

**PENNINGTON COUNTY
BOARD OF COMMISSIONER'S MEETING
COUNTY BOARD ROOM
TUESDAY, MAY 12TH, 2015, 10:00 A.M.**

AGENDA - REVISED

Pledge of Allegiance

- 10:00 Ray Kuznia – Cty. Sheriff, Al Rogalla – Cty. Attorney
- Staffing
- 10:20 Ken Yutrzenka – Human Services Director
- Staffing
- 10:25 Mike Flaagan – County Engineer
- Highway Dept. Items
- 11:00 Joel Swanson – MN Counties Intergovernmental Trust
- MCIT Annual Report

County Auditor's Items

- Discussion: Tax Abatement Hearing
- Leases: Auditorium, Old Arena

Adjourn County Board meeting to 5:30 p.m. at the Multi-Use Operations Center (Highway Dept.) for consideration of the Arctic Cat Tax Abatement

(This agenda is subject to change)

Public Information Meeting

**Future Courthouse Expansion, County Space Needs
Joint Use Facility (Highway Dept.) Mtg. Room
June 2nd, 2015, 6:30 p.m.**

**THIEF RIVER FALLS CITY COUNCIL
SCHOOL DISTRICT 564
PENNINGTON COUNTY
AGENDA-JOINT PUBLIC HEARING ON ARCTIC CAT ABATEMENT
TUESDAY, MAY 12, 2015, 5:30 P.M.**

PENNINGTON COUNTY MULTI-USE OPERATIONS CENTER
(Highway Department Building)
250 125TH AVENUE NE, THIEF RIVER FALLS, MN 56701

1. CALL MEETING/HEARING TO ORDER - CITY, COUNTY AND SCHOOL
2. ROLL CALL - City, County, and School
3. PUBLIC HEARING ON ARCTIC CAT TAX ABATEMENT
The City Council of Thief River Falls, the Board of Commissioners of Pennington County and the Board of Education of School District No. 564 are holding this public hearing on the request of Arctic Cat Inc. to have the City, County and School District abate to the Arctic Cat all of the increase in property taxes to be levied by the City, County and School District on tax parcel number 25.08000630.

The total amount of the taxes proposed to be abated by the city over 15 years is estimated to be up to \$690,000 with a present value of \$480,000. The total amount of the taxes proposed to be abated by the County over 15 years is estimated to be up to \$1,070,000 with a present value of \$750,000. The total amount of the taxes proposed to be abated by the School District over 15 years is estimated to be up to \$520,000 with a present value of \$365,000. The combined total abatement assistance will not exceed \$2,200,000 over the 15 year term. Actual abatement will be tied to the increase in taxes from the completed project.

The purpose of this public hearing is to hear all interested parties either orally or in writing.

Following this public hearing the City, County and School District may call their respective meetings to order and may consider the question on approving a resolution to abate taxes. If for any reason they may choose to defer a decision to a future meeting at a time and place to be publically noticed.

4. INTRODUCTIONS
5. PRESENTATIONS
6. PUBLIC COMMENT
7. ADJOURNMENT TO A MEETING OF THE COUNTY BOARD.

**PENNINGTON COUNTY
BOARD MEETING ON ARCTIC CAT ABATEMENT
TUESDAY, MAY 12TH, 2015, 5:30 P.M. (AFTER ABATEMENT HEARING)**

PENNINGTON COUNTY MULTI-USE OPERATIONS CENTER
(Highway Department Building)
250 125TH AVENUE NE, THIEF RIVER FALLS, MN 56701

1. CALL MEETING TO ORDER
2. ROLL CALL
3. PROPERTY TAX ABATEMENT FOR ARCTIC CAT PROJECT
4. ADJOURNMENT

Commission Meeting
May 12, 2015

1. River Falls Hearing
 - June 4th at 7:00 PM at St. Hilaire

2. Road Committee

3. Approve 5 Year Plan

4. Chamber Meeting - Thursday at Noon
 - 1/2% Sales Tax

5. RR Crossing Agreement for County Road 55

6. Update on Construction Projects & Ditching

7. Other

Pennington County Five-Year Road & Bridge Plan Hearing
Pennington County Courthouse
County Board Room
April 28th, 2015, 4:00 p.m.

Present: Commissioner Tveitbakk, Jensen, and Peterson. Also present: County Engineer Mike Flaagan, County Auditor-Treasurer Kenneth Olson, and Scott D'Camp – The Times.

Chairman Tveitbakk called the Five-Year Road and Bridge Plan Hearing to order and asked the County Engineer to present the Plan.

County Engineer Mike Flaagan reviewed the Five-Year Road and Bridge Plan, listing the projects planned by year and their possible funding sources. Hearing no questions, the County Engineer then discussed the possibility of having a half-cent sales and use tax in the County. The tax must be used for Capital Road Improvement projects. This would be a way to fund improvements to roads such as County Road #62 and #77 that are not on the County State Aid System.

Action on the Five-Year Road and Bridge Plan will be taken at a future County Board meeting to allow for any comments on the Plan.

The Hearing was adjourned at 4:35 p.m.

**OFFICIAL PROCEEDINGS
PENNINGTON COUNTY BOARD OF COMMISSIONERS
TUESDAY, APRIL 28TH, 2015, 5:00 P.M.**

Pursuant to adjournment, the Pennington County Board of Commissioners met in the Pennington County Board Room in Thief River Falls, MN, on Tuesday, April 28th, 2015 at 5:00 p.m. Members present: Cody Hempel, Darryl Tveitbakk, Donald Jensen, Neil Peterson, and Oliver “Skip” Swanson. Members absent: None.

The meeting was called to order and the Pledge of Allegiance was recited.

Ken Yutrzenka, Human Services Director, presented the consent agenda from the April 21st, 2015 Human Service Committee meeting. On a motion by Commissioner Hempel, and seconded by Commissioner Jensen, the following recommendations of the Pennington County Human Service Committee for April 21st, 2015 are hereby adopted. Motion unanimously carried.

SECTION A

- I. To approve the March 17, 2015 Human Service Committee meeting.
- II.
 - A. To approve the Guardian and Conservator Purchase of Service Agreement with Lutheran Social Service of Minnesota as presented.
 - B. To support and forward to the Minnesota Department of Human Services, a completed Application of Need Determination on behalf of the Falls DAC with their intent to develop a satellite location to accommodate service expansion.
 - C. To renew the Regional Cooperative Agreement for administration of the Fraud Prevention Investigation Program.

SECTION B

- I. To approve payment of the agency’s bills

Blaize Zimmerman, Deputy Sheriff/Investigator, presented the resignation of Becky Carlson, Sheriff’s Office Manager, effective May 1st, 2015. Motioned by Commissioner Jensen, seconded by Commissioner Peterson, to accept the resignation of Becky Carlson and thanked her for her service to Pennington County. Motion unanimously carried.

Motioned by Commissioner Peterson, seconded by Commissioner Jensen, to post the position of Sheriff – Office Manager internally. Motion unanimously carried.

The following resolution was introduced by Commissioner Hempel, seconded by Commissioner Swanson, and upon vote was unanimously carried.

**RESOLUTION APPROVING PERA POLICE AND FIRE COVERAGE
PART-TIME DEPUTY SHERIFF**

WHEREAS, the policy of the State of Minnesota as declared in Minnesota Statutes 353.63 is to give special consideration to employees who perform hazardous work and devote their time and skills to protecting the property and personal safety of others; and

WHEREAS, Minnesota Statutes Section 353.64 permits governmental subdivisions to request coverage in the Public Employees Police and Fire plan for eligible employees of police or sheriff departments whose position duties meet the requirements stated therein and listed below.

BE IT RESOLVED that the Board of Commissioners of Pennington County hereby declares that Part-Time Deputy Sheriff position currently held by Alex S. Thibert meets all of the following Police and Fire Plan membership requirements:

1. Said position requires a license by the Minnesota peace officer standards and training board under sections 626.84 to 626.863 and this employee is so licensed;
2. Said position's primary (over 50%) duty is to enforce the general criminal laws of the state;
3. Said position charges this employee with the prevention and detection of crime;
4. Said position gives this employee the full power of arrest; and
5. Said position is assigned to a designated police or sheriff's department.

BE IT FURTHER RESOLVED that this governing body hereby requests that the named employee be accepted as a member of the Public Employees Police and Fire Plan effective the date of this employee's initial Police and Fire Plan salary deduction by the governmental subdivision.

County Engineer Mike Flaagan discussed the Five-Year Road and Bridge Plan Hearing held at 4:00 p.m. today.

Engineer Flaagan reviewed the following bids and made recommendations to accept the lowest bids:

<u>Project No. 57-15-61-03 (Mill/Overlay: CR#61-Pepsi Road)</u>	
Knife River Materials	\$128,458.49
Minn-Dak	\$194,175.59

Motioned by Commissioner Jensen, seconded by Commissioner Peterson, to approve the bid of \$128,458.49 of Knife River Materials as the lowest and best bid received for Project No. 57-15-61-03. Motion unanimously carried.

<u>SAP 057-599-022 (Concrete Culvert Bridge-River Falls Township)</u>	
Olson Construction TRF, Inc.	\$61,364.50
Taggart Contracting, Inc.	\$69,905.00
Davidson Construction	\$70,555.00
Gladen Construction, Inc.	\$79,348.50

Motioned by Commissioner Peterson, seconded by Commissioner Jensen, to approve the bid of \$61,364.50 by Olson Construction TRF, Inc. as the lowest and best bid received for SAP 057-599-022. Motion unanimously carried.

Motioned by Commissioner Hempel, seconded by Commissioner Jensen, to schedule a Public Information Meeting on Future Courthouse Expansion and County Space Needs on June 2nd, 2015 at 6:30 p.m., to be held in the Joint Use Facility (Highway Dept.) Meeting Room. Motion unanimously carried.

The following meetings were noted: Job's Inc. Annual Meeting, Ralph Engelstad Imperial Room, May 12th, 2015, 12:00 p.m.; District III AMC Meeting, Red Lake Falls City Hall, June 4th, 2015, 8:00 a.m.

