE	\$	1,568,884.62
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**3. CONSTRUCTION PROJECTS 2013**

**The following contracts were awarded during 2013:**

SP 058-611-013	Located on CSAH 11; From County Line to CSAH 11	Tri-City Paving, LLC
SAP 058-641-016	Located on CSAH 41; From Aitkin CSAH 2 to 2.5 Miles E	North Pine Aggregate
CP 058-167-002	Located on CR 167; between CSAH 61 and 1.25 miles East	Hardrives, Inc.
CP 058-052-002	Located on CSAH 52; between CSAH 40 and 0.25 miles E	Hardrives, Inc.
CP 058-061-004	Located on East Frontage Road	Hardrives, Inc.
SAP 058-640-013	Located on CSAH 40; between CSAH 46 and 2.5 miles S	Hardrives, Inc.
SAP 058-646-026	Located on CSAH 46; between CSAH 61 and I-35	Hardrives, Inc.
SAP 058-651-005	Located on CSAH 51; between CSAH 46 and CSAH 10	Hardrives, Inc.
SAP 058-661-022	Located on CSAH 61; between S. Co. Line and S. Limits of PC	Hardrives, Inc.
SAP 058-617-018	Located on CSAH 17 over South Fork Grindstone River	Midwest Contracting, Inc.
SAP 058-599-040	Located on South Fork Road over South Fork Grindstone River	Midwest Contracting, Inc.
SAP 058-599-041	Located on Cross Park Road over East Pokegama Creek	Midwest Contracting, Inc.
SP 058-090-002	Bike Path	Dresel Contracting, LLC

**4. EQUIPMENT PURCHASES IN 2013**

1301	2013 F-350 Crew Cab Pickup
1302	Stepp Bituminous Mix Trailer
1303	Mack GU 713 Tandem Dump Truck w/plow & wing
1304	Mack GU 713 Tandem Dump Truck w/plow & wing

## COMMENTS

The Pine County Public Works Department completed several projects in 2013 including three bridge replacements, several major culvert replacements, reconstruction of 2.5 miles, 22 miles of bituminous resurfacing, and two trail projects (Pine City & Denham). In addition, numerous improvements were made to Public Works facilities throughout the county.

The Fund Balance decreased in 2013 from \$3,810,288 to \$3,700,852.24. Funds were used to upgrade CR 167 which could no longer wait for improvements and no other funding sources were available. Due to the addition of the wheelage tax, I anticipate the fund balance will stabilize around \$3.2 million as draw downs will no longer be needed to be used for local funded construction projects. The fund is about 1/3 of our average annual budget and provides good cash flow throughout the year.

Futue equipment replacement of tandem trucks, loaders, and graders has been stabilized at \$450,000 each year. This will need to be increased again over time due to the continued rise in equipment costs, however, the elimination of state sales tax will provide some relief for the future. Upgrades and maintenance work to the Public Works buildings in Bruno, Willow River, Sandstone, and Pine City completed in 2013 have greatly improved are facilities and no major upgrades will be needed for some time.

**Pine County Highway Department  
Financial Statement  
For the Year Ended December 31, 2013**

**ASSETS**

Cash Balance as of December 31, 2013	2,078,182.32	
Petty Cash	150.00	
Current Taxes Receivable	1,402,513.01	
Delinquent Taxes Receivable	53,597.92	
<b><u>Accounts Receivable</u></b>		
Due from Townships	0.00	
Due from Municipalities	0.00	
Due from Other Departments	16,640.91	
Total Accounts Receivable	16,640.91	16,640.91
<b><u>Due from State Aid</u></b>		
Regular Maintenance	245,533.20	
Regular Construction	168,348.01	
Municipal Maintenance	44,153.40	
Municipal Construction	28,775.08	
Town Bridge	11,184.70	
Bridge Bonding	21,718.25	
Total from State Aid	519,712.64	519,712.64
<b><u>Allotments</u></b>		
State Aid Regular Maintenance	0.00	
State Aid Regular Construction	1,764,929.20	
State Aid Municipal Maintenance	0.00	
State Aid Municipal Construction	357,552.25	
Town Bridge	-170,230.46	
Total Allotments	1,952,250.99	1,952,250.99
Inventory	438,558.80	
<b><u>TOTAL ASSETS</u></b>	438,558.80	<b>\$ 6,461,606.59</b>

**Pine County Highway Department  
Financial Statement  
For the Year Ended December 31, 2013**

**LIABILITIES**

Vendors Payable		141,184.32
Salaries Payable		66,121.73
Benefits Payable		149,436.25
Contracts Payable		416,195.51
TRL Loan		282,330.00

**Deferred Revenue**

Regular Maintenance	0.00	
Regular Construction	1,974,061.83	
Municipal Maintenance	0.00	
Municipal Construction	707,148.20	
Town Bridge	-170,230.46	
Bridge Bonding	15,347.00	
Future Eng/ROW Projects	<u>-1,312,996.75</u>	
Total Deferred Revenue		1,213,329.82

Delinquent Taxes Deferred Taxes		53,597.92
---------------------------------	--	-----------

Due to State Aid-Regular Construction	0.00	
Due to State Aid-Municipal Construction	<u>0.00</u>	

**TOTAL LIABILITIES**

**\$2,322,195.55**

**FUND BALANCE**

Reserve for Inventory		438,558.80
Fund Balance (Undesignated)		<u>3,700,852.24</u>

**TOTAL FUND BALANCE**

**4,139,411.04**

**TOTAL LIABILITIES AND FUND BALANCE**

**\$6,461,606.59**

**Pine County Highway Department  
Accounts Receivable  
For the Year Ended December 31, 2013**

	<b>Beginning Balance</b>	<b>Current Year Billings</b>	<b>Current Year Payments</b>	<b>Ending Balance</b>
<b><u>Due from Townships</u></b>				
Hinckley	37.46	215.85	253.31	0.00
Mission	0.00	69.19	69.19	0.00
<b>Total Due from Townships</b>	<b>\$37.46</b>	<b>\$285.04</b>	<b>\$322.50</b>	<b>\$0.00</b>
<b><u>Due from Municipalities</u></b>				
Hinckley	0.00	388.14	388.14	0.00
Pine City	0.00	135.00	135.00	0.00
<b>Total Due from Municipalities</b>	<b>\$0.00</b>	<b>\$523.14</b>	<b>\$523.14</b>	<b>\$0.00</b>
<b><u>Due from Other County Funds</u></b>				
Pine County Assessor	0.00	5,870.35	5,499.34	371.01
Pine County Probation	0.00	1,410.79	1,293.37	117.42
Pine County Human Services	7,857.61	63,998.38	68,571.33	3,284.66
Pine County Land Dept	335.57	2,666.03	2,851.72	149.88
Pine County Sheriff	0.00	153,842.34	142,700.93	11,141.41
Pine County Soil & Water	63.55	1,266.62	1,265.01	65.16
Pine County Veterans Service	1,135.73	2,801.76	4,036.22	-98.73
Pine County Zoning	0.00	3,306.08	3,224.60	81.48
<b>Total Due from Other County Funds</b>	<b>\$9,392.46</b>	<b>\$235,162.35</b>	<b>\$229,442.52</b>	<b>\$15,112.29</b>
<b><u>Due from State Aid</u></b>				
Regular Maintenance	230,184.40	2,365,422.00	2,350,073.20	245,533.20
Regular Construction	132,483.59	3,344,073.65	3,308,209.23	168,348.01
Municipal Maintenance	47,506.30	441,534.00	444,886.90	44,153.40
Municipal Construction	38,335.61	710,150.62	719,711.15	28,775.08
Town Bridge	18,125.46	223,694.00	230,634.76	11,184.70
Federal Funding	0.00	1,836,767.64	1,836,767.64	0.00
Bridge Bonding	20,123.92	138,844.13	152,596.80	6,371.25
Engineering/ROW	0.00	1,312,996.75	0.00	1,312,996.75
<b>Total Due from State Aid</b>	<b>\$486,759.28</b>	<b>\$10,373,482.79</b>	<b>\$9,042,879.68</b>	<b>\$1,817,362.39</b>
<b><u>Due from Intragovernmental</u></b>				
Current Taxes Receivable	1,397,236.49	1,443,456.68	1,438,180.16	1,402,513.01
Delinquent Taxes Receivable	56,198.30	51,265.08	53,865.46	53,597.92
<b>Total Due from Intragovernmental</b>	<b>\$1,453,434.79</b>	<b>\$1,494,721.76</b>	<b>\$1,492,045.62</b>	<b>\$1,456,110.93</b>
<b>Total Receivables</b>	<b>\$1,949,623.99</b>	<b>\$12,104,175.08</b>	<b>\$10,765,213.46</b>	<b>\$3,288,585.61</b>

**Pine County Highway Department  
Town Road Allotment  
For the Year Ended December 31, 2013**

ARLONE	\$8,168.91
ARNA	6,194.86
BARRY	10,636.55
BIRCH CREEK	7,507.66
BREMEN	7,714.33
BROOK PARK	9,627.67
BRUNO	3,469.54
CHENGWATANA	19,588.74
CLOVER	7,151.96
CROSBY	3,561.03
DANFORTH	3,623.87
DELL GROVE	16,276.27
FINLAYSON	13,125.45
FLEMING	2,872.01
HINCKLEY	17,657.27
KERRICK	6,320.63
KETTLE RIVER	11,978.38
MISSION CREEK	13,609.75
MUNCH	7,813.54
NEW DOSEY	7,163.12
NICKERSON	4,784.46
NORMAN	10,198.08
OGEMA	6,097.98
PARK	1,968.43
PARTRIDGE	13,859.86
PINE CITY	25,998.98
PINE LAKE	16,720.53
POKEGAMA	44,349.89
ROYALTON	19,219.80
SANDSTONE	17,156.17
STURGEON LAKE	10,957.16
WILMA	4,681.56
WINDEMERE	30,610.56
<b>Distributed by County Auditors Office</b>	<b>\$390,665.00</b>

**Pine County Highway Department  
Inventory of Supplies and Materials  
For the Year Ended December 31, 2013**

**Parts and Replacements**

Miscellaneous Repair Parts	\$34,355.94	
Routine Replacement Parts	\$89,262.92	
<b>Total Parts and Replacements</b>	<b>_____</b>	<b>\$123,618.86</b>

**Motor Fuels, Fluids, Oil and Grease**

Diesel Fuel/ Gasoline	\$80,294.49	
<b>Total Motor Fuels</b>	<b>_____</b>	<b>\$80,294.49</b>

**Field Materials and Supplies**

Bituminous Materials	\$25,088.56	
Sand/Salt Mixture and Calcium Chloride	\$9,761.68	
Gravel Material in Stockpile	\$27,290.41	
Culverts, Aprons, and Bands	\$139,194.83	
Signs and Posts	\$33,309.97	
<b>Total Field Materials and Supplies</b>	<b>_____</b>	<b>\$234,645.45</b>

<b>Total Inventory and Supplies</b>		<b>_____</b>
		<b>_____</b>
		<b>\$438,558.80</b>

**Pine County Highway Department  
Accounts Payable  
For the Year Ended December 31, 2013**

<b>Accounts Payable</b>		<b>Road</b>	<b>Road</b>	<b>Shop</b>	
<b>Vendor Name</b>	<b>Admin.</b>	<b>Const.</b>	<b>Maint.</b>	<b>Equip.</b>	
ACE HARDWARE OF SANSTONE				81.77	
AIRGAS				789.76	
AMERIPRIDE				341.24	
AMERIPRIDE				410.50	
ANDERSEN/EARL F			943.28		
AUTO VALUE-MORA				86.77	
BILL HAYDEN LAND SURVEYING		1,100.00			
BOOMGAARDEN/DONALD		1,360.00			
BOYER TRUCKS				1,165.49	
BUJAK/DALE		3,462.00			
CAVALLIN FORD				325.32	
CENTURY LINK	460.02				
CITY OF PINE				236.75	
CITY OF WILLOW RIVER				28.25	
COMMISSIONER OF REVENUE-VOID				1,817.16	
CULLIGAN				75.65	
DAVE'S OIL				4,549.59	
ECE	486.20		91.22	544.36	
FASTENAL COMPANY				308.01	
FEDERATED CO-OPS				16.52	
FRONTIER COMMUNICATIONS	121.92				
GLEN'S TIRE				820.95	
HAWKRIDGE ELECTRIC				125.00	
HOFFMAN ACE HARDWARE				425.24	
INTERSTATE BATTERIES				773.45	
JENSEN/ANNETTE		399.00			
KELASH/GALEN		175.00			
LHB		2,788.30			
MARCO	422.69				
MATT'S SANITATION				178.50	
MINNESOTA COUNTIES INSURANCE	240.30	4,805.41	15,617.30	1,921.99	
MN DEPT OF TRANSPORTATION		3,905.20			
MN ENERGY	732.82			1,468.04	
MN POWER			172.88	152.86	
MOHR PARTS				1,010.10	
MORA CHEVROLET				887.63	
NORTH AMERICAN SALT			33,836.84		
NUSS TRUCK				782.86	
OFFICE MAX	65.84				
OREILLY AUTOMOTIVE				313.71	
OXYGEN SERVICE				8.61	
PINE CITY HINCKLEY GARBAGE				86.23	
PHIL'S GARAGE DOOR				2,069.80	
PINE COUNTY TREASURER	337.04				
POGONES/PAUL		8,025.00			
QLT	14.67				
PUMP & METER				459.68	
RON'S CLASSIC				29,100.00	
ROUBINEK				89.35	
SADLER SEPTIC				140.00	
SAUSER'S HARDWARE				20.30	
SHORT ELLIOT HENDRICKSON, INC.		8,185.66			
WALMART				264.25	
VERIZON	441.51				
ZIEGLER				1,118.53	
<b>Total Accounts Payable</b>	<b>3,323.01</b>	<b>34,205.57</b>	<b>50,661.52</b>	<b>52,994.22</b>	<b>141,184.32</b>

**Pine County Highway Department  
Accounts Payable  
For the Year Ended December 31, 2013**

**Personal Services Payable**

	<b>Admin.</b>	<b>Road Const.</b>	<b>Road Maint.</b>	<b>Shop Equip.</b>	<b>TOTAL</b>
Salaries Payable	6,488.13	20,053.94	32,039.10	7,540.56	66,121.73
Vacation Payable	34,412.06	35,560.93	45,214.35	12,754.59	127,941.93
Comp Time Payable	-	1,170.96	8,254.94	-	9,425.90
County Benefits Payable	1,149.30	3,267.91	6,119.86	1,531.35	12,068.42
<b>Total Personal Services Payable</b>	<b>42,049.49</b>	<b>60,053.74</b>	<b>91,628.25</b>	<b>21,826.50</b>	<b>\$215,557.98</b>

**Contracts Payable**

CP 058-052-002	3,260.92
CP 058-061-004	3,063.57
CP 058-167-002	13,238.79
SAP 058-599-040	6,519.99
SAP 058-599-041	5,774.93
SAP 058-617-018	12,606.38
SAP 058-640-011	36,119.41
SAP 058-640-013	18,843.80
SAP 058-641-016	23,359.56
SAP 058-646-026	25,550.05
SAP 058-651-005	43,500.31
SAP 058-661-022	85,056.37
SP 058-090-002	27,814.72
SP 058-611-013	111,486.71
<b>Total Contracts Payable</b>	<b>\$ 416,195.51</b>

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PINE COUNTY HIGHWAY DEPARTMENT  
 FIXED ASSETS  
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 HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

