Public Employees' Retirement Board

December 22, 2015

Topic: **Anaconda-Deer Lodge County – Compensation Reporting Corrections**

Rationale: Staff is working with Anaconda-Deer Lodge County to correct reporting errors discovered in all PERB retirement systems related to the definition of compensation. Anaconda-Deer Lodge County has been proactive and very cooperative in managing the reporting correction and has determined that they can reasonably correct compensation reporting errors back to December 1, 2001, the earliest date that they have records in their current reporting system.

Based on clarification of the definition of compensation for each retirement system, the county began reporting compensation correctly after October 17, 2014. The county estimates, that between December 1, 2001 and October 17, 2014, they will owe a total of approximately $48,215 in employee contributions and $51,837 in employer contributions across all systems. The amounts listed do not include interest that will be due from Anaconda Deer Lodge County on the reporting errors.

MCA 19-2-903, and ARM 2.43.2115 address the correction of reporting errors by employers. Employers and MPERA are required to correct errors as they are found. This is a mass correction of a reporting error related to the definition of compensation. Staff agrees that limiting the correction of compensation errors to December 1, 2001 is reasonable.

Agreement to this reporting correction will prevent any impacted members from contesting reporting of compensation prior to October 17, 2014.

Recommended Board motion:

☐ Accept staff recommendation allowing Anaconda-Deer Lodge County to limit the correction of contribution errors related to the definition of compensation, to the time period between December 1, 2001 through October 17, 2014.

☐ Recommend _____.

_____
Moved by

_____
Seconded by

_____
Vote

19-2-903. Correction of errors in payments. (1) If the amount of a contribution payment is incorrect, the board may reject the payment or accept the payment and approve any of the following methods to collect the correct amount:

(a) adjustment of subsequent payments from a member or an employer;

(b) installment payments or a lump-sum payment from an employer; or

(c) a lump-sum payment or a rollover from a member.

(2) If a purchase of service credit made pursuant to 19-2-704 is determined to be incorrect, the board may approve correcting the error by any of the following methods:

(a) adjusting the subsequent lump-sum or installment payments from the member or the member's employer;

(b) accepting a lump-sum payment or rollover from the member for the amount underpaid; or

(c) granting the member service credit proportional to the amount actually paid.

(3) If fraud or error results in a member, survivor, or beneficiary receiving more or less than entitled to, then upon the discovery of the error, the board shall correct the error.

(4) (a) Except as provided in subsection (5), if a benefit or payment is overpaid or paid to a person not entitled to receive the benefit or payment, the board may recover the full amount of the improper distribution, plus interest set at the assumed rate of return on the system's investments. The interest must be compounded annually and be applied monthly and must accrue from the date the recipient of the improper distribution received a final determination notice of the improper distribution until the total amount owed to the retirement system pursuant to this subsection (4) is paid in full.

(b) To recover an amount owed pursuant to this subsection (4), the board may adjust future benefit payments or arrange for another method of payment. For collection of amounts due, the board may pursue all remedies available by law to it, including but not limited to initiating a lawsuit or assigning or referring the debt to an attorney or collection agency.

(c) The board is entitled to recover its reasonable costs for pursuing collection, including but not limited to attorney fees or charges assessed by a collection agency. These costs may be added to the principal amount due under this subsection (4) and accrue interest as provided in subsection (4)(a).

(d) The recipient of an improperly paid benefit or payment is liable for repayment of the total amount owed pursuant to this subsection (4).

(e) The board may, for good cause, waive some or all of the interest charges or collection costs that may be assessed under this subsection (4).

(5) (a) If overpaid benefits or unpaid contributions resulted solely from an error made by the retirement system:

(i) the retirement system may recover the amount owed only with respect to the timeframe beginning 24 months prior to the date on which the retirement system issues an initial notice of the amount owed and ending when the amount owed is paid in full; and

(ii) interest may not be charged if the amount owed is paid within 30 days after issuance of the final staff determination.

(b) If the amount owed is not paid in full within 30 days after issuance of the final staff determination, the amount owed accrues interest at the retirement system's actuarially assumed annual rate of return, compounded monthly, beginning on the 31st day after issuance of the final staff determination. Interest continues to accrue until the amount owed to the retirement system is fully paid.

History: En. 68-2509 by Sec. 57, Ch. 323, L. 1973; amd. Sec. 4, Ch. 132, L. 1977; R.C.M. 1947, 68-2509; amd. Sec. 32, Ch. 265, L. 1993; Sec. 19-3-1403, MCA 1991; redes. 19-2-903 by Sec. 238, Ch. 265, L. 1993; amd. Sec. 14, Ch. 99, L. 2001; amd. Sec. 7, Ch. 329, L. 2005; amd. Sec. 4, Ch. 248, L. 2015.

