

**PENNINGTON COUNTY
BOARD OF COMMISSIONER'S MEETING
COUNTY BOARD ROOM
TUESDAY, MAY 24TH, 2016, 5:00 P.M.**

AGENDA- REVISED

Pledge of Allegiance

5:00 Ken Yutrzenka – Human Services Director
- Consent Agenda

5:15 Kristine Anderson - NWPIC

5:30 Mike Flaagan – County Engineer
- Highway Dept. Items

5:45 Ray Kuznia – County Sheriff
- LEC Items

County Auditor's Items

(This agenda is subject to change)

**Reminder: Bids for bituminous overlay of CR #62 are due
9:00 a.m. June 3rd, 2016**

PENNINGTON COUNTY HUMAN SERVICES

HUMAN SERVICE COMMITTEE

CONSENT AGENDA

On a motion by Commissioner _____ and seconded by
Commissioner _____, the following recommendations of the
Pennington County Human Service Committee for May 17, 2016 (detailed minutes on record) are
hereby adopted:

SECTION A

- I. To approve the April 19, 2016 Human Service Committee meeting minutes.
- II. To approve the hiring of 3 additional Social Workers and 1 additional Eligibility Worker to address agency staffing needs.
- III. To approve the facilitation and support services agreement between the Pennington County Family Service/Children's Mental Health Collaborative and Northwestern Mental Health Center, Inc. as presented.

SECTION B

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

Aye Nay Chairperson Date

NEXT COMMITTEE MEETING: May 17, 2016 at 7:00pm.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

YEAR ENDED DECEMBER 31, 2015

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

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INTRODUCTORY SECTION

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

**ORGANIZATION SCHEDULE
DECEMBER 31, 2015**

Member	County	Term Expires December 31
David Anderson	Roseau	2018
Richard Anderson	Beltrami	2018
Patricia Beckel	Lake of the Woods	2017
Tom Burch	Cass	2016
Tawana Fairbanks	Beltrami	2017
Steve Gust	Roseau	2016
Dean Newland	Clearwater	2017
Donald Jensen	Pennington	2017
Cal Johannsen	Hubbard	2017
Ken Peterson	Kittson	2017
Nicole Peterson	Pennington	2018
James Schneider	Cass	2018
Dan Stacey	Hubbard	2016

Executive Board	Position
Donald Jensen	President
Cal Johannsen	Vice President
James Schneider	Secretary
Richard Anderson	Treasurer

Appointed	Position	Term Expires
William Frey	Superintendent	Indefinite
Judy Sundvall	Office Manager	Indefinite

FINANCIAL SECTION

Gordon Dale

Certified Public Accountant

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Thief River Falls, MN 56701

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northwestern Minnesota Juvenile Center

We have audited the accompanying financial statements of the Northwestern Minnesota Juvenile Center, Minnesota, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Juvenile Center's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Juvenile Center's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Juvenile Center's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Northwestern Minnesota Juvenile Center, Bemidji, Minnesota, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 1 to the financial statements, in fiscal year 2015, the Board adopted new accounting guidance by implementing the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, which represent changes in accounting principles. Our opinion is not modified with respect to this matter.

Other Matters

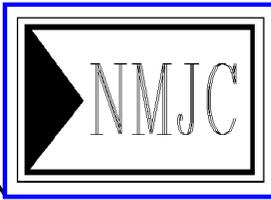
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Required Supplementary Information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Gordon Dale, CPA

May 9, 2016



**MINNESOTA
JUVENILE
CENTER**

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

The management of the Northwestern Minnesota Juvenile Center offers readers of the Juvenile Center's financial statements this narrative overview and analysis of the financial activities of the Northwestern Minnesota Juvenile Center for the fiscal year ended December 31, 2015. The Management's Discussion and Analysis provides comparisons with the previous year and is designed to focus on the current year's activities, resulting changes, and currently known facts, and should be read in conjunction with the Juvenile Center's basic financial statements that follow this section.

REPORTING ENTITY

The Northwestern Minnesota Juvenile Center provides rehabilitation and other services to juveniles under the jurisdiction of county courts of the member counties, Beltrami, Cass, Clearwater, Hubbard, Kittson, Lake of the Woods, Pennington, and Roseau and other non-member counties and governmental units.

FINANCIAL HIGHLIGHTS

- The Juvenile Center has a total net position of \$3,183,348, of which \$1,729,390 is the net investment in capital assets, \$44,207 is restricted for scholarships, and \$1,409,751 is unrestricted. The Juvenile Center's total net position decreased by \$64,597 in 2015, as a result of decreased total population numbers from 2014 to 2015.
- The operating costs of Juvenile Center activities increased by \$182,656 to \$5,035,248 for the current fiscal year as a result of increased staffing requirements and an increase in personnel costs.

These costs were funded by charges for services of \$4,844,690, along with miscellaneous and intergovernmental revenues and investment earnings.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Juvenile Center's basic financial statements, which are comprised of two components: financial statements and notes to the financial statements. The Management's Discussion and Analysis (this section) is required to accompany the basic financial statements, and therefore, is included as required supplementary information. An analysis of significant variations between budget amounts and actual results is included in the Notes to the Financial Statements.

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Financial Statements

Our analysis of the Juvenile Center as a whole begins on page 10. The Statement of Net Position and the Statement of Activities report information about the Juvenile Center as a whole and about its activities in a way that helps the reader determine whether the Juvenile Center's financial condition has improved or declined as a result of the year's activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Additionally, the Statement of Revenues, Expenses, and Changes in Net Position reports the Juvenile Center's net position and changes in them. You can think of the Juvenile Center's net position – the difference between assets and liabilities – as one way to measure the Juvenile Center's financial health, or financial position. Over time, increases or decreases in the Juvenile Center's net position is another indicator of whether the Juvenile Center's financial health is improving or deteriorating.

In the Statement of Revenues, Expenses, and Changes in Net Position, we divide the Juvenile Center into different operating activities:

- General and administration
- Residential treatment
- Nonsecure detention
- Secure detention
- Satellite group homes
- Depreciation of capital assets

The Statement of Cash Flows provides information about the direct flow of cash through the Juvenile Center's accounting system.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found beginning on page 14 of this report.

THE JUVENILE CENTER AS A WHOLE

The Juvenile Center's net position decreased by two percent (\$3,247,945 to \$3,183,348). Our analysis focuses on the net position and changes in net position of the Juvenile Center's activities.

The Juvenile Center's overall financial position decreased from last year. Total assets decreased by \$99,280, from the prior year, primarily due to decreased cash on hand as a result of decreased revenues in excess of increased operating costs. Deferred outflows increased by \$226,836 and deferred inflows increased by \$84,284 due to the implementation of GASB 68. Total liabilities increased by \$107,869, from the prior year, as a result of increased net pension liability.

NET POSITION

	<u>2015</u>	<u>2014</u>
<u>Assets</u>		
Current and other assets	\$	\$ 2,088,153
Capital assets, net of accumulated depreciation	<u>1,729,390</u>	<u>1,823,971</u>
Total assets	<u>\$</u>	<u>\$ 3,912,124</u>
<u>Deferred Outflows</u>		
Pensions	<u>\$</u>	<u>\$ 111,660</u>
<u>Liabilities</u>		
Current liabilities	\$	\$ 443,102
Noncurrent liabilities	<u>440,083</u>	<u>332,737</u>
Total liabilities	<u>\$</u>	<u>\$ 775,839</u>
<u>Deferred Inflows</u>		
Pensions	<u>\$</u>	<u>\$ -</u>
<u>Net Position</u>		
Net investment in capital assets	\$	\$ 1,823,971
Restricted for scholarships	44,207	41,791
Unrestricted	<u>1,409,751</u>	<u>1,382,183</u>
Total Net Position	<u>\$</u>	<u>\$ 3,247,945</u>

Unrestricted net position—the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—decreased by two percent (\$1,409,751 compared to \$1,382,183).

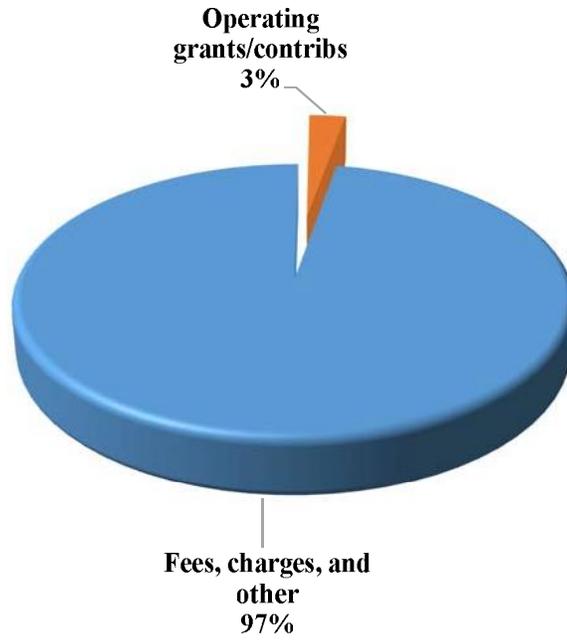
CHANGES IN NET POSITION

	2015	2014
Operating Revenues		
Charges for services	\$	\$ 4,950,936
Miscellaneous	7,319	8,129
Total operating revenues	\$	\$ 4,959,065
Operating Expenses		
General and administration	\$	\$ 1,193,817
Residential treatment	1,371,379	1,300,139
Nonsecure detention	1,096,895	984,189
Secure detention	872,729	812,071
Satellite group homes	305,191	396,053
Depreciation	170,502	166,323
Total operating expenses	\$	\$ 4,852,592
Operating Income (Loss)	\$	\$ 106,473
Nonoperating Activities		
Intergovernmental	\$	\$ 115,218
Other nonoperating activities (net)	16,202	3,090
Total nonoperating activities	\$	\$ 118,308
Change in net position	\$	\$ 224,781
Net Position - January 1	3,247,945	3,023,164
Net Position - December 31	\$	\$ 3,247,945

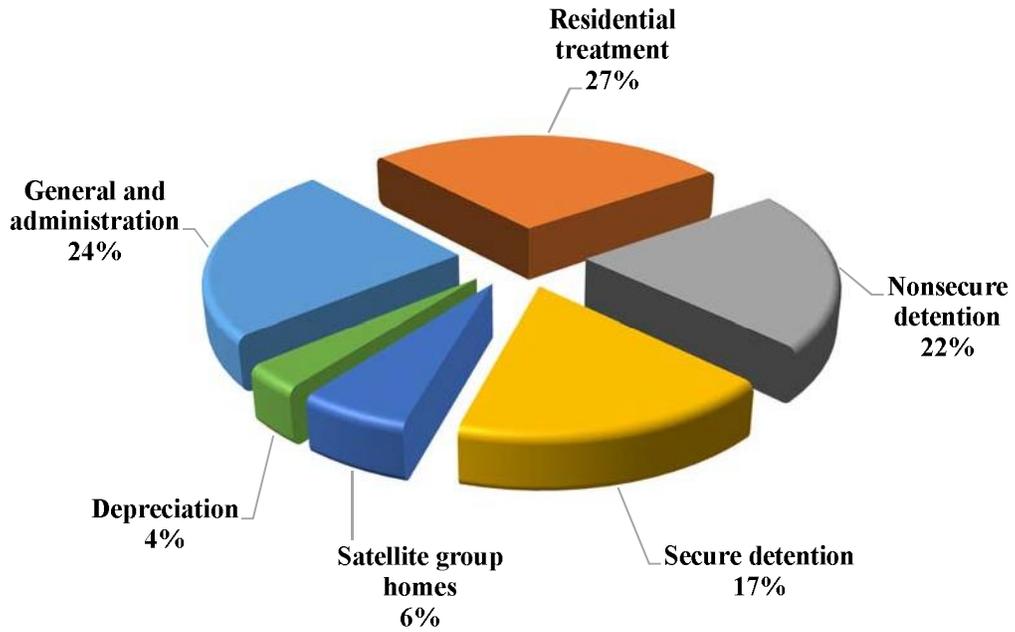
The Juvenile Center's total operating revenues decreased by two percent or \$114,375. The total cost of all operating expenses increased by four percent or \$182,656. This combination of a decrease in operating revenues and an increase in operating expenses yielded a net operating loss of \$190,558. When the nonoperating revenues and expenses are added to our analysis, the total change in net position decreased to \$(64,597) from \$224,781 in the prior year. The primary reason for this decrease was the decreased total population numbers for the year and increased staffing.

