STATE OF MINNESOTA
Office of the State Auditor

Rebecca Otto
State Auditor

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

YEAR ENDED DECEMBER 31, 2015

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE WILLMAR, MINNESOTA

Year Ended December 31, 2015

Audit Practice Division
Office of the State Auditor
State of Minnesota

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

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Introductory Section

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

ORGANIZATION
DECEMBER 31, 2015

	Position	Agency	Term Expires
Executive Board			
Corinne Torkelson	Chair	Member at Large	2015
Lisa Kraft	Vice Chair	School	2017
Gerald Brustuen	Treasurer	Social Services	2015
Rebecca Romosz	Member	Parent Representative	2015
Rae Ann Keeler-Aus	Member	Member at Large	2016
Tara Nelson	Member	Mental Health Center	2016
Sandy Hruby	Member	Parent Representative	2016
Diane Winter	Member	Public Health	2017
Tammy Thompson	Member	Corrections	2017

Fiscal Supervisor
Andrea Prekker

Director
Deborah Sheehan

	Position	Agency
Chief Elected Officials Board		
Doug Reese	Chair	Kandiyohi County Commissioner
Robert Fox	Vice Chair	Renville County Commissioner
Beth Oberg	Member	Meeker County Commissioner
Greg Renneke	Member	Yellow Medicine County Commissioner
Sheldon Nies	Member	McLeod County Commissioner

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Financial Section

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STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR

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INDEPENDENT AUDITOR'S REPORT

Executive Board
Putting All Communities Together for Families Collaborative
Willmar, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of Putting All Communities Together for Families Collaborative (PACT) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise PACT'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 from 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 PACT'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 PACT'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of PACT as of December 31, 2015, and the respective changes in financial position thereof and the budgetary comparison of the General Fund 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.F. to the financial statements, in 2015 PACT adopted new accounting guidance by implementing the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, and GASB Statement No. 82, *Pension Issues*, which represents a change 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2016, on our consideration of PACT's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PACT's internal control over financial reporting and compliance.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise PACT's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA) as required by Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

/s/Rebecca Otto	*/s/Greg Hierlinger*
REBECCA OTTO STATE AUDITOR	GREG HIERLINGER, CPA DEPUTY STATE AUDITOR

August 8, 2016

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MANAGEMENT’S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015
(Unaudited)

This section of the annual financial report presents our Management's Discussion and Analysis (MD&A) of Putting All Communities Together for Families Collaborative's (PACT) financial performance during the fiscal year that ended December 31, 2015. The MD&A is required supplementary information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*, issued in June 1999.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2015 fiscal year include the following:

- Total net position is $1,997,409, of which $1,976,887 is unrestricted and $20,522 is invested in capital assets.

- The net position decreased by $1,008,928 for the year ended December 31, 2015. This is the first year PACT implemented the new pension accounting and financial reporting standards (GASB 68 and 71). PACT's net positon decreased by $949,963 related to the implementation.

- PACT also has federally funded grants that pass through other counties and state departments: the Twenty-First Century Community Learning Centers from the Minnesota Department of Education for $716,093; the Safe and Drug-Free Schools and Communities - National Programs passed through Renville County from the U.S. Department of Education for $79,074 and through Yellow Medicine County for $54,103; a Special Populations Chemical Health Grant entitled Guía, from the Minnesota Department of Human Services, for $169,624; and Promoting Safe and Stable Families Family Group Decision Making Grant passed through Renville County from the Minnesota Department of Human Services for $22,783. All projects noted are expected to continue into 2016.

- Government-wide net position decreased 33.56 percent from the prior year.

- Overall government-wide revenues totaled $2,450,160 and were $58,965 less than expenses.

- The General Fund's fund balance decreased $113,432, or 3.95 percent, from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the basic financial statements. The financial section consists of three parts: (1) Independent Auditor's Report; (2) required supplementary information, which includes the MD&A (this section); and (3) the basic financial statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

This MD&A is intended to serve as an introduction to the basic financial statements. PACT's basic financial statements consist of two statements that combine government-wide financial statements and fund financial statements, a budgetary comparison statement, and notes to the financial statements. The MD&A is required to accompany the basic financial statements and, therefore, is included as required supplementary information.

The first column of each of the first two statements presents governmental fund data. These columns focus on how money flows in and out and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. These columns provide a detailed short-term view of PACT's operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We reconcile the relationship (or differences) between governmental funds and governmental activities (reported in the third column) in the center column of each statement.

The third column of each of the first two statements presents the governmental activities' Statement of Net Position and the Statement of Activities, which provide information about the activities of PACT as a whole and present a longer-term view of finances. These columns tell how these services were financed in the short term as well as what remains for future spending. These columns include all of the assets and liabilities of PACT, including long-term activity. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

FINANCIAL ANALYSIS OF PACT AS A WHOLE

Net Position - the net position was $1,997,409 on December 31, 2015.

