

# OUTDOORS

## Spotlight is on the moon in October

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The moon puts on two spectacular shows this month: a total lunar eclipse and a partial solar eclipse.

The lunar eclipse happens in the wee hours of the 8th, as the full hunter's moon glides through the northern part of Earth's shadow. The Earth's inner shadow — the umbra — swallows the moon between 4:15 a.m. and 5:25 a.m. The moon begins its exit of the umbra at 6:24, and slips completely free at 7:34 a.m.

The eclipse of the sun on the 23rd happens in late afternoon and ends with the sun setting while still in partial eclipse. For the Twin Cities area, the moon takes its first bite out of the sun at 4:23 p.m., and maximum eclipse is at 5:35 p.m., when almost 52 percent of the sun's face will be covered.

When watching any solar eclipse, do not observe it directly; use a pinhole camera. For lunar eclipses,

no special precautions are necessary.

In the southwestern evening sky, watch the distance between Mars and Antares, its stellar rival, widen. Both objects are low, with Mars the higher and more eastern of the two. Better hurry, though; Antares is sinking fast and will be hard to find by mid-month. But Mars manages to stay up, while behind it the summer stars slide past. On Halloween, the Teapot of Sagittarius and the Red Planet come face to face.

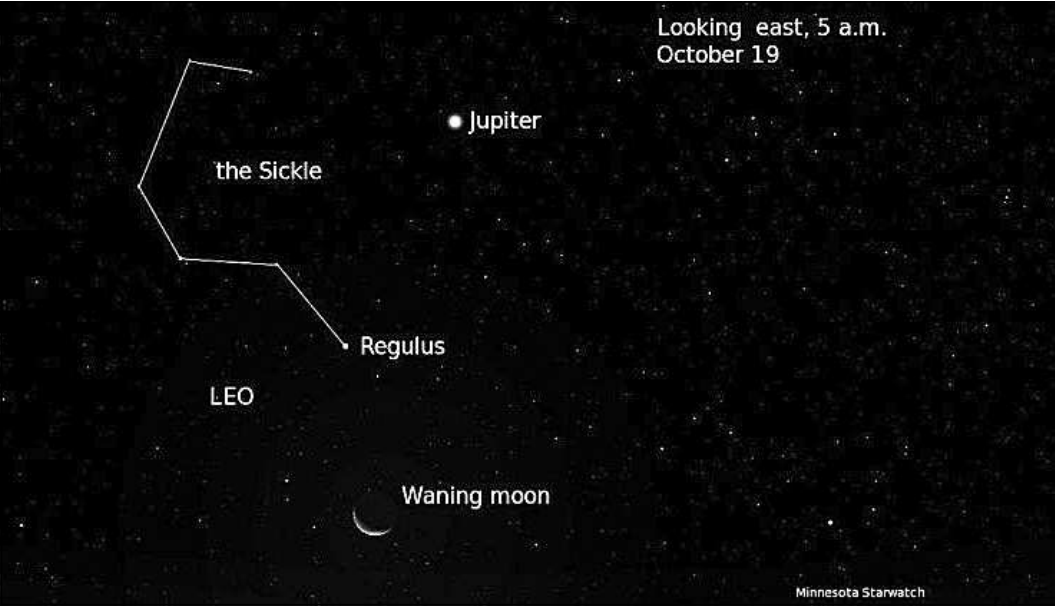
In the predawn sky, Jupiter is climbing in the southeast, followed by the bright star Regulus, in Leo. See if you can make out the Sickle of stars outlining the lion's head — Regulus is at its base. For maximum effect, try on the 18th or 19th; a waning crescent moon appears near the pair on both mornings.

Look for the Orionid meteors streaming from the south, near the raised club of Orion, after mid-

night on the 21st and 22nd. With a comfortable reclining chair and a moderate amount of patience, you could enjoy up to 20 meteors an hour. These meteors come from dust left by Halley's Comet.