EQUIPMENT	NUMB	DESCRIPTION	ACQUIRED DATE	ORG. COST	EST. LIFE	BEGIN BAL. JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPRECIATION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013
AUTO		EQUIPMENT										
0806	2008	CHEVROLET IMPALA	6/25/2008	16,636.72	10	.00		2,400.16	7.35	2,392.81-	.00	.00
0807	2008	CHEVROLET IMPALA	6/25/2008	16,636.72	00	.00		2,483.37	.00	2,483.37-	.00	.00
0808	2008	CHEVROLET IMPALA	6/25/2008	16,636.72	10	.00		2,466.60	.00	2,466.60-	.00	.00
0902	2010	CHEVROLET IMPALA	12/03/2009	19,486.25	10	.00		2,934.63	.00	2,934.63-	.00	.00
0903	2010	CHEVROLET IMPALA	12/03/2009	19,486.25	10	.00		1,992.17	.00	1,992.17-	.00	.00
1005	2011	CHEV IMPALA LS #5821	8/16/2010	19,378.44	10	.00		1,918.18	88.20	1,829.98-	.00	.00
1103	2011	CHEVROLET IMPALA LS	6/14/2011	18,635.81	10	.00		3,192.15	4.08	3,188.07-	.00	.00
1104	2011	CHEVROLET IMPALA LS	6/14/2011	18,635.81	00	.00		2,896.00	.00	2,896.00-	.00	.00
1206	2012	CHEVROLET IMPALA	11/30/2012	20,000.00	10	.00		1,536.65	.00	1,536.65-	.00	.00
7226	2003	CHEVROLET TAHOE	1/01/2003	10,000.00	10	.00		.00	.00	.00	.00	.00
7401	2008	CHEVY ACADIA-WHITE	8/01/2012	22,000.00	10	.00		6,461.47	.00	6,461.47-	.00	.00
7402	2003	CHEV TAHOE-GRY	8/01/2012	23,000.00	10	.00		808.51	.00	808.51-	.00	.00
7403	1998	FORD VAN-GREEN	8/01/2012	10,000.00	10	.00		2,042.07	.00	2,042.07-	.00	.00
7407	1987	FORD VAN-BLK	8/31/2012	5,000.00	00	.00		432.44	.00	432.44-	.00	.00
7409	2007	CHEVY IMPALA	8/01/2012	6,000.00	10	.00		3,278.53	.00	3,278.53-	.00	.00
7411	1999	FORD F-250/RED	8/01/2012	1,200.00	10	.00		6,130.99	.00	6,130.99-	.00	.00
7412	2009	CHEVY IMPALA	8/01/2012	22,000.00	10	.00		2,890.30	.00	2,890.30-	.00	.00
7413	1987	FORD F150 GREEN	8/01/2012	6,000.00	10	.00		2,903.59	.00	2,903.59-	.00	.00
7414	2010	CHEVY IMPALA	8/01/2012	22,000.00	10	.00		677.57	.00	677.57-	.00	.00
7415	2008	CHEV IMPALA	8/01/2012	22,000.00	10	.00		10,277.71	.00	10,277.71-	.00	.00
7416	2003	CHEVY TAHOE	1/09/2013	10,000.00	10	.00		2,256.91	.00	2,256.91-	.00	.00
7418	2007	CHEVY IMPALA-BLUE	8/01/2012	22,000.00	10	.00		6,884.80	.00	6,884.80-	.00	.00
7420	2009	GMC ACADIA-MAROON	8/01/2012	29,000.00	10	.00		8,605.38	.00	8,605.38-	.00	.00

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PINE COUNTY HIGHWAY DEPARTMENT  
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HIGHWAY COSTING SYSTEM  
COST ACCOUNTING

EQUIPMENT		ORG. COST	EST. LIFE	BEGIN BAL. JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPRECIATION	PERIOD DEPREC. /DEplete	ENDING BALANCE DEC 2013
NUMB	DESCRIPTION ACQUIRED DATE									
7421	2009 CHEV IMPALA 8/01/2012	22,000.00	10							
7422	2008 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		8,307.86	.00	8,307.86-	.00	.00
7423	2010 CHEVY TRAVERSE-SILVER 8/01/2012	22,000.00	10	.00		1,956.79	.00	1,956.79-	.00	.00
7426	2005 CHEVY SILVERADO WHITE 1/07/2013	22,000.00	10	.00		6,356.53	.00	6,356.53-	.00	.00
7427	2007 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		2,732.89	.00	2,732.89-	.00	.00
7428	2012 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		946.43	.00	946.43-	.00	.00
7429	2009 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		10,942.58	.00	10,942.58-	.00	.00
7430	2007 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		.00	.00	.00	.00	.00
7431	2006 CHEVY IMPALA 8/01/2012	6,000.00	10	.00		6,712.45	21.00	6,691.45-	.00	.00
7433	2007 CHEVY IMPALA 8/01/2012	5,000.00	10	.00		1,460.36	.00	1,460.36-	.00	.00
7434	2010 FORD TAURUS 8/01/2012	6,000.00	10	.00		2,499.98	.00	2,499.98-	.00	.00
7435	2012 FORD TAURUS 8/01/2012	33,000.00	10	.00		4,675.69	.00	4,675.69-	.00	.00
7436	2012 FORD TAURUS 8/01/2012	33,000.00	10	.00		13,571.33	.00	13,571.33-	.00	.00
7437	2012 FORD TAURUS 8/01/2012	33,000.00	10	.00		7,350.71	.00	7,350.71-	.00	.00
7438	2012 FORD TAURUS 8/01/2012	33,000.00	10	.00		9,873.49	.00	9,873.49-	.00	.00
7439	2012 FORD TAURUS 8/01/2012	33,000.00	10	.00		6,077.13	.00	6,077.13-	.00	.00
7450	2013 FORD TAURUS 4/09/2013	33,000.00	10	.00		9,340.88	.00	9,340.88-	.00	.00
7451	2013 FORD TAURUS WHITE 4/09/2013	32,000.00	10	.00		8,250.05	.00	8,250.05-	.00	.00
7452	2013 FORD TAURUS 1/07/2013	32,000.00	10	.00		12,759.86	.00	12,759.86-	.00	.00
7467	2007 CHEVY IMPALA 8/01/2012	33,000.00	10	.00		11,260.61	.00	11,260.61-	.00	.00
7471	2004 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		41.98	.00	41.98-	.00	.00
7474	2007 CHEVY IMPALA 8/01/2012	2,000.00	10	.00		.00	.00	.00	.00	.00
7479	2010 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		.00	.00	.00	.00	.00
7483	2002 CHEVY IMPALA 8/01/2012	22,000.00	10	.00		7,163.99	.00	7,163.99-	.00	.00
		1,000.00		.00		.00	.00	.00	.00	.00

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EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	EST. LIFE	BEGIN BAL. JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPRECIATION	PERIOD DEPRECI. /DEPLETE	ENDING BALANCE DEC 2013
7486	2012 FORD EXPLORER WHITE 8/01/2012	34,000.00	10	.00		4,615.80	.00	4,615.80-	.00	.00
7489	2012 FORD EXPLORER 8/01/2012	34,000.00	10	.00		6,058.59	.00	6,058.59-	.00	.00
7490	2012 FORD EXPLORER 8/01/2012	34,000.00	10	.00		5,610.36	.00	5,610.36-	.00	.00
7501	2004 FORD CROWN VIC-TAN 8/01/2012	6,000.00	10	.00		3,079.43	.00	3,079.43-	.00	.00
7502	2007 CHEV IMPALA 8/01/2012	14,000.00	10	12,677.16		10,151.65	.00	11,474.49-	1,322.84	11,354.32
7503	2003 CHEV IMPALA-GREY 8/01/2012	5,000.00	10	4,527.56		1,722.98	.00	2,195.42-	472.44	4,055.12
7504	2008 CHEV G2500 VAN-WHITE 8/01/2012	23,000.00	10	20,826.76		3,173.19	.00	5,346.42-	2,173.23	18,653.53
7505	2003 CHEV G2500 VAN-TAN 8/01/2012	15,000.00	10	13,582.67		8,079.76	.00	9,497.09-	1,417.33	12,165.34
7506	2007 CHEV G2500 VAN 8/01/2012	9,000.00	10	8,149.60		.00	.00	850.40-	850.40	7,299.20
7507	2006 PACE 16' TRLR-WHITE 8/01/2012	5,000.00	10	4,527.56		.00	.00	472.44-	472.44	4,055.12
7508	1992 UNK 16' TRLR-RED 8/01/2012	5,000.00	10	4,527.56		.00	.00	472.44-	472.44	4,055.12
TOTAL AUTO EQUIPMENT		1,094,732.72		68,818.87		250,243.53	120.63	257,304.02-	7,181.12	61,637.75

BIT EQ EQUIPMENT

0701	STEPP TAR KETTLE OJK 250 1/26/2007	36,428.33	10	.00		1,755.71	1,305.00	450.71-	.00	.00
0702	BITUMINOUS HTD PATCH TRLR 3/06/2007	16,166.70	07	2,631.85		1,011.52	3,547.50	280.17	2,255.81	376.04
0703	CIMLINE PCR 2025 ROUTER 5/04/2007	7,449.68	10	3,228.16		298.98	600.00	443.95-	744.97	2,483.19
0704	LINE LAZER 3400 STRIPE PAINT 5/11/2007	2,870.18	10	1,243.73		2.50	465.00	175.48	287.02	956.71
1022	B180 KIWK-A TACK ASPHALT CUT 4/01/1979	796.00	10	.00		.00	.00	.00	.00	.00
1302	STEPP SPH BITUMINIUS MIX TRL 4/23/2013	17,699.00	10	.00	NEW	452.19	1,035.00	582.81	.00	.00
7807	WACHER COMPACTOR 1/01/1978	997.50	10	.00		.00	.00	.00	.00	.00
7808	WACHER COMPACTOR 1/01/1978	997.50	10	.00		.00	.00	.00	.00	.00
9006	MH 8' TRUCK MOUNT SWEEPER 9/12/1990	5,900.00	10	.00		.00	.00	.00	.00	.00
9805	STEPP SPH-3.0 HOT MIX TRAILER		08							

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EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	BEGIN EST. BAL. LIFE JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPRECIATION	PERIOD DEPREC. /DEplete	ENDING BALANCE DEC 2013
	11/01/1998	10,926.90			112.25	690.00	577.75	.00	.00
TOTAL BIT EQ EQUIPMENT		100,231.79	7,103.74		3,633.15	7,642.50	721.55	3,287.80	3,815.94

BKH/LD EQUIPMENT

0205	CAT 420D VIN FDP08452 8/20/2002	73,889.70	10		2,938.67	7,020.00	4,081.33	.00	.00
0207	CAT 950G LOADER 3JW02785 8/22/2002	180,282.45	10		13,501.36	22,410.00	8,908.64	.00	.00
0301	CAT 262 SKIDSTEER 3/05/2003	32,742.59	10	545.82	2,706.79	15,661.50	12,408.89	545.82	.00
0602	CHALLENGER MT 525 TRACTOR 5/31/2006	80,493.55	07		15,606.10	17,410.50	1,804.40	.00	.00
1102	2011 VOLVO L 110F WHEEL LOAD 5/24/2011	164,427.19	10		21,182.28	38,610.00	17,427.72	.00	.00
1105	2011 CHALLENGER MT525B 8/08/2011	119,362.28	00		13,960.48	24,240.00	10,279.52	.00	.00
1201	CAT 420D BACKHOE 5/31/2012	66,166.00	10		6,228.15	49,290.00	43,061.85	.00	.00
1202	CAT272C SKIDSTEER 5/31/2012	55,398.00	12		1,763.98	8,955.00	7,191.02	.00	.00
7408	TRACTOR/LDR - FORD 3000 (G#3 1/01/1974	4,775.00	10		410.17	.00	410.17-	.00	.00
7903	TRACTOR/LOADER/MOWER-FORD 54 1/01/1979	25,371.00	12		.00	.00	.00	.00	.00
9304	BACKHOE/LOADER-FORD 555D 7/13/1993	43,968.53	10		2,175.72	900.00	1,275.72-	.00	.00
9305	TRCTR/LDR-FORD 545D 1/20/1994	23,579.11	10		663.12	120.00	543.12-	.00	.00
9608	TRCTR-LDR-BRSH CTTR FORD 784 8/28/1996	67,426.22	10		30,093.94	6,390.00	23,703.94-	.00	.00
9703	TRCTR-LDR-BRSH FORD/NH 7740S 12/01/1997	69,427.09	12		7,271.22	9,990.00	2,718.78	.00	.00
9901	CAT D5C III L6P HYSTAT DOZER 4/23/1999	26,776.23	10		.00	.00	.00	.00	.00
TOTAL BKH/LD EQUIPMENT		1,034,084.94		545.82	118,501.98	200,997.00	81,949.20	545.82	.00

DMPTRK EQUIPMENT

0208	DMP TRK/FORD LT9511 W/P & W 9/27/2002	126,623.55	10		47,523.43	52,955.00	5,431.57	.00	.00
0309	STERLING DUMP LT9511		08						

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 HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	EST. LIFE	BEGIN	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPRECIATION	PERIOD DEPRECI- /DEPLETE	ENDING BALANCE DEC 2013
				BAL. JAN 2013						
0310	7/10/2003 STERLING DMP TRUCK LT 9511	133,180.00	08	.00		34,013.90	32,060.00	1,953.90-	.00	.00
0705	7/10/2003 2007 MACK DUMP TRUCK	133,180.00	10	.00		35,196.39	60,095.00	24,898.61	.00	.00
0803	8/08/2007 DMPTRK/MACK GU712	178,653.75	10	81,882.37		41,693.97	57,960.00	1,599.34-	17,865.37	64,017.00
0804	4/11/2008 DMP TRK/MACK GU712	167,877.02	10	.00		54,879.00	60,410.00	5,531.00	.00	.00
1001	4/11/2008 2010 MACK GU-713 TANDEM AXEL	167,877.02	08	.00		52,599.06	62,790.00	10,190.94	.00	.00
1002	1/06/2010 2010 MACK GU 713 TANDEM AXEL	171,217.95	08	107,011.22		47,477.84	45,745.00	23,135.08-	21,402.24	85,608.98
1205	1/06/2010 2013 MACK GU-713	171,217.95	10	107,011.22		76,701.76	64,295.00	33,809.00-	21,402.24	85,608.98
1303	8/28/2012 2014 MACK GU 713 TANDEM	189,802.00	10	.00	NEW	79,076.87	76,147.50	2,929.37-	.00	.00
1304	8/06/2013 2014 MACK GU 713 TANDEM	106,592.00	10	.00	NEW	39,072.25	10,237.50	28,834.75-	.00	.00
9310	8/06/2013 DMP TRK/FORD TDM LT9000 W/P&	106,592.00	10	.00		36,430.14	14,267.50	22,162.64-	.00	.00
9705	12/07/1993 DMP TRK/FORD TDM LT9511 W/P&	71,172.71	10	.00		2,055.24	1,400.00	655.24-	.00	.00
9802	3/24/1998 DMP TRK/FORD TDM LT9511 W/P&	104,221.07	10	.00		2,512.60	2,975.00	462.40	.00	.00
9806	3/13/1998 DMP TRK/FORD TDM LT9511 W/P&	104,266.56	10	.00		15,969.79	20,230.00	4,260.21	.00	.00
9807	12/31/1998 DMP TRK/FORD TDM LT9511 W/P&	96,009.98	10	.00		35,937.03	19,950.00	15,987.03-	.00	.00
9808	12/31/1998 DMP TRK/FORD F450 CREW CAB	95,916.48	10	.00		22,333.64	308.00	22,025.64-	.00	.00
9902	11/20/1998 DMP TRK/STERLING LT9511 W/P&	35,996.18	10	.00		16,995.08	19,600.00	2,604.92	.00	.00
9903	12/10/1999 DMP TRK/STERLING LT9511 W/P&	81,224.69	10	.00		31,090.74	57,435.00	26,344.26	.00	.00
	12/10/1999	81,224.69		.00		51,351.52	22,015.00	29,336.52-	.00	.00
TOTAL DMPTRK EQUIPMENT		2,322,845.60		295,904.81		722,910.25	680,875.50	102,704.60-	60,669.85	235,234.96

MAINT EQUIPMENT

0504	FISCHER 8 1/2" "V" PLOW 12/30/2005	4,452.80	10	.00		.00	322.50	322.50	.00	.00
0802	BANDIT MODEL 150XP BRUSH CUT 4/01/2008	27,335.35	00	.00		388.22	2,355.00	1,966.78	.00	.00
1003	ALL AMER. DISK 3 PT SHOULDER 5/12/2010	5,130.00	10	.00		.00	605.00	605.00	.00	.00