The following abatements were reviewed and approved.

Motioned by Commissioner Swanson, seconded by Commissioner Peterson, to approve an abatement of the 2015 property tax on parcel #R25.00403120, owned by the Evangelical Covenant Church, as the property should have remained exempt. Motion unanimously carried.

Motioned by Commissioner Swanson, seconded by Commissioner Jensen, to approve an abatement under the Local Option to Disaster on parcel no. R08.00506800, owned by Elwood Tieman, reflecting a decrease in market value for taxes payable 2016 due to his house and garage being destroyed by fire on February 3rd, 2015. Motion unanimously carried.

Motioned by Commissioner Jensen, seconded by Commissioner Peterson, to approve an abatement under the Local Option to Disaster on parcel no. R10.01908700, owned by Jay and Elizabeth Lizakowski, reflecting a decrease in market value for taxes payable 2016 due to the pole barn being destroyed by fire on March 14th, 2015. Motion unanimously carried.

Motioned by Commissioner Jensen, seconded by Commissioner Peterson, to approve an abatement under the Local Option to Disaster on parcel no. R11.01703700, owned by Jerry L. and Myrtle I. Nelson, reflecting a decrease in market value for taxes payable 2016 due to workshop and lean-to being destroyed by fire on January 22nd, 2015. Motion unanimously carried.

Motioned by Commissioner Hempel, seconded by Commissioner Peterson, to hold a Tax Abatement Hearing on June 8th, 2015 at 5:15 p.m. at the Joint Use Facility (Highway Dept.) for the two new apartments to be built in Noper's Addition. Motion unanimously carried.

The following resolution was introduced by Commissioner Hempel, seconded by Commissioner Peterson, and upon vote was unanimously carried.

**RESOLUTION AUTHORIZING SPONSORSHIP OF SNOWMOBILE/CROSS
COUNTRY SKI TRAILS OPERATED BY THIEF RIVER FALLS SNO-
DRIFTERS**

BE IT RESOLVED, that the County of Pennington act as the legal sponsor for an application for funding to the State of Minnesota Department of Natural Resources for maintenance of snowmobile trails managed by Thief River Falls Sno-Drifters.

BE IT RESOLVED, that upon approval of its application by the state, the County of Pennington may enter into an agreement with the State of Minnesota for the above referenced project and that it will comply with all applicable laws and regulations as stated in the agreement.

BE IT FURTHER RESOLVED, that Kenneth Olson, County Auditor-Treasurer, is hereby authorized to serve as the fiscal agent for the above referenced project.

The following resolution was introduced by Commissioner Jensen, seconded by Commissioner Peterson, and upon vote was unanimously carried.

**RESOLUTION AUTHORIZING SPONSORSHIP OF SNOWMOBILE/CROSS
COUNTRY SKI TRAILS OPERATED BY GOODRIDGE TRAILBLAZERS
SNOWMOBILE CLUB**

BE IT RESOLVED, that Pennington County act as the legal sponsor for an application for funding to the State of Minnesota Department of Natural Resources for maintenance for Wapiti, 4-G North, and 4-G River Road Snowmobile trails managed by the Goodridge Trailblazers Snowmobile Club.

BE IT RESOLVED, that upon approval of its application by the state, the County of Pennington may enter into an agreement with the State of Minnesota for the above referenced project and that it will comply with all applicable laws and regulations as stated in the agreement.

BE IT FURTHER RESOLVED, that the Chairman and County Auditor are authorized to sign such an agreement with Department of Natural Resources,

BE IT FURTHER RESOLVED, that the County Auditor-Treasurer is hereby authorized to serve as the fiscal agent for the above referenced project.

Motioned by Commissioner Hempel, seconded by Commissioner Jensen, to approve the Board minutes of April 14th, 2015 as written. Motion unanimously carried.

Motioned by Commissioner Peterson, seconded by Commissioner Hempel, to approve payment of the Human Services warrants totaling \$164,485.26, and also the following Commissioner warrants. Motion unanimously carried.

WARRANTS

County Revenue	\$64,657.74
Road & Bridge	\$ 7,317.52

Per diems and meal reimbursements in the amount of \$69.97 were also approved.

It is noted that the County Board will hold the following on May 12th, 2015: the regularly scheduled County Board meeting at 10:00 a.m., a Public Hearing on the Arctic Cat Tax Abatement at 5:30 p.m., and a County Board meeting at 5:30 p.m. following the Tax Abatement Hearing. The Tax Abatement Hearing and 5:30 p.m. County Board meeting will be held at the Joint Use Facility (Highway Dept.) Meeting Room jointly with the Thief River Falls City Council and Thief River Falls School Board.

Motioned by Commissioner Hempel, seconded by Commissioner Jensen, to adjourn the Board meeting to May 12th, 2015 at 10:00 a.m. Motion carried.

ATTEST:

Kenneth Olson, Auditor-Treasurer
Pennington County

Darryl Tveitbakk, Chairman
Board of Commissioners

Jennifer
5/11/15 4:40PM

Pennington County Financial System



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Print List in Order By: 1
1 - Fund (Page Break by Fund)
2 - Department (Totals by Dept)
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Pennington County Financial System



Jennifer
5/11/15 4:40PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
3	1380 A'VIANDS LLC 01-251-000-0000-6427		1,712.42	JAIL MEALS 4-1 TO 4-4	80707	JAIL MEALS
4	01-251-000-0000-6427		2,992.46	JAIL MEALS 4-5 TO 4-11	80708	JAIL MEALS
5	01-251-000-0000-6427		2,936.91	JAIL MEALS 4-12 TO 4-18	80839	JAIL MEALS
6	01-251-000-0000-6427		2,956.99	JAIL MEALS 4-19 TO 4-25	80897	JAIL MEALS
	1380 A'VIANDS LLC		10,598.78	4 Transactions		
8	1011 ACE HARDWARE 01-111-000-0000-6300		5.49	SUPERGLUE		REPAIRS & MAINTENANCE
7	01-111-000-0000-6403		11.98	KEY & WRENCHES		JANITORIAL SUPPLIES - COURTHOUSE
9	01-501-000-0000-6300		3.29	SPRING		REPAIRS & MAINTENANCE
163	01-255-000-0000-6300		30.96	SPRAY PAINT, BLADES, PAINT & S	200735	REPAIRS & MAINTENANCE
167	01-201-000-0000-6801		19.98	SCREWDRIVERS/BITS	200817	MISCELLANEOUS EXPENSE
164	01-219-000-0000-6300		7.47	HANGERS	200941	REPAIRS & MAINTENANCE
165	01-251-000-0000-6300		156.29	POLE SANDERS/BRUSHES, 2 GAL PA	201022	REPAIRS & MAINTENANCE
166	01-219-000-0000-6300		39.98	PAINT/ROLLER COVERS	201065	REPAIRS & MAINTENANCE
168	01-255-000-0000-6801		9.45	ELECTRICAL TAPE/SPLICERS	201194	MISCELLANEOUS EXPENSE
169	01-220-000-0000-6801		30.98	POWER STRIPS	201313	MISCELLANEOUS EXPENSE
	1011 ACE HARDWARE		315.87	10 Transactions		
10	1020 AMERICAN SOLUTIONS FOR BUSINESS 01-041-000-0000-6401		3,477.08	2015 TAX STMTS, PRINT & PROCES	02069603	SUPPLIES - AUDITOR
	1020 AMERICAN SOLUTIONS FOR BUSINESS		3,477.08	1 Transactions		
11	2338 BEITEL/ERIK 01-290-000-0000-6202		24.41	TAX ON NEW CELL PHONE		Telephone
12	01-290-000-0000-6330		20.04	MEAL - INTER OP CONF		Travel & Expense
13	01-290-000-0000-6330		264.50	MILEAGE - ST CLOUD MEETING		Travel & Expense
	2338 BEITEL/ERIK		308.95	3 Transactions		
15	3323 CHAMBER OF COMMERCE 01-003-000-0000-6330		25.00	2015 CHAMBER BANQUET-TVEITBAKK	12838	TRAVEL & EXPENSE
	3323 CHAMBER OF COMMERCE		25.00	1 Transactions		
16	3306 CITY OF THIEF RIVER FALLS 01-799-000-0000-6202		50.49	APRIL PHONE - ECONOMIC DEVELOP	1635	TELEPHONE- ECONOMIC DEVELOPMENT
17	01-799-000-0000-6401		44.00	TONER - ECONOMIC DEVELOPMENT	1635	SUPPLIES
	3306 CITY OF THIEF RIVER FALLS		94.49	2 Transactions		
	4310 D & T VENTURES					