The following charts show the proportion of the revenues and expenses for the fiscal year 2015.

Revenues by Source



Expenses by Function



BUDGETARY HIGHLIGHTS

The Northwestern Minnesota Juvenile Center adopts annual budgets for its operating revenues and expenses. There were no differences between the original budget and the final budget. Actual operating revenues in 2015 were less than budgeted revenues by \$355,990 as a result of decreased population numbers.

Actual operating expenses in 2015 were less than budgeted expenses by \$251,932.

CAPITAL ASSETS AND LONG-TERM DEBT

At the end of 2015, the Juvenile Center had \$1,729,390 invested in a broad range of capital assets including land, land improvements, buildings and improvements, furniture and equipment, and machinery and automotive. The decrease in capital assets of \$94,581 from the previous year is primarily due depreciation. The Juvenile Center has no long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- Northwestern Minnesota Juvenile Center continues to offer programming for juveniles at a lower cost than many other facilities. Use of NMJC programming and services by member and non-member counties was more than projected in 2015. Whether or not this trend continues remains to be seen.
- On July 16, 2015, the Northwestern Minnesota Juvenile Center set its 2016 revenue and expenditure budgets.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Juvenile Center's finances and to show the Juvenile Center's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Superintendent William Frey, Northwestern Minnesota Juvenile Center, P.O. Box 247, Bemidji, Minnesota 56619.

BASIC FINANCIAL STATEMENTS

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

EXHIBIT 1

**STATEMENT OF NET POSITION
DECEMBER 31, 2015**

<u>Assets</u>	
Current assets	
Cash and pooled investments	\$ 535,839
Investments	1,084,084
Accounts receivable	406,662
Accrued interest receivable	3,485
Due from other governments	9,177
	9,177
Total current assets	\$ 2,039,247
Noncurrent assets	
Restricted cash and pooled investments	\$ 9,207
Restricted investments	35,000
Capital assets	
Non-depreciable	5,500
Depreciable - net of accumulated depreciation	1,723,890
	1,723,890
Total noncurrent assets	\$ 1,773,597
Total Assets	\$ 3,812,844
<u>Deferred Outflows</u>	
Pensions	\$ 338,496
	338,496
<u>Liabilities</u>	
Current liabilities	
Accounts payable	\$ 45,758
Salaries payable	220,766
Compensated absences payable	177,101
	177,101
Total current liabilities	\$ 443,625
Noncurrent liabilities	
Compensated absences payable	\$ 89,048
Net pension liability	351,035
	351,035
Total noncurrent liabilities	\$ 440,083
Total Liabilities	\$ 883,708
<u>Deferred Inflows</u>	
Pensions	\$ 84,284
	84,284
<u>Net Position</u>	
Net investment in capital assets	\$ 1,729,390
Amount restricted for scholarships	44,207
Unrestricted amount	1,409,751
	1,409,751
Total Net Position	\$ 3,183,348

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

EXHIBIT 2

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Program Revenues		
Expenses	Fees, Charges and Other	Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
<u>Functions/Programs</u>			
Business-Type activities			
Public safety	<u>\$ 5,036,748</u>	<u>\$ 4,837,371</u>	<u>\$ 131,293</u>
			\$ (68,084)
General revenues			
Investment earnings			3,487
			<u>\$ (64,597)</u>
			Net position - January 1, as previously reported
			\$ 3,226,813
			Prior period adjustment
			<u>21,132</u>
			Net position - January 1, as restated
			<u>\$ 3,247,945</u>
			Net position - December 31
			<u>\$ 3,183,348</u>

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

EXHIBIT 3

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2015**

Operating Revenues	
Charges for services	\$ 4,837,371
Miscellaneous	7,319
	<hr/>
Total Operating Revenues	\$ 4,844,690
Operating Expenses	
General and administration	\$ 1,218,552
Residential treatment	1,371,379
Nonsecure detention	1,096,895
Secure detention	872,729
Satellite group homes	305,191
Depreciation	170,502
	<hr/>
Total Operating Expenses	\$ 5,035,248
Operating Income (Loss)	\$ (190,558)
Nonoperating Revenues (Expenses)	
Intergovernmental	\$ 109,759
Investment earnings	3,487
Restricted gifts	14,215
Miscellaneous	(1,500)
	<hr/>
Total Nonoperating Revenues (Expenses)	\$ 125,961
Change in Net Position	\$ (64,597)
Net Position - January 1, as previously reported	\$ 3,226,813
Prior period adjustment	21,132
	<hr/>
Net Position - January 1, as restated	\$ 3,247,945
Net Position - December 31	\$ 3,183,348

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

EXHIBIT 4

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015
Increase (Decrease) in Cash and Cash Equivalents**

Cash Flows from Operating Activities	
Payments from services	\$ 4,874,405
Payments to employees	(3,882,835)
Payments to suppliers	<u>(1,016,593)</u>
Net cash provided by (used in) operating activities	<u>\$ (25,023)</u>
Cash Flows from Noncapital Financing Activities	
Intergovernmental receipts	\$ 109,893
Contributions for scholarships	14,215
Scholarship payments	<u>(1,500)</u>
Net cash provided by (used in) noncapital financing activities	<u>\$ 122,608</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	<u>\$ (75,922)</u>
Cash Flows from Investing Activities	
Purchase of investments	\$ (225,000)
Investment earnings received	<u>1,193</u>
Net cash provided by (used in) investing activities	<u>\$ (223,807)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ (202,144)</u>
Cash and Cash Equivalents at January 1	<u>747,190</u>
Cash and Cash Equivalents at December 31	<u>\$ 545,046</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities	
Operating income (loss)	<u>\$ (190,558)</u>
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities	
Depreciation expense	\$ 170,502
Decrease (Increase) in assets and deferred outflows	
Accounts receivable	29,715
Deferred outflows - pensions	(226,835)
Increase (Decrease) in liabilities and deferred inflows	
Accounts payable	(21,749)
Salaries payable	18,647
Compensated absences payable	4,366
Net pension liability	260,507
Other post-employment benefits payable	(153,902)
Deferred inflows - pensions	<u>84,284</u>
Total adjustments	<u>\$ 165,535</u>
Net cash provided by (used in) operating activities	<u>\$ (25,023)</u>

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015**

I. Summary of Significant Accounting Policies

The Northwestern Minnesota Juvenile Center's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). Significant accounting policies established in GAAP and used by the Juvenile Center are discussed below.

Changes in Accounting Principles

During the year ended December 31, 2015, the Board adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*.

The Board restated the December 31, 2014 net position as a result of the adoption of GASB Statement 68 and GASB Statement 71. Refer to Note I. E. 10, for details regarding change in accounting principles.

A. Financial Reporting Juvenile Center

The Northwestern Minnesota Juvenile Center is a joint venture formed by the boards of county commissioners of the member counties: Beltrami, Cass, Clearwater, Hubbard, Kittson, Lake of the Woods, Pennington, and Roseau. The Juvenile Center was formed under authority of the Joint Powers Act, pursuant to Minnesota Statute, § 471.59, effective August, 1971; it was established to provide rehabilitation and other services to juveniles under the jurisdiction of county courts of member counties.

The management of the Juvenile Center is vested in the Board of Directors, composed of at least one member appointed by each participating county board, as provided in the Center's bylaws. At present, there are 13 directors: Beltrami, Cass, Hubbard, Pennington, and Roseau Counties have two directors each, and the other member counties have one director each.

No single member county is financially accountable for the Juvenile Center; for financial reporting purposes the Juvenile Center's financial statements are not included in any member county's financial statements. Beltrami County, in an agent capacity, reports the cash transactions of the Juvenile Center as an agency fund and certain investments as a trust fund on its annual financial statements.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

I. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

The Juvenile Center's operations are accounted for as an enterprise fund, with a set of self-balancing accounts that comprise its assets, liabilities, revenues, and expenses (i.e., the statement of net position and the statement of activities). Enterprise funds are used to account for (1) operations that provide a service to citizens financed primarily by charging users for that service; and (2) activities where the periodic measurement of net income is considered appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Measurement Focus and Basis of Accounting

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

When both restricted and unrestricted resources are available for use, it is the Juvenile Center's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgetary Data

The Northwestern Minnesota Juvenile Center adopts an annual budget prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. This budget is approved by the Northwestern Minnesota Juvenile Center Board of Directors.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Pooled Investments

The Juvenile Center's cash and deposits are pooled and held by the Beltrami County Auditor/Treasurer. Minnesota Statutes, §§ 118A.02 and 118A.04 authorize the County to deposit its cash and to invest in certificates of deposit in financial institutions designated by the County Board. Minnesota statutes require that all County deposits be covered by insurance, surety bond, or collateral.

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and cash and deposits in the custody of the Beltrami County Auditor/Treasurer that, because they are in the County's investment pool, have the characteristics of a demand deposit. Specific investments held by the County for the Juvenile Center are reported in the County's financial statements as an investment trust fund and are not considered cash and cash equivalents.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

2. Accounts Receivable

The Juvenile Center charges member counties, nonmember counties, and other governmental entities for the costs of rehabilitation and other juvenile services. All of these charges are considered to be collectible.

3. Due From Other Governments

Due from other governments at December 31, 2015, consists of grant expenditure reimbursements requested but not received.

4. Restricted Assets

Certain funds of the Juvenile Center are classified as restricted on the statement of net position because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws and regulations of other governments. Therefore, their use is limited by applicable laws and regulations.

5. Capital Assets and Depreciation

Capital assets, which include land, construction in progress, land improvements, buildings and improvements, furniture and equipment, and machinery and automotive, are reported at cost. Capital assets have initial useful lives extending beyond two years and a dollar amount for capitalization per asset of \$2,500. Capital assets are recorded at historical cost or estimated historical cost when purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major renewals and improvements are charged to the property accounts, while maintenance and repairs which do not improve or extend the life of the assets are expensed currently.

Land improvements, buildings and improvements, furniture and equipment, and machinery and automotive are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	25
Buildings and improvements	10-30
Furniture and equipment	5-25
Machinery and automotive	5-8

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

6. Compensated Absences

The liability for compensated absences reported in financial statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Compensated absences are accrued when incurred.

7. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure/expense) until then. Currently, the Board has deferred outflows related to pension obligations. The length of the expense recognition period for deferred amounts is equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan, determined as of the beginning of the measurement period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. Currently, the Board has deferred inflows related to pension obligations. These deferred amounts represent differences between projected and actual earnings on pension plan investments and are recognized over a five-year period.

8. Restricted Net Position

Restricted net position represents the portions of retained earnings restricted for donations given to the Juvenile Center for the specific purpose of scholarships to former residents of the Juvenile Center.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

I. Summary of Significant Accounting Policies

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

9. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

10. Restatement of Beginning Net Position

GASB Statements 68 and 71 require the Board to report its proportionate share of the Public Employees Retirement Association (PERA) total employers' unfunded liability. As a result, the net position as of December 31, 2014, has been restated to record the Board's net position liability and related deferred inflows of resources and outflows of resources.

Net position, December 31, 2014 as originally reported	\$	3,226,813
Adjustment for net pension liability at December 31, 2014		21,132
Net position, beginning of year, as restated	\$	3,247,945

F. Revenues and Expenses

Operating revenues consist of charges for services and are recorded as revenue when the service is provided. Intergovernmental revenue is reported under the legal and contractual requirements of the individual programs as nonoperating revenue. Expenses are recognized when they are incurred.

II. Stewardship, Compliance, and Accountability

Operating Budget

Below is a summary of the operating budget compared with actual revenues and expenses for the year ended December 31, 2015:

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

II. Stewardship, Compliance, and Accountability

Operating Budget (Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Operating revenues	\$	\$	\$ (355,990)
Operating expenses	5,287,180	5,035,248	251,932
Operating income (loss)	\$	\$	\$ (104,058)
Nonoperating revenues (expenses)	86,500	125,961	39,461
Net income (loss)	\$ -	\$	\$ (64,597)

III. Detailed Notes

A. Assets

Receivables

Receivables as of December 31, 2015, are as follows:

	Total Receivables
Accounts	\$ 406,662
Accrued interest	3,485
Due from other governments	9,177
Total	\$ 419,324

All receivables are scheduled for collection during the subsequent year.

