



# Public Notice

**The Solid Waste Facility and Recycle Center will be CLOSED on Monday, October 14<sup>th</sup> in observance of Columbus Day.**

Normal operating hours are  
Monday - Friday 9:00 a.m. - 4:00 p.m.  
Saturday 9:00 a.m. - 1:00 p.m.



**If you have any questions please contact the Environmental Services Department at 283-1157**



*“Always Keeping Your Best Interests In Mind”*

Life insurance review for your current needs  
**DENNIS B. HOLMSTROM** 218-240-4086  
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**Orthopaedic Clinic**  
at the  
**Littlefork Medical Center**  
912 Main Street  
and  
**Bigfork Valley Specialty Clinic**  
Dr. Daniel Baker  
**No referral needed, call  
1-866-776-0262  
for an appointment.**



**KEC’S KOVE 1<sup>ST</sup> ANNUAL OKTOBERFEST**  
**SATURDAY OCTOBER 19<sup>TH</sup>; NOON - 6:00**

COME JOIN US FOR TRADITIONAL MUSIC, GERMAN LUNCH MENU (BRATS, KRAUT, POTATO SOUP, PRETZELS, GERMAN POTATO SALAD AND MUCH MORE), SPECIALTY BEERS AND SOUVENIR MUGS.

FUN TIMES FOR ALL AGES COME AND DANCE,  
SING, DRINK BEER AND BE MERRY!  
MUSICAL TALENT WELCOME!

KEC’S KOVE RESORT ON LAKE KABETOGRAMA:  
PHONE: 218-875-2841

**Join Your Community For**

# Oktoberfest!

**All are Welcome**

**HOMEMADE GERMAN MEAL \$7**  
**TWO LIVE BANDS: COUNTRY TOUCH 5-7 P.M.**  
**CENTRE – LINE 9 P.M.**  
\$25 CASH PRIZES & RAFFLE ITEMS  
OPEN BAR - RAISE A STEIN!

*Oktoberfest Sponsored by Chamber Members:*

America’s Best Value Inn & Suites,  
Battalion Distributing, Boise Paper, Border Boxes,  
City Cab, City Drug, CN, Coca Cola Bottling Co., Inc.,  
Duty Free Americas, Grandma’s Pantry,  
MD&W Railway, Miner’s County Market,  
North Star Electric Cooperative, Inc., Norman G. Jensen, Inc.,  
Randy Pozniak, CPA, Rainy Lake Inn at Tara’s Wharf,  
Stewart’s Super One Food Market,  
The Journal/North Star Publishing,  
Voyageur Marine, Voyageur Motel, VFW Post 2948,  
Waschke Family GM Center, Wagner Construction,  
WoodsPort Cottages/Port of Ranier Rentals