Pennington County Financial System



Jennifer
5/11/15 4:40PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
18	01-070-000-0000-6301		450.00	PROPERTY TAX WEBSITE SUPPORT	296256	MAINTENANCE AGREEMENT
	4310 D & T VENTURES		450.00	1 Transactions		
	4364 DIRECT DEPOSIT SERVICES					
203	01-041-000-0000-6801		375.62	PURCHASE CD - ONE WEST BANK	29130	MISCELLANEOUS EXPENSE - AUDITOR
	4364 DIRECT DEPOSIT SERVICES		375.62	1 Transactions		
	5053 ELECTION SYSTEMS & SOFTWARE					
173	01-061-000-0000-6301		868.25	FIRMWARE USAGE - M100	929621	MAINTENANCE AGREEMENT
174	01-061-000-0000-6301		868.25	FIRMWARE USAGE - AUTOMARK	929621	MAINTENANCE AGREEMENT
175	01-061-000-0000-6301		4,196.25	SILVER-HDW MTC/SUPPORT - AUTO	929621	MAINTENANCE AGREEMENT
176	01-061-000-0000-6301		3,907.00	SILVER-HDW MTC/SUPPORT - M100	929621	MAINTENANCE AGREEMENT
	5053 ELECTION SYSTEMS & SOFTWARE		9,839.75	4 Transactions		
	6001 FALLS DIVERSE ABILITIES CORPORATION					
205	01-501-000-0000-6262		55.35	CLEAN AUDITORIUM	14501	OTHER SERVICES
206	01-501-000-0000-6262		73.80	CLEAN AUDITORIUM	14515	OTHER SERVICES
	6001 FALLS DIVERSE ABILITIES CORPORATION		129.15	2 Transactions		
	6006 FARMERS UNION OIL					
170	01-201-000-0000-6560		1,856.25	GAS FOR SQUADS - APRIL		GAS & DIESEL
95	01-255-000-0000-6330		1,144.29	GAS FOR STS		TRAVEL & EXPENSE
93	01-255-000-0000-6405		65.94	GLOVES, MISC CLOTHING		GENERAL SUPPLIES - S.T.S.
94	01-255-000-0000-6631		34.79	FARM, OIL		SUPPLIES & EQUIPMENT - S.T.S.
19	01-290-000-0000-6330		52.81	FUEL - COUNTY CAR		Travel & Expense
	6006 FARMERS UNION OIL		3,154.08	5 Transactions		
	6305 FLAAGAN/JODI					
172	01-013-000-0000-6853		1,232.00	38.50 @ \$32 TZD GRANT		TOWARD ZERO DEATH GRANT
	6305 FLAAGAN/JODI		1,232.00	1 Transactions		
	7316 GALLS INCORPORATED					
20	01-201-000-0000-6420		99.98	TACTICAL REPSTOCK PANTS/THIBER	003356578	UNIFORMS
	7316 GALLS INCORPORATED		99.98	1 Transactions		
	8331 HARDWARE HANK					
104	01-255-000-0000-6405		149.59	FIRE EXTINGUISHERS	17486	GENERAL SUPPLIES - S.T.S.
105	01-221-000-0000-6631		29.90	STAPLE GUN/STAPLES	17535	FURNITURE & EQUIPMENT
21	01-111-000-0000-6300		5.33	SUPERGLUE	E21667	REPAIRS & MAINTENANCE
22	01-111-000-0000-6300		108.95	FERTILIZER	E21669	REPAIRS & MAINTENANCE

Pennington County Financial System



Jennifer
5/11/15 4:40PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
8331	HARDWARE HANK		293.77			4 Transactions
23	8335 HENRY'S FOODS INC 01-259-000-0000-6405		557.13	MARLBORO GOLD & RED	4745326	GENERAL SUPPLIES - CANTEEN
	8335 HENRY'S FOODS INC		557.13			1 Transactions
24	8125 HEPPNER CONSULTING 01-070-000-0000-6263		900.00	WEBSITE UPDATES, PTF'S	2391	COMPUTER SERVICES - DP
	8125 HEPPNER CONSULTING		900.00			1 Transactions
25	8014 HUGOS #7 01-003-000-0000-6330		16.76	FOOD FOR MEETING		TRAVEL & EXPENSE
	8014 HUGOS #7		16.76			1 Transactions
26	9017 INSIGHT TECHNOLOGIES 01-003-000-0000-6210		60.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
27	01-041-000-0000-6210		12.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
28	01-070-000-0000-6210		36.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
29	01-070-000-0000-6210		36.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
30	01-091-000-0000-6210		12.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
31	01-121-000-0000-6210		12.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
32	01-201-000-0000-6210		24.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
33	01-290-000-0000-6210		12.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
34	01-799-000-0000-6210		12.00	HOSTED EXCHANGE - APRIL	772704	E-MAIL SERVICES
	9017 INSIGHT TECHNOLOGIES		216.00			9 Transactions
187	10301 JDM INC 01-201-000-0000-6801		9.00	#11 CAR WASH	2500	MISCELLANEOUS EXPENSE
	10301 JDM INC		9.00			1 Transactions
194	10026 JENSEN/DONALD J 01-003-000-0000-6330		515.20	APRIL MILEAGE		TRAVEL & EXPENSE
	10026 JENSEN/DONALD J		515.20			1 Transactions
35	7012 JOHNSON FUNERAL SERVICE 01-206-000-0000-6262		500.00	TRANSPORT TO ST PAUL - AUTOPSY	0672014	OTHER SERVICES-CORONER
	7012 JOHNSON FUNERAL SERVICE		500.00			1 Transactions
37	11003 K-MART 01-201-000-0000-6631		25.29	DELUXE MP, 29V, 23X64 WHITE		FURNITURE & EQUIPMENT

Pennington County Financial System



Jennifer
5/11/15 4:40PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
38	01-201-000-0000-6631		74.80	CANON PIXMA		FURNITURE & EQUIPMENT
39	01-201-000-0000-6631		27.77	64 QT LA, TKL BOX		FURNITURE & EQUIPMENT
36	01-221-000-0000-6631		53.42	CARD READER 32GB SD CARD		FURNITURE & EQUIPMENT
11003	K-MART		181.28	4 Transactions		
11063	KUZNIA/RAYMOND D					
161	01-252-000-0000-6330		39.45	MEALS - INTEROP CONF - ALEX	042715	TRAVEL & EXPENSE
162	01-252-000-0000-6330		5.42	MEAL - INTEROP CONF	042815	TRAVEL & EXPENSE
11063	KUZNIA/RAYMOND D		44.87	2 Transactions		
12037	LEE PLUMBING & HEATING					
40	01-501-000-0000-6300		188.75	RPZ TEST - AUDITORIUM	68457	REPAIRS & MAINTENANCE
12037	LEE PLUMBING & HEATING		188.75	1 Transactions		
13498	MARCO, INC					
41	01-132-000-0000-6301		63.60	TD105437 MAINT. AGREEMENT	2561481	MAINTENANCE AGREEMENT
13498	MARCO, INC		63.60	1 Transactions		
13445	MINNESOTA POST BOARD					
189	01-201-000-0000-6262		90.00	LICENSE RENEWAL #13 - SV		OTHER SERVICES
13445	MINNESOTA POST BOARD		90.00	1 Transactions		
13322	MINNESOTA STATE TREASURER					
202	01-101-000-0000-6801		4.50	REGISTERED LAND		MISCELLANEOUS EXPENSE - RECORDER
197	01-101-000-0000-6825		390.00	MARRIAGE SURCHARGE		MARRIAGE SURCHARGES MN - RECORDER
198	01-101-000-0000-6827		2,131.50	RECORDER & REGISTRAR FEES		STATE SURCHARGES
199	01-101-000-0000-6829		201.00	CHILDGREN'S SURCHARGE		CHILDREN SURCHARGE MN - RECORDER
200	01-101-000-0000-6829		584.00	BIRTH/DEATH SURCHARGE		CHILDREN SURCHARGE MN - RECORDER
201	01-101-000-0000-6848		670.00	BIRTH RECORD SURCHARGE		BIRTH DEFECT SURCHARGE
13322	MINNESOTA STATE TREASURER		3,981.00	6 Transactions		
999999997	MJS SEPTIC SYSTEMS					
1	01-219-000-0000-6300		400.00	SEPTIC TANK PUMP CHG/DUMP FEE	8202668	REPAIRS & MAINTENANCE
999999997	MJS SEPTIC SYSTEMS		400.00	1 Transactions		
13447	MN BOARD OF ASSESSORS					
45	01-106-000-0000-6241		210.00	'16 ASSESS LIC RENEW/OLSON,BRU		DUES - ASSESSOR
46	01-106-000-0000-6241		55.00	2016 ASSESSOR LIC RENEWAL/NELS		DUES - ASSESSOR
13447	MN BOARD OF ASSESSORS		265.00	2 Transactions		

Pennington County Financial System



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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
42	13355 MN COUNTIES COMPUTER COOP 01-070-000-0000-6263		250.00	2015 PAYMATE TRAINING	2Y150603	COMPUTER SERVICES - DP
	13355 MN COUNTIES COMPUTER COOP		250.00	1 Transactions		
43	13033 MN COUNTIES INTERGOVERNMENTAL TF 01-605-000-0000-6355		527.00	COMM. INLAND MARINE - INSURANC	1506105	INSURANCE - PROPERTY CASUALTY
	13033 MN COUNTIES INTERGOVERNMENTAL TF		527.00	1 Transactions		
193	13329 MN ENTERPRISE TECHNOLOGY SHARED : 01-070-000-0000-6263		114.00	APRIL SPAM FILTER	15040511	COMPUTER SERVICES - DP
192	01-070-000-0000-6263		1,300.00	APRIL FIBER USAGE	DV15040429	COMPUTER SERVICES - DP
	13329 MN ENTERPRISE TECHNOLOGY SHARED :		1,414.00	2 Transactions		
204	14346 NEOPOST GREAT PLAINS 01-801-000-0000-6401		238.00	INK CARTRIDGE	GPAR37022	SUPPLIES-UNALLOCATED
	14346 NEOPOST GREAT PLAINS		238.00	1 Transactions		
57	14033 NORTHERN STATE BANK 01-201-000-0000-6405		9.80	STAMPS		GENERAL SUPPLIES
55	01-201-000-0000-6420		15.00	PATCHES - VETTESON/SETH		UNIFORMS
56	01-201-000-0000-6420		60.00	DEPUTY SHIRT PATCHES/ALEX		UNIFORMS
47	01-251-000-0000-6330		6.54	MEALS TRANSPORT		TRAVEL & EXPENSE
48	01-251-000-0000-6330		10.02	MEALS TRANSPORT		TRAVEL & EXPENSE
49	01-251-000-0000-6330		7.40	MEALS TRANSPORT		TRAVEL & EXPENSE
50	01-251-000-0000-6330		5.36	MEALS TRANSPORT		TRAVEL & EXPENSE
51	01-251-000-0000-6330		6.49	MEALS TRANSPORT		TRAVEL & EXPENSE
52	01-251-000-0000-6330		7.77	MEALS TRANSPORT		TRAVEL & EXPENSE
53	01-251-000-0000-6330		6.96	MEALS TRANSPORT		TRAVEL & EXPENSE
54	01-251-000-0000-6330		7.58	MEALS TRANSPORT		TRAVEL & EXPENSE
58	01-259-000-0000-6405		17.10	LAUNDRY DETERGENT		GENERAL SUPPLIES - CANTEEN
	14033 NORTHERN STATE BANK		160.02	12 Transactions		
59	14123 NORTHWEST BEVERAGE INC 01-801-000-0000-6801		40.00	WATER	397249	MISCELLANEOUS EXPENSE
	14123 NORTHWEST BEVERAGE INC		40.00	1 Transactions		
63	15323 OFFICE DEPOT 01-201-000-0000-6405		17.98	WHITE BUSINESS CARDS	7160001	GENERAL SUPPLIES
60	01-041-000-0000-6401		187.76	INK CARTRIDGE HPCB400A & INDEX	767235899001	SUPPLIES - AUDITOR
61	01-132-000-0000-6401		16.80	#10 ENVELOPES	767235899001	SUPPLIES - MOTOR VEHICLE