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PINE COUNTY HIGHWAY DEPARTMENT  
 FIXED ASSETS  
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EQUIPMENT		ORG. COST	EST. LIFE	BEGIN	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPREC'TION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013
NUMB	DESCRIPTION ACQUIRED DATE			BAL. JAN 2013						
7706	RIVINULS SHOULDERING MACHINE 1/01/1977	19,149.00	10	.00		.00	.00	.00	.00	.00
8703	BRUHLING B300T VIB ROLLER 12/31/1999	6,000.00	10	.00		27.99	105.00	77.01	.00	.00
9203	TGC-18 SANDER, SHOULDERING 1/09/1992	4,315.00	05	.00		84.11	.00	84.11-	.00	.00
9301	AIR COMPRESSOR-DAVEY 2/12/1993	900.00	10	.00		295.14	1,185.00	889.86	.00	.00
9401	TD 2000 RIDGEMULCHER 1/13/1994	12,460.50	10	.00		.00	.00	.00	.00	.00
9405	ROLLER/RUBBER-TIRED 9/02/1994	14,642.69	10	.00		.00	3,000.00	3,000.00	.00	.00
9803	CRAFCO 200 PAVEMENT CUTTER 2/19/1998	7,668.00	05	.00		564.44	1,500.00	935.56	.00	.00
9809	TESTING TRAILOR/LAYTON (FEMA) 10/07/1998	200.00	10	.00		.00	.00	.00	.00	.00
9904	VIBRO/PAC ROLLER 12/31/1999	6,000.00	05	.00		.00	.00	.00	.00	.00
TOTAL MAINT EQUIPMENT		108,253.34		.00		1,359.90	9,072.50	7,712.60	.00	.00
MISC EQUIPMENT										
0901	HONDA RANCHER 4 X 4 ATV 5/01/2009	5,984.00	10	.00		176.79	.00	176.79-	.00	.00
TOTAL MISC EQUIPMENT		5,984.00		.00		176.79	.00	176.79-	.00	.00
PATROL EQUIPMENT										
0101	CAT 140H PATROL W/P&W 6/15/2001	187,952.27	10	.00		32,832.06	21,673.00	11,159.06-	.00	.00
0204	CAT 140H VIN 22K07885 7/24/2002	191,544.51	10	.00		39,811.44	23,168.50	16,642.94-	.00	.00
0307	VOLVO G 720B MOTORGRADER 4/29/2003	155,170.50	12	30,171.61		51,649.13	51,622.00	12,958.00-	12,930.87	17,240.74
0601	CAT 12 H MOTORGRADER 5/16/2006	140,685.44	10	.00		32,418.79	21,207.00	11,211.79-	.00	.00
0801	CAT PATROL 12H W/WING 3/20/2008	217,150.74	10	.00		32,737.52	20,722.50	12,015.02-	.00	.00
TOTAL PATROL EQUIPMENT		892,503.46		30,171.61		189,448.94	138,393.00	63,986.81-	12,930.87	17,240.74

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 HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	BEGIN EST. LIFE	BAL. JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPREC'TION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013
PKP	EQUIPMENT									
0004	FORD EXPEDITION-4DR 4/24/2000	26,822.80	10			4,750.15	.00	4,750.15-	.00	.00
0005	FORD F150 S/C 4X4 PICKUP 5/17/2000	21,111.00	10			578.35	32.00	546.35-	.00	.00
0006	FORD F150 S/C 4X4 PICKUP 7/01/2000	21,110.00	10			3,299.32	.00	3,299.32-	.00	.00
0202	2002 CHEV LD 1500 EXTCAB PKP 5/30/2002	23,248.91	10			9,779.26	3,683.60	6,095.66-	.00	.00
0203	2002 CHEV LD 1500 EXTCAB PKP 5/30/2002	23,248.91	10			4,057.76	1,761.20	2,296.56-	.00	.00
0206	2002 CHEV 1GCEK14T13Z111019 8/22/2002	18,979.92	10			6,265.38	1,772.40	4,492.98-	.00	.00
0302	2003 DODGE RAM 1500 4 X 4 3/26/2003	17,835.56	10	445.89		1,992.28	566.80	1,871.37-	445.89	.00
0303	2003 DODGE RAM 1500 4 X 4 3/26/2003	17,835.56	10	445.89		7,616.50	3,683.60	4,378.79-	445.89	.00
0304	2003 DODGE RAM 1500 4 X 4 3/26/2003	17,835.56	10	445.89		4,802.60	1,570.40	3,678.09-	445.89	.00
0305	2003 DODGE RAM 1500 4 X 4 3/26/2003	17,835.56	10	445.89		5,517.65	3,730.40	2,233.14-	445.89	.00
0603	2007 FORD F250 4 X 4 8/09/2006	20,302.38	10			3,219.21	1,210.40	2,008.81-	.00	.00
0604	2007 FORD F250 4 X 4 8/09/2006	20,302.38	10			4,279.62	1,330.80	2,948.82-	.00	.00
0605	2007 FORD F250 4 X 4 SUPERCA 8/09/2006	21,418.50	10			3,983.42	3,519.20	464.22-	.00	.00
0706	F350 4X4 CREWCAB SURVEY PANE 9/18/2007	39,767.00	10	18,889.32		8,876.34	5,703.20	7,149.84-	3,976.70	14,912.62
0707	2008 FORD F-350 PKP 10/08/2007	21,291.24	10	10,113.34		2,819.11	1,621.20	3,327.03-	2,129.12	7,984.22
0708	2008 FORD F-350 4 X 4 PKP 10/08/2007	21,291.24	10	10,113.34		3,982.91	1,736.80	4,375.23-	2,129.12	7,984.22
0709	2008 FORD F-350 CREW CAB 11/07/2007	21,626.28	10	10,452.62		3,880.59	1,638.80	4,404.42-	2,162.63	8,289.99
0904	2010 FORD F-150 4 X 4 PKP 1/27/2010	21,867.35	05			13,737.75	9,977.60	3,760.15-	.00	.00
0905	2010 FORD F-150 4 X 4 PKP 12/29/2009	21,867.35	05	8,746.94		9,568.69	5,650.00	8,292.16-	4,373.47	4,373.47
1004	2010 F-150 4 X 4 PICKUP 8/02/2010	20,829.00	10			18,350.32	16,390.16	1,960.16-	.00	.00
1106	2011 FORD F-150 4 X 4 8/22/2011	21,712.85	15			4,732.68	6,134.02	1,401.34	.00	.00
1107	2011 FORD F-150 4 X 4 8/22/2011	20,903.45	15			3,751.26	.00	3,751.26-	.00	.00
1108	2011 FORD F-150 4 X 4		15							

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EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	BEGIN EST. BAL. LIFE JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPREC'TION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013	
1109 2003	8/22/2011 CHEVROLET 4 X 4 PKP	20,903.45	15		1,842.52	.00	1,842.52-	.00	.00	
1110 2003	9/19/2011 CHEVROLET 4 X 4 PKP	12,500.00	15		3,685.94	3,403.95	281.99-	.00	.00	
1204 2012	9/19/2011 FORD F-150 4 X 4 PKP	12,500.00	10		5,702.07	1,238.60	4,463.47-	.00	.00	
1301 2013	7/30/2012 F-450 CREW CAB	21,982.05	10	NEW	2,917.39	2.98	2,914.41-	.00	.00	
8609	2/01/2013 UTL VAM/CHEV SGL 1T '87 MECH	59,032.94	05		35,641.78	160,842.50	125,200.72	.00	.00	
9207	2/26/1987 FORD F350 4X2 CREW CAB P/U	21,504.00	08		668.92	369.60	299.32-	.00	.00	
9501	6/30/1992 FORD F150 4X4 PICKUP	20,466.20	08		75.97	180.00	104.03	.00	.00	
9505	5/26/1995 UTL TRK/FORD SGL F450/MECHAN	17,346.72	10		.00	.00	.00	.00	.00	
9602	7/17/1995 FORD F350 4K4 CREWCAB PICKUP	33,371.78	10		905.87	246.00	659.87-	.00	.00	
9603	2/20/1996 FORD F150 4K4 PICKUP	28,525.81	10		2,215.09	292.80	1,922.29-	.00	.00	
9604	5/06/1996 FORD F150 4K4 PICKUP	19,748.54	10		.00	.00	.00	.00	.00	
	6/06/1996	19,748.54			11.92	.00	11.92-	.00	.00	
TOTAL PKP EQUIPMENT		766,672.83			60,099.12	183,508.62	238,289.01	38,225.79	16,554.60	43,544.52

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SHOP	EQUIPMENT								
0501	PRESSURE WASHER KARCHER SAND		10						
	12/27/2005	5,101.35		.00	184.76	.00	184.76-	.00	.00
0502	KARCHER PRESSURE WASHER PC		10						
	12/27/2005	5,101.35		.00	773.11	1,477.50	704.39	.00	.00
1101	HOTSY 1075 BE PRESSURE WASHE		10						
	2/25/2011	6,743.34		.00	1,249.23	16,965.00	15,715.77	.00	.00
8203	WASHER - PRESSURE (G#3)		06						
	1/01/1982	2,345.00		.00	.00	.00	.00	.00	.00
8803	WASHER-LANDA/PRESS P1287-466		10						
	2/16/1988	3,263.00		.00	.00	.00	.00	.00	.00
8804	WASHER-LANDA/PRESS P1287-968		10						
	2/16/1988	3,382.50		.00	.00	.00	.00	.00	.00
9007	HOTSY 950 HIGH PRESSURE WASH		10						
	8/31/1990	4,650.75		.00	.00	.00	.00	.00	.00
9204	HOTSY 954 HIGH PRESSURE WASH		05						
	2/14/1992	5,018.65		.00	435.62	997.50	561.88	.00	.00
9606	WASHER-LANDA/PRESSURE 20021A		10						
	5/10/1996	4,320.71		.00	272.36	60.00	212.36-	.00	.00

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EQUIPMENT NUMB DESCRIPTION ACQUIRED DATE	ORG. COST	EST. LIFE	BEGIN	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPREC'TION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013
			BAL. JAN 2013						
9607 WASHER-LANDA/PRESSURE 20021A 5/10/1996	4,320.70	10	.00		296.71	30.00	266.71-	.00	.00
TOTAL SHOP EQUIPMENT	44,247.35		.00		3,211.79	19,530.00	16,318.21	.00	.00

TRLR EQUIPMENT

0010 GARWOOD PUP TRLR F2070C425 12/04/2000	1,166.00	07	.00		.00	.00	.00	.00	.00
0011 DUNHAM PUP TRLR T24104162 12/04/2000	1,166.00	07	.00		219.84	300.00	80.16	.00	.00
0012 DUNHAM PUP TRAILER 12/04/2000	1,166.00	07	.00		1,921.44	1,275.00	646.44-	.00	.00
0013 STATE SURPLUS WATER TANKER 12/11/2000	1,500.00	20	885.35		219.84	270.00	1.48	48.68	836.67
0306 TRAILERMAN 12000 LB TRAILER 4/02/2003	3,684.90	10	92.12		507.70	3,922.50	3,322.68	92.12	.00
0805 2008 TRAILKING TK-40LP TAG 4/25/2008	19,642.00	10	.00		2,669.38	13,132.50	10,463.12	.00	.00
1203 PJ TRAILER 12,000 LB 7/02/2012	5,330.03	10	.00		78.52	2,205.00	2,126.48	.00	.00
7213 CULVERT TRAILER-CO.MADE 1/01/1972	248.02	20	.00		.00	30.00	30.00	.00	.00
7214 CULVERT TRAILER-CO.MADE 1/01/1972	279.38	20	.00		.00	.00	.00	.00	.00
8504 TRAILER FOR BACKHOE 1/01/1985	10,703.00	10	.00		12,169.83	1,515.00	10,654.83-	.00	.00
8610 PUP TRAILER/DRAKE 12/10/1986	12,785.00	10	.00		3,733.53	2,925.00	808.53-	.00	.00
8611 PUP TRAILER/DRAKE 12/10/1986	12,785.00	10	.00		872.37	780.00	92.37-	.00	.00
8901 PUP TRAILER/J-CRAFT 4/27/1989	12,728.00	10	.00		4,422.82	2,415.00	2,007.82-	.00	.00
8902 PUP TRAILER/J-CRAFT 4/27/1989	12,728.00	10	.00		1,576.53	1,087.50	489.03-	.00	.00
9312 PUP TRAILER/J-CRAFT 12/07/1993	16,023.99	10	.00		2,278.45	2,475.00	196.55	.00	.00
9507 PUP TRAILER/MIDLAND 9/26/1995	19,635.40	10	.00		277.70	.00	277.70-	.00	.00
TOTAL TRLR EQUIPMENT	131,570.72		977.47		30,947.95	32,332.50	1,243.75	140.80	836.67

UT PKP EQUIPMENT

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EQUIPMENT NUMB	DESCRIPTION ACQUIRED DATE	ORG. COST	EST. LIFE	BEGIN BAL. JAN 2013	STAT CODE	COST ADDED	RENTAL EARNED	ADJUSTMENT TO EQUALIZE DEPREC'TION	PERIOD DEPREC. /DEPLETE	ENDING BALANCE DEC 2013
0009	FORD F550 SIGN TRK W/POST DR 12/04/2000	110,035.67	08	.00		8,745.60	52,762.50	44,016.90	.00	.00
TOTAL UT PKP EQUIPMENT		110,035.67		.00		8,745.60	52,762.50	44,016.90	.00	.00
FINAL TOTAL		6,611,162.42		463,621.44		1,512,688.50	1,380,015.14	233,984.22-	101,310.86	362,310.58

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Pine County, Minnesota

**FIXED ASSETS**

For Year Ended December 31, 2013

LOCATION	Year Purchased	Original Cost	Accumulated Value	Betterment During Year	Net Value 12/31/13
<b>G#1 Pine City</b>					
Garage & Office	1975	182,000	301,780	125,000	426,780
Storage Shed	1977	13,000	35,000	35,000	70,000
Fuel System upgrade	2000	65,000	65,000		65,000
Fuel Island Canopy	2006	30,000	30,000		30,000
Salt Storage Shed	2008	101,500	101,500		101,500
<b>G#3 Sandstone</b>					
Garage	1971	76,377	283,390		283,390
Cold Storage Shed	1993	39,008	39,008		39,008
Office Addition	2000	1,699,264	1,699,264		1,699,264
Fuel System	2005	131,435	131,435		131,435
Salt Storage Shed	2007	118,000	118,000		118,000
<b>G#4 Willow River</b>	1961	6,000	82,404	20,000	102,404
<b>G#5 Duxbury</b>	1974	43,640	51,000		51,000
<b>G#6 Bruno</b>	1982	82,616	84,777	10,000	94,777
<b>Total Buildings</b>		<b>2,587,840</b>	<b>3,022,558</b>		<b>3,212,558</b>
<b>TOTAL FIXED ASSETS</b>		<b>2,587,840</b>	<b>3,022,558</b>		<b>3,212,558</b>

**Pine County Highway Department  
State of Revenues and Expenditures  
For the Year Ended December 31, 2013**

	Cash	Prior Year	Current Year	Transfers/	Modified
Revenues	Receipts	Receivable	Receivable	Adjustments	Accrual
					Balance
<b>Taxes</b>					
Property Taxes	1,492,045.62	1,397,236.49	1,402,513.01		1,497,322.14
TIF Excess	0.00	0.00	0.00		0.00
National Wildlife Apportionment	0.00	0.00	0.00		0.00
<b>Total Taxes</b>	<b>\$1,492,045.62</b>	<b>\$1,397,236.49</b>	<b>\$1,402,513.01</b>	<b>\$0.00</b>	<b>\$1,497,322.14</b>
<b>Intergovernmental Revenue</b>					
Miscellaneous Intergovernmental	0.00	0.00	0.00		0.00
State Aid - Regular Maintenance	2,350,073.20	230,184.40	245,533.20		2,365,422.00
State Aid - Regular Construction	3,308,209.23	132,483.59	168,348.01	-203,026.21	3,141,047.44
State Aid - TRLF Principal Payment	90,000.00	0.00	0.00		90,000.00
State Aid-TRLF Interest Payments	9,990.00	0.00	0.00		9,990.00
State Aid - Municipal Maintenance	444,886.90	47,506.30	44,153.40		441,534.00
State Aid - Municipal Construction	669,964.35	38,335.61	28,775.08	-299,849.15	360,554.67
Town Bridge	230,634.76	18,125.46	11,184.70		223,694.00
State Park Funds	0.00	0.00	0.00		0.00
Bridge Bonding Funds	152,596.80	20,123.92	6,371.25		138,844.13
Federal Construction Funds	1,836,767.64	0.00	0.00		1,836,767.64
State Grant Pera Aid	7,297.00	0.00	0.00		7,297.00
<b>Total Intergovernmental Revenue</b>	<b>\$9,100,419.88</b>	<b>\$486,769.28</b>	<b>\$504,365.64</b>	<b>-\$502,876.36</b>	<b>\$8,615,150.88</b>
<b>Fees for Services and Materials</b>					
Townships	322.50	37.46	0.00		285.04
Municipalities	523.14	0.00	0.00		523.14
Other County Funds	229,774.87	9,392.46	15,112.29		235,494.70
Individuals/Others	68,900.00	0.00	0.00		68,900.00
Engineering/ROW Futue Projects	0.00	0.00	1,312,996.75		1,312,996.75
Sales Tax Reduction	0.00	0.00	0.00		0.00
<b>Total Fees for Services and Materials</b>	<b>\$299,520.51</b>	<b>\$9,429.92</b>	<b>\$1,328,109.04</b>	<b>\$0.00</b>	<b>\$1,618,199.63</b>
<b>Miscellaneous Revenue</b>					
Interest on Investments	0.00	0.00	0.00		0.00
Sale of Materials	9,417.56	0.00	0.00		9,417.56
Rental Revenue	0.00	0.00	0.00		0.00
<b>Total Miscellaneous Revenue</b>	<b>\$9,417.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,417.56</b>
<b>Other Financing Services</b>					
Refunds and Reimbursements	73,585.44	0.00	0.00		73,585.44
Retiree Insurance	-30,447.36	-33,879.00	-30,447.36	0.00	-27,015.72
<b>Total Other Financing Services</b>	<b>\$43,138.08</b>	<b>-\$33,879.00</b>	<b>-\$30,447.36</b>	<b>\$0.00</b>	<b>\$46,569.72</b>
<b>Non-Revenues</b>					
Worker's compensation Payable	-31,975.98	22,566.14	31,975.98		-\$22,566.14
<b>Total Non-Revenues</b>	<b>-\$31,975.98</b>	<b>\$22,566.14</b>	<b>\$31,975.98</b>	<b>\$0.00</b>	<b>-\$22,566.14</b>
<b>Total Revenues</b>	<b>\$10,912,565.67</b>	<b>\$1,882,112.83</b>	<b>\$3,236,516.31</b>	<b>-\$502,876.36</b>	<b>\$11,764,093.79</b>