ARM 2.43.2115

2.43.2115 CORRECTION OF DEFINED BENEFIT RETIREMENT SYSTEM REPORTING ERRORS (1) Employers may correct reporting errors affecting defined benefit retirement system members on subsequent pay period reports via a letter of explanation. The explanation must include all salary and service documentation for the reported error and the affected time period.
(2) After MPERA verifies that an error has been made in the contributions paid and the service reported, MPERA shall:
(a) notify the reporting agency of any contributions and interest due;
(b) credit any excess employer and member contributions to the employer on MPERA's payroll records; and
(c) adjust the member's membership service and service credit to the correct amount.
(3) MPERA may waive interest if delinquent contributions are made within 60 days of the original due date.
(4) The board may reduce interest due on delinquent contributions if the reporting error was not timely identified by MPERA staff.
(5) Corrections reducing a defined benefit retirement system member's contribution cannot be accepted if the employee has received a refund.
(6) If the service related to the reporting error was initially reported to the wrong retirement system, MPERA shall:
(a) transfer the correct amount of employer and employee contributions from the original retirement system to the correct retirement system;
(b) credit the employer with any excess employer and employee contributions or collect from the employer and pay to the original retirement system any additional employer and employee contributions; and
(c) transfer the member's service credit and membership service to the correct retirement system.
(7) The employer must correct its payroll records and pay the refund to the DBRP participant. (History: 19-2-403, MCA; IMP, 19-2-403, 19-2-506, 19-2-903, MCA; NEW, 2008 MAR p. 2467, Eff. 12/1/08; AMD, 2011 MAR p. 1678, Eff. 8/26/11; AMD, 2013 MAR p. 2236, Eff. 11/28/13.)

2.43.2302 DOCUMENTATION OF SERVICE (1) MPERA shall use employer certified records of employment to correct employer reports and to calculate the cost of service credit granted

to members. (2) If employer records are missing or alleged to be inaccurate, it shall be the member's responsibility to provide acceptable documentation to the board that proves the amount of service earned and salary paid to the member by the employer during the period in question. (3) For the purposes of (2), the board will consider other documents, including but not limited to: (a) pay stubs; (b) copies of logs, time sheets, or other documents required to be kept by the employee for the employer; (c) union agreement(s) in effect for the time period in question; (d) any other binding agreement or contract in effect at that time; (e) certified copy of a court order or out-of-court settlement agreement; (f) social security records; (g) W-2s; or (h) other notarized or official documents which would support the member's claim. (4) If the board approves a request for correction of employer records or a request to purchase service, membership service and service credit will be granted only after payment of required contributions, plus interest, into the retirement system. (History: 19-2-403, MCA; IMP, 19-2-704, 19-3-315, 19-3-316, 19-5-402, 19-5-404, 19-6-402, 19-6-404, 19-7-403, 19-7-404, 19-8-502, 19-8-504, 19-9-703, 19-9-710, 19-13-601, 19-13-605, MCA; NEW, 1986 MAR p. 1454, Eff. 8/29/86; AMD & TRANS, from ARM 2.43.410, 2008 MAR p. 2467, Eff. 12/1/08.) 2-

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To Anaconda Deer Lodge County Commissioners
Anaconda Deer Lodge County

We have performed the procedures enumerated below, which were agreed to by the Anaconda Deer Lodge County Commissioners, solely to assist you with respect to performing the procedures as outlined below. Anaconda Deer Lodge County's management is responsible for the County's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Procedures and Findings:

1. Obtain County Check Detail Registers from Payroll Module of Black Mountain Software for each employee from December 1, 2001 through October 17, 2014.
    a. We obtained the County Check Detail Registers for each employee from December 1, 2001 through October 17, 2014.
2. Obtain the County Public Employee Retirement System (PERS) reports from December 1, 2001 through October 17, 2014.
    a. We obtained the PERS reports for the period December 1, 2001 through October 17, 2014.
3. Review the Check Detail Registers and the definition of compensation based on the Montana Code Annotated and matrix approved by the Montana Public Retirement Administration to determine the appropriate hour and dollar reporting to PERS for all employees on a month by month basis from December 1, 2001 through October 17, 2014.
    a. We reviewed the Check Detail Registers and the definition of compensation based on the Montana Code Annotated and matrix approved by the Montana Public Retirement Administration to determine the appropriate hour and dollar reporting to PERS for all employees for month by month basis from December 1, 2001 through October 17, 2014. See Appendix B for approved matrix.
4. Compare calculation of appropriate PERS calculated in procedure #3 to actual reported hours and dollars to PERS.
    a. Compare calculated PERS calculated to the actual reported hours and dollars to PERS.