Pennington County Financial System



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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
62	01-801-000-0000-6401		85.00	PENS, POST-ITS, CLIPS	767235899001	SUPPLIES-UNALLOCATED
	15323 OFFICE DEPOT		307.54	4 Transactions		
	15334 OFFICE OF THE SECRETARY OF STATE					
44	01-201-000-0000-6801		120.00	NOTARY APPLICATION - MANDERUD		MISCELLANEOUS EXPENSE
	15334 OFFICE OF THE SECRETARY OF STATE		120.00	1 Transactions		
	16056 PAINT & GLASS INTERIORS					
96	01-219-000-0000-6300		120.00	1 COIL 4" BASE-BURNT UMBER	97204	REPAIRS & MAINTENANCE
	16056 PAINT & GLASS INTERIORS		120.00	1 Transactions		
	16313 PENNINGTON COUNTY AUDITOR					
64	01-091-000-0000-6300		130.00	REIMB INSIGHT - ATTORNEY	3464	REPAIRS & MAINTENANCE
	16313 PENNINGTON COUNTY AUDITOR		130.00	1 Transactions		
	16314 PENNINGTON FAST LUBE					
188	01-201-000-0000-6304		35.22	#6 OIL CHANGE	49888	REPAIR & MAINTENANCE - SQUADS
	16314 PENNINGTON FAST LUBE		35.22	1 Transactions		
	16344 PENNINGTON MAIN					
99	01-201-000-0000-6304		5.33	#5 CAR WASH	134565	REPAIR & MAINTENANCE - SQUADS
100	01-201-000-0000-6304		5.33	#5 CAR WASH	134764	REPAIR & MAINTENANCE - SQUADS
101	01-201-000-0000-6304		5.33	CAR WASH	174072	REPAIR & MAINTENANCE - SQUADS
	16344 PENNINGTON MAIN		15.99	3 Transactions		
	16079 PETERSON LUMBER					
102	01-255-000-0000-6300		15.15	OAK HARDWOOD/NAILS	2133	REPAIRS & MAINTENANCE
	16079 PETERSON LUMBER		15.15	1 Transactions		
	16362 PETERSON/NEIL					
65	01-003-000-0000-6330		116.73	APRIL MILEAGE		TRAVEL & EXPENSE
	16362 PETERSON/NEIL		116.73	1 Transactions		
	16102 PETRO PUMPER INC					
103	01-201-000-0000-6560		27.07	#3 GAS & CAR WASH	447081	GAS & DIESEL
	16102 PETRO PUMPER INC		27.07	1 Transactions		
	17002 QUILL CORPORATION					
195	01-091-000-0000-6401		239.00	FLASH DRIVE	3887817	SUPPLIES

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
17002	QUILL CORPORATION		239.00		1 Transactions	
99999997	RUTTGER'S BAY LAKE LODGE					
2	01-101-000-0000-6330		624.26	LODGING & MEAL MN CO REC CONF		TRAVEL & EXPENSE
99999997	RUTTGER'S BAY LAKE LODGE		624.26		1 Transactions	
19401	SAFETY COMPLIANCE SERVICES					
66	01-801-000-0000-6246		1,975.00	2015 SAFETY TRAINING - HWY		SAFETY TRAINING
19401	SAFETY COMPLIANCE SERVICES		1,975.00		1 Transactions	
19326	SATHER LAW LTD					
67	01-011-000-0000-6261		130.08	ATTORNEY FEES 57-F3-98-827		COURT APPOINTED ATTORNEYS
68	01-011-000-0000-6261		163.88	ATTORNEY FEE 57-FA-13-533		COURT APPOINTED ATTORNEYS
69	01-011-000-0000-6261		86.49	ATTORNEY FEE 57-F4-01-234		COURT APPOINTED ATTORNEYS
70	01-011-000-0000-6261		86.49	ATTORNEY FEE 57-F3-03-309		COURT APPOINTED ATTORNEYS
71	01-011-000-0000-6261		52.69	ATTORNEY FEE 57-F1-05-197		COURT APPOINTED ATTORNEYS
72	01-011-000-0000-6261		43.99	ATTORNEY FEE 57-F1-06-50110		COURT APPOINTED ATTORNEYS
73	01-011-000-0000-6261		223.20	ATTORNEY FEE 57-PR-15-160		COURT APPOINTED ATTORNEYS
74	01-011-000-0000-6261		286.60	ATTORNEY FEE 57-PR-14-912		COURT APPOINTED ATTORNEYS
75	01-011-000-0000-6261		188.56	ATTORNEY FEE 57-PR-07-107		COURT APPOINTED ATTORNEYS
76	01-011-000-0000-6261		85.00	ATTORNEY FEE 57-PR-14-901		COURT APPOINTED ATTORNEYS
77	01-011-000-0000-6261		52.49	ATTORNEY FEE 57-F4-97-50271		COURT APPOINTED ATTORNEYS
78	01-011-000-0000-6261		69.69	ATTORNEY FEE 57-FA-13-5		COURT APPOINTED ATTORNEYS
79	01-011-000-0000-6261		155.58	ATTORNEY FEE 57-F3-98-827		COURT APPOINTED ATTORNEYS
80	01-011-000-0000-6261		130.08	ATTORNEY FEE 57-F4-01-234		COURT APPOINTED ATTORNEYS
19326	SATHER LAW LTD		1,754.82		14 Transactions	
19048	SWANSON/OLIVER (SKIP)					
81	01-003-000-0000-6330		65.55	APRIL - MILEAGE		TRAVEL & EXPENSE
82	01-003-000-0000-6330		123.56	LODGING - ST. CLOUD - RADIO BD		TRAVEL & EXPENSE
83	01-003-000-0000-6330		7.56	MEAL - ST. CLOUD - RADIO BD		TRAVEL & EXPENSE
84	01-003-000-0000-6330		281.75	MILEAGE - ST. CLOUD - RADIO BD		TRAVEL & EXPENSE
19048	SWANSON/OLIVER (SKIP)		478.42		4 Transactions	
20027	THE TIMES					
87	01-003-000-0000-6231		1,262.48	LINE PROCEEDINGS NOV/DEC 2014		PUBLISHING - BOARD
88	01-003-000-0000-6231		779.16	LINE PROCEEDINGS JAN 2015		PUBLISHING - BOARD
89	01-003-000-0000-6231		579.64	LINE PROCEEDINGS FEB 2015		PUBLISHING - BOARD
86	01-041-000-0000-6231		35.00	VOLUNTEER WEEK AD 4/15/15		PUBLISHING/ADVERTISING - AUDITOR
85	01-041-000-0000-6401		12.50	500 #10 REG ENVELOPES 4/17/15		SUPPLIES - AUDITOR

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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Vendor No.	Vendor Name	Account/Formula	Accr	Rpt Amount	Warrant Description	Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
97		01-201-000-0000-6801		180.00	DEPUTY ADVERTISEMENT			MISCELLANEOUS EXPENSE
98		01-220-000-0000-6801		108.00	DISPATCHER ADVERTISEMENT			MISCELLANEOUS EXPENSE
	20027	THE TIMES		2,956.78		7 Transactions		
	20361	TYLER TECHNOLOGIES, INC						
90		01-102-000-0000-5514		420.00	DOC PRO eRECORDING		025-122752	TECHNOLOGY RECORDER REVENUE
	20361	TYLER TECHNOLOGIES, INC		420.00		1 Transactions		
	23303	WEST GROUP PAYMENT CENTER						
181		01-091-000-0000-6240		417.41	APRIL WESTLAW SELECT W/PACK		831740352	SUBSCRIPTIONS
	23303	WEST GROUP PAYMENT CENTER		417.41		1 Transactions		
	26302	ZEE MEDICAL SERVICE						
91		01-220-000-0000-6801		94.25	MEDICINE CABINET FILL		110673215	MISCELLANEOUS EXPENSE
	26302	ZEE MEDICAL SERVICE		94.25		1 Transactions		
	26306	ZIMMERMAN/BLAIZE						
92		01-252-000-0000-6330		8.85	MEAL - DEATH CONFERENCE			TRAVEL & EXPENSE
	26306	ZIMMERMAN/BLAIZE		8.85		1 Transactions		
1 Fund Total:				50,808.62	County Revenue		54 Vendors	137 Transactions