**Pine County Highway Department  
State of Revenues and Expenditures  
For the Year Ended December 31, 2013**

	Cash	Prior Year	Current Year	Transfers/	Modifie
Expenditures	Disbursements	Payable	Payable	Adjustments	Accrua
					Balance
<b>Administration</b>					
Personal Services	191,738.92	34,867.28	42,049.49	0.00	198,921.13
Other Services and Charges	114,906.95	3,523.31	3,323.01	0.00	114,706.65
Supplies	3,714.24	0.00	0.00		3,714.24
Capital Outlay	250.00	0.00	0.00	0.00	250.00
<b>Total Administration</b>	<b>\$310,610.11</b>	<b>\$38,390.59</b>	<b>\$45,372.50</b>	<b>\$0.00</b>	<b>\$317,592.00</b>
<b>Engineering and Construction</b>					
Personal Services	669,312.83	67,862.92	60,053.74	0.00	661,503.65
Other Services and Charges	512,305.44	9,219.95	34,205.57	0.00	537,291.06
Supplies	9,998.70	0.00	0.00	0.00	9,998.70
Contract Payments	8,145,039.69	251,761.00	416,195.51	0.00	8,309,474.20
TRLF Interest Payment	4,320.00	0.00	0.00	0.00	4,320.00
Right of Way	79,052.00	0.00	0.00	0.00	79,052.00
Capital Outlay	9,742.60	0.00	0.00	0.00	9,742.60
<b>Total Engineering and Construction</b>	<b>\$9,429,771.26</b>	<b>\$328,843.87</b>	<b>\$510,454.82</b>	<b>\$0.00</b>	<b>\$9,611,382.20</b>
<b>Highway Maintenance</b>					
Personal Services	943,595.45	85,119.86	91,628.25	0.00	950,103.84
Other Services and Charges	656,158.77	3,369.58	50,661.52	0.00	703,450.71
Supplies	627,155.17	0.00	0.00	0.00	627,155.17
Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,847.61	0.00	0.00	0.00	3,847.61
<b>Total Highway Maintenance</b>	<b>\$2,230,757.00</b>	<b>\$88,489.44</b>	<b>\$142,289.77</b>	<b>\$0.00</b>	<b>\$2,284,557.30</b>
<b>Equipment and Shop</b>					
Personal Services	215,193.42	17,998.31	21,826.50	0.00	219,000.31
Other Services and Charges	65,131.04	38,305.50	52,994.22	0.00	79,000.31
Supplies	1,050,857.70	0.00	0.00	0.00	1,050,857.70
Capital Outlay	760,551.83	0.00	0.00	0.00	760,551.83
<b>Total Equipment and Shop</b>	<b>\$2,091,733.99</b>	<b>\$56,303.81</b>	<b>\$74,820.72</b>	<b>\$0.00</b>	<b>\$2,110,250.90</b>
<b>Non-expenditures</b>					
TRLF Principal Payment	95,670.00				
<b>Total Non-expenditures</b>	<b>\$95,670.00</b>				
<b>Total Expenditures</b>	<b>\$14,158,542.36</b>	<b>\$512,027.71</b>	<b>\$772,937.81</b>	<b>\$0.00</b>	<b>\$14,323,782.40</b>

**Pine County Highway Department  
State of Revenues and Expenditures  
For the Year Ended December 31, 2013**

**Year-End Cash Reconciliation**

Beginning Cash 01-01-2013	\$5,324,159.01
Plus Receipts	\$10,912,565.67
Minus Disbursements	<u>(\$14,158,542.36)</u>
<b>Ending Cash 12-31-2013</b>	<b><u>\$2,078,182.32</u></b>

**Year-End Fund Balance Reconciliation**

Beginning Fund Balance 01-01-2013	3,810,287.71
Plus Revenues	11,764,093.79
Minus Expenditures	(14,323,782.46)
CSAH 61 TURNBACK	<u>2,450,253.20</u>
<b>Ending Fund Balance 12-31-2013</b>	<b><u>3,700,852.24</u></b>



RUN DATE: 02-25-2014 TIME: 13:21:50 MN  
 FOR THE YEAR 0000 TOTAL CLASS  
 Fringe Benefits NOT Included

PINE COUNTY HIGHWAY DEPARTMENT  
 SUMMARY OF ROAD PROGRAM MAINTENANCE COSTS  
 FOR THE PERIOD JAN TO M15

CA610R V9.81 PAGE 1  
 HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACCOUNT CODE	CSAH REG	COST/ MILE	CSAH MUN	COST/ MILE	CO RDS	COST/ MILE
11-0000	ROUTINE MAINTENANCE	MA	1,502,458.54	3,496.45	288,266.92	5,805.98	574,030.08	2,657.92
12-0000	REPAIRS AND REPLACEMENT	MB	322,102.49	749.58	106,843.47	2,151.93	669,833.79	3,101.51
13-0000	BETTERMENTS	MC	228,463.04	531.67	34,940.42	703.73	126,854.78	587.37
14-0000	SPECIAL WORK	MD	61,219.72	142.47	4,371.44	88.05	69,685.20	322.66
15-0000	SPECIAL AGREEMENTS	ME	0.00	.	0.00	.	0.00	.
15-0100			0.00	.	0.00	.	0.00	.
16-0000	MAINT CONTRACTED IMPROV	MF	0.00	.	0.00	.	0.00	.
19-9000	ADJUSTING ENTRIES		0.00	.	0.00	.	0.00	.
	UNALLOCATED EXPENSE		111,879.06	.	12,925.83	.	56,229.18	.
	ADJUSTMENT TO EQUALIZE DEPRECIATION		144,602.25	.	16,706.47	.	72,675.50	.
TOTAL EXPENSE			2,370,725.10	5,517.03	464,054.55	9,346.52	1,569,308.53	7,266.33
TOTAL NO. OF MILES			429.710	.	49.650	.	215.970	.
PRORATION PERCENT			61.800%	.	7.140%	.	31.060%	.

RUN DATE: 02-25-2014 TIME: 13:36:04  
 Fringe Benefits NOT Included  
 FOR THE YEAR 0000 CSAH REG  
 ROUTINE MAINTENANCE

PINE COUNTY HIGHWAY DEPARTMENT

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	SMOOTHING SURFACE	MINOR SURFACE REPAIR	ROADSIDE & DRAINAGE	BRUSH AND WEED CONTROL	SNOW AND ICE REMOVAL	TRAFFIC SERVICES (& SIGNS)	TOTAL COSTS	COST/ MILE
	1	3.400	BITUM	109.56	211.61	172.33	444.66	3,758.00	1,145.06	5,841.22	1,718.01
	3	2.500	BITUM	134.94	182.65	102.87	86.41	5,217.29	2,998.36	8,722.52	3,489.01
	4	2.200	BITUM	78.32	106.01	109.62	50.14	4,972.68	918.29	6,235.06	2,834.12
	5	2.500	BITUM	112.43	309.53	188.62	465.70	4,108.91	1,121.21	6,306.40	2,522.56
	5	6.600	GRAVEL	4,429.63	401.84	1,407.61	825.56	6,752.19	1,936.40	15,753.23	2,386.85
	6	1.400	BITUM	100.98	688.50	223.67	286.45	3,326.84	511.84	5,138.28	3,670.20
	7	9.400	BITUM	337.48	1,300.82	244.37	1,264.72	12,912.62	3,765.31	19,825.32	2,109.08
	8	6.000	BITUM	453.39	978.48	273.90	1,403.77	14,581.48	6,723.11	24,414.13	4,069.02
	9	6.800	BITUM	277.38	1,834.63	217.05	627.02	10,573.32	6,034.41	19,563.81	2,877.03
	10	7.700	BITUM	147.82	200.08	89.49	473.83	7,716.76	1,792.02	10,420.00	1,353.25
	11	8.200	BITUM	523.45	2,336.04	409.60	808.17	16,273.13	6,560.96	26,911.35	3,281.87
	12	3.700	GRAVEL	1,174.72	260.91	385.40	423.02	4,853.22	1,041.88	8,139.15	2,199.77
	13	8.500	BITUM	283.41	636.84	193.90	1,748.48	13,261.86	3,082.13	19,206.62	2,259.60
	13	1.800	GRAVEL	1,287.71	81.24	43.86	278.67	1,898.75	304.19	3,894.42	2,163.57
	14	11.000	BITUM	345.51	2,168.43	921.46	1,685.79	14,692.04	5,624.60	25,437.83	2,312.53
	15	7.600	BITUM	321.46	1,012.81	174.79	770.12	10,101.23	1,630.75	14,011.16	1,843.57
	16	2.800	GRAVEL	1,582.47	299.13	144.26	3,056.22	5,773.38	1,184.97	12,040.43	4,300.15
	17	5.100	BITUM	212.96	8,193.93	407.92	1,564.59	7,695.57	1,717.01	19,791.98	3,880.78
	17	7.700	GRAVEL	2,127.87	435.29	218.22	458.16	7,600.62	2,315.46	13,155.62	1,708.52
	18	4.900	BITUM	149.27	320.79	140.51	480.90	6,671.42	3,354.27	11,117.16	2,268.81
	19	4.500	GRAVEL	3,146.50	1,274.44	179.38	618.56	9,860.97	2,372.49	17,452.34	3,878.30
	20	2.900	BITUM	631.03	453.87	991.09	2,563.09	8,730.70	2,811.26	16,181.04	5,579.67
	20	7.200	GRAVEL	5,348.61	767.37	1,453.79	2,411.46	12,206.58	3,262.72	25,450.53	3,534.80
	21	10.700	BITUM	375.66	1,062.30	674.95	999.98	14,756.17	3,235.18	21,104.24	1,972.36
	21	4.100	GRAVEL	2,799.61	223.18	536.63	410.40	4,302.96	1,263.33	9,536.11	2,325.88
	22	15.700	BITUM	1,021.79	2,244.64	853.42	1,114.97	27,027.13	12,826.86	45,088.81	2,871.90
	22	10.000	GRAVEL	6,676.16	730.62	1,482.45	1,026.30	13,229.88	3,172.05	26,317.46	2,631.75
	23	2.200	BITUM	70.49	169.91	138.58	45.14	2,476.67	357.28	3,258.07	1,480.94
	24	5.000	BITUM	492.18	3,166.57	417.46	873.34	11,034.17	1,779.90	17,763.62	3,552.72
	24	8.300	GRAVEL	5,079.21	616.62	1,526.79	760.86	12,596.16	3,132.10	23,711.74	2,856.84
	25	11.700	BITUM	842.28	5,309.59	3,983.25	1,385.71	15,873.34	10,081.71	37,475.88	3,203.07
	26	3.000	BITUM	175.99	438.12	207.02	398.81	6,791.49	1,306.01	9,317.44	3,105.81
	26	3.100	GRAVEL	2,979.82	246.16	106.80	259.50	4,788.69	986.64	9,367.61	3,021.81
	27	6.300	BITUM	266.20	415.84	2,304.03	170.48	8,420.36	1,666.52	13,243.43	2,102.13
	28	9.500	BITUM	311.75	4,064.09	633.28	2,250.67	10,904.88	2,293.67	20,458.34	2,153.51
	29	0.200	BITUM	87.26	118.11	42.10	55.88	2,439.46	442.29	3,185.10	15,925.50
	30	14.300	BITUM	1,621.29	9,971.33	820.18	1,258.33	23,270.34	6,798.12	43,739.59	3,058.71
	31	0.300	BITUM	16.65	22.54	26.56	10.66	1,586.70	558.55	2,221.66	7,405.53
	31	5.000	GRAVEL	2,242.42	375.66	1,050.51	387.15	7,128.60	2,377.03	13,561.37	2,712.27
	32	7.800	BITUM	1,100.82	2,332.92	436.55	1,654.85	18,052.31	3,854.16	27,431.61	3,516.87
	32	16.300	GRAVEL	7,757.91	1,631.12	954.81	1,101.97	22,186.91	6,225.70	39,858.42	2,445.30
	33	2.340	BITUM	257.79	17,294.32	263.49	434.28	6,994.48	4,279.31	29,523.67	12,616.95
	33	6.520	GRAVEL	2,282.45	800.37	160.88	356.59	7,567.05	1,690.24	12,857.58	1,972.02
	34	3.500	BITUM	114.71	155.29	1,109.79	376.83	5,216.46	1,035.49	8,008.57	2,288.16
	35	4.900	BITUM	251.89	3,216.49	355.72	1,287.27	10,651.86	3,714.24	19,477.47	3,974.99
	36	2.600	BITUM	194.61	2,052.80	967.36	636.09	6,064.30	1,238.09	11,153.25	4,289.71
	36	5.900	GRAVEL	4,587.97	385.61	298.72	182.41	6,205.61	1,616.18	13,276.50	2,250.25

RUN DATE: 02-25-2014 TIME: 13:36:04  
 Fringe Benefits NOT Included  
 FOR THE YEAR 0000 CSAH REG  
 ROUTINE MAINTENANCE

PINE COUNTY HIGHWAY DEPARTMENT

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	SMOOTHING SURFACE	MINOR SURFACE REPAIR	ROADSIDE & DRAINAGE	BRUSH AND WEED CONTROL	SNOW AND ICE REMOVAL	TRAFFIC SERVICES (& SIGNS)	TOTAL COSTS	COST/ MILE	
37	1.300 BITUM	90.10	121.96	43.47	332.87	4,624.20	682.80	5,895.40	4,534.92
38	2.300 BITUM	131.17	1,526.77	99.94	635.25	5,447.10	1,148.34	8,988.57	3,908.07
39	5.000 BITUM	212.90	2,537.56	134.99	487.49	8,309.92	1,364.02	13,046.88	2,609.38
40	1.300 BITUM	728.21	8,758.10	132.62	642.32	9,886.95	1,560.01	21,708.21	16,698.62
40	9.700 GRAVEL	11,235.22	2,684.20	2,067.52	1,451.19	41,136.06	10,064.24	68,638.43	7,076.13
41	8.600 BITUM	439.13	7,289.43	391.23	1,637.99	14,326.70	3,295.45	27,379.93	3,183.71
41	2.500 GRAVEL	2,535.27	172.80	61.58	81.74	3,648.22	2,095.09	8,594.70	3,437.88
42	2.000 GRAVEL	2,400.88	148.44	110.49	141.75	2,649.34	685.56	6,136.46	3,068.23
43	8.200 BITUM	533.62	12,184.15	601.37	4,005.99	17,510.56	8,050.10	42,885.79	5,229.97
44	5.100 GRAVEL	2,339.50	415.97	1,741.48	868.88	8,439.27	2,113.97	15,919.07	3,121.39
45	2.000 GRAVEL	1,859.86	250.10	148.93	197.87	5,760.69	1,479.41	9,696.86	4,848.43
46	19.000 BITUM	3,635.88	14,767.77	2,385.59	9,390.43	46,216.16	15,471.18	91,869.01	4,835.21
46	3.000 GRAVEL	3,793.81	353.77	1,554.52	598.44	7,936.49	1,815.10	16,052.13	5,350.71
47	2.100 BITUM	653.57	2,138.60	291.36	556.11	14,848.60	4,066.74	22,554.98	10,740.47
47	3.000 GRAVEL	2,461.81	1,031.17	1,244.84	670.00	16,697.97	4,019.03	26,124.82	8,708.27
48	7.800 BITUM	308.62	15,097.38	148.88	483.75	12,051.99	2,191.18	30,281.80	3,882.28
49	4.000 GRAVEL	2,547.71	412.37	186.95	500.27	7,673.72	1,654.95	12,975.97	3,243.99
50	4.500 BITUM	781.44	5,640.64	3,277.08	517.06	13,940.44	2,350.90	26,507.56	5,890.57
51	3.600 BITUM	487.24	3,971.02	167.95	467.57	11,482.28	2,426.28	19,002.34	5,278.43
52	4.200 BITUM	289.81	5,732.90	139.82	328.63	10,074.24	2,310.78	18,876.18	4,494.33
52	1.500 GRAVEL	3,644.40	140.14	49.94	209.36	3,402.48	1,480.78	8,927.10	5,951.40
53	4.600 BITUM	177.95	646.53	177.11	413.55	8,238.19	1,096.58	10,749.91	2,336.94
54	5.200 BITUM	137.61	326.80	253.43	562.19	7,306.40	974.16	9,560.59	1,838.58
55	0.800 BITUM	87.65	3,714.39	71.03	505.53	5,034.06	1,114.49	10,527.15	13,158.94
55	1.500 GRAVEL	164.31	222.40	79.27	105.21	3,227.29	832.83	4,631.31	3,087.54
56	2.000 BITUM	184.75	250.07	89.13	347.29	7,797.15	2,235.45	10,903.84	5,451.92
61	31.250 BITUM	2,317.21	18,165.30	16,578.01	17,390.58	73,722.99	29,902.32	158,076.41	5,058.45
TOTAL	429.710	109,103.44	190,200.17	60,273.57	83,763.27	814,497.00	244,621.09	1,502,458.54	3,496.45