Table 1
Net Position

	2015	2014*	Percent Change (%)
Assets			
Cash and investments	$ 2,582,778	$ 2,825,674	(8.60)
Accrued interest receivable	16,325	29,674	(44.99)
Accounts receivable	258,665	175,241	47.61
Due from other governments	383,729	399,198	(3.88)
Capital assets			
Depreciable - net	20,522	3,244	532.61
Total Assets	$ 3,262,019	$ 3,433,031	(4.98)
Deferred Outflows of Resources			
Deferred pension obligation outflows	$ 140,001	$ 41,209	239.73
Liabilities			
Accounts payable	$ 612	$ 88,027	(99.30)
Salaries payable	83,539	81,624	2.35
Accrued payroll taxes	5,702	5,525	3.20
Due to other governments	50,902	114,737	(55.64)
Unearned revenue	61,762	63,566	(2.84)
Long-term liabilities			
Due within one year	19,605	18,304	7.11
Due after one year	58,814	54,911	7.11
Net pension liability	1,026,139	991,172	3.53
Total Liabilities	$ 1,307,075	$ 1,417,866	(7.81)
Deferred Inflows of Resources			
Deferred pension obligation inflows	$ 97,536	$ -	100.00
Net Position			
Investment in capital assets	$ 20,522	$ 3,244	632.61
Unrestricted	1,976,887	2,053,130	(3.71)
Total Net Position, as reported	$ 1,997,409	$ 2,056,374	(2.87)

*For 2015, a restatement of prior year net position was required because of a change in accounting principles. The change is reflected in the 2014 column (see Note 1.F.).

Table 2
Change in Net Position

	2015	2014*	Percent Change (%)
Revenues			
Program revenues			
Intergovernmental	$ 1,603,750	$ 1,109,725	44.52
Charges for services	569,296	845,723	(32.69)
General revenues			
Gifts and contributions	245,204	301,730	(18.73)
Investment earnings	11,936	8,142	46.60
Gain on trade-in of capital asset	19,974	-	100.00
Miscellaneous	-	4,241	(100.00)
Total Revenues	$ 2,450,160	$ 2,269,561	7.96
Expenses			
Program expenses			
General government	2,509,125	3,271,499	(23.30)
Increase (Decrease) in Net Position	$ (58,965)	$ (1,001,938)	(94.11)
Beginning Net Position	2,056,374	3,058,312	(32.76)
Ending Net Position	$ 1,997,409	$ 2,056,374	(2.87)

*For 2015, a restatement of prior year net position was required because of a change in accounting principles. The change is reflected in the 2014 column (see Note 1.F.).

CAPITAL ASSETS

As of December 31, 2015, PACT had $20,522 invested in capital assets (see Table 3 below). This amount represents a net increase (including additions and deductions) of $17,278, or 532.61 percent, from last year.

Table 3
Capital Assets at Year-End

	2015	2014
Machinery, furniture, and equipment	$ 161,970	$ 140,361
Less: accumulated depreciation	(141,448)	(137,117)
Net Capital Assets	$ 20,522	$ 3,244

FINANCIAL ANALYSIS OF PACT AT THE FUND LEVEL

The financial performance of PACT as a whole is reflected in its governmental fund as well. The General Fund, which is the only governmental fund of PACT, includes the primary operations of providing services that enhance the life circumstances of children and their families. As PACT completed the year, its governmental fund (as presented in the first column of the statements) reported a fund balance of $2,761,803, which is below last year's fund balance of $2,875,235, a decrease of 3.95 percent. PACT has an annual adopted budget. This budget may be amended or modified as additional grants are received. A comparison of budgeted revenues and expenditures to actual is presented in the financial statements (Exhibit 3).

BUDGETARY HIGHLIGHTS

PACT's Board made budgetary amendments/revisions in 2015. The largest budget revision relates to the Twenty-First Century grant, when additional funding was provided during the current year. As a result, the Executive Board approved the expenditure and related revenue budgets to be increased.

Actual revenues were less than budgeted revenues by $463,187; expenditures were also less than budgeted by $349,755. Contributing factors included grant changes and variations of grant revenues for grants that span more than one calendar year. The greatest variances are in grants coming through a state system.

The decrease in total net position is due to expenditures over revenues. Net position decreased by $1,008,928, including $949,963 related to the implementation of GASB 68 and 71. Revenues came in less than expected (budgeted) due to variations in grant revenues budgeted during the budget cycle and grant revenues actually received during the year. These grants (for example, Twenty-First Century, Guía, Drug-Free Communities, and Youth In Prevention Crossover, etc.) are based on a state fiscal year, audited on a calendar year, and budgeted on a cash basis accounting structure. The budget was fundamentally on target for the cash basis but appears underestimated when compared on a modified accrual basis.

FACTORS BEARING ON THE FUTURE AND NEXT YEAR'S GRANT BUDGETS AND RATES

The income projection for 2016 is expected to be in line with, or just slightly lower than, 2015. While grant funding is always a bit tenuous, most of our current grants are moving forward with continuations or extensions. Twenty-First Century Community Learning Centers funding is anticipated to remain at current funding levels unless some major cuts are made on the federal level. Our funding from the Bush Foundation for truancy awareness and prevention did end in 2015, but PACT was awarded a second Bush Innovation Grant to build resilience and independence for families of young children who face numerous barriers. We aim to expand our thinking and reform our approaches so we can develop supports and systems to help people move beyond their limited circumstances, enhance their abilities to set their own direction, and develop strategies that make a difference. Family Group Decision Making will continue through 2016 and may be extended beyond this calendar year as well.

Our non-categorical LCTS (local collaborative time study) funding has fluctuated in such a manner that it is difficult to project actual income expectations, but we are hopeful that our targeted income projects will be met or exceeded.

On the expense side of the picture, we continue to streamline as many of our expenses as possible. Our Executive Board will continue to examine our future financial plans, keeping our budget as stable as possible between income and expenses. We continue to spend down reserves through partner grants, as we look at ways we can use collaborative funds on behalf of children and families in our five counties in the most effective and impactful manner this year and into the future to ensure a stable sustainable organization.