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
106	20388 3-D SPECIALTIES INC 03-350-000-0000-6551		1,358.29	SPRING ASSEMBLY, BASES FOR SIG		SIGNS
	20388 3-D SPECIALTIES INC		1,358.29	1 Transactions		
108	1011 ACE HARDWARE 03-350-000-0000-6556		72.45	SIGN #'S, VIS GRIPS SHOP 500		SHOP SUPPLIES
107	03-350-000-0000-6564		34.44	FUSE HOLDER, NEED NOSE PLIERS		EQUIPMENT REPAIR PARTS
	1011 ACE HARDWARE		106.89	2 Transactions		
113	1364 AUTO VALUE 03-350-000-0000-6556		63.99	DEF FLUID TESTER SHOP 500		SHOP SUPPLIES
109	03-350-000-0000-6564		35.98	MUD FLPA, BRACKET UNIT 219		EQUIPMENT REPAIR PARTS
110	03-350-000-0000-6564		19.98	WIPER BLADE UNIT 208		EQUIPMENT REPAIR PARTS
111	03-350-000-0000-6564		4.49	BUFFER KIT UNIT 287		EQUIPMENT REPAIR PARTS
112	03-350-000-0000-6564		42.99	STARTER UNIT 230		EQUIPMENT REPAIR PARTS
114	03-350-000-0000-6564		2.67	BULBS UNIT 292		EQUIPMENT REPAIR PARTS
115	03-350-000-0000-6564		45.96	WIPER BLADE UNIT 209		EQUIPMENT REPAIR PARTS
	1364 AUTO VALUE		216.06	7 Transactions		
116	2328 BEST WESTERN - HOLLAND HOUSE 03-330-000-0000-6330		264.87	LODGING - MS		TRAVEL & EXPENSE
	2328 BEST WESTERN - HOLLAND HOUSE		264.87	1 Transactions		
117	2307 BRODIN COMFORT SYSTEMS 03-350-000-0000-6636		4,225.00	BILL #1 FOR INSTALL FURNACE CO		BUILDING IMPROVEMENTS
	2307 BRODIN COMFORT SYSTEMS		4,225.00	1 Transactions		
124	6006 FARMERS UNION OIL 03-350-000-0000-6556		11.75	GAS TANK GAUGE TUBE SHOP 500		SHOP SUPPLIES
119	03-350-000-0000-6560		5,048.97	GAS & DIESEL SHOP 500		GAS & DIESEL
120	03-350-000-0000-6560		859.49	DIESEL SHOP 212		GAS & DIESEL
121	03-350-000-0000-6560		1,098.68	DIESEL SHOP 211		GAS & DIESEL
122	03-350-000-0000-6560		1,415.12	DIESEL SHOP 213		GAS & DIESEL
123	03-350-000-0000-6562		1,079.00	DEF FLUID UNIT 287,201 & 286		MOTOR OIL & LUBRICANTS
126	03-350-000-0000-6562		30.00	OIL UNIT & 311		MOTOR OIL & LUBRICANTS
125	03-350-000-0000-6564		57.50	SERVICE TANK HOSE UNIT 290		EQUIPMENT REPAIR PARTS
	6006 FARMERS UNION OIL		9,600.51	8 Transactions		
127	6349 FASTENAL COMPANY 03-350-000-0000-6564		41.94	ANCHORS, BOLTS WASHERS SCREWS		EQUIPMENT REPAIR PARTS

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Vendor	Name	Accr	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula				Service Dates	Paid On Bhf #	On Behalf of Name
6349	FASTENAL COMPANY			41.94		1 Transactions	
6306	FLEET DISTRIBUTING						
131	03-350-000-0000-6556			5.60	ROPE SHOP 500		SHOP SUPPLIES
134	03-350-000-0000-6556			21.71	LYNCH PIN, FAST ORANGE SHOP 50		SHOP SUPPLIES
128	03-350-000-0000-6564			30.99	BALL UNIT 301		EQUIPMENT REPAIR PARTS
129	03-350-000-0000-6564			47.25	BOLTS FOR SNOW PLOW EQUIPMENT		EQUIPMENT REPAIR PARTS
130	03-350-000-0000-6564			13.77	SPRAY PAINT UNIT 312 & 313		EQUIPMENT REPAIR PARTS
132	03-350-000-0000-6564			28.29	WINCH, FLAGS UNIT 254		EQUIPMENT REPAIR PARTS
133	03-350-000-0000-6564			43.99	JACK UNIT 231		EQUIPMENT REPAIR PARTS
6306	FLEET DISTRIBUTING			191.60		7 Transactions	
8356	HOUSTON ENGINEERING INC						
135	03-330-000-0000-6245			3,755.17	TRAINING		CONTINUING EDUCATION
8356	HOUSTON ENGINEERING INC			3,755.17		1 Transactions	
13302	M-R SIGN CO, INC						
136	03-350-000-0000-6551			2,162.54	YIELD, DED END, 911 SIGNS		SIGNS
13302	M-R SIGN CO, INC			2,162.54		1 Transactions	
13197	MODEL LAUNDRY						
137	03-320-000-0000-6262			109.76	SHOP 500 RUGS - MARCH		OTHER SERVICES
138	03-320-000-0000-6262			178.27	BUILDING RUGS - MARCH		OTHER SERVICES
139	03-320-000-0000-6262			109.76	SHOP 500 RUGS - APRIL		OTHER SERVICES
140	03-320-000-0000-6262			178.27	BUILDING RUGS - APRIL		OTHER SERVICES
13197	MODEL LAUNDRY			576.06		4 Transactions	
14324	NAPA AUTO PARTS						
142	03-350-000-0000-6556			6.79	LUBRICANT SHOP 213		SHOP SUPPLIES
141	03-350-000-0000-6564			22.98	BEARING UNIT 208		EQUIPMENT REPAIR PARTS
14324	NAPA AUTO PARTS			29.77		2 Transactions	
14316	NELSON EQUIPMENT OF TRF INC						
182	03-350-000-0000-6564			45.75	HOSE, COUPLING, NIPPLE UNIT 27		EQUIPMENT REPAIR PARTS
183	03-350-000-0000-6564			19.57	DISC BLADE UNIT 252		EQUIPMENT REPAIR PARTS
184	03-350-000-0000-6564			155.00	WATER PUMP		EQUIPMENT REPAIR PARTS
185	03-350-000-0000-6564			1,135.71	BLADE UNIT 276		EQUIPMENT REPAIR PARTS
186	03-350-000-0000-6564			21.92	BEARING UNIT 208		EQUIPMENT REPAIR PARTS
14316	NELSON EQUIPMENT OF TRF INC			1,377.95		5 Transactions	

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
143	14388 NORTHERN SAFETY TECHNOLOGY 03-350-000-0000-6564		386.49	LED FLASHER UNIT 201		EQUIPMENT REPAIR PARTS
	14388 NORTHERN SAFETY TECHNOLOGY		386.49	1 Transactions		
144	14312 NORTHWEST POWER SYSTEMS 03-350-000-0000-6564		11.28	HOSES UNIT 204 & 209 WHEEL PAC		EQUIPMENT REPAIR PARTS
	14312 NORTHWEST POWER SYSTEMS		11.28	1 Transactions		
145	16343 PRAXAIR 03-350-000-0000-6556		20.67	WELDING SUPPLIES		SHOP SUPPLIES
	16343 PRAXAIR		20.67	1 Transactions		
146	16419 PRECISE MRM LLC 03-350-000-0000-6564		141.65	MONTHLY GPS SUPPORT - MARCH		EQUIPMENT REPAIR PARTS
	16419 PRECISE MRM LLC		141.65	1 Transactions		
147	17002 QUILL CORPORATION 03-320-000-0000-6401		114.01	TAPE, CHIPS, POP TARTS		SUPPLIES
	17002 QUILL CORPORATION		114.01	1 Transactions		
148	999999997 RDO EQUIPMENT CO 03-350-000-0000-6564		735.41	REPAIR ORDER FOR UNIT 202		EQUIPMENT REPAIR PARTS
149	03-350-000-0000-6564		626.07	MTC AGREEMENT UNIT 204		EQUIPMENT REPAIR PARTS
150	03-350-000-0000-6564		279.54	IDLER, BELT UNIT 206		EQUIPMENT REPAIR PARTS
151	03-350-000-0000-6564		104.88	FUEL CONDITIONER UNIT 202		EQUIPMENT REPAIR PARTS
152	03-350-000-0000-6564		250.16	REPAIR UNIT 204		EQUIPMENT REPAIR PARTS
	999999997 RDO EQUIPMENT CO		1,996.06	5 Transactions		
153	18065 RELIABLE OFFICE SUPPLY 03-320-000-0000-6401		130.05	PAPER, CLIPS, REPORT COVERS		SUPPLIES
	18065 RELIABLE OFFICE SUPPLY		130.05	1 Transactions		
154	19338 STEIGER MFG. CO. 03-350-000-0000-6564		299.25	INSTALL 2 WHEEL CENTERS UNIT		EQUIPMENT REPAIR PARTS
	19338 STEIGER MFG. CO.		299.25	1 Transactions		
155	19310 STONE'S MOBILE RADIO 03-350-000-0000-6564		52.00	SUPPLY CORD UNIT 208		EQUIPMENT REPAIR PARTS
	19310 STONE'S MOBILE RADIO		52.00	1 Transactions		

Pennington County Financial System



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Vendor No.	Vendor Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
156	20027 THE TIMES 03-320-000-0000-6232		255.00	AD 5 YEAR PLAN & SUMMER HELP		ADVERTISING
	20027 THE TIMES		255.00	1 Transactions		
157	20075 THIEF RIVER GLASS CO 03-350-000-0000-6564		220.56	TINTED LAMINATE UNIT 208		EQUIPMENT REPAIR PARTS
158	03-350-000-0000-6564		558.51	LAMINATE & URETHANE UNIT 201		EQUIPMENT REPAIR PARTS
	20075 THIEF RIVER GLASS CO		779.07	2 Transactions		
159	20309 TRUE NORTH STEEL 03-350-000-0000-6549		8,364.14	18", 24" 36" PIPE, BANDS, APRO		CULVERTS
	20309 TRUE NORTH STEEL		8,364.14	1 Transactions		
160	23318 WALLWORK TRUCK CENTER 03-350-000-0000-6564		119.79	ASSEMBLY UNIT 230		EQUIPMENT REPAIR PARTS
	23318 WALLWORK TRUCK CENTER		119.79	1 Transactions		
171	26302 ZEE MEDICAL SERVICE 03-350-000-0000-6428		46.39			SAFETY EQUIPMENT
	26302 ZEE MEDICAL SERVICE		46.39	1 Transactions		
3 Fund Total:			36,622.50	Road & Bridge	27 Vendors	60 Transactions

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32 Solid Waste Facility

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Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
190	12123 LES'S SANITATION SERVICE 32-390-000-0000-6262		1,087.77	RECYCLE NEWSPAPER	620984	OTHER SERVICES-SCORE ACCOUNT
	12123 LES'S SANITATION SERVICE		1,087.77	1 Transactions		
196	13378 NORTHWEST MN HOUSEHOLD 32-390-000-0000-6836		1,268.81	HHW DISPOSAL		HOUSEHOLD HAZARDOUS WASTE OPERA
	13378 NORTHWEST MN HOUSEHOLD		1,268.81	1 Transactions		
32 Fund Total:			2,356.58	Solid Waste Facility	2 Vendors	2 Transactions