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i. A summary of our calculation of the wage and hour differential by employee is included in Appendix C to this report.

ii. The summary of the wage and hour differential by department is included in Appendix D to this report.

b. Additional calculations will be made available to the County to assist in their analysis of our results.

i. Provided and included in Appendices C and D

5. Calculate the potential employee and employer contribution differential into PERS.

a. We calculated the potential employee and employer contribution differential into PERS each month from December 1, 2001 through October 17, 2014. The summary of our calculation by employee is included in Appendix C to this report.

6. Review the payroll registers and PERS reports for employees who were not timely reported to PERS.

a. We identified employees who were not reported to PERS based on the working hour requirement of 960 hours annually. A summary of our calculation of wage and hour differential by employee is included in Appendix E to this report.

7. Present all exceptions to Management of the County for possible labor classification error on an exception basis, as requested by the County.

No exceptions noted.

Conclusion

Appendix E summarizes the results of the Procedures performed and reflects a balance due to PERS of $48,215 in employee contributions and $51,837 in employer contributions.

* * * * * * * * *

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Anaconda Deer Lodge County Commissioners and is not intended to be and should not be used by anyone other than those specified parties.

Butte, Montana
<DATE>

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Appendix B

		Public Employees (PERS) MCA 19-3-108		Firefighters (FURS) MCA 19-13-104		Detention Officers (SRS) MCA 19-7-101		Law Enforcment (MPORS) MCA 19-9-104	
Pay Code	**Pay Type**	**Hours**	**Wages**	**Hours**	**Wages**	**Hours**	**Wages**	**Hours**	**Wages**
REG, REG1, REG2, REG3, REG4	Regular Hours	I	I	I	I	I	I	I	I
MILH	Military Hours	I	I	I	I	I	I	I	I
REGH	Holiday Hours	I	I	I	I	I	I	I	I
COMP	Compensatory Leave	I	I	E	E	I	I	E	E
DSIC	Donated Sick Leave	I	I	I	I	I	I	I	I
SICK, SIC1	Sick Leave	I	I	I	I	I	I	I	I
PERS, REGP, VAC1, VACA	Annual Leave	I	I	I	I	I	I	I	I
LV1	Banked Holiday	I	I	E	E	I	I	E	E
OTHE, ADDL	Allowances	E	I	E	E	E	E	E	E
MLVC	Meals	E	E	E	E	E	E	E	E
PHNE	Phone Stipend	E	E	E	E	E	E	E	E
HOLH, HOLB	Lump-Sum Payments (without termination)	E	E	E	E	I	I	E	E
none apply	Bonuses	E	E	E	E	E	E	E	E
J012, J008, OVER, OVT1	Overtime	I	I	I	E	I	I	I	E
** exception - HOL, HOL1, BK/2		E	I	E	E	E	I	E	E
J007	Worked Holiday	I	I	I	I	I	I	I	I
SHF, SHF1, SHF2	Shift Differential	E	E	E	E	E	E	E	E
ADJU, BACK	Retro/Adjustment Pay	E	I	E	I	E	I	E	I
EMT, INST, FLSA, LONG, L/1, REGD, 1STR, J002, J003, J004, J006, Call Back, RESC	Additional Pay	E	I	E	I	E	I	E	I
TRMC, TRMS, TRMV	Termination Pay	I	I	I	I	I	I	I	I