Capital Assets

The following is a summary of the changes in the capital assets accounts for the year ended December 31, 2015:

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

III. Detailed Notes

A. Assets

Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$	\$	\$	\$ 5,500
Capital assets being depreciated				
Land improvements	\$	\$	\$	\$ 107,125
Buildings and improvements	4,439,151	-	4,719	4,434,432
Furniture and equipment	346,237	75,922	79,217	342,942
Machinery and equipment	157,628	-	-	157,628
Total capital assets being depreciated	\$	\$	\$	\$5,042,127
Less: accumulated depreciation for				
Land improvements	\$	\$	\$	\$ 68,630
Buildings and improvements	2,720,271	146,938	4,719	2,862,490
Furniture and equipment	306,628	12,837	79,216	240,249
Machinery and equipment	140,425	6,442	-	146,867
Total accumulated depreciation	\$	\$	\$	\$3,318,236
Total capital assets, depreciated, net	\$	\$	\$	\$1,723,891
Capital Assets, Net	\$	\$	\$	\$1,729,390

B. Liabilities

Compensated Absences

Under the Juvenile Center's personnel policy, employees may accumulate paid time off (PTO) in varying amounts based on their length of service, up to 33 days per year, with a maximum accrual of 400 hours. Also, employees who must work on a holiday are allowed to take a subsequent day off in place of the holiday worked. Holiday leave must be used within 60 days from when it is earned, except those holiday hours accumulated before the policy change in 1999. Unused PTO and holiday leave time are paid to employees upon termination and are reported in the financial statements.

The total unused sick leave hours of the employees of the Juvenile Center hired before January 1, 2000, were frozen and became part of their extended sick leave bank. Severance pay amounting to 50 percent of their accrued sick leave bank, not to exceed a maximum of 480 hours, will be granted to employees with 20 years of continuous active employment who are terminated due to disability or retirement. Sick leave bank earned but not vested was \$50,217 as of December 31, 2015.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

III. Detailed Notes

B. Liabilities

Compensated Absences (Continued)

The following is a summary of the changes in the compensated absences for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	\$	\$	\$	\$	\$ 177,101

IV. Defined Benefit Plans

Plan Description

The Juvenile Center participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

General Employees Retirement Fund (GERF)

All full-time and certain part-time employees of the Juvenile Center are covered by the General Employees Retirement Fund (GERF). GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

Public Employees Correctional Fund (PECF)

The Local Government Correctional Fund, referred to as the Public Employees Correctional Fund (PECF), was established for correctional officers serving in county and regional corrections facilities. Eligible participants must be responsible for the security, custody, and control of the facilities and their inmates.

Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90 percent funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

IV. Defined Benefit Plans

Benefits Provided (Continued)

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66. Disability benefits are available for vested members and are based upon years of service and average high-five salary.

PECF Benefits

Benefits for PECF members first hired after June 30, 2010, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. The annuity accrual rate is 1.9% of average salary for each year of service in that plan. For PECF members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

GERF Contributions

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.50%, respectively, of their annual covered salary in calendar year 2015. The Juvenile Center was required to contribute 11.78% of pay for Basic Plan members and 7.50% for Coordinated Plan members in calendar year 2015. The Juvenile Center's contributions to the GERF for the year ended December 31, 2015, were \$25,501. The Juvenile Center's contributions were equal to the required contributions as set by state statute.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

IV. Defined Benefit Plans

Contributions (Continued)

PECF Contributions

In calendar year 2015 plan members were required to contribute 5.83% of their annual covered salary. The Juvenile Center was required to contribute 8.75% of pay for PECF members in calendar year 2015. The Juvenile Center's contributions to the PECF for the year ended December 31, 2015, were \$218,054. The Juvenile Center's contributions were equal to the required contributions as set by state statute.

Pension Costs

GERF Pension Costs

At December 31, 2015, the Juvenile Center reported a liability of \$326,499 for its proportionate share of the GERF's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the Juvenile Center's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2014, through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2015, the Juvenile Center's proportion was .0053%.

For the year ended December 31, 2015, the Juvenile Center recognized pension expense of \$38,013 for its proportionate share of the GERF's pension expense.

At December 31, 2015, the Juvenile Center reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$	\$ 13,848
Changes in actuarial assumptions	-	-
Differences between projected and actual investment earnings	26,002	-
Changes in proportion	10,569	-
Contributions paid to PERA subsequent to the measurement date	13,157	-
Total	\$	\$ 13,848

\$13,157 reported as deferred outflows of resources related to pensions resulting from the Juvenile Center contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

IV. Defined Benefit Plans

Pension Costs (Continued)

Year ended June 30:	Pension Expense Amount
	<u> </u>
2016	\$ 4,527
2017	4,527
2018	4,527
2019	9,142
2020	-
Thereafter	-

PECF Pension Costs

At December 31, 2015, the Juvenile Center reported a liability of \$414,300 for its proportionate share of the PECF's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Juvenile Center's proportion of the net pension liability was based on the Juvenile Center's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2014, through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2015, the Juvenile Center's proportion was 1.19%.

For the year ended December 31, 2015, the Juvenile Center recognized pension expense of \$191,602 for its proportionate share of the PECF's pension expense.

At December 31, 2015, the Juvenile Center reported its proportionate share of the PECF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual economic experience	\$	\$ 70,436
Changes in actuarial assumptions	-	-
Differences between projected and actual investment earnings	171,397	-
Changes in proportion	7,355	-
Contributions paid to PERA subsequent to the measurement date	109,130	-
	<u> </u>	<u> </u>
Total	<u>\$</u>	<u>\$ 70,436</u>

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

IV. Defined Benefit Plans

Pension Costs (Continued)

\$109,130 reported as deferred outflows of resources related to pensions resulting from Juvenile Center contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Pension Expense Amount
2016	\$ 21,209
2017	21,209
2018	21,210
2019	44,688
2020	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Active Member Payroll Growth	3.50% per year
Investment Rate of Return	7.90% per year

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2000 tables for males or females, as appropriate, with slight adjustments. Benefit increases for retirees are assumed to be 1% effective every January 1st through 2026 and 2.5% thereafter.

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of actuarial experience studies. The experience study in the GERP was for the period July 1, 2004, through June 30, 2008, with an update of economic assumptions in 2014. Experience studies have not been prepared for PERA's other plans, but assumptions are reviewed annually.

The long-term expected rate of return on pension plan investments is 7.9%. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

IV. Defined Benefit Plans

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	45%	5.50%
International Stocks	15%	6.00%
Bonds	18%	1.45%
Alternative Assets	20%	6.40%
Cash	2%	0.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.9%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the Juvenile Center's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the Juvenile Center's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

	1% Decrease in Discount Rate (6.9%)	Discount Rate (7.9%)	1% Increase in Discount Rate (6.9%)
Northwestern Minnesota Juvenile Center's proportionate share of the GERF net pension liability	<u>\$</u>	<u>\$</u>	<u>\$ 144,841</u>
Northwestern Minnesota Juvenile Center's proportionate share of the PECF net pension liability	<u>\$</u>	<u>\$</u>	<u>\$ (775,949)</u>

IV. Defined Benefit Plans (Continued)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org; by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

Other Post-Employment Benefits (OPEB)

Beginning in 2015, it was determined that the liability for OPEB was an immaterial amount and will not be reported. The Juvenile Center's blended rate is relatively the same as the private rates.

Annual Required Contribution	\$ (153,902)
Interest on net OPEB obligation	-
Adjustments to Annual Required Contribution	-
	-
Annual OPEB cost (expense)	\$ (153,902)
Contributions made	-
	-
Increase in net OPEB obligation	\$ (153,902)
Net OPEB Obligation - January 1, 2015	153,902
	153,902
Net OPEB Obligation - December 31, 2015	\$ -
	-

V. Summary of Significant Contingencies and Other Items

Risk Management

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

Northern Minnesota Juvenile Center is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the Juvenile Center is a member of the Minnesota Counties Insurance Trust (MCIT). There were no significant reductions in insurance from the prior year. The amount of settlements did not exceed insurance coverage for each of the past three fiscal years.

The Property and Casualty Division of MCIT is self-sustaining and the Juvenile Center pays an annual premium to cover current and future losses. The MCIT carries reinsurance for its property lines to protect against catastrophic losses. Should the MCIT Property and Casualty Division liabilities exceed assets, MCIT may assess the Juvenile Center in a method and amount to be determined by MCIT.

The Workers' Compensation Division of MCIT is self-sustaining based on the contributions charged, so that total contributions plus compounded earnings on these contributions will equal the amount needed to satisfy claims liabilities and other expenses. MCIT participates in the Workers' Compensation Reinsurance Association with coverage at \$500,000 per claim in 2015. Should the

V. Summary of Significant Contingencies and Other Items

Risk Management (Continued)

MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess the Juvenile Center in a method and amount to be determined by MCIT.

REQUIRED SUPPLEMENTARY INFORMATION

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

Schedule 1

**SCHEDULE OF NORTHWESTERN MINNESOTA JUVENILE CENTER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS*)**

PERA GENERAL EMPLOYEES RETIREMENT FUND

<u>Fiscal Year Ending</u>	<u>Employer's Proportion (Percentage) of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)</u>	<u>Employer's Covered- Employee Payroll (b)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll (a/b)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
December 31, 2015	0.53%	\$	\$	96.03%	78.20%

PERA CORRECTIONAL EMPLOYEES RETIREMENT FUND

<u>Fiscal Year Ending</u>	<u>Employer's Proportion (Percentage) of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)</u>	<u>Employer's Covered- Employee Payroll (b)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll (a/b)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
December 31, 2015	1.19%	\$	\$	16.28%	96.90%

* Schedule is to be provided prospectively beginning with the employer's fiscal year ended December 31, 2015, or after.

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

Schedule 2

**SCHEDULE OF NORTHWESTERN MINNESOTA JUVENILE CENTER'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION (LAST TEN YEARS*)**

PERA GENERAL EMPLOYEES RETIREMENT FUND

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered-Employee Payroll (d)</u>	<u>Contributions as a Percentage of Covered-Employee Payroll (b/d)</u>
December 31, 2015	\$	\$	\$	\$	7.50%

PERA CORRECTIONAL EMPLOYEES RETIREMENT FUND

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered-Employee Payroll (d)</u>	<u>Contributions as a Percentage of Covered-Employee Payroll (b/d)</u>
December 31, 2015	\$	\$	\$	\$	8.75%

* Option to provide RSI for ten years at transition or to provide RSI prospectively.

OTHER SCHEDULES

**NORTHWESTERN MINNESOTA JUVENILE CENTER
BEMIDJI, MINNESOTA**

Schedule 3

**SCHEDULE OF INTERGOVERNMENTAL REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2015**

Grants		
State		
Minnesota Department of Education	\$	2,653
Federal		
Department of Agriculture		107,106
<hr/>		
Total Intergovernmental Revenue	\$	<u>109,759</u>

MANAGEMENT AND COMPLIANCE SECTION

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Northwestern Minnesota Juvenile Center

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Northwestern Minnesota Juvenile Center as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Juvenile Center's basic financial statements, and have issued our report thereon dated May 9, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northwestern Minnesota Juvenile Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Juvenile Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Juvenile Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Juvenile Center's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Northwestern Minnesota Juvenile Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statute, § 6.65, contains six categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the Northwestern Minnesota Juvenile Center failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Juvenile Center's noncompliance with the above referenced provisions.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control, compliance and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions* and the result of that testing, and not to provide an opinion on the effectiveness of the Juvenile Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Juvenile Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gordon Dale, CPA

May 9, 2016

JOINT POWERS AGREEMENT NORTHWEST WORKFORCE SERVICE AREA

THIS AGREEMENT, made and entered into the first day of July ~~2014~~2016 by and between the Board of Commissioners of the following Counties of the State of Minnesota: Kittson, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau (hereinafter referred to as participating county boards) as follows:

WHEREAS: ~~The Workforce Investment Act of 1998 (Public Law 105-22, Dated August 7, 1998) provides workforce investment activities through statewide and local workforce investment systems, workforce investment activities that increase participant's employment, retention, earnings, and occupational skill attainment and result in improved Workforce quality, reduced welfare dependency and enhanced productivity and competitiveness, and; The Workforce Innovation and Opportunity Act (WIOA) of 2014 (Public Law 113-128, Dated July 22, 2014), amended the Workforce Investment Act of 1998 to strengthen the United States workforce development system through innovation in, and alignment and improvement of, employment, training, and education programs in the United States, and to promote individual and national economic growth; and~~

WHEREAS, the Workforce ~~Investment~~ Innovation and Opportunity Act legislation require that local elected officials participate in the major decision making roles, and

WHEREAS, The Northwest Regional Development Commission was created to facilitate intergovernmental cooperation and to insure orderly and harmonious coordination of state, federal, and local comprehensive planning and development programs, and

WHEREAS, the Northwest Regional Development Commission's Board of Directors is an existing representative body of local elected officials.