CONTACTING PACT'S FINANCIAL MANAGEMENT

This financial report is designed to give a general overview of PACT's finances and to show PACT's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact us at: PACT for Families Collaborative, Kandiyohi County Health and Human Services Building, 2200 - 23rd Street N.E., Suite 2030, Willmar, Minnesota 56201; (320) 231-7030.

BASIC FINANCIAL STATEMENTS

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT 1

STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES
AND GOVERNMENTAL FUND BALANCE SHEET
DECEMBER 31, 2015

	General Fund	Adjustments	Governmental Activities
Assets and Deferred Outflows of Resources			
Assets			
Cash and pooled investments	$ 2,582,778	$ -	$ 2,582,778
Accrued interest receivable	16,325	-	16,325
Accounts receivable	258,665	-	258,665
Due from other governments	383,729	-	383,729
Capital assets			
Depreciable - net	-	20,522	20,522
Total Assets	**$ 3,241,497**	**$ 20,522**	**$ 3,262,019**
Deferred Outflows of Resources			
Deferred pension outflows	-	140,001	140,001
Total Assets and Deferred Outflows of Resources	**$ 3,241,497**	**$ 160,523**	**$ 3,402,020**
Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position			
Liabilities			
Accounts payable	$ 612	$ -	$ 612
Salaries payable	83,539	-	83,539
Accrued payroll taxes	5,702	-	5,702
Due to other governments	50,902	-	50,902
Unearned revenue	61,762	-	61,762
Long-term liabilities			
Due within one year	-	19,605	19,605
Due in more than one year	-	58,814	58,814
Net pension liability	-	1,026,139	1,026,139
Total Liabilities	**$ 202,517**	**$ 1,104,558**	**$ 1,307,075**
Deferred Inflows of Resources			
Unavailable revenue	$ 277,177	$ (277,177)	$ -
Deferred pension inflows	-	97,536	97,536
Total Deferred Inflows of Resources	**$ 277,177**	**$ (179,641)**	**$ 97,536**
Fund Balance			
Assigned	$ 91,402	$ (91,402)	
Unassigned	2,670,401	(2,670,401)	
Total Fund Balance	**$ 2,761,803**	**$ (2,761,803)**	

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

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT 1
(Continued)

STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES AND GOVERNMENTAL FUND BALANCE SHEET
DECEMBER 31, 2015

	General Fund	Adjustments	Governmental Activities
Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position (Continued)			
Net Position			
Investment in capital assets		$ 20,522	$ 20,522
Unrestricted		1,976,887	1,976,887
Total Net Position		**$ 1,997,409**	**$ 1,997,409**
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	**$ 3,241,497**	**$ 160,523**	**$ 3,402,020**

Reconciliation of the General Fund Balance to Net Position

Fund Balance - General Fund		**$ 2,761,803**
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.		20,522
Deferred outflows of resources resulting from pension obligations are not available resources and therefore, are not reported in the governmental fund.		140,001
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred inflows of resources in the governmental fund.		277,177
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund.		
Compensated absences	$ (78,419)	
Net pension liability	(1,026,139)	(1,104,558)
Deferred inflows of resources resulting from pension obligations are not due and payable in the current period and, therefore, are not reported in the governmental fund.		(97,536)
Net Position - Governmental Activities, as restated		**$ 1,997,409**

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

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT 2

STATEMENT OF ACTIVITIES OF GOVERNMENTAL ACTIVITIES AND
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Adjustments	Governmental Activities
Revenues			
Intergovernmental	$ 1,599,992	$ 3,758	$ 1,603,750
Investment earnings	10,901	1,035	11,936
Gifts and contributions	245,204	-	245,204
Charges for services	497,985	71,311	569,296
Gain on trade-in of capital asset	-	19,974	19,974
Total Revenues	**$ 2,354,082**	**$ 96,078**	**$ 2,450,160**
Expenditures/Expenses			
Current			
General government			
General	$ 249,385	$ 30,773	$ 280,158
Local Collaborative Time Study	1,072,971	-	1,072,971
Twenty-First Century Community Learning Centers	716,093	-	716,093
Guia	169,624	-	169,624
Drug-Free Communities - Renville County	79,074	-	79,074
Drug-Free Communities - Yellow Medicine County	54,103	-	54,103
Brain Conference	4,527	-	4,527
Pohlad Foundation	11,508	-	11,508
Parent Advisory Committee	827	-	827
Crossover - Youth Intervention Program Department of Public Safety Grant	26,471	-	26,471
Bush Foundation Truancy Grant	60,148	-	60,148
Family Group Decision Making Grant	22,783	-	22,783
Depreciation	-	10,838	10,838
Total Expenditures/Expenses	**$ 2,467,514**	**$ 41,611**	**$ 2,509,125**
Net Change in Fund Balance/Net Position	**$ (113,432)**	**$ 54,467**	**$ (58,965)**
Fund Balance/Net Position - January 1, as restated (See Note 1.F.)	**2,875,235**	**(818,861)**	**2,056,374**
Fund Balance/Net Position - December 31	**$ 2,761,803**	**$ (764,394)**	**$ 1,997,409**

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

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT 2
(Continued)

STATEMENT OF ACTIVITIES OF GOVERNMENTAL ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2015