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS INCORRECTLY REPORTED TO PERS BY EMPLOYEE

Employee Information			Totals			
Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7785	ELIZABETH	ALLEN	228.00	24.00	16.04	16.12
7600	WILLIAM	ANDERSON	(794.00)	(69.46)	(54.66)	(54.86)
7611	ERIC	ANDERSON	(748.00)	(103.25)	(51.61)	(52.88)
7717	BENJAMIN	ANDREWS	(75.04)	807.00	(0.62)	(0.73)
7637	PAULA	ARNESON	-	1,133.50	-	-
7807	JEREMIAH	ARVISH	(491.76)	(172.00)	(52.62)	(70.62)
7428	VERA	BABCOCK	(280.62)	(13.99)	(25.94)	(26.76)
84	ROBERT	BAILLIE	-	363.06	-	-
541	CHERYL	BAIRD	(800.00)	1,200.00	(55.20)	(54.40)
7512	VALERIE	BARBER	-	(30.64)	-	-
187	STEVEN	BARCLAY	2,044.15	1,870.50	183.97	294.56
483	DENNIS	BARCLAY	(272.07)	(4,511.41)	(29.11)	(39.07)
49	TIMOTHY	BARKELL	(14,990.14)	(3,994.91)	(1,349.11)	(2,160.08)
7631	JOCELYNN	BARKER	(645.00)	(71.51)	(44.51)	(44.73)
29	BARBARA	BEARDSLEE	-	(143.78)	-	-
446	DAVE	BEATTY	-	(202.62)	-	-
7552	BERNADETTE	BEAUSOLEIL	(172.49)	(12.86)	(15.95)	(16.45)
7485	ERIC	BELFORD	-	-	-	-
7454	BARBARA	BERRY	(609.22)	49.50	(42.04)	(41.43)
113	LINDA	BEST	-	3,819.67	-	-
448	RUSSELL	BILODEAU	-	5.00	-	-
7746	JAMIE	BLASKOVICH	-	980.00	-	-
63	MARK	BLASKOVICH	(1,750.29)	(84.66)	(157.53)	(252.22)
7538	TERRANCE	BLAZ	(1,531.71)	916.32	(102.95)	(105.48)
7202	THOMAS	BLAZ	(3,632.70)	(178.00)	(326.94)	(523.48)
134	JOHN	BLEILE	(94.32)	2.57	(6.51)	(6.41)
7759	JOEY	BLODNICK	(534.72)	35.00	(36.90)	(37.80)
7779	CORAL	BLODNICK	-	114.00	-	-
7813	BRAD	BLODNICK	-	2.50	-	-
311	SUSAN	BLUME	(7.29)	(1,618.10)	(0.50)	(0.50)
20	DANIEL	BLUME	(246.86)	(699.88)	(22.22)	(35.57)
50	JOAN	BORNEMAN	(1,213.34)	(321.35)	(83.72)	(82.51)
500	LINDA	BOUCK	(376.00)	(1,056.12)	(25.94)	(25.57)
375	SANDRA	BOWEN	(304.00)	18.98	(20.98)	(20.67)
490	PETER	BOYCE	(67.53)	10.00	(4.66)	(4.59)
380	HONORE	BRAY	(1,166.25)	(558.75)	(80.47)	(79.30)
25	MARY	BROWN	-	18.00	-	-
194	LINDA	BUBASH	325.76	1,286.50	24.19	24.73
13	EDWARD	BURCH	(62.00)	13.00	(4.28)	(4.22)
7317	JARED	BURNS	(1,041.28)	1,112.39	(93.72)	(150.05)
7651	CHARLES	CALL	(1,527.41)	(2,050.25)	(163.43)	(219.34)
7564	SUSAN	CALLAGHAN	-	16.00	-	-
85	TIERRY	CAMERON	-	(116.10)	-	-
7686	PAUL	CAPPS	(2,042.92)	(174.00)	(142.22)	(144.43)
7385	ROB	CASEY	-	6.00	-	-
7804	CYNDE	CHEEK-ASCHEM	-	10.00	-	-
7188	PAUL	CHIRICO	(22.23)	-	(1.53)	(1.51)
7765	DOUGLAS	CLARK	625.04	98.00	49.38	50.58
7811	DEBORAH	COLBERT	-	9.00	-	-
7617	ZACKARIAH	COLE	499.46	(682.00)	53.45	71.72
7708	JESSICA	COLLINSWORTH	-	997.10	-	-
75	WILLIAM	CONVERSE	(89.43)	384.25	(9.57)	(12.84)