If October lives up to its reputation as a month of clear, crisp air, this is a good time to grab a star chart and find the fall constellations. In the far south, the bright star Fomalhaut ornaments Piscis Austrinus, the southern fish. Higher and slightly west, chevron-shaped Capricornus, the sea goat, features no particularly bright stars. Moving northeast, look for the spidery form of Aquarius, the cupbearer to the gods; his name, Ganymede, is now borne by one of Jupiter's moons. Next comes the Circlet of Pisces, and above it the Great Square of Pegasus, which dominates the sky.

October ends with an astronomy-based holiday. Halloween began as the Celtic holiday of Samhain



The Sickle of stars outline the lion's head in Leo this month.

(rhymes with HOW-when). It marked the start of the dark half of the year, which ended on May Day — or, as it is still sometimes called, Beltane. On Samhain, the evil spirits that had been cooped up for six months broke loose and lived it up — i.e., they wreaked havoc. So people tried to appease them with offerings of food and used gourd lanterns to ward them away. These traditions survive as trick-or-treating and

jack o' lanterns. This year, a just-past-first-quarter moon will light the way for the latest crop of little ghosts and goblins.

The University of Minnesota offers public viewings of the night sky at its Duluth and Twin Cities campuses. For more information and viewing schedules, see:

- Duluth, Marshall W. Alworth Planetarium: [www.d.umn.edu/planet](http://www.d.umn.edu/planet)
- Twin Cities, Minne-

sota Institute for Astrophysics (during fall and spring semesters): [www.astro.umn.edu/outreach/pubnight](http://www.astro.umn.edu/outreach/pubnight)

■ Check out the astronomy programs at the University of Minnesota's Bell Museum ExploraDome: [www.bellmuseum.umn.edu/ForGroups/ExploraDome/index.htm](http://www.bellmuseum.umn.edu/ForGroups/ExploraDome/index.htm)

■ Find U of M astronomers and links to the world of astronomy at <http://www.astro.umn.edu>.

### KOOCHICHIING COUNTY

# SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2013

Employee Salary and Benefits Employee County for 2013 (FT, PT to include Seasonal) For the Year Ended December 31, 2013			
<b>General Government</b>		Total Amount of Benefits for General	
Number of Full-time Employees	33	Government Employees	\$153,959
Number of Part-time Employees	8	<b>Human Services</b>	
Total Amount of Salaries/Wages Paid to General Government Employees	\$1,339,826	Number of Full-time Employees	36
Total Amount of Benefits for General Government Employees	\$502,458	Number of Part-time Employees	3
<b>Sheriff/Corrections Department</b>		Total Amount of Salaries/Wages Paid to General Government Employees	\$1,317,079
Number of Full-time Employees	17	Total Amount of Benefits for General Government Employees	\$550,414
Number of Part-time Employees	21	<b>Land and Forestry</b>	
Total Amount of Salaries/Wages Paid to General Government Employees	\$1,264,564	Number of Full-time Employees	10
Total Amount of Benefits for General Government Employees	\$424,494	Number of Part-time Employees	0
<b>Highway/Road Department</b>		Total Amount of Salaries/Wages Paid to General Government Employees	\$501,964
Number of Full-time Employees	22	Total Amount of Benefits for General Government Employees	\$180,233
Number of Part-time Employees	6	<b>Total Koochiching County Employees</b>	
Total Amount of Salaries/Wages Paid to General Government Employees	\$981,528	Number of Full-time Employees	133
Total Amount of Benefits for General Government Employees	\$376,167	Number of Part-time Employees	49
<b>Environmental Services</b>		Total Amount of Salaries/Wages Paid to General Government Employees	\$6,226,506
Number of Full-time Employees	6	Total Amount of Benefits for General Government Employees	\$2,304,304
Number of Part-time Employees	1	<b>Post-Retirement Benefits</b>	
Total Amount of Salaries/Wages Paid to General Government Employees	\$296,954	Number of Retired Elected Officials Receiving Post-Employee Insurance Benefits (Capped at 3 years)	3
Total Amount of Benefits for General Government Employees	\$116,580	Total Amount of Post-Retirement Benefits Paid	\$38,827
<b>Health</b>			
Number of Full-time Employees	9		
Number of Part-time Employees	10		
Total Amount of Salaries/Wages Paid to General Government Employees	\$524,592		