Reconciliation of the Statement of General Fund Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities				
Net Change in Fund Balance			$	**(113,432)**
Under the modified accrual basis, receivables not available for expenditures are deferred. In the statement of activities, those revenues are recognized when earned. The adjustment to revenues is the increase or decrease in revenues deferred as unavailable. PACT had $201,073 of deferred inflows of resources in 2014.				76,104
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.				
Expenditures for general capital assets				8,142
Net effect on capital assets for a trade-in is to increase net position				19,974
Current year depreciation				(10,838)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund operating statement.				
Change in compensated absences	$	(5,204)		
Change in net pension liability, as restated		(34,967)		
Change in deferred outflows of resources, as restated		98,792		
Change in deferred inflows of resources		(97,536)		(38,915)
Change in Net Position of Governmental Activities			**$**	**(58,965)**

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT 3

BUDGETARY COMPARISON
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Intergovernmental	$ 1,539,735	$ 1,794,247	$ 1,599,992	$ (194,255)
Interest on investments	28,014	28,014	10,901	(17,113)
Gifts and contributions	251,079	252,079	245,204	(6,875)
Charges for services	505,889	505,889	497,985	(7,904)
Miscellaneous	276,393	237,040	-	(237,040)
Total Revenues	**$ 2,601,110**	**$ 2,817,269**	**$ 2,354,082**	**$ (463,187)**
Expenditures				
Current				
General government				
General	$ 302,663	$ 263,961	$ 249,385	$ 14,576
Local Collaborative Time Study	1,186,247	1,185,596	1,072,971	112,625
Twenty-First Century Community Learning Centers	717,265	893,543	716,093	177,450
Guia	85,000	163,232	169,624	(6,392)
Drug-Free Communities - Renville County	89,342	89,342	79,074	10,268
Drug-Free Communities - Yellow Medicine County	88,315	88,315	54,103	34,212
Brain Conference	12,000	12,000	4,527	7,473
Pohlad Foundation	11,000	12,000	11,508	492
Parent Advisory Committee	-	-	827	(827)
Crossover - Youth Intervention Program Department of Public Safety Grant	68,000	68,000	26,471	41,529
Bush Foundation Truancy Grant	-	-	60,148	(60,148)
Family Group Decision Making Grant	41,278	41,280	22,783	18,497
Total Expenditures	**$ 2,601,110**	**$ 2,817,269**	**$ 2,467,514**	**$ 349,755**
Net Change in Fund Balance	**$ -**	**$ -**	**$ (113,432)**	**$ (113,432)**
Fund Balance - January 1	**2,875,235**	**2,875,235**	**2,875,235**	**-**
Fund Balance - December 31	**$ 2,875,235**	**$ 2,875,235**	**$ 2,761,803**	**$ (113,432)**

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

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

1. Summary of Significant Accounting Policies

Putting All Communities Together for Families Collaborative (PACT) financial statements are prepared in accordance with generally accepted accounting principles (GAAP) for the year ended December 31, 2015. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by PACT are discussed below.

A. Financial Reporting Entity

PACT was established in 1996 by a joint powers agreement among Kandiyohi, Meeker, Renville, and Yellow Medicine Counties. Effective January 1, 2011, an additional joint powers agreement was entered into adding McLeod County as a fifth county partner to PACT. As a result, the name was changed from PACT 4 Families Collaborative to PACT for Families Collaborative. This had no effect on PACT's tax identification or filing obligations with the U.S. Department of the Treasury Internal Revenue Service or the Minnesota Secretary of State. The joint powers agreements were established to provide coordinated services to children and families. A county may withdraw from PACT by giving a 30-day written notice to PACT; however, the contribution will remain in the integrated fund for the implementation period. In the event of termination, any property acquired as a result of the agreement and any surplus monies on hand shall be distributed to the parties of this agreement in proportion to their contributions.

Management of PACT is vested in an Executive Board composed of nine members representing all counties. The Board includes an administrative representative of social services, public health services, community corrections, school districts, two parents (one parent of a child diagnosed with a serious emotional disturbance), and three members at large, one of whom is of a mental health background. The Board appoints a fiscal agent to handle and be responsible for safekeeping the funds of PACT.

Renville County Human Services has acted as fiscal agent for PACT since January 1, 2006.

1. Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements

The financial statements combine fund level financial statements (General Fund column) and government-wide financial statements (Governmental Activities column). These statements include the financial activities of PACT overall.

The government-wide columns are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. PACT's net position is reported in two parts: investment in capital assets and unrestricted net position.

PACT reports one governmental fund. The General Fund is PACT's primary operating fund. It accounts for all financial resources of PACT.

C. Measurement Focus and Basis of Accounting

The governmental activities columns 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund columns (General Fund) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. PACT considers all revenues as available if collected within 60 days after the end of the current period. Intergovernmental revenue and interest are considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred except for compensated absences, which are recognized as expenditures to the extent that they have matured.

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

D. Reconciliation of Government-Wide Fund Financial Statements

The financial statements include an adjustments column to reconcile the General Fund to the governmental activities.

1. Summary of Significant Accounting Policies (Continued)

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

1. Deposits and Investments

PACT invests in an external investment pool, the Minnesota Association of Governments Investing for Counties (MAGIC) Fund, which was created under a joint powers agreement pursuant to Minn. Stat. § 471.59. The investment in the pool is measured at the net asset value per share provided by the pool.

2. Due From/To Other Governments

Due from/to other governments represent receivables and payables related to grants from other federal, state, and local governments for program administration.