NOW THEREFORE, in consideration of the covenants and mutual agreements contained herein, and pursuant to the foregoing, the participating counties hereby designate the members of the Northwest Regional Development Commissions' Board of Directors as the Local Elected Officials for the Northwest Workforce Service Area with the specific duties as follows:

I. Operating Procedures and Policies

The Northwest Private Industry Council/Workforce ~~Investment~~ Development Board will operate as the Administrative Entity and Grant Recipient for the program and will also be responsible for the allocation of funds and client participation management.

The Procedures and Policies shall be according to the Northwest Private Industry Council/Workforce ~~Investment~~ Development Board Policy Manual.

II. Powers

The Local Elected Officials shall possess all powers and duties established by the Workforce ~~Investment~~ Innovation and Opportunity Act legislation.

- III. Composition of the Northwest Private Industry Council/Workforce ~~Investment Development~~ Board shall be established according to Section ~~117 (b) (2) of the Workforce Investment Act of 1998~~ 107(b)(2) of the Workforce Innovation and Opportunity Act of 2014.

A. Membership Structure

The Northwest Private Industry Council/Workforce Investment Board shall consist of ~~18~~ 19 members. There will be ten representatives from the private sector with one representative serving each of the seven counties and with three representatives serving the Local Workforce ~~Service~~ Development Area at large. There will be ~~two~~ four members on the Workforce ~~Investment~~ Development Board representing organized labor and Community Based Organizations; two members representing education (higher education and adult literacy); and one member representing each of the following groups: ~~Community Based Organizations~~, Economic and Community Development, ~~Education~~, Public Employment Services, and Rehabilitation Agencies ~~and Social Services~~.

B. Appointment Process

The appointment process shall involve four steps:

1. Solicitation of nominations
2. Review of nominations
3. Appointment
4. Certification

Each step is described as follows:

Solicitation of Nominations

~~a-~~ The Local Elected Officials in concert with the Workforce ~~Investment Development~~ Board will solicit nominations from representative local and regional groups and organizations representing private and public sector employers, community based organizations, economic development organizations, education, organized labor, public employment services, and rehabilitation agencies ~~and social services~~.

~~b. Private Sector nomination should equal at least 150% of the total private sector appointments whenever possible.~~

Review of Nominations

- a. All nominations will be submitted to the ~~County-Local Elected Official~~ Board ~~of the County of Residence~~ for review.
- b. ~~Each County~~The Local Elected Officials will review ~~their respective~~the nominations and forward either comments or recommendations depending on the category of review of the nomination. There are two categories of review.
 - (i) Comments – The ~~County-Local Elected Official~~ Board will make any appropriate comments on the nomination in terms of the person’s ability to represent the category of the nomination. At the discretion of the Local Elected Official Board, the nomination(s) may be sent to the County Board of the nominee’s residence for further recommendation or comment.
 - (ii) Recommendations – In the event that there is more than one recommendation for a county-designated seat, the list of nominees shall be forwarded to ~~Each~~that County Board who will then recommend to the Local Elected Official Board one of the private sector persons from the County to fill one of the seven Geographic Based slots.

Appointments

The final appointments will be made by the Local Elected Officials Board using the following process:

- a. The specific persons recommended by the County Boards to fill the seven private sector geographic slots.
- b. The remaining appointments will be made with consideration given to comments by the counties and information provided on the nominations form.
- c. Lack of Agreement – If after a reasonable effort, the Local Elected Officials are unable to reach agreement, the Governor may appoint the members of the local board from individuals so nominated or recommended.

Certification

The Governor and his staff will review the membership structure, the nominations process, and the final appointments prior to official certification as required by the Workforce ~~Investment~~Innovation and Opportunity Act. Once certified, the Northwest Private Industry Council/Workforce ~~Investment~~Development Board will meet and proceed according to the requirements of the Act.

IV. Relationship of the Northwest Private Industry Council/Workforce ~~Investment~~ Development Board and the Local Elected Officials will be as follows:

- A. The Local Elected Officials shall have all the responsibilities of decision making as required by the WIOA law.
- B. Any disagreements will be resolved through negotiations between the Northwest Private Industry Council/Workforce ~~Investment~~ Development Board and the Local Elected Officials.
- C. In the event that no agreement can be reached, the Workforce ~~Partnership~~ Development Division of the Minnesota Department of Employment and Economic Development and the Governor will be notified and asked for assistance.
- D. Final resolutions of disagreements will be made according to the provisions of the law as determined by the Governor.

V. Amendment

This agreement may be amended only by the agreement of all participating counties by resolution of their County Boards of commissioners. Notice of any proposed amendment must be provided to all participating County Boards of commissioners at least thirty (30) days prior to the effective date of the proposed agreement.

VI. Termination and Withdrawal

The participating County Boards may terminate and withdraw from this Agreement only on notice of an intention to terminate delivered to other participating County Boards, the Local Elected Officials and the Commissioner of the Minnesota Department of Employment and Economic Development not less than thirty (30) days before the effective date of termination and withdrawal. If funding for this project terminates prematurely, this contract shall be null and void sixty (60) days after the effective date of said termination.

VII. Sunset and Renewal

This Agreement will terminate on June 30, 201~~68~~ and must be renewed by resolution of the participating County Boards.

VIII. Disposal of Surplus Funds or Property Upon Termination

Upon termination of the Agreement, unexpended funds shall be disposed of in accordance with law.

IX. Financial Obligations

There will be no financial obligation of any unit of government.

X. Effective Date

The effective date of the Agreement shall be July 1, 20146.

IN WITNESS WHEREOF, the participating County Boards, by resolution, have caused this Agreement to be executed by their respective Officers.

County of: **Kittson**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Marshall**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Norman**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Pennington**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Polk**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Red Lake**

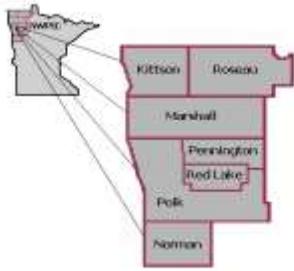
By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary

County of: **Roseau**

By: _____ Date: _____
Chairperson, County Board

And: _____
County Auditor or Executive Secretary



NORTHWEST PRIVATE INDUSTRY COUNCIL, INC.

WORKFORCE DEVELOPMENT BOARD

Serving the Counties of: Kittson, Marshall, Norman, Pennington, Polk, Red Lake & Roseau

The Northwest Private Industry Council is a non-profit organization created in 1983 to administer job training activities under the Job Training Partnership Act. This organization serves as the administrative entity, program provider and grant recipient for the Workforce Innovation and Opportunity Act (WIOA) in partnership with a Local Elected Officials (LEO) Board.

The Northwest Private Industry Council represents a partnership of business and government to serve the region's workforce development needs. Services are provided to the residents of Kittson, Marshall, Norman, Pennington, Polk, Red Lake and Roseau Counties.

The Northwest Private Industry Council has a 19 member volunteer Board of Directors the majority of which represent the private sector (one from each of the seven counties and three at large representatives). The remaining balance of the board includes representatives from education (both higher education and adult literacy), public assistance agencies, organized labor, rehabilitation services, community based organizations, economic development, and public employment services.

The Northwest Private Industry Council is a core partner with the Workforce Development division within the Minnesota Department of Employment and Economic Development. This organization oversees job preparation services that assist individuals in acquiring the skills needed to compete in today's rapidly changing job market.

The Northwest Private Industry Council contracts with Inter-County Community Council, Inc. for the delivery of workforce development program services. The Northwest Private Industry Council employs its own staff for administrative oversight, general or career counseling services and business outreach services. The four main programs that we administer include:

WIOA Adult

The WIOA Adult program is a federally-funded program through the Workforce Innovation and Opportunity Act (WIOA). Programs conducted under WIOA provide services to adults who need assistance to fully participate in the labor force. The Adult program is designed to serve the "universal client" with priority given to certain target groups including individuals receiving public assistance or who are low-income.

For adults and dislocated workers, the workforce development programs provide services designed to increase employment and earnings. Among the services provided to adults and dislocated workers are:

- Skills and Interest Identification
- Career Planning
- Training: Classroom, On-the-Job, and Work Experience
- Job Search Assistance
- Support Services
- Referrals to other community supports and agencies

Support services may be available to those experiencing economic hardship and may include financial support for work uniforms, tools, childcare assistance, gasoline, car repair, and relocation expenses.

Dislocated Worker

The dislocated worker program assists individuals who have lost their job through no fault of their own. Dislocated worker grants can also be used to retain current employees through incumbent worker training programs that up-skill an existing workforce. Funding for the Dislocated Worker Program comes from both Federal (WIOA) programs and State allocations from the Workforce Development Fund. While both federal and state grant dollars both provide support for dislocated workers, there are specific eligibility requirements for each funding source.

Who can participate in the Dislocated Worker Program? In general, to be eligible for classroom training services clients must meet one of the following requirements:

- Lost a job because of a plant/business closing or mass layoff.
- Out of work through no fault of their own, be eligible for or have run out of unemployment insurance benefits and be unlikely to find work in their previous occupation.
- Self-employed, including farming or ranching, and are unemployed because of the general economic conditions in the community.

Success Story... On-The-Job Training (OJT)



Jeremy H. is a Marshall county resident who was laid off and unemployed for more than 15 weeks. He answered an ad for Stennes Granite because he wanted a job that was "different." Through some information gathering and a series of referrals, the owner of Stennes Granite contacted NWPIC to arrange an "On the Job Training Opportunity" (OJT) for Jeremy. A typical OJT matches a business with a job openings to eligible candidates and the business owner is reimbursed for providing training. The amount of the reimbursement depends on the specific job and the qualifications of the employee. Individuals hired through the OJT program are subject to the same expectations as all employees in a company. Full-time, long-term employment is the goal of the OJT services.

Jeremy was enrolled with NWPIC in late February as a State Dislocated Worker and started work at Stennes Granite in March. Jeremy easily grasped the duties that he was asked to perform such as customer relations, engraving, stenciling, sandblasting, using a lift, monument placement, repairing damaged stones and he is still being trained on the business and computer design side of things. Though he's completed the OJT, the business owner is extremely happy with Jeremy's performance and his job and his future remains stable and secure.

On-the-Job-Training (OJT) is a win-win program that benefits both employers and job seekers. New employees learn new skills and earn a wage at the same time. Both employers and employees benefit from the support services offered by NWPIC during the length of the OJT. Employment specialists are available for consultation regarding any work-related issues that arise during the OJT. OJTs are funded through state and federal employment and training programs.

Youth Programs

The Workforce Innovation and Opportunity Act (WIOA) also establishes a youth program for individuals who are between the ages of 14 and 24. Youth programs increase youth long-term employability by enhancing educational, occupational, and citizenship skills. Youth programs are designed to encourage high school completion, reduce welfare dependency and assist in making successful transitions from school to work, apprenticeships, the military, or postsecondary training.

Eligible youth meet the definition of a low-income individual and have one or more of the following at risk factors:

- Deficient in basic literacy skills
- A school dropout (no longer attending any school and who has not received a secondary school diploma or its recognized equivalent)
- Basic skill deficient (below 8.9 grade level or at least one grade level present below the present grade).
- Homeless, a runaway, or a foster child
- Pregnant or a parent
- An offender
- An individual who requires additional assistance to complete an educational program, or to secure and hold employment as determined at the local level

There are significant changes to the youth program in 2015 with the enactment of WIOA, including increasing eligibility age to 24 and increasing the proportion of funding spent on older youth participants.

Current Program Enrollment Demographics

	WIOA Adult	WIOA DW	State DW	Youth (older)	Youth (younger)	Total
Roseau	1	0	3	1	6	11
Kittson	1	0	2	2	3	8
Marshall	2	0	1	0	3	6
Pennington	7	3	4	2	3	19
Red Lake	4	1	1	1	2	9
Polk	6	1	8	3	5	23
Norman	1	0	1	0	4	6
Totals	22	5	20	9	26	82
Male	8	1	10	4	15	38
Female	18	5	11	5	11	50
Totals	26	6	21	9	26	88
Disabled	3	1	3	6	25	38
White	25	6	19	8	26	84
Non-White	1	0	2	1	2	6
Totals	26	6	21	9	28	90

Notes:

Counties:

WIOA Adult
3-Out of State
1-Lake of the Woods County

WIOA DW

1-Out of State

State DW

1-Out of State

Race:

WIOA ISY

Two clients identify race as white along with another race and they are included in white and non-white data.