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40 Ditch Funds

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<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf # On Behalf of Name</u>
99999997 RANDY ECKERT				
118 40-796-000-0000-6849		75.00		BEAVER CONTROL
99999997 RANDY ECKERT		75.00	1 Transactions	
23302 WRIGHT CONSTRUCTION INC				
179 40-703-000-0000-6262		617.50		OTHER SERVICES -JD #25-3
180 40-762-000-0000-6262		750.00		OTHER SERVICES
177 40-796-000-0000-6262		750.00		OTHER SERVICES
178 40-796-000-0000-6262		3,350.00		OTHER SERVICES
191 40-796-000-0000-6262		562.50		OTHER SERVICES
23302 WRIGHT CONSTRUCTION INC		6,030.00	5 Transactions	
40 Fund Total:		6,105.00	Ditch Funds	2 Vendors 6 Transactions

Pennington County Financial System



Jennifer
5/11/15 4:40PM
60 Capital Improvement Spec

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf # On Behalf of Name</u>
2337 BKV GROUP INC				
14 60-460-000-0000-6801		4,210.09	FACILITY UPDATED PLANNING	40142 MISCELLANEOUS EXPENSE
2337 BKV GROUP INC		4,210.09	1 Transactions	
60 Fund Total:		4,210.09	Capital Improvement Special Re	1 Vendors 1 Transactions
Final Total:		100,102.79	86 Vendors	206 Transactions

Pennington County Financial System



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	50,808.62	County Revenue	
	3	36,622.50	Road & Bridge	
	32	2,356.58	Solid Waste Facility	
	40	6,105.00	Ditch Funds	
	60	4,210.09	Capital Improvement Special Re	
	All Funds	100,102.79	Total	Approved by,
			
			

Jennifer
5/11/15 4:42PM

Pennington County Financial System



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Print List in Order By: 1
1 - Fund (Page Break by Fund)
2 - Department (Totals by Dept)
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D
D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Pennington County Financial System



Jennifer
5/11/15 4:42PM

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 2

1 County Revenue

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
1	2338 BEITEL/ERIK 01-290-000-0000-6330		8.00	MEAL - REGION 3 MTG -CROOKSTON	042315	Travel & Expense
	2338 BEITEL/ERIK		8.00	1 Transactions		
9	6348 FULTON/DEB 01-251-000-0000-6330		9.65	MEAL - TRANSPORT	041415	TRAVEL & EXPENSE
10	01-251-000-0000-6330		5.36	MEAL - TRANSPORT	041415	TRAVEL & EXPENSE
	6348 FULTON/DEB		15.01	2 Transactions		
3	6347 FULTON/JIM 01-251-000-0000-6330		5.36	MEAL - TRANSPORT	041415	TRAVEL & EXPENSE
5	01-251-000-0000-6330		12.97	MEAL - TRANSPORT	041415	TRAVEL & EXPENSE
6	01-251-000-0000-6330		4.06	MEAL - TRANSPORT	041415	TRAVEL & EXPENSE
4	01-251-000-0000-6330		8.01	MEAL - TRANSPORT	041615	TRAVEL & EXPENSE
	6347 FULTON/JIM		30.40	4 Transactions		
35	8352 HEMPEL/CODY 01-003-000-0000-6103		65.00	PER DIEM - TECH COMMITTEE -TRF	040115	PER DIEMS - BOARD
36	01-003-000-0000-6103		100.00	PER DIEM - LIONS - TRF	040815	PER DIEMS - BOARD
37	01-003-000-0000-6103		65.00	PER DIEM - TECH COMMITTEE - TR	041015	PER DIEMS - BOARD
39	01-003-000-0000-6103		65.00	PER DIEM - GENERAL GOV - TRF	042115	PER DIEMS - BOARD
38	01-003-000-0000-6103		100.00	PER DIEM - JOBS INC - TRF	042215	PER DIEMS - BOARD
	8352 HEMPEL/CODY		395.00	5 Transactions		
25	10026 JENSEN/DONALD J 01-003-000-0000-6103		100.00	PER DIME - NCLUB - CHISHOLM	040215	PER DIEMS - BOARD
33	01-003-000-0000-6103		10.69	MEAL - NCLUB - CHISHOLM	040215	PER DIEMS - BOARD
34	01-003-000-0000-6103		6.86	MEAL - NCLUB - CHISHOLM	040215	PER DIEMS - BOARD
26	01-003-000-0000-6103		100.00	PER DIEM - MRCC - ROSEAU	040615	PER DIEMS - BOARD
27	01-003-000-0000-6103		65.00	PER DIEM - AIRPORT AUTH - TRF	041015	PER DIEMS - BOARD
28	01-003-000-0000-6103		65.00	PER DIEM - HWY COMM - TRF	041315	PER DIEMS - BOARD
29	01-003-000-0000-6103		65.00	PER DIEM- WATERSHED PLAN - TR	041515	PER DIEMS - BOARD
47	01-003-000-0000-6103		65.00	PER DIEM - JTC - BEMIDJI	042015	PER DIEMS - BOARD
30	01-003-000-0000-6103		65.00	PER DIEM- AIRPORT AUTH - TRF	042215	PER DIEMS - BOARD
31	01-003-000-0000-6103		65.00	PER DIEM - PERSONNEL - TRF	042415	PER DIEMS - BOARD
32	01-003-000-0000-6103		65.00	PER DIEM - MRCC - WARREN	042915	PER DIEMS - BOARD
	10026 JENSEN/DONALD J		672.55	11 Transactions		
2	19343 LARSON/MELISSA 01-252-000-0000-6330		10.67	MEAL - BEMIDJI TRIP	043015	TRAVEL & EXPENSE

Pennington County Financial System



Jennifer
5/11/15 4:42PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 3

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
19343	LARSON/MELISSA		10.67			1 Transactions
14328	NELSON/BRANDY					
7	01-251-000-0000-6330		2.36	MEAL - TRANSPORT	041615	TRAVEL & EXPENSE
8	01-251-000-0000-6330		5.96	MEAL - TRANSPORT	041615	TRAVEL & EXPENSE
14328	NELSON/BRANDY		8.32			2 Transactions
16362	PETERSON/NEIL					
11	01-003-000-0000-6103		65.00	PER DIEM - EXTENSION - TRF	040115	PER DIEMS - BOARD
12	01-003-000-0000-6103		100.00	PER DIEM - NCLUB - CHISHOLM	040215	PER DIEMS - BOARD
13	01-003-000-0000-6103		65.00	PER DIEM - HWY COMMITTEE - TRF	041315	PER DIEMS - BOARD
14	01-003-000-0000-6103		65.00	PER DIEM - BID OPENING - TRF	041415	PER DIEMS - BOARD
15	01-003-000-0000-6103		65.00	PER DIEM - GRAVEL COMM - TRF	042115	PER DIEMS - BOARD
16	01-003-000-0000-6103		65.00	PER DIEM - 5 YR HERARING - TRF	042815	PER DIEMS - BOARD
16362	PETERSON/NEIL		425.00			6 Transactions
19048	SWANSON/OLIVER (SKIP)					
17	01-003-000-0000-6103		65.00	PER DIEM - MRCC - WARREN	040615	PER DIEMS - BOARD
18	01-003-000-0000-6103		65.00	PER DIEM - TAX INCREMENT - TRF	040715	PER DIEMS - BOARD
19	01-003-000-0000-6103		65.00	PER DIEM - BID OPENING - TRF	041415	PER DIEMS - BOARD
20	01-003-000-0000-6103		65.00	PER DIEM - PENN LOAN POOL - TR	041515	PER DIEMS - BOARD
21	01-003-000-0000-6103		100.00	PER DIEM - LIBRARY - TRF	041615	PER DIEMS - BOARD
22	01-003-000-0000-6103		65.00	PER DIEM - BUILD COMM - TRF	042215	PER DIEMS - BOARD
23	01-003-000-0000-6103		100.00	PER DIEM - RADIO BD - ST CLOUD	042715	PER DIEMS - BOARD
24	01-003-000-0000-6103		65.00	PER DIEM - 5 YR PLAN - TRF	042815	PER DIEMS - BOARD
19048	SWANSON/OLIVER (SKIP)		590.00			8 Transactions
20307	TVEITBAKK/DARRYL					
40	01-003-000-0000-6103		100.00	PER DIEM - PROJECT LEO - TRF	040115	PER DIEMS - BOARD
41	01-003-000-0000-6103		65.00	PER DIEM - TECH COMM - TRF	041715	PER DIEMS - BOARD
42	01-003-000-0000-6103		100.00	PER DIEM - JUSTICE ADV - TRF	042215	PER DIEMS - BOARD
43	01-003-000-0000-6103		100.00	PER DIEM - COMM EXPO - TRF	042315	PER DIEMS - BOARD
44	01-003-000-0000-6103		100.00	PER DIEM - PERS COMM - TRF	042415	PER DIEMS - BOARD
45	01-003-000-0000-6103		65.00	PER DIEM - HWY 5 YR PLAN - TRF	042815	PER DIEMS - BOARD
46	01-003-000-0000-6103		65.00	PER DIEM - CHAMBER - TRF	042915	PER DIEMS - BOARD
20307	TVEITBAKK/DARRYL		595.00			7 Transactions
1 Fund Total:			2,749.95	County Revenue	10 Vendors	47 Transactions

Pennington County Financial System



Jennifer
5/11/15 4:42PM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 4

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
Final Total:		2,749.95	10 Vendors	47 Transactions

Pennington County Financial System



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	2,749.95	County Revenue
All Funds		2,749.95	Total

Approved by,

.....

.....