3. Capital Assets

Capital assets, which consist of equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by PACT as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Equipment of PACT is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Machinery, furniture, and equipment	3 to 5

1. Summary of Significant Accounting Policies

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

      4. Compensated Absences

         The liability for compensated absences reported in the financial statements consists of unpaid, accumulated Paid Time Off (PTO) leave balances. The liability has been calculated using the vesting method, in which leave amounts for all employees who currently are eligible to receive termination pay 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 in the governmental activities. A liability for these amounts is reported in the General Fund only if they have matured, for example, as a result of employee resignations and retirements.

      5. Pension Plan

         For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year-end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

      6. Unearned Revenue

         PACT's General Fund and the governmental activities statement of net position report unearned revenue in connection with resources that have been received, but not yet earned. In 2015, PACT reported $61,762 of unearned revenue related to contributions and services deposited in the current year for the next year's activity.

1. Summary of Significant Accounting Policies

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

      7. Deferred Outflows/Inflows of Resources

         In addition to assets, the statement of financial position reports 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 a future period(s) and will not be recognized as an outflow of resources (expenditure/expense) until then. PACT has one item, deferred pension outflows, that qualifies for reporting in this category. These outflows arise only under the full accrual basis of accounting and consist of pension plan contributions paid subsequent to the measurement date and also the differences between projected and actual earnings on pension plan investments and, accordingly, are reported only in the statement of net position.

         In addition to liabilities, the statement of financial position reports 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. PACT has two types of deferred inflows. The governmental fund reports unavailable revenue for amounts that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue arises only under the modified accrual basis of accounting and, accordingly, is reported only in the governmental fund balance sheet. The unavailable revenue amount is deferred and recognized as an inflow of resources in the period that the amounts become available. In 2015, there was $277,177 reported as unavailable revenue. PACT also has deferred pension inflows. These inflows arise only under the full accrual basis of accounting and consist of differences between expected and actual pension plan economic experience and also pension plan changes in proportionate share and, accordingly, are reported only in the statement of net position. In 2015, there was $97,536 reported as deferred pension inflows.

1. Summary of Significant Accounting Policies

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

8. Classification of Net Position

Net position in the government-wide statements is classified in the following categories:

Investment in capital assets - the amount of net position representing capital assets, net of accumulated depreciation.

Restricted net position - the amount of net position for which external restrictions have been imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law though constitutional provisions or enabling legislation.

Unrestricted net position - the amount of net position that does not meet the definition of restricted or net investment in capital assets.

9. Classification of Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which PACT is bound to observe constraints imposed upon the use of the resources in the governmental fund. The classifications are as follows:

Nonspendable - amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted - amounts for which constraints have been placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.

Committed - amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Executive Board of Directors or Chief Elected Officials Board.

1. Summary of Significant Accounting Policies

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

9. Classification of Fund Balances (Continued)

Those committed amounts cannot be used for any other purpose unless the Executive Board of Directors or Chief Elected Officials Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. The action must be approved no later than the close of the reporting period and remains binding unless removed in the same manner.

Assigned - amounts PACT intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts represent intended uses established by the PACT Director who has been delegated that authority by a resolution of the Executive Board of Directors and the Chief Elected Officials Board.

Unassigned - the residual classification for the General Fund; it includes all spendable amounts not contained in the other fund balance classifications.

PACT applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

At December 31, 2015, the General Fund had $91,402 in fund balance assigned to grants awarded. The remaining fund balance is classified as unassigned.

10. Minimum Fund Balance

The General Fund is heavily reliant on intergovernmental revenues in the form of federal and state grant awards, some of which are on a reimbursement basis. PACT adopted a minimum fund balance policy for its General Fund to maintain a minimum unassigned fund balance for cash flows equal to 35 to 50 percent of the General Fund operating expenditures. In the event that the balance drops below the established minimum level at the completion of any fiscal year, the Executive Board of Directors shall create a plan to restore the balance to the appropriate level.

1. Summary of Significant Accounting Policies

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

10. Minimum Fund Balance (Continued)

The fund balance policy was adopted by the Executive Board of Directors on November 1, 2011, and by the Chief Elected Officials Board on November 9, 2011.

At December 31, 2015, unassigned fund balance for the General Fund was above the minimum fund balance level.

11. Budgetary Information

Budgets are adopted on a basis consistent with generally accepted accounting principles. The Executive Board adopts estimated revenue and expenditure budgets for the General Fund.

The budget may be amended or modified at any time by the Executive Board. Comparisons of the estimated revenues and expenditures to actual are presented in the financial statements.

Encumbrance accounting, under which contracts and other commitments for expenditures are recorded, is used in the General Fund. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances lapse at year-end and are rebudgeted the following year. Encumbrances outstanding at year-end were not reported as expenditures in the financial statements and, therefore, are included as part of restricted, committed, or assigned fund balance, as appropriate.

12. 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.

1. Summary of Significant Accounting Policies (Continued)

F. Change in Accounting Principles

During the year ended December 31, 2015, PACT adopted new accounting guidance by implementing the provisions of GASB Statements 68, 71, and 82. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, requires governments providing defined benefit pensions to employees through pension plans administered through trusts to record their proportionate share of the net pension obligation as a liability on their financial statements along with related deferred outflows of resources, deferred inflows of resources, and pension expense. This statement also requires additional note disclosures and schedules in the required supplementary information.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, addresses an issue regarding amounts associated with contributions made to a pension plan after the measurement date of the net pension liability.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statement No. 67, No. 68, and No. 73*, modifies the measure of payroll that is presented in the required supplementary information schedules.