NWPIC Funding History for WIA/WIOA Programs

Program	PY10	PY11	PY12	PY13	PY14	PY15	PY16
Federal Adult	387,735	330,937	365,898	254,254	234,234	194,482	n/a
Federal Dislocated Worker	237,489	145,615	97,608	122,007	116,981	100,779	n/a
State Dislocated Worker	264,441	218,582	229,009	196,006	220,279	205,283	n/a
Federal Youth	436,651	379,796	331,034	286,203	260,659	218,229	182,196
Total funding	1,326,316	1,074,930	1,023,549	858,470	832,153	718,773	n/a

As you can see, the federal and state funding for these programs has seen a more than 50% reduction over just six years. This reduced funding has dramatically impacted the number of clients that can be served. Funding allocations are based on many factors, including the unemployment figures in a state and local area. Generally speaking, the lower the unemployment, the less of an allocation. Funding is redirected to those areas with higher unemployment rates.

Other projects:



The Northern Valley Career Expo is a career awareness event that draws 1,500 high school students from 27 high schools in Northeast North Dakota and Northwest Minnesota. The 2015 event was held on November 4, 2015, at the Alerus Center in Grand Forks. In addition to attending career seminars, led by area professionals in 22 different fields, students tour a showcase floor where businesses have hands-on exhibits designed to engage students and demonstrate skills necessary to become future employees.

The Expo is designed to educate high school sophomores who are starting career planning about opportunities available with Northern Red River Valley employers. **In a survey of students who have attended past expos, 77 percent of students say the Expo has increased their interest to pursue a career in the region.** Sectors represented through business and industry exhibits include human services, communications, business, health sciences, manufacturing, engineering, agriculture, and technology, as well as post-secondary schools with related programs.

The NWPIC is part of the organizing committee with representatives from education, economic development, and workforce organizations in Northeast North Dakota and Northwest Minnesota.

The 2016 event is scheduled for November 2, 2016. More information is available online at: <http://www.northernvalleycareers.com/>

Northwest Private Industry Council Board Members

(Page 1 of 2)

Private Sector Members (Must be more than 50%)

<u>Name</u>	<u>Representing</u>	<u>Title & Organization</u>	<u>Current Term Began</u>	<u>Term Ends</u>
Leo Olson, Chair	Red Lake County Private Sector	Former Owner, Leo's Upholstery	7/1/2015	6/30/2018
Robert Evans, Vice Chair	Roseau County Private Sector	Vice President, Human Resources, Marvin Windows and Doors	7/1/2014	6/30/2017
Mike Moore, Secretary	Polk County Private Sector	Publisher, The Thirteen Towns of Fosston, Inc.	7/1/2013	6/30/2016
Sue Johnson, Treasurer	Pennington County Private Sector	Executive Director, Sanford Medical Foundation	7/1/2015	6/30/2018
Ardell Larson	Kittson County Private Sector	President, Kick'n Up Kountry Music Festival	6/1/2014	6/30/2017
Sally Erickson	Marshall County Private Sector	Employee Benefits Administrator, Ericco Manufacturing	10/1/2013	6/30/2016
Edie Ramstad	Norman County Private Sector	Owner & President, We've Got Mallie	3/1/2016	6/30/2019
Tim Hagl	Private Sector; At-Large	Vice President, Border State Bank	10/1/2013	6/30/2016
Randy Rakosnik	Private Sector; At-Large	Director, Human Resources, Digi-Key Corp.	2/2/2016	6/30/2019
Kristy McFarlane	Private Sector, At-Large	Director of Human Resources, LifeCare Medical Center, Roseau, MN	2/2/2016	6/30/2019

Northwest Private Industry Council Board Members

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Labor, Community Based Organizations and Workforce Partners

	<u>Name</u>	<u>Representing</u>	<u>Title & Organization</u>	<u>Term Began</u>	<u>Term Ends</u>
Labor, Community Based Organizations (Must be 20%)	Dave Rock	Organized Labor	Maintenance Director, SummerField Place Apartments	6/1/2014	6/30/2017
	Amber Hawkins	Organized Labor	Nurse, Sanford Health in Thief River Falls	11/26/2013	6/30/2016
	Erik Shulind	Apprenticeship/Organized Labor	Membership Development Representative, Local Union 1426 International Brotherhood of Electrical Workers, AFL-CIO	5/2/2016	6/30/2019
	Catherine Johnson	Community Based Org.	Executive Director, Inter-County Community Council	6/1/2014	6/30/2017
Education	Kirsten Fuglseth	Adult Literacy	Director, Adult Basic Education	7/1/2014	6/30/2017
	Carey Castle	Higher Education	Vice President, Northland Community and Technical College	5/2/2016	6/30/2019
	Christine Anderson	Economic Development	Director, Economic Development for City of Thief River Falls; Jobs, Inc.; and Pennington County	2/2/2016	6/30/2019
	Bonny Stechmann	Public Employment Agency	Manager, Job Service & Workforce Development, State of MN (DEED)	7/1/2013	6/30/2016
	Randa Lundmark	DEED Vocational Rehabilitation, State Rehabilitation Agency	Regional Manager, Vocational Rehabilitation, State of MN (DEED)	7/1/2013	6/30/2016
	Mary Jo Larson	Social Services <i>* Ex-Officio</i>	Supervisor, Marshall County Human Services	7/1/2013	6/30/2016

Current as of May 9, 2016

**OFFICIAL PROCEEDINGS
PENNINGTON COUNTY BOARD OF COMMISSIONERS
TUESDAY, MAY 10TH, 2016, 10:00 A.M.**

Pursuant to adjournment, the Pennington County Board of Commissioners met in the Pennington County Board Room in Thief River Falls, MN, on Tuesday, May 10th, 2016 at 10:00 a.m. Members present: Donald Jensen, Neil Peterson, Darryl Tveitbakk, Oliver “Skip” Swanson and Cody Hempel. Members absent: None.

The meeting was called to order by Chairman Commissioner Jensen and the Pledge of Allegiance was recited.

County Engineer Mike Flaagan and Assistant Engineer Mike Stennes met with the County Board to open bids for SAP 57-070-005 and SAP 57-070-006. The following bid was received for SAP 57-070-005 – Intersection Lighting:

Northwest Electric and Underground	\$34,000
------------------------------------	----------

No bids were received for SAP 57-070-006 – County Wide Rumble Striping. The County Engineer will check the bid for Intersection Lighting and bring a recommendation to the next County Board meeting.

The County Board then took up discussion on the Five-Year Road and Bridge Construction Plan. County Engineer Mike Flaagan stated that a bridge crossing the Red Lake River connecting to CSAH #8 had been added in 2020. Also changed was project number 20 which should read re-grading C.R. #72 from CSAH #3 to CSAH #7. Motioned by Commissioner Peterson, seconded by Commissioner Tveitbakk to approve the Five-Year Road and Bridge Construction Plan as revised. Motion unanimously carried.

Motioned by Commissioner Peterson, seconded by Commissioner Hempel to authorize the County Auditor Treasurer and County Engineer to advertise for bids for CP 57-15-08-79 CR #79 Railroad Crossing and CP 57-15-09-81 CR #81 Railroad Crossing to be let 8:00 A.M. on June 14th, 2016. Motion unanimously carried.

Engineer Flaagan stated that the Buffer Strip Map is now available for review on the MNDNR website.

The County Board then discussed the sale of tax forfeited lands in Bray and Polk Centre Townships to the Minnesota Department of Natural Resources to be designated wildlife management area land.

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

**Pennington County
Board of County Commissioners
Review of Proposed State Land Acquisition**

In accordance with Minnesota Statutes 84.944, Subd. 3 and 97A.145, Subd. 2, the Commissioner of the Department of Natural Resources on May 10th, 2016 provided the county board with a description of lands to be acquired by the State of Minnesota for inclusion in the Pembina WMA.

Lands to be acquired are described as follows:

The Northeast Quarter (NE1/4) and the Northeast Quarter of the Northwest Quarter (NE1/4, NW1/4), all in Section 19, Township 152 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota.

AND

The Southeast Quarter of the Northeast Quarter (SE1/4, NE1/4) and Government Lot One (1), all in Section 5, Township 153 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota.

AND

The Southeast Quarter (SE1/4) of Section 8, Township 153 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota.

AND

The Northeast Quarter (NE1/4), the Southeast Quarter (SE1/4), and the East Half of the Southwest Quarter (E1/2, SW1/4), all in Section 17, Township 153 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota

AND

The West Half of the Northwest Quarter (W1/2, NW1/4) and the East Half of the Southwest Quarter (E1/2, SW1/4), all in Section 20, Township 153 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota.

AND

The West Half of the Northwest Quarter (W1/2, NW1/4) and the West Half of the Southwest Quarter (W1/2, SW1/4), all in Section 29, Township 153 North, Range 45 West of the Fifth Principal Meridian, Pennington County, Minnesota.

IT IS HEREBY RESOLVED, by the Board of County Commissioner of Pennington County on May 10th, 2016 that the State's proposed acquisition of the described property be approved.

The County Board then introduced themselves to the new City of Thief River Falls Administrator Rodney Otterness.

County Auditor Treasurer Kenneth Olson informed the County Board that the Association of Minnesota Counties was requesting County Commissioners to sign on to a letter of support to encourage legislatures to include transportation funding.

Motioned by Commissioner Hempel, seconded by Commissioner Tveitbakk, to approve payment of the Human Services warrants totaling \$96,633.61 and also the following Commissioner warrants. Motion unanimously carried.

WARRANTS

County Revenue	\$ 46,826.30
Road & Bridge	\$ 5,749.75
Solid Waste Facility	\$ 943.90
Capital Improvement	\$250,557.16

Per diems and meal reimbursements in the amount of \$3,746.61 were also approved.

Motioned by Commissioner Peterson, seconded by Commissioner Hempel, to approve the County Board minutes of April 26th, 2016 and the Five-Year Road and Bridge Plan minutes of April 26th, 2016 as written. Motion unanimously carried.

Motioned by Commissioner Tveitbakk, seconded by Commissioner Hempel, to adjourn to 5:00 p.m. on May 24th, 2016. Motion unanimously carried.

ATTEST:

Kenneth Olson, Auditor-Treasurer
Pennington County

Donald Jensen, Chairman
Board of Commissioners

Jennifer
5/24/16 10:58AM

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
5/24/16 10:58AM
1 County Revenue

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 2

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
145	1380 A'VIANDS LLC 01-251-000-0000-6403		84.52	SHOWER CLEANER	19-8029	JANITORIAL SUPPLIES - JAIL
144	01-251-000-0000-6427		2,822.64	JAIL MEALS 4-30 TO 5-6	19-8030	JAIL MEALS
143	01-251-000-0000-6427		2,856.61	JAIL MEALS 4-23 TO 4-29	19.7926	JAIL MEALS
	1380 A'VIANDS LLC		5,763.77	3 Transactions		
146	1337 ALTRU CLINIC 01-251-000-0000-6255		811.27	AMBULANCE 15-427	13263453	MEDICAL - LOCAL
	1337 ALTRU CLINIC		811.27	1 Transactions		
94	1301 AMERICAN LEGION 01-121-000-0000-6846		136.00	VET TRANSPORT TO VA APPOINT		CVSO GRANT EXPENSE
	1301 AMERICAN LEGION		136.00	1 Transactions		
155	1321 ANDERSON/CHRISTINE 01-799-000-0000-6330		372.06	MILEAGE - ED MEETINGS		TRAVEL & EXPENSE
156	01-799-000-0000-6330		98.57	LODGING-ED MTGS-ABERDEEN, SD		TRAVEL & EXPENSE
157	01-799-000-0000-6330		13.35	MEAL-ED MTGS-ABERDEEN		TRAVEL & EXPENSE
158	01-799-000-0000-6330		6.11	MEAL-ED MTGS-FARGO		TRAVEL & EXPENSE
206	01-799-000-0000-6330		48.60	MILEAGE-ED MTG-ERSKINE-OKLEE		TRAVEL & EXPENSE
207	01-799-000-0000-6330		151.74	MILEAGE-DEED MTG-FERGUS FALLS		TRAVEL & EXPENSE
	1321 ANDERSON/CHRISTINE		690.43	6 Transactions		
211	1316 AP TECHNOLOGY LLC 01-070-000-0000-6263		330.00	SECURE CHECK RENEWAL	IN011236	COMPUTER SERVICES - DP
	1316 AP TECHNOLOGY LLC		330.00	1 Transactions		
111	1428 AVALON, INC. 01-251-000-0000-6330		2,595.00	TRANSPORT SERVICE TO PENSACOLA		TRAVEL & EXPENSE
	1428 AVALON, INC.		2,595.00	1 Transactions		
166	2050 BREDESON SUPPLY 01-220-000-0000-6401		21.27	TABLETS	1080905	SUPPLIES
165	01-220-000-0000-6401		24.60	LEGAL PAD/FOLDERS	1080914	SUPPLIES
154	01-106-000-0000-6401		13.95	PRE-INKED STAMP	1080917	SUPPLIES
	2050 BREDESON SUPPLY		59.82	3 Transactions		
162	3408 CODE 4 SERVICES LLC 01-201-000-0000-6631		797.86	INSTALLATION #5/CAMERA, LIGHTS		FURNITURE & EQUIPMENT
161	01-201-000-0000-6631		396.00	ION LIGHT 2 RED, 2 BLUE #5	2619	FURNITURE & EQUIPMENT