PENNINGTON COUNTY
STATE OF MINNESOTA

RESOLUTION NO. _____

RESOLUTION APPROVING PROPERTY TAX ABATEMENTS
FOR THE ARCTIC CAT, INC. EXPANSION PROJECT

BE IT RESOLVED by the Board of Commissioners (the "Board") of Pennington County, Minnesota (the "County"), as follows:

1. Recitals.

(a) Arctic Cat, Inc. (the "Company") has requested that the City of Thief River Falls (the "City"), the County of Pennington (the "County") and the School Board (the "Board") for Independent School District No. 564 (the "District) abate their respective portions of additional prospective property taxes to be generated on Tax Parcel No. 2508000630 in the City (the "Property"), owned by the Company, resulting from the construction on the Property of an expansion to the Company's existing manufacturing facility located adjacent thereto (the "Project"), all as further described below. The Project expansion is estimated to be in the range of 27,000 to 70,000 square feet.

(b) The requested property tax abatement (the "Abatement") would be for a maximum of 15 years, specifically, with respect to property taxes payable in 2018 through 2032. The portion of the Abatement attributable to the County is estimated to not exceed \$1,070,000, with a present value of \$750,000.

(c) Property tax abatements, such as the Abatement, are authorized under *Minnesota Statutes*, Sections 469.1812 through 469.1815 (the "Abatement Law").

(d) On the date hereof, in accordance with the Abatement Law, a public hearing was held on the question of the Abatement, jointly on behalf of the City, the County and the District, and, as required by the Abatement Law, notice of said hearing was published at least 10 days but not more than 30 days prior to the hearing.

2. Findings. The Board hereby makes the following findings:

(a) The Board expects the benefits of the Abatement to the District to at least be equal to the costs thereof.

(b) Granting the Abatement is in the public interest because it will increase the tax base of the County and other affected taxing jurisdictions, help retain and expand commercial and industrial enterprise in the area, and provide new employment opportunities.

(c) The Board expects the public benefits described in (b) above to be derived from the Abatement.

(d) The Property is not located in a tax increment financing district.

2. Terms of Abatement. The Abatement is hereby approved. The terms of the abatement are as follows:

(a) The Abatement shall be for a maximum of 15 years and shall apply to the taxes payable in the years 2018 through 2032, inclusive.

(b) The Abatement shall be subject to final approval by the District, the City and the County of a definitive Development Agreement.

(c) The Abatement shall be for 100% of the County's share of the increase in ad valorem property taxes generated by the Property which are attributable to the Project. The increase in property taxes will be over the 2015 base tax capacity of \$61,794.

(d) The Abatement may not be modified or changed during the term set forth in (a) above, except with the prior written consent of the District, the City and the County.

(e) The Abatement shall be subject to all the terms and limitations of the Abatement Law.

(f) In order to be entitled to the Abatement, the Company shall not be in default within the County, the City or the District on any of its payment obligations respecting any taxes, assessments, utility charges or other governmental impositions.

(g) All terms and conditions of the Abatement will be subject to final approval of the Development Agreement between the relevant taxing jurisdictions and the Company.

(h) In any year, the total amount of property taxes to be abated by the County by this and any other applicable resolutions shall not exceed the greater of ten percent (10%) of the current levy, or \$200,000, whichever is greater.

(i) In no event shall the combined aggregate abatement assistance, if all requested taxing jurisdictions participate, and if the Project is constructed at the maximum size envisioned, exceed \$2,200,000 over the 15 year term.

Adopted May 12, 2015

Chair

Attest:

County Auditor

Board member _____ moved the adoption of the foregoing resolution, and said motion was duly seconded by Board member _____, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly adopted.



Expanding Manufacturing Facility Tax Abatement

City of Thief River Falls, MN

27,000 SF Manufacturing Facility with City, County and School District Abatement for 10.5 years

ASSUMPTIONS AND RATES

DistrictType:	Abatement	Current Total Local Tax Rate:	136.9290%	est. Pay 2015
		Current CityTax Rate	39.9170%	est. Pay 2015
First Year Construction or Inflation on Value	2016	Current County Tax Rate	62.3870%	est. Pay 2015
Inflation Rate - Every Year:	0.00%	Current School District No. 564 Tax Rate	30.2000%	est. Pay 2015
Interest Rate	0.00%	Current Other Tax Rate	4.42500%	est. Pay 2015
Present Value Date:	1-Aug-16	State-wide Tax Rate (Comm./Ind. only used for total taxes)	50.8400%	Pay 2015
First Period Ending	1-Feb-17	Market Value Tax Rate (Used for total taxes)	0.16303%	est. Pay 2015
Cashflow Assumes First Abatement	2018	PROPERTY TAX CLASSES AND CLASS RATES: Exempt Class Rate (Exempt) 0.00% Commercial Industrial Preferred Class Rate (C/I Pref.) First \$150,000 1.50% Over \$150,000 2.00% Commercial Industrial Class Rate (C/I) 2.00% Rental Housing Class Rate (Rental) 1.25% Affordable Rental Housing Class Rate (Aff. Rental) 0.75% Non-Homestead Residential (Non-H Res.) 1.25% Homestead Residential Class Rate (Hmstd. Res.) First \$500,000 1.00% Over \$500,000 1.25% Agricultural Non-Homestead 1.00%		
Assumes Last Year of Abatement	2028			
Fiscal Disparities Election (Inside, Outside or NA)	NA			
Incremental or Total Fiscal Disparities	NA			
Fiscal Disparities Contribution Ratio	NA			
Fiscal Disparities Metro-Wide Tax Rate	NA			
Term of City Abatement	11			
Term of County Abatement	11			
Term of School District Abatement	11			
School District No. 564				
Total Years of Abatement:	11			

BASE VALUE INFORMATION (Original Tax Capacity)

Map #	PID	Owner	Address	Land Market Value	Building Market Value	Total Market Value	Percentage Of Value Used for District	Original Market Value	Tax Year Original Market Value	Property Tax Class	Current Original Tax Capacity	Class After Conversion	After Conversion Orig. Tax Cap.	Area/Phase
	25.0800063	Arctco	600 Brooks Ave.			3,127,200	100%	3,127,200	Pay 2015	C/I Pref.	61,794	C/I Pref.	61,794	1
						3,127,200		3,127,200			61,794		61,794	

Note:

1. Market values is based on review of Pennington County website for property taxes payable 2015.



Expanding Manufacturing Facility Tax Abatement

City of Thief River Falls, MN

27,000 SF Manufacturing Facility with City, County and School District Abatement for 10.5 years

PROJECT INFORMATION (Project Tax Capacity)												
Area/Phase	New Use	Estimated Market Value Per Sq. Ft./Unit	Taxable Market Value Per Sq. Ft./Unit	Sq. Ft./Units	Market Value	Property Tax Class	Project Tax Capacity	Percentage Completed 2016	Percentage Completed 2017	Percentage Completed 2018	Percentage Completed 2019	First Year Full Taxes Payable
	Existing				3,127,200	C/I Pref.	61,794	100%	100%	100%	100%	2018
	Expansion	71	71	27,000	1,917,000	C/I	38,340	100%	100%	100%	100%	2018
TOTAL					5,044,200		100,134					
Subtotal Residential				0	0		0					
Subtotal Commercial/Ind.				27,000	5,044,200		100,134					

Note:

1. Market values are based upon estimates using 80% of the building construction cost.

TAX CALCULATIONS									
New Use	Total Tax Capacity	Fiscal Disparities Tax Capacity	Local Tax Capacity	Local Property Taxes	Fiscal Disparities Taxes	State-wide Property Taxes	Market Value Taxes	Total Taxes	Taxes Per Sq. Ft./Unit
Existing	61,794	0	61,794	84,614	0	31,416	5,098	121,128	
Expansion	38,340	0	38,340	52,499	0	19,492	3,125	75,116	2.78
TOTAL	100,134	0	100,134	137,112	0	50,908	8,224	196,244	

Note:

1. Taxes and abatement will vary significantly from year to year depending upon values, rates, state law, fiscal disparities and other factors which cannot be predicted.

WHAT IS EXCLUDED FROM ABATEMENT?	
Total Property Taxes	196,244
less State-wide Taxes	(50,908)
less Fiscal Disp. Adj.	0
less Market Value Taxes	(8,224)
Less Small Taxing Jurisdiction Taxes	(4,431)
less Base Value Taxes	(81,880)
Annual Gross Maximun Tax Abatement	50,802



**Expanding Manufacturing Facility Tax Abatement
City of Thief River Falls, MN**

27,000 SF Manufacturing Facility with City, County and School District Abatement for 10.5 years

Project Tax Capacity	Original Tax Capacity	Fiscal Disparities NA	Captured Tax Capacity	Combined City, County, & School Tax Rate	Maximum Annual Gross Tax Abatement	Semi Annual Gross Tax Abatement	100% City Abatement w/ Tax Rate 39.9170%	100% County Abatement w/ Tax Rate 62.3870%	100% School Abatement w/ Tax Rate 30.2000%	Semi Annual Net Tax Abatement	Semi-Annual Present Value	PERIOD ENDING Yrs.	Tax Year	Payment Date
						-	-	-	-	-	-			02/01/17
						-	-	-	-	-	-			08/01/17
						-	-	-	-	-	-			02/01/18
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	25,401	0.5	2018	08/01/18
						25,401	7,652	11,960	5,789	25,401	50,802	1	2018	02/01/19
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	76,203	1.5	2019	08/01/19
						25,401	7,652	11,960	5,789	25,401	101,604	2	2019	02/01/20
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	127,005	2.5	2020	08/01/20
						25,401	7,652	11,960	5,789	25,401	152,406	3	2020	02/01/21
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	177,807	3.5	2021	08/01/21
						25,401	7,652	11,960	5,789	25,401	203,208	4	2021	02/01/22
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	228,609	4.5	2022	08/01/22
						25,401	7,652	11,960	5,789	25,401	254,010	5	2022	02/01/23
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	279,411	5.5	2023	08/01/23
						25,401	7,652	11,960	5,789	25,401	304,812	6	2023	02/01/24
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	330,213	6.5	2024	08/01/24
						25,401	7,652	11,960	5,789	25,401	355,614	7	2024	02/01/25
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	381,015	7.5	2025	08/01/25
						25,401	7,652	11,960	5,789	25,401	406,416	8	2025	02/01/26
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	431,817	8.5	2026	08/01/26
						25,401	7,652	11,960	5,789	25,401	457,218	9	2026	02/01/27
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	482,619	9.5	2027	08/01/27
						25,401	7,652	11,960	5,789	25,401	508,020	10	2027	02/01/28
100,134	(61,794)	-	38,340	133%	50,802	25,401	7,652	11,960	5,789	25,401	533,421	10.5	2028	08/01/28
Total						533,421	160,694	251,151	121,576	533,421				
	Present Value From 08/01/2016		Present Value Rate	0.00%		533,421	160,694	251,151	121,576	533,421				