GASB Statements 68, 71, and 82 require PACT to report its proportionate share of the PERA total employers' unfunded pension liability. As a result, beginning net position has been restated to record PACT's net pension liability and related deferred outflows of resources.

	Governmental Activities
Net Position, January 1, 2015, as previously reported	$ 3,006,337
Change in accounting principles	(949,963)
Net Position, January 1, 2015, as restated	$ 2,056,374

2. Detailed Notes

A. Assets

1. Deposits and Investments

a. Deposits

PACT is authorized by Minn. Stat. §§ 118A.02 and 118A.04 to designate a depository for public funds and to invest in certificates of deposit. PACT is required by Minn. Stat. § 118A.03 to protect deposits with insurance, surety bond, or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit at the close of the financial institution's banking day, not covered by insurance or bonds.

Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better and revenue obligations rated "AA" or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and certificates of deposit.

Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, PACT's deposits may not be returned to it. PACT does not have a deposit policy for custodial credit risk. As of December 31, 2015, PACT had no exposure to custodial credit risk, as all bank balances had been swept into the Minnesota Association of Governments Investing for Counties (MAGIC) Fund investment account.

2. Detailed Notes

A. Assets

1. Deposits and Investments (Continued)

b. Investments

PACT may invest in the following types of investments as authorized by Minn. Stat. §§ 118A.04 and 118.05:

(1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as “high-risk” by Minn. Stat. § 118A.04, subd. 6;

(2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;

(3) general obligations of the State of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;

(4) bankers’ acceptances of United States banks;

(5) commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and

(6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

2. Detailed Notes

   A. Assets

      1. Deposits and Investments

         b. Investments (Continued)

PACT does not have additional policies for the investment risks, described below, beyond complying with the requirements of Minnesota statutes.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. All investments held at December 31, 2015, had maturity dates between February 2016 and December 2016.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. PACT does not have an investment policy for credit risk.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities in the possession of an outside party. PACT does not have an investment policy for custodial credit risk. As of December 31, 2015, PACT had no exposure to custodial credit risk.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by PACT's investment in a single issuer. PACT did not have an investment in any one issuer that represented five percent or more of PACT's investments.

2. Detailed Notes

A. Assets

1. Deposits and Investments (Continued)

The following table presents PACT's deposit and investment balances at December 31, 2015, and information relating to potential investment risks:

Investment - Issuer	Credit Risk: Credit Rating	Credit Risk: Rating Agency	Concentration Risk (%)	Interest Rate Risk: Maturity Date	Fair Value
Negotiable certificates of deposit					
PFM Asset Management					
Various	N/A	N/A	15.68	02/05/2016	$ 405,000
Various	N/A	N/A	28.81	02/17/2016	744,000
Various	N/A	N/A	9.60	04/06/2016	248,000
Various	N/A	N/A	19.17	09/09/2016	495,000
Various	N/A	N/A	9.56	12/29/2016	247,000
Total negotiable certificates of deposit			82.82		$ 2,139,000
Investment pools/mutual funds					
MAGIC Fund	N/R	N/A	17.18		443,778
Total investments			100.00		$ 2,582,778
Deposits					-
Total Cash and Investments					$ 2,582,778

N/A - Not Applicable; N/R - Not Rated

2. Accrued Interest

Interest accrued related to the negotiable certificates of deposit purchased through the MAGIC Fund investment account as of December 31, 2015, is $16,325.

3. Receivables

PACT did not have any receivables scheduled to be collected beyond one year as of December 31, 2015.

2. Detailed Notes

A. Assets (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets depreciated				
Machinery, furniture, and equipment	$ 140,361	$ 28,116	$ (6,507)	$ 161,970
Less: accumulated depreciation for				
Machinery, furniture, and equipment	(137,117)	(10,838)	6,507	(141,448)
Total Capital Assets, Net	$ 3,244	$ 17,278	$ -	$ 20,522

Depreciation expense of $10,838 was charged to PACT's general government function for the year ending December 31, 2015.

B. Liabilities

1. Operating Leases

PACT is committed under an operating lease for its current office space through June 30, 2016. This lease will continue and has been replaced with a similar lease expiring June 30, 2018. Lease expenditures for the facilities in 2015 were $35,238. Future minimum payments for the current lease total $17,619 ending June 30, 2016.

2. Paid Time Off (PTO)

Employees are granted PTO in varying amounts based on their length of service and allows full-time and eligible less than full-time employees (either exempt or non-exempt) to accrue compensated time off without categorical barriers. PTO accrues per pay period on a step basis, with a maximum number of hours allowed to remain in the bank at the end of any given year.

2. Detailed Notes

B. Liabilities

2. Paid Time Off (PTO) (Continued)

If a staff member's PTO bank exceeds the 320-hour maximum, he or she will be allowed until the last day of the year to reduce banked hours, or on January 1 of each year, the PTO bank will be reduced to the maximum allowance. PTO leave accrual varies from 18 to 31 days per year. PACT pays unused accumulated vested PTO leave to eligible employees upon termination.

Unvested PTO leave is not paid to employees at termination. Unvested PTO not expected to vest, valued at $46,324 at December 31, 2015, is not reported in the financial statements.

3. Long-Term Liabilities - Compensated Absences

Changes in PACT's compensated absences balances for the year ended December 31, 2015, are:

	Payable January 1	Additions	Deductions	Payable December 31
Vested - PTO	$ 73,215	$ 5,204	$ -	$ 78,419

Compensated absences estimated to be paid within one year are $19,605.