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Employee Information			Totals			
Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7510	CHARLES	COR JR	(12,985.99)	(978.00)	(1,200.55)	(1,246.18)
7741	KAREN	COURTNEY	-	460.25	-	-
7423	ANTIGONE	CRAMER	(420.40)	(86.27)	(29.01)	(28.59)
21	KEVIN	CRIST	247.36	609.50	18.52	18.68
7443	CORY	CRIST	297.99	1,018.00	23.54	24.09
7356	ROGER	CURTISS	(1,247.75)	(228.13)	(86.09)	(84.85)
292	CONNIE	DANIELS	625.18	(275.59)	49.39	50.59
7721	MICHAEL	DAYTON	217.08	1,023.00	17.15	17.57
7679	TYLER	DEEKS	1,499.98	3,731.00	135.00	216.15
7820	SHANE	DEHART	750.00	-	59.25	61.28
7518	DEBORAH	DELONG	(773.60)	111.50	(53.38)	(52.60)
358	SCOTT	DEMAROIS	623.33	(3,255.94)	66.70	89.51
277	SIDNIE	DETONANCOUR	-	33.50	-	-
180	TOM	DETONANCOUR	(4,467.01)	(1,589.18)	(402.03)	(643.70)
7680	ERIN	DOBRINEN	-	151.61	-	-
7730	JACK	DOEMEL	402.31	890.00	36.21	57.97
7516	JAMES	DOLAN	-	(33.50)	-	-
16	PATRICIA	DONAHUE	-	1.00	-	-
7706	ELLEN	DONOHUE	-	28.00	-	-
7480	FELIX	DRIVER	257.48	(65.62)	17.77	17.51
7533	MARK	DURKIN	(37,862.75)	(474.75)	(3,500.40)	(3,764.14)
230	EVELYN	DZIAK	(1,894.71)	25.00	(130.73)	(128.84)
7490	RYAN	EAMON	1,115.23	3,028.00	100.37	160.70
513	CARL	ECCLESTON	1,505.47	1,431.00	104.12	102.66
7219	HEATHER	EDWARDS	(2,192.45)	478.70	(151.42)	(149.46)
7734	DANIEL	EDWARDS	(184.30)	(1,848.71)	(19.72)	(26.47)
309	DAVID	ELIAS	-	52.00	-	-
509	SUSAN	ERNSBERGER	7,214.14	1,873.50	500.48	507.31
366	STEPHEN	ERNSBERGER	1,613.07	1,985.00	145.18	232.44
7372	SHAY	FAULKNER	(470.44)	-	(32.46)	(31.99)
7694	GARRITY	FERGERSON	(691.00)	380.28	(48.18)	(48.61)
109	COLLEEN	FERGUSON	-	415.00	-	-
81	GEORGE	FIDDLER	-	(541.08)	-	-
7723	JUSTIN	FIFIELD	277.07	990.50	21.89	22.42
363	MICHAEL	FINK	27.03	2,059.00	2.43	3.90
7525	JOHN	FINN	-	(131.50)	-	-
7696	SCOTT	FINNICUM	145.69	875.08	13.11	20.99
7606	BRIAN	FISCHER	-	-	-	-
7735	STEPHEN	FLACK	1,184.31	1,253.00	106.59	170.66
7603	MELISSA	FORD	-	988.50	-	-
7275	LINDA	FORKAN	-	981.05	-	-
56	JEROLD	FORKAN	939.47	162.00	64.82	63.88
368	AARON	FORSBERG	-	-	-	-
7790	JODY	FORTNER	-	859.25	-	-
7379	JULIE	FRANCISCO	-	116.42	-	-
7639	GERI	GALLE	1,302.90	1,321.00	98.75	100.97
110	CAROL	GILLULY	-	-	-	-
7430	CHRISTOPHER	GLENN	2,578.52	1,581.58	177.99	179.96
7731	MITCHELL	GRADY	-	70.00	-	-
74	MICHAEL	GRAYSON	-	10.50	-	-
7267	MARCELLA	GRAYSON	(18.96)	41.00	(1.31)	(1.29)
327	JOHN	GRISWOLD	(1,870.50)	1,024.00	(131.00)	(132.24)
7534	REBECCA	GUAY	(0.35)	2.00	(0.02)	(0.02)
7399	PATRIICK	HAMILTON	(924.36)	(829.31)	(83.19)	(133.20)
7612	JAMIE	HANSON	618.74	1,325.50	43.51	44.29