Pennington County Financial System



Jennifer
5/24/16 10:58AM
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
3408	CODE 4 SERVICES LLC		1,193.86		2 Transactions	
99999997	CRESTLINE					
159	01-799-000-0000-6401		362.60	PRINTED STICKY NOTE BOOK		SUPPLIES
99999997	CRESTLINE		362.60		1 Transactions	
4355	DACOTAH PAPER					
80	01-801-000-0000-6401		1,196.00	40 CS COPY PAPER	50055	SUPPLIES-UNALLOCATED
4355	DACOTAH PAPER		1,196.00		1 Transactions	
13483	DEPT OF CORRECTIONS FINANACIAL SEF					
137	01-251-000-0000-6801		1,394.75	STS WAGES - APRIL	343357	MISCELLANEOUS EXPENSE - JAIL
13483	DEPT OF CORRECTIONS FINANACIAL SEF		1,394.75		1 Transactions	
4387	DOUGLAS COUNTY SHERIFF					
142	01-251-000-0000-6255		128.80	MEDICATION	APRIL-16	MEDICAL - LOCAL
141	01-251-000-0000-6801		3,520.00	BOARD & CARE APRIL	APRIL-16	MISCELLANEOUS EXPENSE - JAIL
4387	DOUGLAS COUNTY SHERIFF		3,648.80		2 Transactions	
5053	ELECTION SYSTEMS & SOFTWARE					
59	01-061-000-0000-6301		868.25	FIRMWARE USAGE - M100	968400	MAINTENANCE AGREEMENT
60	01-061-000-0000-6301		868.25	FIRMWARE USAGE - AUTOMARK	968400	MAINTENANCE AGREEMENT
61	01-061-000-0000-6301		4,196.25	SILVER-HDW MTC/SUPPORT-AUTO	968400	MAINTENANCE AGREEMENT
62	01-061-000-0000-6301		3,907.00	SILVER-HDW MTC/SUPPORT-M100	968400	MAINTENANCE AGREEMENT
5053	ELECTION SYSTEMS & SOFTWARE		9,839.75		4 Transactions	
6006	FARMERS UNION OIL					
86	01-201-000-0000-6560		1,977.16	GAS FOR SQUADS - APRIL	697178	GAS & DIESEL
6006	FARMERS UNION OIL		1,977.16		1 Transactions	
6305	FLAAGAN/JODI					
64	01-013-000-0000-6853		1,152.00	36 HRS @ \$32 TZD GRANT		TOWARD ZERO DEATH GRANT
98	01-013-000-0000-6853		10.97	TZD - MEETING REFRESHMENTS		TOWARD ZERO DEATH GRANT
6305	FLAAGAN/JODI		1,162.97		2 Transactions	
7336	GCR TIRES & SERVICE					
43	01-201-000-0000-6304		267.04	2 TIRES REPLACED/BALANCED, WIP	51157953	REPAIR & MAINTENANCE - SQUADS
44	01-201-000-0000-6304		50.00	TIRE BALANCE, BRAKE CHECK #08	51158088	REPAIR & MAINTENANCE - SQUADS
7336	GCR TIRES & SERVICE		317.04		2 Transactions	

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Vendor No.	Vendor Name	Account/Formula	Accr	Rpt Amount	Warrant Description	Service Dates	Invoice #	Account/Formula Description
							Paid On Bhf #	On Behalf of Name
79	8328	HANSON/KRISTIN		252.00	ATTY LICENSE FEE - KRISTIN			DUES
	8328	HANSON/KRISTIN		252.00		1 Transactions		
93	8331	HARDWARE HANK		17.08	WEED B GONE		19391	REPAIRS & MAINTENANCE
	8331	HARDWARE HANK		17.08		1 Transactions		
112	8312	HINRICHS/LISA		600.00	PARENTS FOREVER FACILITATOR			TRAVEL & EXPENSE
	8312	HINRICHS/LISA		600.00		1 Transactions		
139	8214	HUBBARD COUNTY SHERIFF		54.43	MEDICATION		42016	MEDICAL - LOCAL
138	8214	HUBBARD COUNTY SHERIFF		2,255.00	BOARD & CARE - APRIL		42016	MISCELLANEOUS EXPENSE - JAIL
	8214	HUBBARD COUNTY SHERIFF		2,309.43		2 Transactions		
109	8315	HUBERT OUTDOOR POWER		34.73	TRACTOR OIL & FILTERS		142598	REPAIRS & MAINTENANCE
	8315	HUBERT OUTDOOR POWER		34.73		1 Transactions		
167	8014	HUGOS #7		82.68	SUPPLIES/GOODRIDGE DARE GRADUA			MISCELLANEOUS EXPENSE - D.A.R.E.
	8014	HUGOS #7		82.68		1 Transactions		
116	9304	INCONTACT INC		10.17	MARCH TOLL FREE		320014	TELEPHONE - EXTENSION
117	9304	INCONTACT INC		8.88	APRIL TOLL FREE		341173	TELEPHONE - EXTENSION
	9304	INCONTACT INC		19.05		2 Transactions		
65	9017	INSIGHT TECHNOLOGIES		222.86	IT GLOBAL JUNE - AUD/TREAS		81246	E-MAIL SERVICES
66	9017	INSIGHT TECHNOLOGIES		445.71	IT GLOBAL JUNE - HIGHWAY		81246	COMPUTER SERVICES - DP
67	9017	INSIGHT TECHNOLOGIES		297.14	IT GLOBAL JUNE - ICN		81246	COMPUTER SERVICES - DP
68	9017	INSIGHT TECHNOLOGIES		891.43	IT GLOBAL JUNE - WELFARE		81246	COMPUTER SERVICES - DP
69	9017	INSIGHT TECHNOLOGIES		49.52	IT GLOBAL JUNE - DATA		81246	COMPUTER SERVICES - DP
70	9017	INSIGHT TECHNOLOGIES		140.00	IT GLOBAL JUNE - DATA		81246	COMPUTER SERVICES - DP
71	9017	INSIGHT TECHNOLOGIES		99.05	IT GLOBAL JUNE - ATTORNEY		81246	REPAIRS & MAINTENANCE
72	9017	INSIGHT TECHNOLOGIES		123.81	IT GLOBAL JUNE - RECORDER		81246	REPAIRS & MAINTENANCE
73	9017	INSIGHT TECHNOLOGIES		74.29	IT GLOBAL JUNE - ASSESSOR		81246	REPAIRS & MAINTENANCE

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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
74	01-121-000-0000-6300		49.52	IT GLOBAL JUNE - VET SERVICE	81246	Repairs & Maintenance
75	01-132-000-0000-6300		148.57	IT GLOBAL JUNE - MV	81246	REPAIRS & MAINTENANCE
76	01-270-000-0000-6300		24.77	IT GLOBAL JUNE - CRIME VICTIM	81246	REPAIRS & MAINTENANCE
77	01-290-000-0000-6300		49.52	IT GLOBAL JUNE - EMER MGMT	81246	Repairs & Maintenance
78	01-601-000-0000-6300		123.81	IT GLOBAL JUNE - EXTENSION	81246	REPAIRS & MAINTENANCE
85	01-220-000-0000-6263		876.00	IT GLOBAL CARE/MARY	81251	COMPUTER SERVICES & SUPPLIES
175	01-223-000-0000-6631		140.00	LED MONITOR/DISPATCH	81333	FURNITURE & EQUIPMENT
9017	INSIGHT TECHNOLOGIES		3,756.00	16 Transactions		
10307	JOHNSON/GLENICE					
114	01-601-000-0000-6240		20.00	RADIO GRAM-ADVTSE PUBLIC MTG		SUBSCRIPTIONS
10307	JOHNSON/GLENICE		20.00	1 Transactions		
11063	KUZNIA/RAYMOND D					
192	01-220-000-0000-6330		8.78	MEAL-INTEROP CONF-ST. CLOUD	042516	TRAVEL & EXPENSE
193	01-220-000-0000-6330		20.58	MEAL-INTEROP CONF-ST. CLOUD	042516	TRAVEL & EXPENSE
194	01-220-000-0000-6330		28.18	MEAL-INTEROP CONF-ST. CLOUD	042616	TRAVEL & EXPENSE
11063	KUZNIA/RAYMOND D		57.54	3 Transactions		
12123	LES'S SANITATION SERVICE					
40	01-219-000-0000-6262		50.00	5 TVS/MONITORS - DISPOSAL		OTHER SERVICES - LEC BUILDING
41	01-219-000-0000-6262		5.00	1 MICROWAVE - DISPOSAL		OTHER SERVICES - LEC BUILDING
12123	LES'S SANITATION SERVICE		55.00	2 Transactions		
13349	MACATFO					
160	01-041-000-0000-6241		25.00	2016 SUMMER CONFERENCE		DUES - AUDITOR
13349	MACATFO		25.00	1 Transactions		
13361	MN BUREAU OF CRIMINAL APPREHENSIO					
39	01-252-000-0000-6330		285.00	DMT CERTIFICATION/AT	34182	TRAVEL & EXPENSE
38	01-252-000-0000-6330		285.00	DMT CERTIFICATION/JS	34352	TRAVEL & EXPENSE
135	01-251-000-0000-6245		240.00	LEADERSHIP TRAINING JEW	35496	CONTINUING EDUCATION
134	01-251-000-0000-6245		240.00	LEADERSHIP TRAINING BLN	35498	CONTINUING EDUCATION
13361	MN BUREAU OF CRIMINAL APPREHENSIO		1,050.00	4 Transactions		
13033	MN COUNTIES INTERGOVERNMENTAL TF					
63	01-801-000-0000-6355		82.00	ELECTR DATA PROCESS-INCREASE	178107	INSURANCE - PROPERTY CASUALTY
13033	MN COUNTIES INTERGOVERNMENTAL TF		82.00	1 Transactions		
13329	MN ENTERPRISE TECHNOLOGY SHARED :					