**VFW  
Friday  
Oct. 18  
4:30 p.m.**



www.ifallschamber.com



**Chamber**  
283-9400



KOOCHICHING COUNTY					
SUMMARY FINANCIAL STATEMENT					
FOR THE YEAR ENDED DECEMBER 31, 2012					
Employee Salary and Benefits Employee Count for 2012 (FT, PT to include Seasonal) For the Year Ended December 31, 2012			A SUMMARY OF FIDUCIARY FUNDS NET POSITION DECEMBER 31, 2012		
General Government		Total Amount of Benefits for General	Assets		Agency Funds
Number of Full-time Employees	31	Government Employees	Cash and pooled investments		\$378,258
Number of Part-time Employees	8	Human Services	Due from other governments		64,683
Total Amount of Salaries/Wages Paid to General Government Employees	\$1,299,361	Number of Full-time Employees	Total Assets		\$ 442,941
Total Amount of Benefits for General Government Employees	\$474,586	Number of Part-time Employees	Liabilities		
Sheriff/Corrections Department		Total Amount of Salaries/Wages Paid to General Government Employees	Accounts payable		\$51,468
Number of Full-time Employees	21	Total Amount of Benefits for General Government Employees	Due to other governments		391,473
Number of Part-time Employees	20	Government Employees	Total Liabilities		\$442,941
Total Amount of Salaries/Wages Paid to General Government Employees	\$1,271,412	Land and Forestry	SUMMARY OF KOOCHICHING COUNTY'S STATEMENT OF NET POSITION DECEMBER 31, 2012		
Total Amount of Benefits for General Government Employees	\$426,905	Number of Full-time Employees	Assets		Governmental Activities
Highway/Road Department		Number of Part-time Employees	Cash and pooled investments		\$18,197,814
Number of Full-time Employees	19	Total Amount of Salaries/Wages Paid to General Government Employees	Taxes receivable - prior		144,326
Number of Part-time Employees	6	Total Amount of Benefits for General Government Employees	Special assessments receivable - prior		55,003
Total Amount of Salaries/Wages Paid to General Government Employees	\$937,764	Total Koochiching County Employees	Accounts receivable		102,872
Total Amount of Benefits for General Government Employees	\$367,649	Number of Full-time Employees	Accrued interest receivable		43,361
Environmental Services		Number of Part-time Employees	Loans receivable		200,000
Number of Full-time Employees	6	Total Amount of Salaries/Wages Paid to General Government Employees	Due from other governments		769,680
Number of Part-time Employees	1	Total Amount of Benefits for General Government Employees	Inventories		413,977
Total Amount of Salaries/Wages Paid to General Government Employees	\$270,574	Post-Retirement Benefits	Prepaid Items		28,985
Total Amount of Benefits for General Government Employees	\$105,943	Number of Retired Elected Officials Receiving Post-Employee Insurance Benefits (Capped at 3 years)	Capital assets		
Health		Total Amount of Post-Retirement Benefits Paid	Non-depreciable		4,736,667
Number of Full-time Employees	7	Benefits Paid	Depreciable - net of accumulated depreciation		63,593,661
Number of Part-time Employees	13	Benefits include employer contributions for insurance, deferred compensation, and retirement benefits including P.E.R.A and F.I.C.A.	Total Assets		\$88,286,346
Total Amount of Salaries/Wages Paid to General Government Employees	\$568,901		Deferred Outflows		
SUMMARY OF KOOCHICHING COUNTY'S STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2012			Special assessments - noncurrent		\$1,220,121
		Program Revenues	County State Aid Highway Allotment		1,036,942
Expenses	Fees, Charges, Fines and Other	Operating Grants and Contributions	Total Deferred Outflows		\$2,257,063
		Capital Grants and Contributions	Liabilities		
		Net (Expense) Revenue and Changes in Net Position	Accounts payable		\$263,710
Functions/Programs			Salaries payable		246,166
Governmental activities			Contracts payable		47,084
General government	\$3,009,965	\$337,758	Due to other governments		1,019,122
Public safety	2,362,907	143,156	Accrued interest payable		11,287
Highways and streets	4,405,764	138,306	Advanced County State Aid Highway Allotment		122,923
Sanitation	1,310,941	1,246,191	Long-term liabilities		
Human services	4,132,197	864,835	Due within one year		540,129
Health	910,474	168,437	Due in more than one year		3,274,386
Culture and recreation	355,649	-	Total Liabilities		\$5,524,807
Conservation of natural resources	2,371,686	3,394,181	Deferred Inflows		
Economic development	1,790,054	1,651	Taxes		\$110,580
Interest	31,931	-	Loans		160,243
Total governmental activities	\$20,681,568	\$6,294,515	Special assessments		1,275,124
General revenues and other		\$6,477,617	County State Aid Highway Allotment		1,103,927
Taxes		\$2,984,461	Total Deferred Inflows		\$2,649,874
Grants and contributions not restricted to specific programs		\$ (4,924,975)	Net Position		
Payments in lieu of taxes			Net investment in capital assets		\$65,275,328
Investment earnings			Amounts restricted for		
Insurance dividends			General government		212,626
Total general revenues and other			Public safety		152,419
Change			Highways and streets		424,624
Net assets - January 1, as previously reported			Conservation of natural resources		533,649
Prior period adjustment			Economic development		93,021
Net position - January 1, as restated			Debt service		200,008
Net position - December 31			Unrestricted amounts		15,477,053
			Total Net Position		\$82,368,728