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 Fringe Benefits NOT Included  
 FOR THE YEAR 0000 CSAH REG  
 REPAIRS AND REPLACEMENTS

PINE COUNTY HIGHWAY DEPARTMENT

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CA620R

SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	RESHAPING	RESURFACING	CULVERTS BRIDGES GUARD RAILS	WASHOUTS	SUBGRADE REPAIR	TOTAL COSTS	COST/ MILE
ROAD	LENGTH	SURFACE					
1	3.400	BITUM	0.00	0.00	0.00	0.00	0.00
3	2.500	BITUM	704.46	306.00	0.00	3,135.30	0.00
4	2.200	BITUM	0.00	0.00	0.00	0.00	0.00
5	6.600	GRAVEL	0.00	120.24	0.00	0.00	0.00
6	1.400	BITUM	0.00	0.00	0.00	0.00	0.00
7	9.400	BITUM	0.00	548.80	4,089.86	0.00	0.00
8	6.000	BITUM	1,145.20	1,627.24	0.00	8,689.26	0.00
9	6.800	BITUM	424.50	933.60	0.00	2,687.40	0.00
10	7.700	BITUM	0.00	0.00	0.00	0.00	0.00
11	8.200	BITUM	0.00	124.98	32.38	0.00	0.00
12	3.700	GRAVEL	0.00	0.00	0.00	0.00	0.00
13	1.800	GRAVEL	39.06	0.00	0.00	0.00	0.00
14	11.000	BITUM	0.00	0.00	66.34	0.00	0.00
15	7.600	BITUM	1,563.66	0.00	0.00	79.90	0.00
16	2.800	GRAVEL	0.00	0.00	0.00	0.00	0.00
17	5.100	BITUM	78.12	407.05	61.94	0.00	0.00
17	7.700	GRAVEL	39.06	0.00	0.00	0.00	0.00
18	4.900	BITUM	0.00	0.00	0.00	0.00	0.00
19	4.500	GRAVEL	39.06	178.12	0.00	557.66	0.00
20	7.200	GRAVEL	39.06	916.26	0.00	0.00	0.00
21	4.100	GRAVEL	0.00	0.00	0.00	564.00	0.00
22	10.000	GRAVEL	592.95	14,430.72	0.00	0.00	0.00
23	2.200	BITUM	0.00	0.00	0.00	30.90	0.00
24	5.000	BITUM	0.00	1,090.58	0.00	41.04	0.00
24	8.300	GRAVEL	19.56	0.00	0.00	0.00	0.00
25	11.700	BITUM	0.00	0.00	1,222.34	1,086.58	421.90
26	3.100	GRAVEL	0.00	0.00	0.00	0.00	0.00
27	6.300	BITUM	39.06	468.00	0.00	546.29	39.84
28	9.500	BITUM	78.12	0.00	0.00	378.44	0.00
29	0.200	BITUM	0.00	0.00	2,922.99	0.00	0.00
30	14.300	BITUM	0.00	0.00	8,782.50	0.00	0.00
31	5.000	GRAVEL	0.00	0.00	0.00	5,170.00	0.00
32	7.800	BITUM	225.60	0.00	48.12	545.02	0.00
32	16.300	GRAVEL	504.08	277.55	34.52	0.00	0.00
33	2.340	BITUM	1,944.06	890.60	0.00	0.00	41.04
33	6.520	GRAVEL	0.00	0.00	0.00	0.00	0.00
34	3.500	BITUM	0.00	0.00	0.00	0.00	0.00
35	4.900	BITUM	0.00	0.00	0.00	0.00	0.00
36	2.600	BITUM	966.84	0.00	0.00	555.29	0.00
36	5.900	GRAVEL	0.00	0.00	0.00	0.00	0.00
37	1.300	BITUM	0.00	0.00	0.00	0.00	0.00
38	2.300	BITUM	0.00	0.00	0.00	0.00	0.00
39	5.000	BITUM	0.00	0.00	102.10	0.00	0.00
40	1.300	BITUM	0.00	2,857.55	38.16	658.26	0.00
40	9.700	GRAVEL	44,264.37	0.00	15,621.91	1,080.06	0.00
41	8.600	BITUM	0.00	34.53	38.16	1,416.17	0.00
41	2.500	GRAVEL	0.00	0.00	16.83	0.00	0.00

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TOTAL CLASS	ROAD	LENGTH	SURFACE	RESHAPING	RESURFACING	CULVERTS BRIDGES GUARD RAILS	WASHOUTS	SUBGRADE REPAIR	TOTAL COSTS	COST/ MILE
	42	2.000	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	43	8.200	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	44	5.100	GRAVEL	118.68	996.19	0.00	0.00	1,014.60	2,129.47	417.54
	45	2.000	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	46	19.000	BITUM	5,545.36	18,051.67	1,814.52	1,515.30	41.04	26,967.89	1,419.36
	46	3.000	GRAVEL	841.40	4,585.88	0.00	0.00	0.00	5,427.28	1,809.09
	47	2.100	BITUM	1,300.04	0.00	0.00	0.00	0.00	1,300.04	619.07
	47	3.000	GRAVEL	0.00	57,687.38	0.00	0.00	0.00	57,687.38	19,229.13
	48	7.800	BITUM	0.00	0.00	34.16	0.00	0.00	34.16	4.38
	49	4.000	GRAVEL	0.00	3,990.06	0.00	0.00	0.00	3,990.06	997.52
	50	4.500	BITUM	837.57	7,632.36	0.00	2,733.40	70.08	11,273.41	2,505.20
	51	3.600	BITUM	0.00	69.13	740.32	0.00	0.00	809.45	224.85
	52	4.200	BITUM	0.00	0.00	117.48	0.00	0.00	117.48	27.97
	52	1.500	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	53	4.600	BITUM	874.26	0.00	61.94	89.58	0.00	1,025.78	223.00
	54	5.200	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	55	0.800	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	55	1.500	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	56	2.000	BITUM	0.00	1,198.50	0.00	3,824.76	0.00	5,023.26	2,511.63
	61	31.250	BITUM	69.06	66,659.96	333.41	533.26	0.00	67,595.69	2,163.06
	TOTAL	429.710		62,293.19	186,082.95	36,179.98	30,111.93	7,434.44	322,102.49	749.58

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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	NEW CULVERT RAILS TILING	CUTS & FILLS	SEEDING SODDING	TOTAL COSTS	COST/ MILE
	1	3.400	BITUM	0.00	0.00	0.00	0.00	0.00
	3	2.500	BITUM	0.00	0.00	0.00	0.00	0.00
	4	2.200	BITUM	0.00	0.00	0.00	0.00	0.00
	5	6.600	GRAVEL	0.00	0.00	0.00	0.00	0.00
	6	1.400	BITUM	1,230.81	0.00	0.00	1,230.81	879.15
	7	9.400	BITUM	775.65	0.00	0.00	775.65	82.52
	8	6.000	BITUM	9,829.17	0.00	0.00	9,829.17	1,638.20
	9	6.800	BITUM	20,896.25	0.00	0.00	20,896.25	3,072.98
	10	7.700	BITUM	0.00	0.00	0.00	0.00	0.00
	11	8.200	BITUM	1,966.28	16,414.95	0.00	18,381.23	2,241.61
	12	3.700	GRAVEL	831.32	0.00	0.00	831.32	224.68
	13	1.800	GRAVEL	0.00	0.00	0.00	0.00	0.00
	14	11.000	BITUM	1,435.90	0.00	0.00	1,435.90	130.54
	15	7.600	BITUM	0.00	0.00	0.00	0.00	0.00
	16	2.800	GRAVEL	0.00	0.00	0.00	0.00	0.00
	17	5.100	BITUM	78.24	0.00	0.00	78.24	15.34
	17	7.700	GRAVEL	0.00	0.00	0.00	0.00	0.00
	18	4.900	BITUM	0.00	0.00	0.00	0.00	0.00
	19	4.500	GRAVEL	5,267.07	0.00	0.00	5,267.07	1,170.46
	20	7.200	GRAVEL	11,539.20	0.00	0.00	11,539.20	1,602.67
	21	4.100	GRAVEL	0.00	0.00	0.00	0.00	0.00
	22	15.700	BITUM	1,834.96	0.00	0.00	1,834.96	116.88
	22	10.000	GRAVEL	6,958.81	0.00	0.00	6,958.81	695.88
	23	2.200	BITUM	3,303.11	0.00	0.00	3,303.11	1,501.41
	24	8.300	GRAVEL	196.47	0.00	0.00	196.47	23.67
	25	11.700	BITUM	130.00	0.00	0.00	130.00	11.11
	26	3.100	GRAVEL	0.00	0.00	0.00	0.00	0.00
	27	6.300	BITUM	2,776.52	0.00	0.00	2,776.52	440.72
	28	9.500	BITUM	0.00	0.00	0.00	0.00	0.00
	29	0.200	BITUM	20,319.22	0.00	0.00	20,319.22	101,596.10
	30	14.300	BITUM	13,185.94	0.00	0.00	13,185.94	922.09
	31	5.000	GRAVEL	0.00	0.00	0.00	0.00	0.00
	32	7.800	BITUM	1,824.32	0.00	0.00	1,824.32	233.89
	32	16.300	GRAVEL	1,386.97	0.00	0.00	1,386.97	85.09
	33	2.340	BITUM	28.96	0.00	0.00	28.96	12.38
	33	6.520	GRAVEL	108.69	0.00	0.00	108.69	16.67
	34	3.500	BITUM	167.06	0.00	0.00	167.06	47.73
	35	4.900	BITUM	0.00	0.00	0.00	0.00	0.00
	36	2.600	BITUM	814.53	0.00	0.00	814.53	313.28
	36	5.900	GRAVEL	3,296.82	0.00	0.00	3,296.82	558.78
	37	1.300	BITUM	0.00	0.00	0.00	0.00	0.00
	38	2.300	BITUM	0.00	0.00	0.00	0.00	0.00
	39	5.000	BITUM	0.00	0.00	0.00	0.00	0.00
	40	9.700	GRAVEL	30,877.02	10,049.80	1,594.85	42,521.67	4,383.68
	41	8.600	BITUM	3,346.34	0.00	0.00	3,346.34	389.11
	41	2.500	GRAVEL	4,364.27	0.00	0.00	4,364.27	1,745.71
	42	2.000	GRAVEL	0.00	0.00	0.00	0.00	0.00

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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	NEW CULVERT RAILS TILING	CUTS & FILLS	SEEDING SODDING	TOTAL COSTS	COST/ MILE
	43	8.200	BITUM	2,585.78	0.00	0.00		
	44	5.100	GRAVEL	48.00	0.00	0.00	2,585.78	315.34
	45	2.000	GRAVEL	0.00	0.00	0.00	48.00	9.41
	46	19.000	BITUM	4,188.06	1,194.24	0.00	0.00	0.00
	46	3.000	GRAVEL	2,512.30	0.00	0.00	5,382.30	283.28
	47	3.000	GRAVEL	5,283.36	0.00	0.00	2,512.30	837.43
	48	7.800	BITUM	0.00	0.00	0.00	5,283.36	1,761.12
	49	4.000	GRAVEL	74.46	0.00	0.00	0.00	0.00
	50	4.500	BITUM	2,075.91	0.00	0.00	74.46	18.62
	51	3.600	BITUM	21,779.43	0.00	0.00	2,075.91	461.31
	52	1.500	GRAVEL	3,653.20	0.00	0.00	21,779.43	6,049.84
	53	4.600	BITUM	0.00	0.00	0.00	3,653.20	2,435.47
	54	5.200	BITUM	0.00	0.00	0.00	0.00	0.00
	55	0.800	BITUM	0.00	0.00	0.00	0.00	0.00
	55	1.500	GRAVEL	0.00	0.00	0.00	0.00	0.00
	56	2.000	BITUM	0.00	0.00	0.00	0.00	0.00
	61	31.250	BITUM	7,919.20	0.00	319.60	0.00	0.00
							8,238.80	263.64
	TOTAL	429.710		198,889.60	27,658.99	1,914.45	228,463.04	531.67

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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	DUST TREATMENTS	DISASTER UNUSUAL DAMAGES	TOTAL COSTS	COST/ MILE
	1	3.400	BITUM	0.00	0.00	0.00	0.00
	3	2.500	BITUM	0.00	0.00	0.00	0.00
	4	2.200	BITUM	0.00	0.00	0.00	0.00
	5	6.600	GRAVEL	0.00	0.00	0.00	0.00
	6	1.400	BITUM	0.00	0.00	0.00	0.00
	7	9.400	BITUM	0.00	0.00	0.00	0.00
	8	6.000	BITUM	0.00	0.00	0.00	0.00
	9	6.800	BITUM	0.00	0.00	0.00	0.00
	10	7.700	BITUM	0.00	0.00	0.00	0.00
	11	8.200	BITUM	0.00	0.00	0.00	0.00
	12	3.700	GRAVEL	9,092.05	0.00	9,092.05	2,457.31
	13	1.800	GRAVEL	4,423.16	0.00	4,423.16	2,457.31
	14	11.000	BITUM	0.00	0.00	0.00	0.00
	15	7.600	BITUM	0.00	0.00	0.00	0.00
	16	2.800	GRAVEL	0.00	0.00	0.00	0.00
	17	7.700	GRAVEL	4,914.62	0.00	4,914.62	638.26
	18	4.900	BITUM	0.00	0.00	0.00	0.00
	19	4.500	GRAVEL	0.00	70.15	70.15	15.59
	20	7.200	GRAVEL	4,914.64	88.59	5,003.23	694.89
	21	10.700	BITUM	0.00	169.20	169.20	15.81
	21	4.100	GRAVEL	0.00	87.80	87.80	21.41
	22	15.700	BITUM	0.00	243.48	243.48	15.51
	22	10.000	GRAVEL	0.00	289.83	289.83	28.98
	24	8.300	GRAVEL	10,425.28	93.49	10,518.77	1,267.32
	25	11.700	BITUM	0.00	0.00	0.00	0.00
	26	3.100	GRAVEL	0.00	64.39	64.39	20.77
	27	6.300	BITUM	0.00	0.00	0.00	0.00
	28	9.500	BITUM	0.00	0.00	0.00	0.00
	29	0.200	BITUM	0.00	0.00	0.00	0.00
	30	14.300	BITUM	0.00	0.00	0.00	0.00
	31	0.300	BITUM	0.00	112.80	112.80	376.00
	31	5.000	GRAVEL	0.00	179.67	179.67	35.93
	32	7.800	BITUM	0.00	112.80	112.80	14.46
	32	16.300	GRAVEL	0.00	329.11	329.11	20.19
	33	6.520	GRAVEL	0.00	0.00	0.00	0.00
	34	3.500	BITUM	0.00	0.00	0.00	0.00
	35	4.900	BITUM	0.00	107.48	107.48	21.93
	36	5.900	GRAVEL	0.00	0.00	0.00	0.00
	37	1.300	BITUM	0.00	0.00	0.00	0.00
	38	2.300	BITUM	0.00	48.64	48.64	21.15
	39	5.000	BITUM	0.00	0.00	0.00	0.00
	40	9.700	GRAVEL	7,818.96	137.06	7,956.02	820.21
	41	8.600	BITUM	0.00	32.63	32.63	3.79
	41	2.500	GRAVEL	0.00	0.00	0.00	0.00
	42	2.000	GRAVEL	5,212.64	32.63	5,245.27	2,622.64
	43	8.200	BITUM	0.00	0.00	0.00	0.00
	44	5.100	GRAVEL	0.00	0.00	0.00	0.00