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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
97	01-070-000-0000-6263		123.50	APRIL SPAM FILTER	16040497	COMPUTER SERVICES - DP
96	01-070-000-0000-6263		1,300.00	APRIL FIBER USAGE	DV16040450	COMPUTER SERVICES - DP
13329	MN ENTERPRISE TECHNOLOGY SHARED :		1,423.50			2 Transactions
13539	MNDRIVERSMANUALS.COM					
208	01-132-000-0000-6401		272.33	20 COMMERCIAL & 50 DRIVER MANU	2539	SUPPLIES - MOTOR VEHICLE
13539	MNDRIVERSMANUALS.COM		272.33			1 Transactions
13461	MOELLER/STEPHEN					
99	01-091-000-0000-6241		495.00	CLE TRAINING - STEVE MOELLER		DUES
100	01-091-000-0000-6401		43.44	POST ITS, USB DRIVES		SUPPLIES
13461	MOELLER/STEPHEN		538.44			2 Transactions
14328	NELSON/BRANDY					
136	01-251-000-0000-6245		45.36	MILEAGE-JOB SHADOW-CROOKSTON		CONTINUING EDUCATION
14328	NELSON/BRANDY		45.36			1 Transactions
14371	NELSON/KURT					
178	01-201-000-0000-6330		9.74	MEAL-DEATH CONFERENCE-PINE RVR	042016	TRAVEL & EXPENSE
177	01-201-000-0000-6330		11.02	MEAL-DEATH CONFERENCE-DET LKS	042216	TRAVEL & EXPENSE
14371	NELSON/KURT		20.76			2 Transactions
14033	NORTHERN STATE BANK					
195	01-251-000-0000-6330		7.72	TRANSPORT MEAL		TRAVEL & EXPENSE
196	01-251-000-0000-6330		7.72	TRANSPORT MEAL		TRAVEL & EXPENSE
197	01-251-000-0000-6330		14.00	TRANSPORT GAS		TRAVEL & EXPENSE
198	01-251-000-0000-6330		12.54	TRANSPORT MEAL		TRAVEL & EXPENSE
199	01-251-000-0000-6330		12.54	TRANSPORT MEAL		TRAVEL & EXPENSE
200	01-251-000-0000-6330		7.29	TRANSPORT MEAL		TRAVEL & EXPENSE
201	01-251-000-0000-6330		4.68	TRANSPORT MEAL		TRAVEL & EXPENSE
202	01-251-000-0000-6330		5.67	TRANSPORT MEAL		TRAVEL & EXPENSE
203	01-251-000-0000-6330		5.34	TRANSPORT MEAL		TRAVEL & EXPENSE
205	01-251-000-0000-6801		6.70	MAIL PREA QUESTIONNAIRE		MISCELLANEOUS EXPENSE - JAIL
204	01-259-000-0000-6405		25.46	LAUNDRY SOAP		GENERAL SUPPLIES - CANTEEN
14033	NORTHERN STATE BANK		109.66			11 Transactions
20029	NORTHLAND COMM TECH COLLEGE					
103	01-041-000-0000-6801		191.70	EXCEL TRAINING - JH, EE		MISCELLANEOUS EXPENSE - AUDITOR
163	01-252-000-0000-6330		184.08	WORD TRAINING - JK, MM, MS		TRAVEL & EXPENSE
164	01-252-000-0000-6330		191.66	EXCEL TRAINING - JK,MM		TRAVEL & EXPENSE

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104	01-290-000-0000-6330		61.36	WORD TRAINING - E. BEITEL		Travel & Expense
102	01-041-000-0000-6801		122.76	WORD TRAINING - JH, EE	00333837	MISCELLANEOUS EXPENSE - AUDITOR
107	01-091-000-0000-6241		61.36	WORD TRAINING - S. OWENS	00333837	DUES
106	01-101-000-0000-6330		61.36	WORD TRAINING - J. HANSEN	00333837	TRAVEL & EXPENSE
108	01-132-000-0000-6801		61.36	WORD TRAINING - K. ROOD	00333837	MISCELLANEOUS EXPENSE - MOTOR VEHI
105	01-290-000-0000-6330		95.83	EXCEL TRAINING - E. BEITEL	00333837	Travel & Expense
101	01-799-000-0000-6801		95.83	EXCEL TRAINING - C. ANDERSON	00333837	MISCELLANEOUS EXPENSE
20029	NORTHLAND COMM TECH COLLEGE		1,127.30	10 Transactions		
14312	NORTHWEST POWER SYSTEMS					
92	01-111-000-0000-6300		7.01	BELT	T252913	REPAIRS & MAINTENANCE
14312	NORTHWEST POWER SYSTEMS		7.01	1 Transactions		
15323	OFFICE DEPOT					
169	01-201-000-0000-6405		44.76	INK/DEPUTY OFFICE	83716892100	GENERAL SUPPLIES
168	01-251-000-0000-6405		41.73	INK CARTRIDGE/PREA	83716892100	GENERAL SUPPLIES - JAIL
170	01-251-000-0000-6255		22.99	INK/MENDS	83717165100	MEDICAL - LOCAL
110	01-270-000-0000-6401		89.94	HP 951XL COLOR INK (3)	838210040001	SUPPLIES - CRIME
15323	OFFICE DEPOT		199.42	4 Transactions		
15329	OIL BOYZ EXPRESS LUBE					
42	01-201-000-0000-6304		41.07	OIL CHANGE #11	124177	REPAIR & MAINTENANCE - SQUADS
15329	OIL BOYZ EXPRESS LUBE		41.07	1 Transactions		
15303	OLSON/DAVID					
189	01-220-000-0000-6330		30.00	MEAL-INTEROP CONF-ST. CLOUD	042416	TRAVEL & EXPENSE
190	01-220-000-0000-6330		22.74	MEAL-INTEROP CONF-ST. CLOUD	042516	TRAVEL & EXPENSE
191	01-220-000-0000-6330		18.42	MEAL-INTEROP CONF-ST. CLOUD	042616	TRAVEL & EXPENSE
15303	OLSON/DAVID		71.16	3 Transactions		
16313	PENNINGTON COUNTY AUDITOR					
113	01-601-000-0000-6801		95.83	EXCEL TRAINING - BILL CRAIG	333837	MISCELLANEOUS EXPENSE - EXTENSION
115	01-601-000-0000-6209		77.85	APRIL POSTAGE	3585	POSTAGE
16313	PENNINGTON COUNTY AUDITOR		173.68	2 Transactions		
16314	PENNINGTON FAST LUBE					
171	01-201-000-0000-6304		106.88	THERMOSTAT SEAL/#08	31676	REPAIR & MAINTENANCE - SQUADS
172	01-201-000-0000-6304		178.95	FUEL TANK PRESSURE SENSOR #13	31694	REPAIR & MAINTENANCE - SQUADS
173	01-201-000-0000-6304		127.76	BATTERY #04	31725	REPAIR & MAINTENANCE - SQUADS
174	01-201-000-0000-6304		35.75	OIL CHANGE #13	55969	REPAIR & MAINTENANCE - SQUADS

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16314	PENNINGTON FAST LUBE		449.34			
				4 Transactions		
18044	ROGALLA/ALAN G					
90	01-091-000-0000-6330		326.16	MILEAGE-BUILDING MTG-ST. PAUL		TRAVEL & EXPENSE
91	01-091-000-0000-6330		95.45	MEALS-BUILDING MTG-ST. PAUL	04/26-04/28/16	TRAVEL & EXPENSE
88	01-091-000-0000-6330		318.16	LODGING-BUILDING MTG-ST. PAUL	042616	TRAVEL & EXPENSE
89	01-091-000-0000-6330		36.00	PARKING-BUILDING MTG-ST. PAUL	042716	TRAVEL & EXPENSE
18044	ROGALLA/ALAN G		775.77			
				4 Transactions		
99999997	ROSEAU RESTURANT INVESTMENTS, LLC					
209	01-271-000-0000-6262		22.66	LUNCH VICTIM & WITNESSES	042116	OTHER SERVICES - A.E.S.
99999997	ROSEAU RESTURANT INVESTMENTS, LLC		22.66			
				1 Transactions		
19310	STONE'S MOBILE RADIO					
36	01-223-000-0000-6801		407.90	POWER CYCLED CONSOLETT/LABOR	2021166	MISCELLANEOUS EXPENSE-E911
37	01-223-000-0000-6801		156.00	6/16-5/17 TRF DISPATCH SERVICE	2021290	MISCELLANEOUS EXPENSE-E911
19310	STONE'S MOBILE RADIO		563.90			
				2 Transactions		
99999997	THE ODYSSEY GROUP					
95	01-003-000-0000-6241		125.00	INTEROP CONF - ST. CLOUD - OS	PS-6094	DUES - BOARD
99999997	THE ODYSSEY GROUP		125.00			
				1 Transactions		
20047	THRIFTY WHITE PHARMACY					
118	01-251-000-0000-6255		10.00	MAR SHEETS		MEDICAL - LOCAL
119	01-251-000-0000-6255		2.00	PRESCRIPTION 16-097	14307	MEDICAL - LOCAL
120	01-251-000-0000-6255		311.48	PRESCRIPTION 16-098	24197	MEDICAL - LOCAL
121	01-251-000-0000-6255		4.69	PRESCRIPTION 15-564	33284	MEDICAL - LOCAL
126	01-251-000-0000-6255		4.95	PRESCRIPTION 16-171	48911	MEDICAL - LOCAL
122	01-251-000-0000-6255		10.17	PRESCRIPTION 15-587	53539	MEDICAL - LOCAL
123	01-251-000-0000-6255		56.06	PRESCRIPTION 15-469	56545	MEDICAL - LOCAL
124	01-251-000-0000-6255		10.88	PRESCRIPTION 15-1493	56923	MEDICAL - LOCAL
125	01-251-000-0000-6255		195.54	PRESCRIPTION 16-125	57657	MEDICAL - LOCAL
127	01-251-000-0000-6255		44.61	PRESCRIPTION 16-172	59012	MEDICAL - LOCAL
128	01-251-000-0000-6255		19.77	PRESCRIPTION 16-144	59718	MEDICAL - LOCAL
129	01-251-000-0000-6255		13.58	PRESCRIPTION 15-346	60219	MEDICAL - LOCAL
130	01-251-000-0000-6256		7.98	PRESCRIPTION 16-035	60478	MEDICAL - REIMBURSED
131	01-251-000-0000-6255		21.27	PRESCRIPTION 16-110	60738	MEDICAL - LOCAL
132	01-251-000-0000-6255		82.88	PRESCRIPTION 16-164	60813	MEDICAL - LOCAL
133	01-251-000-0000-6256		23.38	PRESCRIPTION 16-168	60819	MEDICAL - REIMBURSED

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20047	THRIFTY WHITE PHARMACY		730.02		16 Transactions	
20341	TONGEN/ADAM					
185	01-220-000-0000-6330		26.50	MEAL-INTEROP CONF-ST. CLOUD	042416	TRAVEL & EXPENSE
186	01-220-000-0000-6330		25.99	MEAL-INTEROP CONF-ST. CLOUD	042516	TRAVEL & EXPENSE
187	01-220-000-0000-6330		9.74	MEAL-INTEROP CONF-ST. CLOUD	042516	TRAVEL & EXPENSE
188	01-220-000-0000-6330		24.93	MEAL-INTEROP CONF-ST. CLOUD	042616	TRAVEL & EXPENSE
20341	TONGEN/ADAM		87.16		4 Transactions	
20358	TOTALFUNDS BY HASLER					
210	01-801-000-0000-6209		1,500.00	POSTAGE		POSTAGE
20358	TOTALFUNDS BY HASLER		1,500.00		1 Transactions	
20020	TRI-COUNTY COMMUNITY CORRECTION					
140	01-251-000-0000-6801		3,520.00	BOARD & CARE - APRIL	INV002	MISCELLANEOUS EXPENSE - JAIL
20020	TRI-COUNTY COMMUNITY CORRECTION		3,520.00		1 Transactions	
20357	TURNKEY CORRECTIONS					
147	01-259-000-0000-6405		1,329.13	VENDING & CANTEEN 4-16 TO 4-30	20160430-C	GENERAL SUPPLIES - CANTEEN
148	01-259-000-0000-6405		676.64	73 - \$5 & 27 - \$10 PHONE CARDS	20160430-D	GENERAL SUPPLIES - CANTEEN
149	01-259-000-0000-6405		32.84	EMAIL 4-1 TO 4-30	20160430-E	GENERAL SUPPLIES - CANTEEN
150	01-259-000-0000-6405		25.44	INDIGENT 4-1 TO 4-30	20160430-I	GENERAL SUPPLIES - CANTEEN
151	01-259-000-0000-6405		52.85	MEDIA 4-1 TO 4-30	20160430-M	GENERAL SUPPLIES - CANTEEN
152	01-259-000-0000-6405		10.20	SMS 4-1 TO 4-30	20160430-S	GENERAL SUPPLIES - CANTEEN
20357	TURNKEY CORRECTIONS		2,127.10		6 Transactions	
20431	TVEITEN/SETH					
179	01-220-000-0000-6245		327.24	MILEAGE-BCA PRTL TRNG-ST. PAUL		CONTINUING EDUCATION
184	01-220-000-0000-6420		45.00	REIMB/PATCHES-EILEEN BERGERSON		UNIFORMS
180	01-220-000-0000-6245		14.28	MEAL-PORTAL TRAINING-WIN-E-MAC	041116	CONTINUING EDUCATION
181	01-220-000-0000-6245		27.98	MEAL-PORTAL TRAINING-ST. PAUL	041116	CONTINUING EDUCATION
182	01-220-000-0000-6245		15.07	MEAL-PORTALS TRAINING-ST. PAUL	041216	CONTINUING EDUCATION
183	01-220-000-0000-6245		6.73	MEAL-PORTALS TRAINING-ST. PAUL	041316	CONTINUING EDUCATION
20431	TVEITEN/SETH		436.30		6 Transactions	
23303	WEST GROUP PAYMENT CENTER					
81	01-016-000-0000-6242		870.01	APRIL WESTLAW - ACCESS	833920300	SUBSCRIPTIONS - LAW LIBRARY
82	01-091-000-0000-6240		511.00	APRIL WESTLAW - ACCESS	833928061	SUBSCRIPTIONS
84	01-016-000-0000-6242		260.87	APRIL SUBSCRIPTIONS	834003920	SUBSCRIPTIONS - LAW LIBRARY
83	01-091-000-0000-6240		50.57	APRIL SUBSCRIPTIONS	834012317	SUBSCRIPTIONS