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Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7640	CODY	HANSON	937.39	4,136.50	84.37	135.08
7666	CHAYNE	HARDING	(869.33)	680.94	(80.37)	(85.41)
126	EUGENE	HARRIS	(377.91)	-	(26.08)	(25.70)
7766	RICHARD	HARRIS	541.08	790.00	42.75	43.72
321	KEVIN	HART	625.04	27.00	49.38	50.58
481	MARIE	HATCHER	(2,224.28)	(322.68)	(153.48)	(151.25)
7695	JERROLD	HAXBY	(1,672.89)	3,598.88	(150.56)	(241.02)
7623	JOANNE	HEANEY	-	377.00	-	-
7203	MARTIN	HEANEY	(5,455.65)	(2,149.62)	(491.01)	(786.16)
127	JAMES	HEAPHY	-	(597.00)	-	-
7471	DAVID	HEFFERNAN	2,159.95	2,388.00	194.40	311.25
215	WILLIAM	HILL	1,581.69	(1,088.31)	109.14	107.55
7814	JULIE	HOFFMAN	-	3.75	-	-
369	ERIC	HOILAND	-	94.00	-	-
7190	PATRICK	HUBER	-	(149.00)	-	-
98	LAWRENCE	HUBER	2,893.50	1,371.00	260.41	416.95
7698	ROBERT	HUNGATE	(9,040.34)	(336.00)	(835.74)	(914.42)
7413	JEROME	HURLBERT	45.76	72.51	3.16	3.11
7373	DIANNE	JACOBS	-	-	-	-
7324	MICHAEL	JAPENGA	-	-	-	-
181	MARY	JOHNSON	-	9.00	-	-
7392	LOREN	JOHNSTON	(1,414.53)	(78.47)	(97.60)	(96.19)
7745	JODI	JOHNSTON	1,313.82	1,142.26	103.79	106.03
7632	AARON	JONES	(1,154.89)	(683.50)	(123.57)	(165.84)
87	STEVE	JORGENSEN	(6,699.36)	(264.50)	(716.83)	(962.03)
184	BILLY	JOVANOVICH	103.32	(2,623.50)	11.06	14.84
7588	TOMMIE	KANE	(579.60)	(143.50)	(39.99)	(40.20)
147	JOHN	KELLY	(3,528.25)	1,639.37	(317.54)	(508.42)
7748	RODGER	KENNEY	(4,863.19)	(231.00)	(449.58)	(491.91)
7636	LYNANN	KILLOY	131.82	1,217.00	10.06	10.42
140	ROSEMARIE	KLAUMANN	3,078.34	195.81	212.41	211.05
177	ART	KNADLER	(4,070.40)	306.05	(284.99)	(287.78)
36	MICHAEL	KOVACICH	-	(797.17)	-	-
7482	BEN	KRAKOWKA	(1,458.33)	(66.00)	(100.62)	(99.17)
401	KEVIN	KRISKOVICH	-	3.00	-	-
7810	MERCEDES	KROLL	72.00	14.00	5.69	5.85
7455	TIMOTHY	KRUM	(1,150.38)	1,308.85	(103.54)	(165.77)
7671	DANIEL	KUCHINSKY	229.07	985.50	18.10	18.55
7500	PETER	KURTZ	-	(15.75)	-	-
54	LAWRENCE	LAKEL	(1,089.03)	18.00	(75.14)	(74.05)
336	CHAD	LANES	-	81.00	-	-
7703	KENDALL	LARSON	-	(29.38)	-	-
7674	CHRISTOPHER	LATRAY	(763.36)	39.03	(70.57)	(75.31)
7783	KAITLIN	LEARY	249.99	69.00	19.75	20.22
7367	LORI	LEDEAU	-	(16.00)	-	-
7249	WANDA	LITTLEFIELD	0.20	(0.50)	0.01	0.01
39	GARY	LOSHESKY	-	(234.00)	-	-
7764	TYLER	LOTERBAUER	(263.54)	(809.00)	(28.20)	(37.84)
96	RHONDA	MAES	(842.50)	(54.00)	(58.13)	(57.29)
506	PATRICK	MAES	-	(153.59)	-	-
7618	DAVID	MARX	-	(1.00)	-	-
7763	DAVID	MASLOWSKI	(765.91)	(808.00)	(81.95)	(109.98)
381	GEORGE	MATTSON	623.23	1,588.50	56.09	89.81
102	SUSAN	MAVRINAC	1,889.79	338.17	130.40	128.51
19	LAURA	MAY	1,035.10	890.13	71.42	70.39