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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	DUST TREATMENTS	DISASTER UNUSUAL DAMAGES	TOTAL COSTS	COST/ MILE
	45	2.000	GRAVEL	0.00	0.00	0.00	0.00
	46	19.000	BITUM	0.00	215.48	215.48	11.34
	46	3.000	GRAVEL	0.00	30.06	30.06	10.02
	47	3.000	GRAVEL	7,818.96	0.00	7,818.96	2,606.32
	48	7.800	BITUM	0.00	0.00	0.00	0.00
	49	4.000	GRAVEL	0.00	0.00	0.00	0.00
	50	4.500	BITUM	0.00	0.00	0.00	0.00
	51	3.600	BITUM	0.00	0.00	0.00	0.00
	52	1.500	GRAVEL	3,909.48	0.00	3,909.48	2,606.32
	53	4.600	BITUM	0.00	0.00	0.00	0.00
	54	5.200	BITUM	0.00	0.00	0.00	0.00
	55	0.800	BITUM	0.00	36.38	36.38	45.48
	55	1.500	GRAVEL	0.00	0.00	0.00	0.00
	56	2.000	BITUM	0.00	0.00	0.00	0.00
	61	31.250	BITUM	0.00	208.26	208.26	6.66
<b>TOTAL</b>		429.710		58,529.79	2,689.93	61,219.72	142.47

SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
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TOTAL CLASS

ROAD	LENGTH	SURFACE	SMOOTHING SURFACE	MINOR SURFACE REPAIR	ROADSIDE & DRAINAGE	BRUSH AND WEED CONTROL	SNOW AND ICE REMOVAL	TRAFFIC SERVICES (& SIGNS)	TOTAL COSTS	COST/ MILE
2	5.000	BITUM	196.73	503.59	174.64	972.88	9,886.72	1,294.06	13,028.62	2,605.72
3	2.000	BITUM	107.93	146.10	52.07	293.81	4,981.22	832.54	6,413.67	3,206.84
4	1.100	BITUM	39.15	52.99	18.89	249.77	1,854.07	198.45	2,413.32	2,193.93
7	0.500	BITUM	17.95	746.49	24.71	11.49	1,816.73	350.42	2,967.79	5,935.58
8	1.180	BITUM	89.14	814.62	43.00	57.08	3,066.67	2,549.04	6,619.55	5,609.79
9	0.040	BITUM	1.62	2.19	0.78	1.04	31.78	137.92	175.33	4,383.25
11	0.840	BITUM	45.40	78.71	33.08	29.07	3,539.78	1,684.48	5,410.52	6,441.10
12	0.140	BITUM	292.77	3,748.82	375.89	4.67	1,249.14	166.66	5,837.95	41,699.64
12	0.180	GRAVEL	169.70	12.70	65.20	6.01	730.78	307.00	1,291.39	7,174.39
13	1.020	BITUM	34.02	145.95	69.89	21.79	1,309.69	328.51	1,909.85	1,872.40
13	0.490	GRAVEL	16.34	22.12	7.88	10.46	320.99	82.84	460.63	940.06
18	0.840	BITUM	25.58	34.63	12.34	16.38	2,106.94	673.74	2,869.61	3,416.20
22	0.360	BITUM	19.41	26.28	9.37	12.43	381.31	98.40	547.20	1,520.00
23	4.500	BITUM	144.15	1,694.38	84.44	616.60	4,319.44	860.37	7,719.38	1,715.42
29	1.450	BITUM	797.92	7,378.54	305.24	476.67	15,328.38	3,510.13	27,796.88	19,170.26
32	0.800	BITUM	126.60	15,957.41	172.28	428.20	1,296.25	836.90	18,817.64	23,522.05
33	0.750	BITUM	38.33	1,551.36	74.88	24.55	2,290.69	362.01	4,341.82	5,789.09
34	0.500	BITUM	16.39	22.18	7.91	10.49	321.90	83.07	461.94	923.88
35	1.000	BITUM	51.41	69.59	24.80	32.92	1,009.79	260.59	1,449.10	1,449.10
39	0.900	BITUM	38.31	2,355.05	18.48	355.35	1,435.29	194.19	4,396.67	4,885.19
40	0.990	BITUM	185.76	321.31	89.62	118.95	3,717.84	941.60	5,375.08	5,429.37
41	0.300	BITUM	15.31	20.72	7.39	9.80	1,784.20	77.60	1,915.02	6,383.40
43	2.540	BITUM	143.90	194.78	69.42	239.89	4,628.58	1,716.52	6,993.09	2,753.19
44	0.400	BITUM	24.11	599.79	52.69	175.60	1,775.78	122.20	2,750.17	6,875.43
44	0.290	GRAVEL	17.48	23.66	8.43	11.19	423.50	88.60	572.86	1,975.38
46	3.440	BITUM	527.35	5,405.03	1,344.52	987.42	6,894.94	2,234.81	17,394.07	5,056.42
46	0.980	GRAVEL	1,193.00	115.49	41.16	90.92	1,675.77	432.45	3,548.79	3,621.21
52	0.320	BITUM	22.09	29.90	10.66	14.14	1,199.58	436.26	1,712.63	5,351.97
52	1.030	GRAVEL	71.08	96.21	34.29	45.51	1,396.14	360.29	2,003.52	1,945.17
55	1.700	BITUM	186.26	12,987.04	89.86	119.26	3,724.86	1,138.66	18,245.94	10,732.91
55	0.200	GRAVEL	21.90	29.65	10.57	14.02	430.18	240.73	747.05	3,735.25
60	0.300	BITUM	35.02	47.40	16.90	22.42	1,993.92	177.48	2,293.14	7,643.80
61	11.910	BITUM	882.92	10,249.83	11,625.57	2,155.15	27,734.44	25,879.39	78,527.30	6,593.39
62	0.540	BITUM	77.11	3,303.35	37.20	49.39	2,722.81	390.88	6,580.74	12,186.56
63	0.210	BITUM	31.99	756.85	93.38	20.49	1,001.09	162.18	2,065.98	9,838.00
64	0.360	BITUM	150.23	3,553.40	72.48	96.20	5,675.40	873.27	10,420.98	28,947.17
65	0.200	BITUM	25.81	105.85	12.45	16.52	889.58	130.82	1,181.03	5,905.15
66	0.350	BITUM	127.16	5,066.13	178.92	81.42	4,912.50	644.54	11,010.67	31,459.06
TOTAL	49.650		6,007.33	78,270.09	15,371.28	7,899.95	129,858.67	50,859.60	288,266.92	5,805.98

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 REPAIRS AND REPLACEMENTS

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	RESHAPING	RESURFACING	CULVERTS BRIDGES GUARD RAILS	WASHOUTS	SUBGRADE REPAIR	TOTAL COSTS	COST/ MILE
	2	5.000	BITUM	0.00	0.00	76.38	0.00	0.00	76.38	15.28
	3	2.000	BITUM	0.00	457.20	0.00	1,791.60	0.00	2,248.80	1,124.40
	11	0.840	BITUM	80.16	0.00	0.00	0.00	396.16	476.32	567.05
	12	0.140	BITUM	230.36	249.96	0.00	0.00	0.00	476.32	567.05
	12	0.180	GRAVEL	0.00	0.00	0.00	0.00	0.00	480.32	3,430.86
	13	1.020	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	13	0.490	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	22	0.360	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	23	4.500	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29	1.450	BITUM	39.06	0.00	11,106.41	268.74	0.00	0.00	0.00
	32	0.800	BITUM	0.00	0.00	88.24	0.00	0.00	11,414.21	7,871.87
	33	0.750	BITUM	0.00	4,630.00	0.00	0.00	0.00	88.24	110.30
	35	1.000	BITUM	0.00	0.00	0.00	0.00	0.00	4,630.00	6,173.33
	39	0.900	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	40	0.990	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	41	0.300	BITUM	0.00	609.23	0.00	0.00	0.00	609.23	615.38
	43	2.540	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	44	0.290	GRAVEL	0.00	0.00	0.00	69.06	0.00	69.06	27.19
	46	3.440	BITUM	0.00	126.21	0.00	256.80	0.00	0.00	0.00
	46	0.980	GRAVEL	0.00	484.28	0.00	0.00	0.00	383.01	111.34
	52	0.320	BITUM	0.00	83,944.91	0.00	0.00	0.00	484.28	494.16
	52	1.030	GRAVEL	0.00	0.00	0.00	0.00	0.00	83,944.91	262,327.84
	55	0.200	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	60	0.300	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	61	11.910	BITUM	390.00	217.35	1,331.36	0.00	0.00	0.00	0.00
	62	0.540	BITUM	0.00	0.00	0.00	0.00	0.00	1,938.71	162.78
	63	0.210	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	64	0.360	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	65	0.200	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	66	0.350	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	49.650		739.58	90,719.14	12,602.39	2,386.20	396.16	106,843.47	2,151.93

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PINE COUNTY HIGHWAY DEPARTMENT

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS

ROAD	LENGTH	SURFACE	NEW CULVERT RAILS TILING	CUTS & FILLS	SEEDING SODDING	TOTAL COSTS	COST/ MILE
2	5.000	BITUM	2,252.37	0.00	0.00	2,252.37	450.47
8	1.180	BITUM	28.96	0.00	0.00	28.96	24.54
11	0.840	BITUM	0.00	1,823.88	0.00	1,823.88	2,171.29
12	0.180	GRAVEL	28.96	0.00	0.00	28.96	160.89
13	1.020	BITUM	0.00	0.00	0.00	0.00	0.00
13	0.490	GRAVEL	0.00	0.00	0.00	0.00	0.00
22	0.360	BITUM	0.00	0.00	0.00	0.00	0.00
23	4.500	BITUM	19.60	0.00	0.00	19.60	4.36
29	1.450	BITUM	9,656.96	0.00	0.00	9,656.96	6,659.97
32	0.800	BITUM	3,790.12	0.00	0.00	3,790.12	4,737.65
33	0.750	BITUM	0.00	0.00	0.00	0.00	0.00
35	1.000	BITUM	0.00	0.00	0.00	0.00	0.00
39	0.900	BITUM	0.00	0.00	0.00	0.00	0.00
40	0.990	BITUM	1,637.47	0.00	376.86	2,014.33	2,034.68
41	0.300	BITUM	0.00	0.00	0.00	0.00	0.00
44	0.290	GRAVEL	0.00	0.00	0.00	0.00	0.00
46	3.440	BITUM	648.24	0.00	0.00	648.24	188.44
46	0.980	GRAVEL	0.00	0.00	0.00	0.00	0.00
52	0.320	BITUM	1,926.70	0.00	0.00	1,926.70	6,020.94
52	1.030	GRAVEL	0.00	0.00	0.00	0.00	0.00
55	0.200	GRAVEL	0.00	0.00	0.00	0.00	0.00
60	0.300	BITUM	0.00	0.00	0.00	0.00	0.00
61	11.910	BITUM	11,419.80	0.00	1,330.50	12,750.30	1,070.55
62	0.540	BITUM	0.00	0.00	0.00	0.00	0.00
63	0.210	BITUM	0.00	0.00	0.00	0.00	0.00
64	0.360	BITUM	0.00	0.00	0.00	0.00	0.00
65	0.200	BITUM	0.00	0.00	0.00	0.00	0.00
66	0.350	BITUM	0.00	0.00	0.00	0.00	0.00
TOTAL	49.650		31,409.18	1,823.88	1,707.36	34,940.42	703.73

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
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 FOR ACCOUNTS 00 TO .

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS

ROAD	LENGTH	SURFACE	DUST TREATMENTS	DISASTER UNUSUAL DAMAGES	TOTAL COSTS	COST/ MILE
2	5.000	BITUM	0.00	0.00		
12	0.180	GRAVEL	442.32	0.00	0.00	0.00
13	1.020	BITUM	0.00	0.00	442.32	2,457.33
13	0.490	GRAVEL	1,204.08	0.00	0.00	0.00
22	0.360	BITUM	0.00	0.00	1,204.08	2,457.31
23	4.500	BITUM	0.00	0.00	0.00	0.00
32	0.800	BITUM	0.00	0.00	0.00	0.00
33	0.750	BITUM	0.00	0.00	0.00	0.00
35	1.000	BITUM	0.00	0.00	0.00	0.00
39	0.900	BITUM	0.00	0.00	0.00	0.00
40	0.990	BITUM	0.00	0.00	0.00	0.00
41	0.300	BITUM	0.00	0.00	0.00	0.00
44	0.290	GRAVEL	0.00	0.00	0.00	0.00
46	3.440	BITUM	0.00	0.00	0.00	0.00
46	0.980	GRAVEL	0.00	0.00	0.00	0.00
52	0.320	BITUM	2,684.51	0.00	0.00	0.00
52	1.030	GRAVEL	0.00	0.00	2,684.51	8,389.09
55	0.200	GRAVEL	0.00	0.00	0.00	0.00
60	0.300	BITUM	0.00	0.00	0.00	0.00
61	11.910	BITUM	0.00	40.53	0.00	0.00
62	0.540	BITUM	0.00	0.00	40.53	3.40
63	0.210	BITUM	0.00	0.00	0.00	0.00
64	0.360	BITUM	0.00	0.00	0.00	0.00
65	0.200	BITUM	0.00	0.00	0.00	0.00
66	0.350	BITUM	0.00	0.00	0.00	0.00
TOTAL	49.650		4,330.91	40.53	4,371.44	88.05