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No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf # On Behalf of Name
23303	WEST GROUP PAYMENT CENTER		1,692.45	4 Transactions	
26306	ZIMMERMAN/BLAIZE				
176	01-201-000-0000-6330		8.66	MEAL-DEATH CONFERENCE-DET LKS	042216 TRAVEL & EXPENSE
26306	ZIMMERMAN/BLAIZE		8.66	1 Transactions	
1 Fund Total:			55,907.78	County Revenue	55 Vendors 160 Transactions

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30	1011 ACE HARDWARE 03-350-000-0000-6556		15.99	HAMMER SHOP 215		SHOP SUPPLIES
32	03-350-000-0000-6556		16.98	TAPE MEASURES SHOP 500		SHOP SUPPLIES
33	03-350-000-0000-6556		3.16	TEFLON TAPE SHOP 500		SHOP SUPPLIES
31	03-350-000-0000-6564		7.99	RAZOR BLADE UNIT 207		EQUIPMENT REPAIR PARTS
34	03-350-000-0000-6564		4.98	SNAP LINK UNIT 216		EQUIPMENT REPAIR PARTS
	1011 ACE HARDWARE		49.10		5 Transactions	
29	1350 AMERIPRIDE SERVICES, INC 03-320-000-0000-6262		272.72	SHOP 500 RUGS		OTHER SERVICES
	1350 AMERIPRIDE SERVICES, INC		272.72		1 Transactions	
22	1364 AUTO VALUE 03-350-000-0000-6556		82.80	OIL HUMAN SERVICES		SHOP SUPPLIES
24	03-350-000-0000-6556		154.07	AC GUAGE SET, RUBBER GROMMET		SHOP SUPPLIES
26	03-350-000-0000-6556		4.49	MALE PLUG SHOP 500		SHOP SUPPLIES
21	03-350-000-0000-6564		34.42	FITTING, PAINT 230, FLAT SET U		EQUIPMENT REPAIR PARTS
23	03-350-000-0000-6564		4.99	WIRE TIE UNIT 209		EQUIPMENT REPAIR PARTS
25	03-350-000-0000-6564		37.94	CHAM UNIT 218, SLACK ADJUSTER		EQUIPMENT REPAIR PARTS
27	03-350-000-0000-6564		9.99	FUSE UNIT 224		EQUIPMENT REPAIR PARTS
28	03-350-000-0000-6564		38.43	OIL UNIT 314		EQUIPMENT REPAIR PARTS
	1364 AUTO VALUE		367.13		8 Transactions	
18	5301 EVANS STEEL COMPANY 03-350-000-0000-6556		33.00	SHOP 500		SHOP SUPPLIES
19	03-350-000-0000-6564		7.40	UNIT 240		EQUIPMENT REPAIR PARTS
20	03-350-000-0000-6564		9.94	UNIT 308		EQUIPMENT REPAIR PARTS
	5301 EVANS STEEL COMPANY		50.34		3 Transactions	
16	6349 FASTENAL COMPANY 03-350-000-0000-6551		35.09	SIGN BOLTS		SIGNS
17	03-350-000-0000-6551		12.04	SIGNING MATERIALS		SIGNS
	6349 FASTENAL COMPANY		47.13		2 Transactions	
46	6011 FED EX 03-320-000-0000-6209		13.96	MAIL PROPOSAL		POSTAGE
	6011 FED EX		13.96		1 Transactions	
15	6306 FLEET DISTRIBUTING 03-350-000-0000-6564		33.86	SIGN BRACKETS UNIT 286		EQUIPMENT REPAIR PARTS

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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
6306	FLEET DISTRIBUTING		33.86		1 Transactions	
47	7336 GCR TIRES & SERVICE 03-350-000-0000-6564		101.00	REPAIR TIRE UNIT 303	57952	EQUIPMENT REPAIR PARTS
48	03-350-000-0000-6564		126.02	REPAIR TIRE UNIT 218	58198	EQUIPMENT REPAIR PARTS
7336	GCR TIRES & SERVICE		227.02		2 Transactions	
49	13302 M-R SIGN CO, INC 03-350-000-0000-6551		234.16	SCHOOL CROSSING SIGN & 911 SIG		SIGNS
50	03-350-000-0000-6551		39.24	911 SIGN		SIGNS
13302	M-R SIGN CO, INC		273.40		2 Transactions	
153	13206 METROPOLITAN COMPOUNDS, INC 03-350-000-0000-6553		1,453.60	CONTACT WEED KILLER	0063794	BRUSH & WEED CONTROL CHEMICALS
13206	METROPOLITAN COMPOUNDS, INC		1,453.60		1 Transactions	
14	14324 NAPA AUTO PARTS 03-350-000-0000-6556		8.99	COTTER PIN SET SHOP 215		SHOP SUPPLIES
13	03-350-000-0000-6564		17.38	LIGHT BULB UNIT 292		EQUIPMENT REPAIR PARTS
14324	NAPA AUTO PARTS		26.37		2 Transactions	
51	14307 NORTHERN SAFETY & INDUSTRIAL 03-330-000-0000-6554		154.95	CART		ENGINEERING & SURVEYING SUPPLIES
14307	NORTHERN SAFETY & INDUSTRIAL		154.95		1 Transactions	
12	14388 NORTHERN SAFETY TECHNOLOGY 03-350-000-0000-6564		348.80	LIGHT UNIT 207		EQUIPMENT REPAIR PARTS
14388	NORTHERN SAFETY TECHNOLOGY		348.80		1 Transactions	
11	14312 NORTHWEST POWER SYSTEMS 03-350-000-0000-6556		31.14	DIE GRINDER PARTS SHOP 500		SHOP SUPPLIES
10	03-350-000-0000-6564		44.22	HOSE, FITTING ORING UNIT 209		EQUIPMENT REPAIR PARTS
14312	NORTHWEST POWER SYSTEMS		75.36		2 Transactions	
52	15001 OCCUPATIONAL DEVELOPMENT CENTER 03-330-000-0000-6554		442.35	LATH		ENGINEERING & SURVEYING SUPPLIES
15001	OCCUPATIONAL DEVELOPMENT CENTER		442.35		1 Transactions	
9	15323 OFFICE DEPOT 03-320-000-0000-6401		192.10	ENVELOPES, POSTITS, PAPER		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
54	03-320-000-0000-6401		64.95	PENS, TAPE CALCULATORS		SUPPLIES
	15323 OFFICE DEPOT		257.05	2 Transactions		
53	16067 PEMBERTON, SORLIE, RUFER & KERSHNEI 03-350-000-0000-6261		2,128.50	EMPLOYEE INVESTIGATION		CONSULTING & LEGAL SERVICES
	16067 PEMBERTON, SORLIE, RUFER & KERSHNEI		2,128.50	1 Transactions		
35	17002 QUILL CORPORATION 03-320-000-0000-6401		197.12	SHOP SUPPLIES SHOP 500		SUPPLIES
	17002 QUILL CORPORATION		197.12	1 Transactions		
55	18379 RDO TRUST # 80-5800 03-350-000-0000-6631		28,515.00	PACKER FOR UNIT 207		FURNITURE & EQUIPMENT
	18379 RDO TRUST # 80-5800		28,515.00	1 Transactions		
45	18106 RED LAKE COUNTY COOP 03-350-000-0000-6418		512.06	PROPANE SHOP 212	58590	PROPANE FOR HEATING SHOPS
	18106 RED LAKE COUNTY COOP		512.06	1 Transactions		
1	20027 THE TIMES 03-320-000-0000-6232		146.50	ADVERTISE HEARING 5 YEAR PLAN		ADVERTISING
2	03-320-000-0000-6232		392.49	ADVERTISE RUMBLE STRIPE		ADVERTISING
3	03-320-000-0000-6232		85.00	ADVERTISE TEMP AD		ADVERTISING
4	03-320-000-0000-6232		48.00	NOTICE DUST CONTROL		ADVERTISING
5	03-320-000-0000-6232		74.00	PERMIT NEEDED FOR ROW		ADVERTISING
6	03-320-000-0000-6232		386.98	ADVERTISE LIGHTING		ADVERTISING
	20027 THE TIMES		1,132.97	6 Transactions		
7	20075 THIEF RIVER GLASS CO 03-350-000-0000-6564		757.33	FROST SHIELD UNIT 207		EQUIPMENT REPAIR PARTS
	20075 THIEF RIVER GLASS CO		757.33	1 Transactions		
8	20003 TR SALVAGE INC 03-350-000-0000-6556		50.00	RIMS SHOP 500		SHOP SUPPLIES
	20003 TR SALVAGE INC		50.00	1 Transactions		
56	20309 TRUE NORTH STEEL 03-350-000-0000-6549		4,174.80	18" SPIRAL PIPE		CULVERTS
57	03-350-000-0000-6549		1,830.00	18" FLAPGATES		CULVERTS
58	03-350-000-0000-6549		171.42	18" BANDS		CULVERTS

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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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>
20309 TRUE NORTH STEEL		6,176.22	3 Transactions	
3 Fund Total:		43,562.34	Road & Bridge	24 Vendors 50 Transactions

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32 Solid Waste Facility

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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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>
12123 LES'S SANITATION SERVICE				
87 32-390-000-0000-6262		1,362.00		OTHER SERVICES-SCORE ACCOUNT
12123 LES'S SANITATION SERVICE		1,362.00	1 Transactions	
32 Fund Total:		1,362.00	Solid Waste Facility	1 Vendors 1 Transactions
Final Total:		100,832.12	80 Vendors	211 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund

<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
1	55,907.78	County Revenue
3	43,562.34	Road & Bridge
32	1,362.00	Solid Waste Facility
All Funds	100,832.12	Total

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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

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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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
5	6348 FULTON/DEB 01-251-000-0000-6330		7.36	TRANSPORT MEAL	050316	TRAVEL & EXPENSE
6	01-251-000-0000-6330		9.17	TRANSPORT MEAL	050316	TRAVEL & EXPENSE
	6348 FULTON/DEB		16.53	2 Transactions		
1	6347 FULTON/JIM 01-251-000-0000-6330		11.09	TRANSPORT MEAL	050316	TRAVEL & EXPENSE
2	01-251-000-0000-6330		8.44	TRANSPORT MEAL	050316	TRAVEL & EXPENSE
3	01-251-000-0000-6330		8.26	TRANSPORT MEAL	050616	TRAVEL & EXPENSE
4	01-251-000-0000-6330		6.22	TRANSPORT MEAL	050616	TRAVEL & EXPENSE
	6347 FULTON/JIM		34.01	4 Transactions		
10	11355 KOLSTOE/JILL 01-251-000-0000-6330		8.69	TRANSPORT MEAL	051716	TRAVEL & EXPENSE
11	01-251-000-0000-6330		13.57	TRANSPORT MEAL	051816	TRAVEL & EXPENSE
	11355 KOLSTOE/JILL		22.26	2 Transactions		
8	19343 LARSON/MELISSA 01-201-000-0000-6330		11.26	MEAL-FORENSIC INTERVIEW-BEMIDJ	051216	TRAVEL & EXPENSE
	19343 LARSON/MELISSA		11.26	1 Transactions		
7	20403 THIBERT/ALEX 01-251-000-0000-6330		15.30	TRANSPORT MEAL	051616	TRAVEL & EXPENSE
	20403 THIBERT/ALEX		15.30	1 Transactions		
9	26306 ZIMMERMAN/BLAIZE 01-251-000-0000-6330		17.90	TRANSPORT MEAL	051816	TRAVEL & EXPENSE
	26306 ZIMMERMAN/BLAIZE		17.90	1 Transactions		
1 Fund Total:			117.26	County Revenue	6 Vendors	11 Transactions
Final Total:			117.26	6 Vendors	11 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	117.26	County Revenue
All Funds		117.26	Total

Approved by,

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