

2012 Pine County Financial Statement

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 Askov American

FOR FISCAL YEAR ENDING DECEMBER 31, 2012

TO THE BOARD OF COUNTY COMMISSIONERS: I HEREWITH SUBMIT TO YOU A FULL AND ACCURATE STATEMENT OF REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2012, TOGETHER WITH AN ACCURATE STATEMENT OF THE FINANCES OF THE COUNTY AT THE END OF THE YEAR, INCLUDING ALL DEBTS AND LIABILITIES AND THE ASSETS TO DISCHARGE THE SAME.

RESPECTFULLY SUBMITTED,
 CATHY J. CLEMMER
 PINE COUNTY AUDITOR

THE FOREGOING STATEMENT AS PREPARED BY THE COUNTY AUDITOR IS HEREBY APPROVED BY THE BOARD ON OCTOBER 1, 2013 AND RESPECTFULLY SUBMITTED TO THE TAXPAYERS OF THE COUNTY.

BOARD OF COUNTY COMMISSIONERS PINE COUNTY, MINNESOTA

1ST DISTRICT STEPHEN M. HALLAN
 2nd DISTRICT MITCH PANGERL
 3RD DISTRICT STEVE CHAFFEE
 4TH DISTRICT CURT ROSSOW
 5TH DISTRICT MATT LUDWIG

ATTEST PINE COUNTY
 ADMINISTRATOR AND CLERK
 OF THE COUNTY BOARD
 David J. Minke

PINE COUNTY PINE CITY, MINNESOTA BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2012

	General	Road and Bridge	Health and Human Services	Land Management	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Pooled Investments	\$ 1,979,947	\$ 5,324,159	\$ 1,819,290	\$ 1,474,269	\$ 1,747,053	\$ 12,344,718
Undistributed Cash in Agency Funds (Taxes and Other)	256,040	38,946	65,879	-	56,829	417,694
Petty Cash and Change Funds	3,210	150	-	-	-	3,360
Restricted Cash and Investments - CDBG Grant	-	-	-	-	31,645	31,645
Taxes Receivable						
Delinquent	676,277	140,471	229,133	-	161,479	1,207,360
Accounts Receivable	30,757	3,073	77,628	1,167,982	-	1,279,440
Accrued Interest Receivable	15,041	-	-	-	-	15,041
Due from Other Funds	150,230	62,240	1,512	-	-	213,982
Due from Other Governments	152,837	3,255,998	730,238	3,568	-	4,142,641
Prepaid Items	300,165	-	85,758	-	-	385,923
Inventories	-	535,117	-	-	-	535,117
Total Assets	\$ 3,564,504	\$ 9,360,154	\$ 3,009,438	\$ 2,645,819	\$ 1,997,006	\$ 20,576,921

	General	Road and Bridge	Health and Human Services	Land Management	Other Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 317,331	\$ 52,613	\$ 287,248	\$ -	\$ 75,875	\$ 733,067
Salaries Payable	362,133	73,711	167,097	9,082	-	612,023
Workers' Compensation Payable	37,509	67,637	-	3,844	-	108,990
Contracts Payable	30	251,761	-	-	-	251,791
Due to Other Funds	59,160	330	25,573	92,677	36,242	213,982
Due to Other Governments	123,450	10,332	66,707	141,539	-	342,028
Deferred Revenue - Unavailable	603,134	3,104,930	300,065	1,167,982	140,042	5,316,153
Customer Deposits	8,558	-	-	-	-	8,558
Total Liabilities	1,511,305	3,561,314	846,690	1,415,124	252,159	7,586,592
FUND BALANCES						
Nonspendable for						
Prepaid Items	300,165	-	85,758	-	-	385,923
Inventories	-	535,117	-	-	-	535,117
Restricted for						
Debt Service	-	-	-	-	1,608,453	1,608,453
Law Library	47,014	-	-	-	-	47,014
Missing Heirs	73,705	-	-	-	-	73,705
Recorder's Equipment Purchases	246,340	-	-	-	-	246,340
Recorder's Compliance	256,124	-	-	-	-	256,124
Election Equipment	45,049	-	-	-	-	45,049
Plat Escrow	24,940	-	-	-	-	24,940
Attorney Forfeiture	60,753	-	-	-	-	60,753
Sheriff's Contingency	5,000	-	-	-	-	5,000
Posse, Horse	360	-	-	-	-	360
Economic Development	7,500	-	-	-	-	7,500
Gun Permits	51,391	-	-	-	-	51,391
Ditches	-	-	-	-	11,846	11,846
Rehabilitation Program	-	-	-	-	71,487	71,487
Road Access	-	-	-	33,352	-	33,352
Assigned for						
Capital Projects	-	-	-	-	165,178	165,178
Petty Cash	3,210	150	-	-	-	3,360
Forestry	-	-	-	1,197,343	-	1,197,343
Fund Purposes	-	5,263,573	2,076,990	-	-	7,340,563
Unassigned	931,648	-	-	-	(112,117)	819,531
Total Fund Balances	2,053,199	5,798,840	2,162,748	1,230,695	1,744,847	12,990,329
Total Liabilities and Fund Balances	\$ 3,564,504	\$ 9,360,154	\$ 3,009,438	\$ 2,645,819	\$ 1,997,006	\$ 20,576,921