3. Pension Plans

Defined Benefit Pension Plans

A. Plan Description

All full-time and certain part-time employees of PACT are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund, which is a cost-sharing, multiple-employer retirement plan. The plan is established and administered in accordance with Minn. Stat. chs. 353 and 356.

3. Pension Plans

Defined Benefit Pension Plans

A. Plan Description (Continued)

PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Fund 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. All of PACT's employees belong to the Coordinated Plan. All new members must participate in the Coordinated Plan, and benefits vest after five years of credited service.

B. Benefits Provided

PERA provides retirement benefits as well as disability benefits to members and benefits to survivors upon death of eligible members. Benefit provisions are established by state statute and can be modified only by the state legislature. Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Benefit recipients receive a future annual 1.0 percent post-retirement benefit increase. If the funding ratio reaches 90 percent for two consecutive years, the benefit increase will revert to 2.5 percent. If, after reverting to a 2.5 percent benefit increase, the funding ratio declines to less than 80 percent for one year or less than 85 percent for two consecutive years, the benefit increase will decrease to 1.0 percent.

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

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 General Employees Retirement Fund 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 percent of average salary for each of the first ten years of service and 2.7 percent 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

3. Pension Plans

Defined Benefit Pension Plans

B. Benefits Provided (Continued)

years of service and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service.

For General Employees Retirement Fund 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 on years of service and average high-five salary.

C. Contributions

Pension benefits are funded from member and employer contributions and income from the investment of fund assets. Rates for employer and employee contributions are set by Minn. Stat. ch. 353. These statutes are established and amended by the state legislature. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in 2015.

In 2015, PACT was required to contribute the following percentages of annual covered salary:

General Employees Retirement Fund	
Coordinated Plan members	7.50%

The Coordinated Plan member and employer contribution rates each reflect a 0.25 percent increase from 2014.

PACT's contributions for the General Employees Retirement Fund for the year ended December 31, 2015, were $87,348. The contributions are equal to the contractually required contributions as set by state statute.

3. Pension Plans

Defined Benefit Pension Plans (Continued)

D. Pension Costs

At December 31, 2015, PACT reported a liability of $1,026,139 for its proportionate share of the General Employees Retirement Fund'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. PACT's proportion of the net pension liability was based on PACT'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, PACT's proportion was 0.0198 percent. It was 0.0211 percent measured as of June 30, 2014. PACT recognized pension expense of $121,059 for its proportionate share of the General Employees Retirement Fund's pension expense.

PACT reported its proportionate share of the General Employees Retirement Fund'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	$ -	$ 51,735
Difference between projected and actual investment earnings	97,140	-
Changes in proportion	-	45,801
Contributions paid to PERA subsequent to the measurement date	42,861	-
Total	$ 140,001	$ 97,536

A total of $42,861 reported as deferred outflows of resources related to pensions resulting from 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:

3. Pension Plans

Defined Benefit Pension Plans

D. Pension Costs (Continued)

Year Ended December 31	Pension Expense Amount
2016	$ (8,227)
2017	(8,227)
2018	(8,227)
2019	24,285

E. Actuarial Assumptions

The total pension liability in the June 30, 2015, actuarial valuation was determined using the individual entry age normal actuarial cost method and the following additional actuarial assumptions:

Inflation	2.75 percent per year
Active member payroll growth	3.50 percent per year
Investment rate of return	7.90 percent

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. The cost of living benefit increases for retirees was assumed to be 1.0 percent effective every January 1 through 2035, and 2.5 percent thereafter.

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of actuarial experience studies. The experience study in the General Employees Retirement Fund was for the period July 1, 2004, through June 30, 2008, with an update of economic assumptions in 2014.

In 2015, an updated experience study was done for PERA's General Employees Retirement Fund for the six-year period ending June 30, 2014, which would result in a larger pension liability. However, PERA will not implement the changes in assumptions until its June 30, 2016, estimate of pension liability.

3. Pension Plans

Defined Benefit Pension Plans

E. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments is 7.9 percent.

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:

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

F. Discount Rate

The discount rate used to measure the total pension liability was 7.9 percent. The discount rate did not change since the prior measurement date. 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.

3. Pension Plans

Defined Benefit Pension Plans (Continued)

G. Pension Liability Sensitivity

The following presents PACT's proportionate share of the net pension liability calculated using the discount rate disclosed in the preceding paragraph, as well as what PACT's proportionate share of the net pension liability would be if it were calculated using a discount rate 1.0 percentage point lower or 1.0 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.9%)	Discount Rate (7.9%)	1% Increase in Discount Rate (8.9%)
Proportionate share of the General Employees Retirement Fund net pension liability	$ 1,613,455	$ 1,026,139	$ 541,106

H. Pension Plan Fiduciary Net Position

Detailed information about the 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, Suite 200, St. Paul, Minnesota 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

4. Summary of Significant Contingencies and Other Items

A. Risk Management

PACT is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. PACT has entered into a joint powers agreement with Minnesota counties to form the Minnesota Counties Intergovernmental Trust (MCIT) to protect against liabilities from workers' compensation and property and casualty. PACT purchases commercial insurance for other risks of loss. There were no significant reductions in insurance coverage from the previous year or settlements in excess of coverage for any of the past three years.

4. Summary of Significant Contingencies and Other Items

A. Risk Management (Continued)

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 $490,000 per claim in 2015 and $500,000 per claim in 2016. Should the MCIT Workers' Compensation Division liabilities exceed assets, MCIT may assess PACT in a method and amount to be determined by MCIT.