Expanding Manufacturing Facility Tax Abatement

City of Thief River Falls, MN

70,000 SF Manufacturing Facility with City, County and School District Abatement for 15 years

ASSUMPTIONS AND RATES

DistrictType:	Abatement	Current Total Local Tax Rate:	136.9290%	est. Pay 2015
		Current CityTax Rate	39.9170%	est. Pay 2015
First Year Construction or Inflation on Value	2016	Current County Tax Rate	62.3870%	est. Pay 2015
Inflation Rate - Every Year:	1.25%	Current School District No. 564 Tax Rate	30.2000%	est. Pay 2015
Interest Rate	4.00%	Current Other Tax Rate	4.42500%	est. Pay 2015
Present Value Date:	1-Aug-16	State-wide Tax Rate (Comm./Ind. only used for total taxes)	50.8400%	Pay 2015
First Period Ending	1-Feb-17	Market Value Tax Rate (Used for total taxes)	0.16303%	est. Pay 2015
Cashflow Assumes First Abatement	2018	PROPERTY TAX CLASSES AND CLASS RATES: Exempt Class Rate (Exempt) 0.00% Commercial Industrial Preferred Class Rate (C/I Pref.) First \$150,000 1.50% Over \$150,000 2.00% Commercial Industrial Class Rate (C/I) 2.00% Rental Housing Class Rate (Rental) 1.25% Affordable Rental Housing Class Rate (Aff. Rental) 0.75% Non-Homestead Residential (Non-H Res.) 1.25% Homestead Residential Class Rate (Hmstd. Res.) First \$500,000 1.00% Over \$500,000 1.25% Agricultural Non-Homestead 1.00%		
Assumes Last Year of Abatement	2032			
Fiscal Disparities Election [Inside, Outside or NA]	NA			
Incremental or Total Fiscal Disparities	NA			
Fiscal Disparities Contribution Ratio	NA			
Fiscal Disparities Metro-Wide Tax Rate	NA			
Term of City Abatement	15			
Term of County Abatement	15			
Term of School District Abatement	15			
School District No. 564				
Total Years of Abatement:	15			

BASE VALUE INFORMATION (Original Tax Capacity)

Map #	PID	Owner	Address	Land Market Value	Building Market Value	Total Market Value	Percentage Of Value Used for District	Original Market Value	Tax Year Original Market Value	Property Tax Class	Current Original Tax Capacity	Class After Conversion	After Conversion Orig. Tax Cap.	Area/Phase
	25.0800063	Arctco	600 Brooks Ave.			3,127,200	100%	3,127,200	Pay 2015	C/I Pref.	61,794	C/I Pref.	61,794	1
								3,127,200			61,794		61,794	

Note:

1. Market values is based on review of Pennington County website for property taxes payable 2015.



Expanding Manufacturing Facility Tax Abatement

City of Thief River Falls, MN

70,000 SF Manufacturing Facility with City, County and School District Abatement for 15 years

PROJECT INFORMATION (Project Tax Capacity)												
Area/Phase	New Use	Estimated Market Value Per Sq. Ft./Unit	Taxable Market Value Per Sq. Ft./Unit	Sq. Ft./Units	Market Value	Property Tax Class	Project Tax Capacity	Percentage Completed 2016	Percentage Completed 2017	Percentage Completed 2018	Percentage Completed 2019	First Year Full Taxes Payable
	Existing				3,127,200	C/I Pref.	61,794	100%	100%	100%	100%	2018
	Expansion	71	71	70,000	4,970,000	C/I	99,400	100%	100%	100%	100%	2018
TOTAL					8,097,200		161,194					
Subtotal Residential				0	0		0					
Subtotal Commercial/Ind.				70,000	8,097,200		161,194					

Note:

1. Market values are based upon estimates using 80% of the building construction cost.

TAX CALCULATIONS									
New Use	Total Tax Capacity	Fiscal Disparities Tax Capacity	Local Tax Capacity	Local Property Taxes	Fiscal Disparities Taxes	State-wide Property Taxes	Market Value Taxes	Total Taxes	Taxes Per Sq. Ft./Unit
Existing	61,794	0	61,794	84,614	0	31,416	5,098	121,128	
Expansion	99,400	0	99,400	136,107	0	50,535	8,103	194,745	2.78
TOTAL	161,194	0	161,194	220,721	0	81,951	13,201	315,873	

Note:

1. Taxes and abatement will vary significantly from year to year depending upon values, rates, state law, fiscal disparities and other factors which cannot be predicted.

WHAT IS EXCLUDED FROM ABATEMENT?	
Total Property Taxes	315,873
less State-wide Taxes	(81,951)
less Fiscal Disp. Adj.	0
less Market Value Taxes	(13,201)
Less Small Taxing Jurisdiction Taxes	(7,133)
less Base Value Taxes	(81,880)
Annual Gross Maximun Tax Abatement	131,709



**Expanding Manufacturing Facility Tax Abatement
City of Thief River Falls, MN**

70,000 SF Manufacturing Facility with City, County and School District Abatement for 15 years

Project Tax Capacity	Original Tax Capacity	Fiscal Disparities NA	Captured Tax Capacity	Combined City, County, & School Tax Rate	Maximum Annual Gross Tax Abatement	Semi Annual Gross Tax Abatement	100% City	100% County	100% School	Semi Annual Net Tax Abatement	Semi-Annual Present Value	PERIOD ENDING Yrs.	Tax Year	Payment Date
							Abatement w/ Tax Rate 39.9170%	Abatement w/ Tax Rate 62.3870%	Abatement w/ Tax Rate 30.2000%					
							-	-	-	-	-			02/01/17
							-	-	-	-	-			08/01/17
							-	-	-	-	-			02/01/18
161,194	(61,794)	-	99,400	133%	131,709	65,854	19,839	31,006	15,009	65,854	60,839	0.5	2018	08/01/18
						65,854	19,839	31,006	15,009	65,854	120,486	1	2018	02/01/19
163,209	(61,794)	-	101,415	133%	134,379	67,189	20,241	31,635	15,314	67,189	180,148	1.5	2019	08/01/19
						67,189	20,241	31,635	15,314	67,189	238,641	2	2019	02/01/20
165,249	(61,794)	-	103,455	133%	137,082	68,541	20,648	32,271	15,622	68,541	297,140	2.5	2020	08/01/20
						68,541	20,648	32,271	15,622	68,541	354,492	3	2020	02/01/21
167,315	(61,794)	-	105,521	133%	139,819	69,910	21,060	32,916	15,934	69,910	411,842	3.5	2021	08/01/21
						69,910	21,060	32,916	15,934	69,910	468,068	4	2021	02/01/22
169,406	(61,794)	-	107,612	133%	142,590	71,295	21,478	33,568	16,249	71,295	524,283	4.5	2022	08/01/22
						71,295	21,478	33,568	16,249	71,295	579,397	5	2022	02/01/23
171,524	(61,794)	-	109,730	133%	145,396	72,698	21,900	34,229	16,569	72,698	634,493	5.5	2023	08/01/23
						72,698	21,900	34,229	16,569	72,698	688,509	6	2023	02/01/24
173,668	(61,794)	-	111,874	133%	148,237	74,119	22,328	34,897	16,893	74,119	742,500	6.5	2024	08/01/24
						74,119	22,328	34,897	16,893	74,119	795,433	7	2024	02/01/25
175,839	(61,794)	-	114,045	133%	151,114	75,557	22,762	35,574	17,221	75,557	848,334	7.5	2025	08/01/25
						75,557	22,762	35,574	17,221	75,557	900,199	8	2025	02/01/26
178,037	(61,794)	-	116,243	133%	154,026	77,013	23,200	36,260	17,553	77,013	952,026	8.5	2026	08/01/26
						77,013	23,200	36,260	17,553	77,013	1,002,838	9	2026	02/01/27
180,262	(61,794)	-	118,468	133%	156,975	78,487	23,644	36,954	17,889	78,487	1,053,607	9.5	2027	08/01/27
						78,487	23,644	36,954	17,889	78,487	1,103,380	10	2027	02/01/28
182,515	(61,794)	-	120,721	133%	159,961	79,980	24,094	37,657	18,229	79,980	1,153,105	10.5	2028	08/01/28
						79,980	24,094	37,657	18,229	79,980	1,201,856	11	2028	02/01/29
184,797	(61,794)	-	123,003	133%	162,984	81,492	24,549	38,369	18,573	81,492	1,250,553	11.5	2029	08/01/29
						81,492	24,549	38,369	18,573	81,492	1,298,296	12	2029	02/01/30
187,107	(61,794)	-	125,313	133%	166,044	83,022	25,011	39,089	18,922	83,022	1,345,982	12.5	2030	08/01/30
						83,022	25,011	39,089	18,922	83,022	1,392,733	13	2030	02/01/31
189,445	(61,794)	-	127,651	133%	169,143	84,572	25,477	39,819	19,275	84,572	1,439,423	13.5	2031	08/01/31
						84,572	25,477	39,819	19,275	84,572	1,485,197	14	2031	02/01/32
191,814	(61,794)	-	130,020	133%	172,281	86,141	25,950	40,558	19,633	86,141	1,530,906	14.5	2032	08/01/32
						86,141	25,950	40,558	19,633	86,141	1,575,718	15	2032	02/01/33
Total						2,271,740	684,365	1,069,606	517,770	2,271,740				
Present Value From 08/01/2016			Present Value Rate	4.00%		1,575,718	474,687	741,897	359,134	1,575,718				