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS INCORRECTLY REPORTED TO PERS BY EMPLOYEE

Employee Information			Totals			
Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7742	MARIJEAN	MCCALLUM	-	-	-	-
82	ALMA	MCDERMOTT	-	(345.91)	-	-
7397	BRENDA	MCDONALD	-	(63.49)	-	-
7474	JASON	MCELROY	1,102.59	(4,359.62)	117.98	158.33
7593	DUSTIN	MCKENNEY	-	32.00	-	-
7641	TINA	MCKENNEY	-	983.00	-	-
449	CHERYL	MCKINLEY	(1,918.34)	69.15	(132.37)	(130.45)
7697	WILLIAM	MCNAMARA	(15,850.57)	(832.00)	(1,465.37)	(1,603.28)
106	SUSAN	MCNEIL (KRUEC	979.00	(150.00)	67.55	66.57
7376	DIXIE	MEHRENS	367.40	1,755.25	25.35	25.05
7762	JUDY	MICHAEL	550.04	21.00	43.45	44.45
340	DENNIS	MILLER	181.28	422.00	12.51	12.33
408	KATHY	MILLER	470.50	82.00	32.46	31.99
7616	JEFFREY	MILLER	(15,004.92)	782.00	(1,387.21)	(1,503.20)
7435	BRUCE	MILLER	-	2.00	-	-
7314	JOSH	MIREL	127.04	(58.50)	8.77	8.64
7702	DEANNA	MORRISON	346.10	651.00	28.68	29.41
160	JAMES	MOSES	1,674.82	147.11	115.56	115.17
7718	SHIRLEY	MULVEY	-	433.00	-	-
7711	HEIDI	NIELSEN	1,380.00	492.86	97.13	97.57
151	JAMES	NISSEN	-	(306.26)	-	-
531	JAMES	NOVAK	200.00	598.70	13.80	13.60
7757	CARL	NYMAN	(2,083.33)	(59.00)	(143.75)	(147.29)
7419	LESLIE	OCKS	-	(72.00)	-	-
7628	MELISSA	O'DELL	(810.65)	(120.43)	(72.96)	(116.81)
7787	LYNN	ORR	-	538.45	-	-
7743	LARRY	PAHUT	-	22.00	-	-
7715	RACHEL	PARKE	-	(40.53)	-	-
7758	DYAN	PARROW	(1,091.20)	645.00	(75.29)	(77.15)
7805	RICHARD	PASHA	(60.44)	(67.00)	(5.44)	(8.71)
7782	ROBERT	PATTERSON	1,096.20	91.00	77.11	77.50
7308	DORIS	PAULL	968.86	1,232.00	68.41	70.03
323	LAUREL	PECUKONIS	339.90	594.72	23.45	23.11
7371	DAVID	PETERSON	3,103.43	317.00	214.14	211.03
121	DAWN	PETERSON	14,163.32	1,858.42	986.64	995.35
7472	RYAN	PETERSON	1,026.91	2,469.00	92.42	147.98
7802	TED	PHILLIPS	133.08	479.00	10.51	10.79
7283	JAMES	PIERCE	-	(34.09)	-	-
7382	WILLIAM	PIERCE	1,890.47	1,534.00	170.14	272.42
196	PAMELA	PIPINICH	(90.06)	(240.25)	(6.21)	(6.12)
7414	JANICE	PRINKKI	(600.32)	(121.48)	(41.42)	(40.82)
480	TERESA	PROXELL	-	659.93	-	-
40	EDWARD	PROXELL	(4,026.67)	(1,431.55)	(430.86)	(578.22)
467	PAUL	PUCCINELLI	(1,168.76)	1,851.32	(80.05)	(78.71)
7635	HEATHER	RAASAKKA	510.60	5.99	35.23	36.06
7801	BROOKE	RAMPY	264.00	358.00	20.86	21.34
7806	DAWN	REEDY	428.93	-	33.89	34.61
365	KENT	REISENAUER	1,069.71	2,577.00	244.88	392.08
7642	PETER	REISENAUER	(1,444.19)	3,367.96	(129.98)	(208.11)
7738	CHRISTINA	RHEA	-	(42.82)	-	-
263	CAROL	RICE	(586.10)	(67.39)	(40.44)	(39.85)
7404	MELINDA	RILEY	(1,125.00)	(273.11)	(77.62)	(76.50)
7417	LARRY	ROACH	-	(68.00)	-	-
7420	SUSAN	ROBBINS	1,569.30	3,731.00	141.24	226.14
141	JOHN	ROCHE JR	3,336.63	3,989.00	300.30	480.81