The Property and Casualty Division of MCIT is self-sustaining, and PACT 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 PACT in a method and amount to be determined by MCIT.

B. Claims and Litigation

PACT, in connection with the normal conduct of its affairs, is involved in various claims, judgments, and litigation. PACT's attorney estimates that the potential claims against PACT resulting from such litigation not covered by insurance would not materially affect the financial statements of PACT.

REQUIRED SUPPLEMENTARY INFORMATION

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT A-1

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
PERA GENERAL EMPLOYEES RETIREMENT FUND
DECEMBER 31, 2015

Measurement Date	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset) (a)	Covered Payroll (b)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0198%	$ 1,026,139	$ 1,161,554	88.34%	78.19%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.
The measurement date for each year is June 30.

PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT A-2

SCHEDULE OF CONTRIBUTIONS
PERA GENERAL EMPLOYEES RETIREMENT FUND
DECEMBER 31, 2015

Year Ending	Statutorily Required Contributions (a)	Actual Contributions in Relation to Statutorily Required Contributions (b)	Contribution (Deficiency) Excess (b-a)	Covered Payroll (c)	Actual Contributions as a Percentage of Covered Payroll (b/c)
2015	$ 87,348	$ 87,348	$ -	$ 1,164,631	7.50%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.
Putting All Communities Together for Families Collaborative's year-end is December 31.

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SUPPLEMENTARY INFORMATION

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

EXHIBIT A-3

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Education				
Passed through Renville County				
Safe and Drug-Free Schools and Communities - National Programs	84.184	Not Provided	$ 79,074	$ -
(Total Safe and Drug-Free Schools and Communities - National Programs 84.184 - $133,177)				
Passed through Yellow Medicine County				
Safe and Drug-Free Schools and Communities - National Programs	84.184	Not Provided	54,103	-
(Total Safe and Drug-Free Schools and Communities - National Programs 84.184 - $133,177)				
Passed through Minnesota Department of Education				
Twenty-First Century Community Learning Centers	84.287	50367	352,314	271,632
Twenty-First Century Community Learning Centers	84.287	81780	363,779	257,086
(Total Twenty-First Century Community Learning Centers 84.287 - $716,093)				
Total U.S. Department of Education			**$ 849,270**	**$ 528,718**
U.S. Department of Health and Human Services				
Passed through Renville County				
Promoting Safe and Stable Families				
Family Group Decision Making Grant	93.556	Not Provided	$ 22,783	$ -
Passed through Minnesota Department of Human Services				
Block Grants for Prevention and Treatment of Substance Abuse				
Guia Special Populations Chemical Health Grant	93.959	GRK%51429	169,624	-
Total U.S. Department of Health and Human Services			**$ 192,407**	**$ -**
Total Federal Awards			**$ 1,041,677**	**$ 528,718**

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

1. Reporting Entity

   The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Putting All Communities Together for Families Collaborative (PACT). PACT's reporting entity is defined in Note 1 to the financial statements.

2. Basis of Presentation

   The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of PACT under programs of the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of PACT, it is not intended to and does not present the financial position or changes in net position of PACT.

3. Summary of Significant Accounting Policies

   Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments,* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. PACT has elected to not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. Pass-through entity identifying numbers were not assigned in some cases by the pass-through agencies.

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Management and Compliance Section

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PUTTING ALL COMMUNITIES TOGETHER FOR FAMILIES COLLABORATIVE
WILLMAR, MINNESOTA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:
- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:
- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for major federal programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **No**

The major federal programs is:

Twenty-First Century Community Learning Centers	CFDA No. 84.287

The threshold for distinguishing between Types A and B programs was $750,000.

PACT qualified as a low-risk auditee? **Yes**

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

REBECCA OTTO
STATE AUDITOR

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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*

Independent Auditor's Report

Executive Board
Putting All Communities Together for Families Collaborative
Willmar, Minnesota

We have audited, 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, the financial statements of the governmental activities and the General Fund of Putting All Communities Together for Families Collaborative (PACT) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise PACT's basic financial statements, and have issued our report thereon dated August 8, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered PACT's internal control over financial reporting 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 PACT's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of PACT's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of PACT's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting 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 PACT's financial statements are free from 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 Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains six categories of compliance to be tested in connection with the audit of PACT's financial statements: contracting and bidding, deposits and investments, conflicts of interest, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories, except that we did not test for compliance with the provisions for tax increment financing because PACT does not administer any tax increment financing districts.

In connection with our audit, nothing came to our attention that caused us to believe that PACT failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Other 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 PACT'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 over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions* and the results of that testing, and not to provide an opinion on the effectiveness of PACT's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PACT's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Rebecca Otto	*/s/Greg Hierlinger*
REBECCA OTTO STATE AUDITOR	GREG HIERLINGER, CPA DEPUTY STATE AUDITOR

August 8, 2016

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditor's Report

Executive Board
Putting All Communities Together for Families Collaborative
Willmar, Minnesota

Report on Compliance for the Major Federal Program

We have audited Putting All Communities Together for Families Collaborative's (PACT) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on PACT's major federal program for the year ended December 31, 2015. PACT's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for PACT's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about PACT's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of PACT's compliance with those requirements.

Opinion on the Major Federal Program

In our opinion, PACT complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of PACT is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered PACT's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of PACT's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

/s/Rebecca Otto	*/s/Greg Hierlinger*
REBECCA OTTO STATE AUDITOR	GREG HIERLINGER, CPA DEPUTY STATE AUDITOR

August 8, 2016