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	SMOOTHING SURFACE	MINOR SURFACE REPAIR	ROADSIDE & DRAINAGE	BRUSH AND WEED CONTROL	SNOW AND ICE REMOVAL	TRAFFIC SERVICES (& SIGNS)	TOTAL COSTS	COST/ MILE
101	4.080	GRAVEL	1,568.36	115.75	70.41	695.40	1,679.74	433.48	4,563.14	1,118.42	
102	4.850	GRAVEL	1,196.79	128.38	72.94	1,176.68	1,913.02	819.07	5,306.88	1,094.20	
103	4.990	GRAVEL	2,250.18	171.12	60.99	465.82	2,483.37	1,067.70	6,499.18	1,302.44	
104	6.990	GRAVEL	4,806.65	1,013.95	2,953.11	835.20	14,502.25	3,646.76	27,757.92	3,971.09	
105	2.000	GRAVEL	2,270.43	458.95	564.96	1,107.15	6,228.51	1,698.25	12,328.25	6,164.13	
106	1.000	BITUM	267.90	547.36	109.91	539.03	4,539.87	1,154.82	7,158.89	7,158.89	
106	2.100	GRAVEL	2,143.77	647.57	307.68	1,337.22	9,526.96	2,554.62	16,517.82	7,865.63	
107	0.630	BITUM	1.43	1.94	0.69	75.82	28.09	7.25	115.22	182.89	
108	0.500	BITUM	4.29	150.65	2.07	77.66	84.35	21.77	340.79	681.58	
109	1.000	BITUM	19.37	410.00	9.34	87.30	380.34	98.15	1,004.50	1,004.50	
109	1.500	GRAVEL	339.61	39.32	67.90	93.49	570.52	147.22	1,258.06	838.71	
110	0.500	BITUM	19.86	339.74	9.59	87.63	390.24	487.73	1,334.79	2,669.58	
111	1.520	GRAVEL	1,002.78	119.89	68.40	553.06	1,869.37	559.68	4,173.18	2,745.51	
112	2.000	GRAVEL	1,028.28	89.97	32.07	843.36	1,305.58	609.27	3,908.53	1,954.27	
114	3.050	GRAVEL	2,331.87	152.57	54.39	221.97	2,253.89	636.15	5,650.84	1,852.73	
115	3.420	GRAVEL	1,596.51	174.34	207.15	307.18	3,242.77	1,268.57	6,796.52	1,987.29	
117	6.960	BITUM	19.90	251.13	9.61	312.35	560.71	344.84	1,498.54	215.31	
118	3.960	BITUM	22.26	135.64	10.76	332.58	437.44	456.14	1,394.82	352.23	
119	0.760	GRAVEL	523.52	30.64	10.94	89.39	444.64	114.74	1,213.87	1,597.20	
120	4.490	GRAVEL	1,692.32	127.61	77.57	359.98	1,956.74	864.65	5,078.87	1,131.15	
122	1.630	BITUM	31.66	221.23	15.27	170.07	661.99	592.21	1,692.43	1,038.30	
124	2.730	GRAVEL	1,886.92	147.57	89.57	294.51	2,305.26	1,125.13	5,848.96	2,142.48	
125	0.650	BITUM	49.88	67.52	24.07	31.94	979.70	565.12	1,718.23	2,643.43	
125	1.350	GRAVEL	2,473.00	140.23	103.20	1,064.91	2,388.23	525.08	6,694.65	4,959.00	
126	0.840	BITUM	13.12	17.76	6.33	83.30	297.75	66.50	484.76	577.10	
126	5.280	GRAVEL	1,464.82	111.56	126.33	333.07	1,686.47	1,095.64	4,817.89	912.48	
127	0.650	BITUM	34.69	46.95	348.44	97.12	761.25	299.56	1,588.01	2,443.09	
129	6.370	GRAVEL	2,889.81	333.56	327.77	607.19	5,143.05	1,508.48	10,809.86	1,697.00	
130	8.930	GRAVEL	3,626.11	478.04	515.12	5,597.13	7,017.06	2,176.36	19,409.82	2,173.55	
131	2.840	BITUM	206.01	577.55	99.39	319.17	4,086.48	1,491.32	6,779.92	2,387.30	
131	4.660	GRAVEL	2,600.10	457.49	3,255.57	7,559.46	7,854.65	1,831.92	23,559.19	5,055.62	
133	1.250	BITUM	71.51	96.80	85.79	120.69	4,039.65	1,044.79	5,459.23	4,367.38	
133	2.580	GRAVEL	2,010.94	199.76	86.10	329.56	3,766.16	748.03	7,140.55	2,767.66	
134	1.280	BITUM	75.54	220.95	142.01	123.26	4,305.78	447.70	5,315.24	4,152.53	
136	3.010	GRAVEL	1,716.04	250.73	239.36	337.85	4,874.39	1,003.79	8,422.16	2,798.06	
137	3.230	GRAVEL	2,752.57	402.58	378.73	306.29	5,140.17	1,660.20	10,640.54	3,294.28	
138	3.010	BITUM	194.05	85.76	71.63	276.17	2,573.81	321.16	3,522.58	1,170.29	
140	3.500	BITUM	121.04	771.02	259.72	402.37	7,695.95	2,259.51	11,509.61	3,288.46	
140	7.380	GRAVEL	2,217.25	345.46	215.89	546.73	6,257.89	1,974.34	11,557.56	1,566.07	
141	0.250	BITUM	44.79	60.62	21.61	28.68	879.68	227.01	1,262.39	5,049.56	
141	8.610	GRAVEL	5,655.78	2,449.80	3,294.89	6,787.72	31,125.64	8,922.55	58,236.38	6,763.81	
142	4.030	BITUM	288.56	968.38	1,022.65	660.41	10,064.21	1,982.73	14,986.94	3,718.84	
143	1.780	BITUM	110.17	3,587.75	53.14	285.13	4,490.03	688.15	9,214.37	5,176.61	
144	1.010	GRAVEL	2,455.33	215.24	132.30	565.52	3,846.74	935.67	8,150.80	8,070.10	
145	2.610	GRAVEL	2,001.32	169.84	93.35	223.40	3,816.66	700.87	7,005.44	2,684.08	
146	4.000	GRAVEL	1,206.06	157.60	115.96	313.24	3,196.03	590.16	5,579.05	1,394.76	
148	3.050	GRAVEL	1,233.64	197.06	1,303.74	339.58	3,790.28	1,053.94	7,918.24	2,596.14	

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
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 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	SMOOTHING	MINOR	ROADSIDE	BRUSH AND	SNOW	TRAFFIC	TOTAL	COST/		
ROAD	LENGTH SURFACE	SURFACE	& DRAINAGE	WEED CONTROL	AND ICE REMOVAL	SERVICES (& SIGNS)	COSTS	MILE		
149	2.340	GRAVEL	1,761.45	129.74	46.25	425.23	2,471.80	659.31	5,493.78	2,347.77
150	2.440	GRAVEL	2,410.66	268.14	128.02	193.42	3,645.37	746.51	7,392.12	3,029.56
151	4.080	GRAVEL	5,077.61	798.98	496.46	585.25	8,223.81	2,463.06	17,645.17	4,324.80
152	2.990	BITUM	650.86	401.35	2,353.84	346.53	9,430.31	2,072.95	15,255.84	5,102.29
153	7.170	GRAVEL	3,003.22	467.03	386.54	425.41	8,146.64	1,813.76	14,242.60	1,986.42
154	4.140	GRAVEL	2,021.51	250.05	408.92	263.41	4,336.99	1,259.82	8,540.70	2,062.97
156	2.500	GRAVEL	1,322.84	102.44	101.10	263.05	1,928.16	448.46	4,166.05	1,666.42
157	1.010	GRAVEL	1,479.66	77.91	27.77	108.39	1,567.45	582.07	3,843.25	3,805.20
159	5.520	GRAVEL	1,996.15	212.34	158.29	315.05	3,263.58	1,977.58	7,922.99	1,435.32
160	1.700	BITUM	47.12	63.78	22.74	101.70	2,046.28	5,808.34	8,089.96	4,758.80
161	4.210	BITUM	38.74	184.56	50.15	269.46	888.78	196.38	1,628.07	386.71
162	3.130	GRAVEL	2,460.38	1,092.49	943.35	659.89	16,504.78	4,220.73	25,881.62	8,268.89
163	3.040	GRAVEL	1,689.32	225.65	80.42	249.81	4,012.47	868.65	7,126.32	2,344.18
164	2.510	GRAVEL	1,743.56	273.50	869.28	235.00	3,831.62	727.84	7,680.80	3,060.08
165	2.070	GRAVEL	2,202.89	117.61	77.48	127.16	1,706.49	505.25	4,736.88	2,288.35
166	2.000	GRAVEL	1,804.65	91.96	32.78	115.04	1,418.60	344.37	3,807.40	1,903.70
167	1.990	BITUM	243.77	716.90	303.75	3,518.52	5,086.72	1,365.37	11,235.03	5,645.74
168	1.530	GRAVEL	1,166.11	77.25	27.54	143.84	1,210.07	548.73	3,173.54	2,074.21
169	2.010	GRAVEL	2,160.16	295.53	128.61	1,486.06	4,288.17	1,171.47	9,530.00	4,741.29
171	6.140	GRAVEL	1,672.03	413.65	1,607.22	428.05	6,675.02	1,965.60	12,761.57	2,078.43
172	2.870	GRAVEL	1,860.63	197.34	288.28	328.95	3,147.69	803.81	6,626.70	2,308.95
173	6.000	BITUM	219.48	179.18	140.05	370.88	4,694.12	1,612.02	7,215.73	1,202.62
174	1.500	GRAVEL	1,134.93	148.44	197.13	213.27	2,708.70	555.81	4,958.28	3,305.52
175	0.270	BITUM	28.95	817.27	71.56	54.31	611.30	266.88	1,850.27	6,852.85
TOTAL	215.970		98,733.47	25,488.42	26,075.94	48,630.42	289,288.28	85,813.55	574,030.08	2,657.92

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	RESHAPING	RESURFACING	CULVERTS BRIDGES GUARD RAILS	WASHOUTS	SUBGRADE REPAIR	TOTAL COSTS	COST/ MILE
ROAD LENGTH SURFACE							
101 4.080 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102 4.850 GRAVEL	0.00	0.00	0.00	80.16	0.00	80.16	16.53
103 4.990 GRAVEL	147.74	0.00	0.00	0.00	0.00	147.74	29.61
104 6.990 GRAVEL	752.97	79,096.78	6,429.97	0.00	102.00	86,381.72	12,357.90
105 2.000 GRAVEL	180.16	26,764.22	113.08	0.00	0.00	27,057.46	13,528.73
106 2.100 GRAVEL	180.16	22,092.72	3,306.04	895.80	0.00	26,474.72	12,607.01
107 0.630 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108 0.500 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109 1.000 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110 0.500 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111 1.520 GRAVEL	0.00	40.08	0.00	0.00	0.00	40.08	26.37
112 2.000 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114 3.050 GRAVEL	0.00	80.16	0.00	0.00	0.00	80.16	26.28
115 3.420 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117 6.960 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118 3.960 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119 0.760 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120 4.490 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122 1.630 BITUM	0.00	0.00	115.48	0.00	0.00	115.48	70.85
124 2.730 GRAVEL	0.00	80.16	0.00	0.00	0.00	80.16	29.36
125 0.650 BITUM	0.00	22,376.83	0.00	0.00	0.00	22,376.83	34,425.89
125 1.350 GRAVEL	0.00	1,368.36	0.00	0.00	0.00	1,368.36	1,013.60
126 5.280 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
127 0.650 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
129 6.370 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130 8.930 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131 2.840 BITUM	0.00	0.00	0.00	268.74	0.00	268.74	94.63
131 4.660 GRAVEL	39.06	77.80	0.00	0.00	0.00	116.86	25.08
133 2.580 GRAVEL	39.06	0.00	0.00	0.00	0.00	39.06	15.14
134 1.280 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136 3.010 GRAVEL	1,211.34	0.00	115.48	0.00	0.00	1,326.82	440.80
137 3.230 GRAVEL	174.24	0.00	0.00	0.00	0.00	174.24	53.94
138 3.010 BITUM	0.00	0.00	166.60	0.00	0.00	166.60	55.35
140 3.500 BITUM	0.00	0.00	0.00	358.32	0.00	358.32	102.38
140 7.380 GRAVEL	0.00	116.70	0.00	0.00	0.00	116.70	15.81
141 0.250 BITUM	0.00	0.00	17.26	0.00	0.00	17.26	69.04
141 8.610 GRAVEL	3,012.75-	116,094.09	29.06	264.18	787.35	114,161.93	13,259.23
142 4.030 BITUM	0.00	87.26	0.00	43.56	0.00	130.82	32.46
143 1.780 BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144 1.010 GRAVEL	0.00	0.00	0.00	138.12	0.00	138.12	136.75
145 2.610 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146 4.000 GRAVEL	0.00	0.00	0.00	0.00	39.56	39.56	9.89
148 3.050 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
149 2.340 GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150 2.440 GRAVEL	0.00	0.00	84.42	0.00	0.00	84.42	34.60
151 4.080 GRAVEL	34.53	561.09	22.08	138.12	0.00	755.82	185.25
152 2.990 BITUM	1,711.56	483.42	89.54	2,303.68	0.00	4,588.20	1,534.52

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	RESHAPING	RESURFACING	CULVERTS BRIDGES GUARD RAILS	WASHOUTS	SUBGRADE REPAIR	TOTAL COSTS	COST/ MILE
	153	7.170	GRAVEL	1,284.07	1,441.34	0.00	160.16	1,244.10		
	154	4.140	GRAVEL	0.00	0.00	0.00	0.00	0.00	4,129.67	575.97
	156	2.500	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	157	1.010	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	159	5.520	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	160	1.700	BITUM	0.00	0.00	0.00	296.24	0.00	296.24	53.67
	161	4.210	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	162	3.130	GRAVEL	199.16	24,819.27	716.64	0.00	0.00	0.00	0.00
	163	3.040	GRAVEL	0.00	212.25	439.45	0.00	0.00	25,735.07	8,222.07
	164	2.510	GRAVEL	0.00	0.00	0.00	0.00	0.00	651.70	214.38
	165	2.070	GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	166	2.000	GRAVEL	0.00	0.00	0.00	158.12	0.00	158.12	76.39
	167	1.990	BITUM	70.08	341,050.56	88.24	0.00	0.00	0.00	0.00
	168	1.530	GRAVEL	0.00	0.00	0.00	0.00	0.00	341,208.88	171,461.75
	169	2.010	GRAVEL	0.00	0.00	4,028.52	0.00	0.00	0.00	0.00
	171	6.140	GRAVEL	79.12	2,111.64	0.00	0.00	0.00	4,028.52	2,004.24
	172	2.870	GRAVEL	0.00	0.00	0.00	0.00	1,150.47	3,341.23	544.17
	173	6.000	BITUM	1,310.52	0.00	0.00	0.00	0.00	0.00	0.00
	174	1.500	GRAVEL	0.00	0.00	0.00	2,287.50	0.00	3,598.02	599.67
	175	0.270	BITUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
									0.00	0.00
	TOTAL	215.970		4,401.02	638,954.73	15,761.86	7,392.70	3,323.48	669,833.79	3,101.51

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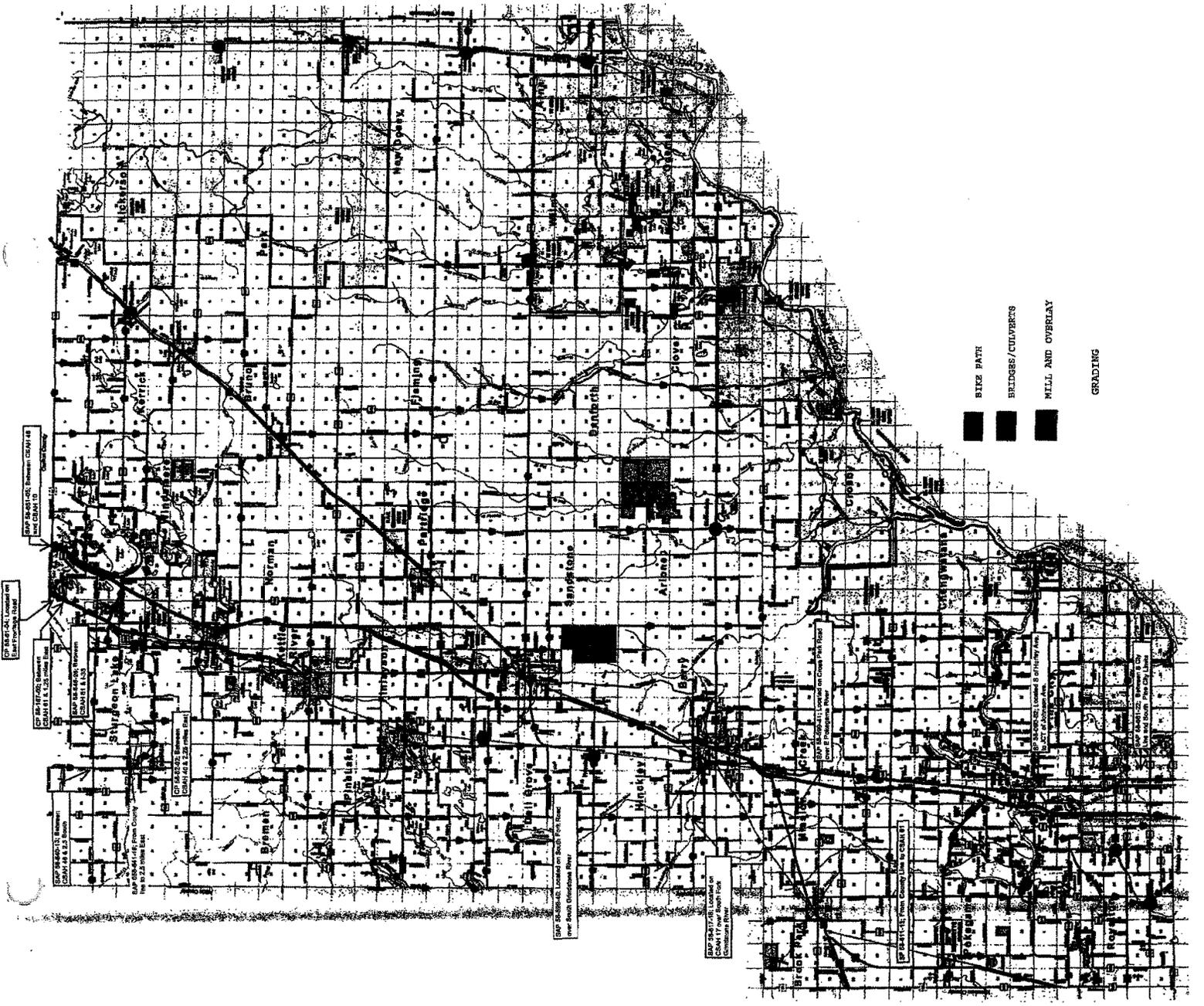
PINE COUNTY HIGHWAY DEPARTMENT