The full financial statement is on file at the office of the County Auditor

PINE COUNTY HEALTH & HUMAN SERVICES 2012 VENDOR PAYMENTS	
NAME	AMOUNT
Allina Health System Of Mpls	10,196.00
Amundson/Pauline	31,612.47
Anoka Co Juv Ctr Main Res	13,040.10
Anoka Co Juv Ctr-Shelter & Dia	40,930.00
Arrowhead Juvenile Center	39,350.00
Assoc Of Minn Counties	13,205.99
Attaboys Taxi Service	95,726.74
Berg/Osten	6,728.88
Catholic Charities St Cloud	16,673.53
Center For Alcohol & Drug Treatment Inc	\$9,402.00
Champ Software Inc	6,014.00
Clinicare Corporation	56,111.10
Community Involvement Prg Sils Cip	7,285.75
Community Involvement Prg Sils Cip	8,206.80
Curt's Roll-Offs	7,000.00
Dhs Maps Cddf	130,789.81
Dhs Maps Mmis Cd Maxis 998	210,543.50
DHS Maps Mx58	6,026.27

DHS State Operated Services	167,137.20
Douglas Blechinger Construction	6,925.00
East Central Reg Juvenile	144,212.91
East Central School Dist 2580	63,840.41
Fahning/Rebecca	26,210.95
Family Focus	50,387.66
Fond Du Lac Fc Lic & Plcmt Agency	9,430.62
Gerard Treatment Center	75,743.36
Graves/Wendy Foss	12,309.91
Great Kids Inc TN	5,274.00
H&HS payments under \$5000.00	506,990.08
H&HS Recipient Payments over \$5000	321,886.13
Hinckley Finlayson ISD 2165	31,500.00
Industries Inc	5,621.45
Infinity Builders & Restoration Inc.	5,385.00
Kindrid Family Services	38,055.14
Kolb/Joseph L	6,949.59
Little Sand Group Homes	53,227.04
Marco Business Products	7,268.60
Methven Funeral Home Sandstone	6,022.00
Midwest Monitoring Inc	6,095.00
Mille Lacs Academy/nexus Inc	162,181.14
Mille Lacs Band Family Services	34,549.70
Mn Correctional Facility At Red Wing	18,438.00

Mn Counties Intergovernmental Trust (H)	45,401.00
Mn State Auditor (H)	5,691.65
North Homes Inc	22,323.24
Northwoods Children Home	144,140.23
Omegon Inc	16,849.00
Phase Inc (Pc Dac) Dac	119,130.87
Phase Inc (Pc Dac) Supt Emp	10,096.45
Pine Tech College-Emp&Trng & Fset	23,798.35
Pine Co Dept Of Health & Human Serv	10,000.00
Pine Co Highway Department	55,086.69
Reserve Account	28,000.00
Ricoh @ Dallas Tx	15,130.53
Riverwood Centers-Five Co Mental Health	283,712.28
S&T Office Products, Inc	39,124.15
Sanofi Pasteur Inc	7,725.11
Sears/Donald	7,843.67
Sears/Shirley	5,148.37
Skjogstad/Jerilyn S	34,081.00
St Croix River Ed Dist Scred	112,050.01

Strategic Technologies Inc	6,499.50
Swanson Funeral Chapel Inc	9,791.11
Teen Focus Recovery Center	32,408.74
Therapeutic Serv Ag Fbs	20,220.45
Therapeutic Serv Ag Too Inc	165,393.96
Trimin Government Solutions	6,520.31
Verizon Wireless	9,515.01
Village Ranch Residential Facility	13,189.00
Walmart Business	7,054.84
Woodland Hills Inc	28,002.08
Youth Services International Inc	49,710.00
COMBINED COUNTY AND HIGHWAY 2012 VENDOR PAYMENTS	
NOTE: Only vendors with payments from county over \$5,000 are listed in this report. ALL VENDORS ON FILE	
VENDOR NAME	AMOUNT
Aaa Striping Service Co	66,302.99
Accurate Controls Inc	9,001.28
Airgas North Central	7,191.54
All Seasons Services	14,672.00
American Solutions For Business	13,370.71