SUMMARY OF KOOCHICHIING COUNTY'S STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2013					
	Expenses	Fees, Charges, Fines and Other	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
<b>Functions/Programs</b>					
<b>Governmental activities</b>					
General government	\$3,210,585	\$415,675	\$228,399	-	\$(2,566,511)
Public safety	2,498,767	108,374	241,285	120,237	(2,028,871)
Highways and streets	3,896,252	70,076	1,633,586	3,340,798	1,148,208
Sanitation	1,343,243	1,173,961	55,950	-	(113,332)
Human services	4,347,732	784,117	1,997,948	-	(1,565,667)
Health	875,283	193,209	403,852	-	(278,222)
Culture and recreation	206,182	-	62,538	-	(143,644)
Conservation of natural resources	2,236,996	3,035,398	280,541	-	1,078,943
Economic development	1,160,897	1,305	987,679	-	(171,913)
Interest	29,733	-	-	-	(29,733)
<b>Total governmental activities</b>	<b>\$19,805,670</b>	<b>\$5,782,115</b>	<b>\$5,891,778</b>	<b>\$3,461,035</b>	<b>\$(4,670,742)</b>
<b>General revenues and other</b>					
Taxes					\$3,977,979
Grants and contributions not restricted to specific programs					834,646
Payments in lieu of taxes					2,161,556
Investment earnings					114,393
Insurance dividends					163,661
<b>Total general revenues and other</b>					<b>\$7,252,235</b>
<b>Change</b>					<b>\$2,581,493</b>
<b>Net assets - January 1, as previously reported</b>					<b>\$82,368,728</b>
Prior period adjustment					2,649,874
<b>Net position - January 1, as restated</b>					<b>\$85,018,602</b>
<b>Net position - December 31</b>					<b>\$87,600,095</b>

A SUMMARY OF FIDUCIARY FUNDS NET POSITION DECEMBER 31, 2013		Agency
<b>Assets</b>		
Cash and pooled investments		\$373,975
Due from other governments		51,245
<b>Total Assets</b>		<b>\$425,220</b>
<b>Liabilities</b>		
Accounts payable		\$61,507
Due to other governments		363,713
<b>Total Liabilities</b>		<b>\$425,220</b>

SUMMARY OF KOOCHICHIING COUNTY'S STATEMENT OF NET POSITION DECEMBER 31, 2013		Governmental Activities
<b>Assets</b>		
Cash and pooled investments		\$17,676,509
Taxes receivable - prior		148,514
Special assessments receivable - prior		51,550
Accounts receivable		108,614
Accrued interest receivable		66,271
Loans receivable		120,184
Due from other governments		5,004,287
Inventories		704,742
Prepaid Items		29,461
Special assessments - noncurrent		1,116,611
Capital assets		
Non-depreciable		4,648,523
Depreciable - net of accumulated depreciation		63,176,522
<b>Total Assets</b>		<b>\$92,851,788</b>
<b>Liabilities</b>		
Accounts payable		\$337,585
Salaries payable		246,003
Contracts payable		62,041
Due to other governments		927,652
Accrued interest payable		10,470
Long-term liabilities		
Due within one year		545,862
Due in more than one year		3,122,080
<b>Total Liabilities</b>		<b>\$5,251,693</b>
<b>Net Position</b>		
Net investment in capital assets		\$64,991,045
Amounts restricted for		
General government		398,513
Public safety		140,260
Highways and streets		4,531,453
Conservation of natural resources		498,908
Economic development		93,135
Debt service		144,050
Unrestricted amounts		16,802,731
<b>Total Net Position</b>		<b>\$87,600,095</b>