

**AITKIN COUNTY  
AITKIN, MINNESOTA  
BALANCE SHEET  
DECEMBER 31, 2010**

	General	Road and Bridge	Health and Human Services	Forfeited Tax Sale	Nonmajor Funds	Total
<b>Assets</b>						
Cash and pooled investments	\$ 13,772,292	\$ 3,795,282	\$ 4,278,745	\$ 3,057,962	\$ 2,680,403	\$ 27,584,684
Petty cash and change funds	3,000	-	3,000	-	-	6,000
Cash with fiscal agent	135,457	-	-	-	-	135,457
Taxes receivable						
Prior	299,271	103,261	129,689	-	23,872	556,093
Special assessments						
Prior	-	-	-	-	1,825	1,825
Noncurrent	-	-	-	-	16,787	16,787
Accounts receivable	71,851	607	19,224	2,057,228	-	2,148,910
Accrued interest receivable	87,932	-	-	-	-	87,932
Loans receivable	120,260	-	-	-	-	120,260
Due from other funds	608,258	23,449	-	-	397,060	1,028,767
Due from other governments	71,084	656,896	475,692	2,648	177,423	1,383,743
Prepaid expense	-	-	5,822	-	-	5,822
Inventories	-	276,316	-	-	-	276,316
Deposits receivable	25,000	-	-	-	-	25,000
<b>Total Assets</b>	<b>\$ 15,194,405</b>	<b>\$ 4,855,811</b>	<b>\$ 4,912,172</b>	<b>\$ 5,117,838</b>	<b>\$ 3,297,370</b>	<b>\$ 33,377,596</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 187,760	\$ 66,118	\$ 146,043	\$ 8,198	\$ 9,768	\$ 417,887
Salaries payable	180,086	62,763	75,752	13,062	5,231	336,894
Contracts payable	-	386,274	-	-	-	386,274
Due to other funds	-	-	10,854	713,933	23,449	748,236
Due to other governments	-	-	19,485	213,097	6	232,588
Deferred revenue - unavailable	241,730	662,017	105,366	2,057,228	38,000	3,104,341
Timber permit bonds	-	-	-	88,142	-	88,142
<b>Total Liabilities</b>	<b>\$ 609,576</b>	<b>\$ 1,177,172</b>	<b>\$ 357,500</b>	<b>\$ 3,093,660</b>	<b>\$ 76,454</b>	<b>\$ 5,314,362</b>
<b>Fund Balances</b>						
Reserved for						
Environmental uses	\$ -	\$ -	\$ -	\$ -	\$ 484,937	\$ 484,937
Missing heirs	-	-	-	20,090	-	20,090
Inventories	-	276,316	-	-	-	276,316
Capital membership	25,000	-	-	-	-	25,000
County development	-	-	-	1,073,527	-	1,073,527
Sobriety court fees	18,106	-	-	-	-	18,106
Law library	-	-	-	16,845	-	16,845
Sheriff's contingency	3,234	-	-	-	-	3,234
Debt service	135,457	-	-	-	-	135,457
Loans receivable	120,260	-	-	-	-	120,260
Recorder's equipment purchases	274,415	-	-	-	-	274,415
Recorder's technology	255,454	-	-	-	-	255,454
Attorney grant carryover	5,000	-	-	-	-	5,000
Enhanced 911	427,034	-	-	-	-	427,034
Conservation of natural resources	19,680	-	-	-	-	19,680
Gun permit carryover	50,730	-	-	-	-	50,730
Prisoner welfare	54,093	-	-	-	-	54,093
STS carryover	1,429	-	-	-	-	1,429
Unclaimed property	-	-	-	1,815	-	1,815
Forfeited tax sale	-	-	-	31,106	-	31,106
Parks	62,537	-	-	-	-	62,537
Unreserved						
Designated for Future expenditures	614,958	-	-	-	-	614,958
Cash flows	11,285,250	-	-	-	-	11,285,250
Solid waste	615,161	-	-	-	-	615,161
Economic development	617,031	-	-	-	-	617,031
Workers' compensation	-	-	-	880,795	-	880,795
Undesignated	-	3,402,323	4,554,672	-	-	7,956,995
Unreserved, reported in nonmajor						
Special revenue funds	-	-	-	-	2,535,951	2,535,951
Debt service fund	-	-	-	-	200,028	200,028
<b>Total Fund Balances</b>	<b>\$ 14,584,829</b>	<b>\$ 3,678,639</b>	<b>\$ 4,554,672</b>	<b>\$ 2,024,178</b>	<b>\$ 3,220,916</b>	<b>\$ 28,063,234</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,194,405</b>	<b>\$ 4,855,811</b>	<b>\$ 4,912,172</b>	<b>\$ 5,117,838</b>	<b>\$ 3,297,370</b>	<b>\$ 33,377,596</b>

The notes to the financial statements are an integral part of this statement.