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	NEW CULVERT RAILS TILING	CUTS & FILLS	SEEDING SODDING	TOTAL COSTS	COST/ MILE
	101	4.080	GRAVEL	0.00	0.00	0.00	0.00	0.00
	102	4.850	GRAVEL	996.13	0.00	0.00	996.13	205.39
	103	4.990	GRAVEL	1,254.31	0.00	0.00	1,254.31	251.36
	104	6.990	GRAVEL	12,643.78	90.16	471.10	13,205.04	1,889.13
	105	2.000	GRAVEL	6,246.86	45.08	0.00	6,291.94	3,145.97
	106	2.100	GRAVEL	11,659.40	45.08	825.34	12,529.82	5,966.58
	107	0.630	BITUM	0.00	0.00	0.00	0.00	0.00
	108	0.500	BITUM	0.00	0.00	0.00	0.00	0.00
	109	1.000	BITUM	0.00	0.00	0.00	0.00	0.00
	109	1.500	GRAVEL	1,470.78	0.00	0.00	1,470.78	980.52
	110	0.500	BITUM	0.00	0.00	0.00	0.00	0.00
	111	1.520	GRAVEL	1,765.73	0.00	0.00	1,765.73	1,161.66
	112	2.000	GRAVEL	0.00	0.00	0.00	0.00	0.00
	114	3.050	GRAVEL	0.00	0.00	0.00	0.00	0.00
	115	3.420	GRAVEL	93.52	0.00	0.00	93.52	27.35
	117	6.960	BITUM	0.00	0.00	0.00	0.00	0.00
	118	3.960	BITUM	0.00	0.00	0.00	0.00	0.00
	119	0.760	GRAVEL	0.00	0.00	0.00	0.00	0.00
	120	4.490	GRAVEL	0.00	0.00	0.00	0.00	0.00
	122	1.630	BITUM	409.88	0.00	0.00	409.88	251.46
	124	2.730	GRAVEL	0.00	0.00	0.00	0.00	0.00
	125	1.350	GRAVEL	0.00	0.00	0.00	0.00	0.00
	126	5.280	GRAVEL	0.00	0.00	0.00	0.00	0.00
	127	0.650	BITUM	0.00	0.00	0.00	0.00	0.00
	129	6.370	GRAVEL	0.00	0.00	0.00	0.00	0.00
	130	8.930	GRAVEL	0.00	0.00	0.00	0.00	0.00
	131	4.660	GRAVEL	167.06	0.00	0.00	167.06	35.85
	133	2.580	GRAVEL	0.00	0.00	0.00	0.00	0.00
	134	1.280	BITUM	0.00	0.00	0.00	0.00	0.00
	136	3.010	GRAVEL	0.00	0.00	0.00	0.00	0.00
	137	3.230	GRAVEL	0.00	0.00	0.00	0.00	0.00
	138	3.010	BITUM	0.00	0.00	0.00	0.00	0.00
	140	3.500	BITUM	84.16	0.00	0.00	84.16	24.05
	140	7.380	GRAVEL	1,271.33	0.00	0.00	1,271.33	172.27
	141	0.250	BITUM	817.30	0.00	0.00	817.30	3,269.20
	141	8.610	GRAVEL	5,485.47	905.88	0.00	6,391.35	742.32
	142	4.030	BITUM	1,162.95	0.00	0.00	1,162.95	288.57
	143	1.780	BITUM	0.00	0.00	0.00	0.00	0.00
	144	1.010	GRAVEL	0.00	0.00	0.00	0.00	0.00
	145	2.610	GRAVEL	128.30	0.00	0.00	128.30	49.16
	146	4.000	GRAVEL	0.00	0.00	0.00	0.00	0.00
	148	3.050	GRAVEL	576.68	0.00	0.00	576.68	189.08
	149	2.340	GRAVEL	0.00	0.00	0.00	0.00	0.00
	150	2.440	GRAVEL	0.00	0.00	0.00	0.00	0.00
	151	4.080	GRAVEL	2,619.65	0.00	0.00	2,619.65	642.07
	152	2.990	BITUM	9,318.82	0.00	0.00	9,318.82	3,116.66
	153	7.170	GRAVEL	48.00	0.00	0.00	48.00	6.69





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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS							
ROAD	LENGTH	SURFACE	NEW CULVERT RAILS TILING	CUTS & FILLS	SEEDING SODDING	TOTAL COSTS	COST/ MILE
154	4.140	GRAVEL	1,580.49	0.00	0.00		
156	2.500	GRAVEL	0.00	0.00	0.00	1,580.49	381.76
157	1.010	GRAVEL	0.00	0.00	0.00	0.00	0.00
159	5.520	GRAVEL	0.00	0.00	0.00	0.00	0.00
160	1.700	BITUM	0.00	0.00	0.00	0.00	0.00
161	4.210	BITUM	0.00	0.00	0.00	0.00	0.00
162	3.130	GRAVEL	19,955.00	0.00	50.35	0.00	0.00
163	3.040	GRAVEL	0.00	0.00	0.00	20,005.35	6,391.49
164	2.510	GRAVEL	0.00	0.00	0.00	0.00	0.00
165	2.070	GRAVEL	0.00	0.00	0.00	0.00	0.00
166	2.000	GRAVEL	442.83	0.00	0.00	0.00	0.00
167	1.990	BITUM	1,006.14	0.00	0.00	442.83	221.42
168	1.530	GRAVEL	0.00	0.00	0.00	1,006.14	505.60
169	2.010	GRAVEL	38,878.25	0.00	0.00	0.00	0.00
171	6.140	GRAVEL	4,264.47	0.00	0.00	38,878.25	19,342.41
172	2.870	GRAVEL	74.50	0.00	0.00	4,264.47	694.54
173	6.000	BITUM	0.00	0.00	0.00	74.50	25.96
174	1.500	GRAVEL	0.00	0.00	0.00	0.00	0.00
175	0.270	BITUM	0.00	0.00	0.00	0.00	0.00
TOTAL			124,421.79	1,086.20	1,346.79	126,854.78	587.37
215.970							

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
 FOR ACCOUNTS 00 TO

HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS	ROAD	LENGTH	SURFACE	DUST TREATMENTS	DISASTER UNUSUAL DAMAGES	TOTAL COSTS	COST/ MILE
	101	4.080	GRAVEL	7,371.96	0.00	7,371.96	1,806.85
	102	4.850	GRAVEL	0.00	0.00	0.00	0.00
	103	4.990	GRAVEL	5,528.97	0.00	5,528.97	1,108.01
	104	6.990	GRAVEL	1,275.02	76.24	1,351.26	193.31
	105	2.000	GRAVEL	5,514.04	0.00	5,514.04	2,757.02
	106	2.100	GRAVEL	0.00	0.00	0.00	0.00
	107	0.630	BITUM	0.00	0.00	0.00	0.00
	108	0.500	BITUM	0.00	0.00	0.00	0.00
	109	1.000	BITUM	0.00	0.00	0.00	0.00
	110	0.500	BITUM	0.00	0.00	0.00	0.00
	111	1.520	GRAVEL	0.00	0.00	0.00	0.00
	112	2.000	GRAVEL	0.00	0.00	0.00	0.00
	114	3.050	GRAVEL	0.00	0.00	0.00	0.00
	115	3.420	GRAVEL	0.00	0.00	0.00	0.00
	117	6.960	BITUM	0.00	0.00	0.00	0.00
	118	3.960	BITUM	0.00	0.00	0.00	0.00
	119	0.760	GRAVEL	0.00	0.00	0.00	0.00
	120	4.490	GRAVEL	0.00	0.00	0.00	0.00
	122	1.630	BITUM	0.00	0.00	0.00	0.00
	124	2.730	GRAVEL	2,457.32	25.28	2,482.60	909.38
	125	1.350	GRAVEL	0.00	35.98	35.98	26.65
	126	5.280	GRAVEL	0.00	0.00	0.00	0.00
	127	0.650	BITUM	0.00	0.00	0.00	0.00
	129	6.370	GRAVEL	3,685.96	0.00	3,685.96	578.64
	130	8.930	GRAVEL	0.00	35.98	35.98	4.03
	131	4.660	GRAVEL	0.00	48.16	48.16	10.33
	133	2.580	GRAVEL	0.00	56.95	56.95	22.07
	134	1.280	BITUM	0.00	0.00	0.00	0.00
	136	3.010	GRAVEL	0.00	53.43	53.43	17.75
	137	3.230	GRAVEL	8,418.41	21.78	8,440.19	2,613.06
	138	3.010	BITUM	0.00	21.78	21.78	7.24
	140	7.380	GRAVEL	8,600.62	0.00	8,600.62	1,165.40
	141	8.610	GRAVEL	0.00	609.39	609.39	70.78
	142	4.030	BITUM	0.00	0.00	0.00	0.00
	143	1.780	BITUM	0.00	0.00	0.00	0.00
	144	1.010	GRAVEL	0.00	33.18	33.18	32.85
	145	2.610	GRAVEL	0.00	0.00	0.00	0.00
	146	4.000	GRAVEL	0.00	0.00	0.00	0.00
	148	3.050	GRAVEL	0.00	0.00	0.00	0.00
	149	2.340	GRAVEL	0.00	0.00	0.00	0.00
	150	2.440	GRAVEL	0.00	0.00	0.00	0.00
	151	4.080	GRAVEL	10,633.79	0.00	10,633.79	2,606.32
	152	2.990	BITUM	0.00	0.00	0.00	0.00
	153	7.170	GRAVEL	0.00	0.00	0.00	0.00
	154	4.140	GRAVEL	0.00	0.00	0.00	0.00
	156	2.500	GRAVEL	0.00	63.24	63.24	25.30
	157	1.010	GRAVEL	0.00	0.00	0.00	0.00

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SUMMARY OF ROAD MAINTENANCE COSTS BY ROAD  
 FOR THE PERIOD JAN TO M15  
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HIGHWAY COSTING SYSTEM  
 COST ACCOUNTING

TOTAL CLASS							
ROAD	LENGTH	SURFACE	DUST TREATMENTS	DISASTER UNUSUAL DAMAGES	TOTAL COSTS	COST/ MILE	
159	5.520	GRAVEL	0.00	181.13	181.13	32.81	
160	1.700	BITUM	0.00	0.00	0.00	0.00	
161	4.210	BITUM	0.00	48.84	48.84	11.60	
162	3.130	GRAVEL	8,157.78	29.56	8,187.34	2,615.76	
163	3.040	GRAVEL	0.00	0.00	0.00	0.00	
164	2.510	GRAVEL	6,541.85	0.00	6,541.85	2,606.31	
165	2.070	GRAVEL	0.00	33.18	33.18	16.03	
166	2.000	GRAVEL	0.00	0.00	0.00	0.00	
167	1.990	BITUM	0.00	48.64	48.64	24.44	
168	1.530	GRAVEL	0.00	33.18	33.18	21.69	
169	2.010	GRAVEL	0.00	0.00	0.00	0.00	
171	6.140	GRAVEL	0.00	0.00	0.00	0.00	
172	2.870	GRAVEL	0.00	0.00	0.00	0.00	
173	6.000	BITUM	0.00	43.56	43.56	7.26	
174	1.500	GRAVEL	0.00	0.00	0.00	0.00	
175	0.270	BITUM	0.00	0.00	0.00	0.00	
TOTAL			68,185.72	1,499.48	69,685.20	322.66	
TOTAL			215.970				

\*\*\* END OF REPORT \*\*\*

Pine County  
**SUMMARY OF CONSTRUCTION COSTS**  
As of December 31, 2013

Road #	Project Number	Engineering	Equipment/ Material	Other:ROW/SVC/ Contractor	Wage/Admin. Overhead *	TOTAL
<b>CSAH Regular Construction</b>						
5	SAP 58-605-07	30,505.27	265.20	150,518.03	0.00	181,288.50
8	SAP 58-608-15	1,679.74	10.00	134,138.49	0.00	135,828.23
11	SP 58-611-13	42,025.29	2,675.99	2,356,956.36	0.00	2,401,657.64
17	SAP 58-617-16	0.00	0.00	50.00	0.00	50.00
17	SAP 58-617-17	54.04	0.00	-1,896.55	0.00	(1,842.51)
17	SAP 58-617-18	1,486.97	20.00	294,771.95	0.00	296,278.92
21	SAP 58-621-17	4,584.28	57.20	13,902.92	0.00	18,544.40
23	SAP 58-623-08	2,994.72	27.10	7,393.61	0.00	10,415.43
29	SAP 58-629-02	409.14	37.37	1,010.12	0.00	1,456.63
30	SAP 58-630-13	115.46	7.77	285.06	0.00	408.29
33	SAP 58-633-14	256.69	0.00	-1,864.13	0.00	(1,607.44)
40	SAP 58-640-11	2,164.34	275.20	10,848.49	0.00	13,288.03
40	SAP 58-640-13	14,622.73	1,510.86	423,608.57	0.00	439,742.16
41	SAP 58-641-14	2,007.12	0.00	5,160.06	0.00	7,167.18
41	SAP 58-641-16	66,560.27	6,127.78	1,370,769.75	0.00	1,443,457.80
41	SAP 58-641-17	40.53	0.00	100.06	0.00	140.59
41	SAP 58-641-18	3,824.29	534.50	9,441.72	0.00	13,800.51
46	SAP 58-646-26	17,135.77	1,992.86	564,389.16	0.00	583,517.79
51	SAP 58-651-05	18,979.64	2,421.74	937,125.63	0.00	958,527.01
55	SAP 58-655-06	0.00	0.00	651.46	0.00	651.46
		209,446.29	15,963.57	6,277,360.76	-	6,502,770.62
<b>Municipal Construction</b>						
61	SAP 58-660-02	1,028.02	125.20	2,538.06	0.00	3,691.28
61	SAP 58-661-22	43,864.59	3,242.50	1,818,812.76	0.00	1,865,919.85
61	SAP 58-661-23	5,521.11	61.60	13,630.95	0.00	19,213.66
64	SAP 58-664-04	0.00	0.00	-784.10	0.00	(784.10)
66	SAP 58-666-02	0.00	0.00	4,499.03	0.00	4,499.03
		5,521.11	61.60	13,630.95	-	1,892,539.72
<b>Miscellaneous</b>						
	SOO LINE TRAIL	0.00	0.00	90,472.21	0.00	90,472.21
Bridge	SAP 58-598-25	325.58	23.87	3,875.51	0.00	4,224.96
Bike Path	SP 58-090-001	2,672.86	5.20	6,850.74	0.00	9,528.80
Bike Path	SP 58-090-002	1,311.79	0.00	686,750.03	0.00	688,061.82
Bridge	SAP 58-599-39	83.85	0.00	207.01	0.00	290.86
Bridge	SAP 58-599-40	662.32	0.00	159,228.65	0.00	159,890.97
Bridge	SAP 58-599-41	1,292.44	25.20	145,048.25	0.00	146,365.89
		6,348.84	54.27	1,001,960.19	-	1,098,835.51
<b>GRAND TOTALS</b>		221,316.24	16,079.44	7,292,951.90	-	9,494,145.85

Resolution #

Resolution Setting Minimum Salaries for Elected Officials

WHEREAS, Minnesota Statutes, 384.151 subd. 1; 385.373 subd. 1; 387.20 subd. 2, and 388.18 subd. 2 set criteria for salaries for the elected offices of County Auditor, County Treasurer, County Sheriff, and County Attorney, respectively and,

WHEREAS, said statutes require that the County Board, at the January meeting prior to the first date on which applicants may file for the office shall set, by resolution, the minimum salary to be paid for the term next following.

NOW, THEREFORE BE IT RESOLVED that the minimum salary for the terms beginning January 2015 be set for the offices of Pine County Auditor/Treasurer, Sheriff and Attorney be set as follows:

County Auditor/Treasurer	\$71,700
County Sheriff	\$76,500
County Attorney	\$79,500

BE IT FURTHER RESOLVED, that the Pine County Board of Commissioners reserves the right, as set out in the above cited statutes, to set the salary, after the election, for any or all of the above offices, for the year 2015 at whatever it deems appropriate, so long as it is at or above the minimum stated in this resolution.

Dated this 15th day of April, 2014.

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Curt H. Rossow, Chair  
Pine County Board of Commissioners

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David J. Minke, Administrator  
Clerk to Pine County Board of Commissioners