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS INCORRECTLY REPORTED TO PERS BY EMPLOYEE

Employee Information			Totals			
Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7630	RONNIE	ROONEY	(904.75)	(324.67)	(81.43)	(130.37)
7342	JESSE	RYAN	163.07	1,277.50	12.88	13.15
7339	VANESSA	SANDDAL	(436.83)	1,061.58	(39.31)	(62.95)
2	WILLIAM	SATHER	900.68	(358.00)	81.06	129.79
7278	LISA	SAUR	2,534.40	1,324.00	174.87	172.34
7194	FRED	SAUR JR	(308.10)	(36.00)	(21.26)	(20.95)
7594	JENNA	SCHAFER	-	813.65	-	-
7808	TAYLOR	SCHOLLER	(163.94)	(177.00)	(17.54)	(23.54)
7211	SHARON	SCOGNAMIGLIO	(130.39)	157.37	(9.00)	(7.00)
7587	MICHAEL	SCOTT	(596.82)	(40.84)	(55.18)	(56.91)
7431	JOHN	SESTRICH	(486.22)	(139.24)	(33.55)	(33.06)
199	MARYLYN	SHOVLIN	394.10	75.00	27.19	26.80
7459	JOHN	SIDERS	7.60	3.50	0.52	0.52
7809	MICHELLE	SIEVERS	-	40.50	-	-
7301	PATRICIA	SKAKLES	-	25.43	-	-
430	JOHN	SLADICH	(64.92)	221.50	(4.48)	(4.41)
46	EILEEN	SLETTEN	(1,197.15)	(358.38)	(82.60)	(81.41)
119	TERESA	SLOBOJAN	-	(9.00)	-	-
137	WILLIAM	SMITH	786.72	(7.51)	54.28	53.50
7614	ROBYN	SMITH	-	369.55	-	-
7656	JEFFERY	SMITH	43.50	2,154.00	3.49	3.56
7788	PAUL	SMITH	625.04	27.00	49.38	50.58
7812	TERA	SMITH	-	8.00	-	-
7532	TENA	SMYTH	(744.00)	(68.00)	(51.34)	(50.59)
411	KAREN	SOLBERG	(2,612.66)	242.00	(180.27)	(179.84)
128	SHERRY	STAEDLER	2,132.88	(82.00)	147.17	145.04
7675	BRANDON	STALEY	(12,023.79)	(463.00)	(1,111.61)	(1,212.89)
7629	KYLE	STALEY	1,210.33	2,934.00	108.93	174.41
7557	MICHAEL	STATON	(1,014.40)	(74.00)	(91.30)	(146.17)
7761	JOHN	STEWART	(1,930.17)	(49.00)	(178.45)	(195.23)
7716	TAMMY	STRACENER	-	(29.17)	-	-
7655	JUDY	STRAND	-	(23.29)	-	-
7551	KODE	STRUBLE	(7,320.65)	429.00	(676.80)	(713.15)
47	LARRY	STURM	189.80	(809.09)	13.94	13.98
384	SANDY	SULLIVAN	(1,329.31)	402.00	(91.72)	(90.39)
7446	BRIAN	SULLIVAN	(4,170.14)	(284.00)	(287.74)	(283.57)
7781	DANIELLE	SULLIVAN	-	368.00	-	-
7446	BRIAN	SULLIVAN	(16,011.08)	186.24	(1,480.23)	(1,556.50)
157	JOHN	SULLIVAN	(11,349.19)	(1,468.74)	(1,021.43)	(1,635.42)
7584	MARK	SWEENEY	-	-	0.00	0.68
317	WAYNE	TERNES	(243.88)	1.50	(16.83)	(16.58)
7405	JANICE	THOMAS	-	(273.74)	-	-
305	KARLA	THOMPSON	(902.42)	(999.61)	(81.22)	(130.04)
7740	JANET	THURNER	-	(20.24)	-	-
496	DANIEL	TOCHER	(2,308.86)	890.49	(157.26)	(154.41)
132	RONALD	TOCHER	2,072.30	(2,690.50)	221.74	297.58
7733	CODY	TOCHER	(552.96)	(2,099.12)	(59.17)	(79.41)
7665	BRYAN	TRAINOR	(7,836.52)	759.25	(724.50)	(787.55)
7712	JOSEPH	TURNER	-	344.91	-	-
7381	BOB	TYMOFICHUK	-	-	-	-
7709	MARY	VAN CLEAVE	-	734.00	-	-
7316	ERIC	VAN TATENHOV	(520.00)	(76.00)	(35.88)	(35.36)
444	FRED	VANISKO	-	(221.50)	-	-
447	BARBARA	VAUGHN	22.49	602.01	1.55	1.53
7792	KRISTOPHER	VAUTHIER	326.96	(74.50)	29.43	47.12

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS INCORRECTLY REPORTED TO PERS BY EMPLOYEE

Employee Information			Totals			
Employee ID	Last Name	First Name	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employee Contribution Due To (From) ADLC
7775	TERRY	VERMEIRE	625.04	27.00	49.38	50.58
7549	BRADLEY	WALTER	(1,092.72)	(93.18)	(75.40)	(75.78)
117	KENNETH	WALUND	(8,320.34)	1,369.41	(748.83)	(1,198.96)
7649	KENDRA	WEBSTER	-	(75.50)	-	-
142	JOANNE	WELCH	-	16.00	-	-
239	WAYNE	WENDT	150.00	1,719.21	12.03	12.33
7619	SANDRA	WENGER	-	712.97	-	-
163	LYNETTE	WILLIAMS	119.80	69.00	8.27	8.15
7684	LYNETTE	WILLIAMS	2,617.61	183.00	180.62	178.00
7521	THOMAS	WILLIAMS	(748.96)	799.00	(51.68)	(51.94)
7377	KIMBERLY	WILSON	-	-	-	-
7312	LINDA	WILSON	-	(20.86)	-	-
288	MARK	WOIRHAYE	-	102.00	-	-
8	KURT	WYANT	707.28	695.00	48.80	48.10
7464	CHASE	WYANT	(640.46)	2,000.00	(42.65)	(42.68)
7368	JOSEPH	WYANT	(335.73)	(72.51)	(30.22)	(48.38)
7366	TIMOTHY	WYCKOFF	(341.10)	46.00	(30.70)	(49.15)
293	DELORES	ZACHER	-	2.00	-	-
423	VICTOR	ZENAHLIK	(793.88)	(2,586.56)	(84.94)	(114.00)
		Total Due To (From) ADLC	(185,584.19)	64,343.87	(17,183.71)	(20,605.04)

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS INCORRECTLY REPORTED TO PERS BY DEPARTMENT BY YEAR

	PERS				FURS			
	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC
2001	1,315.87	294.00	90.79	89.48	-	-	-	-
2002	6,757.27	1,790.60	466.25	459.49	1,438.13	(753.00)	153.88	206.52
2003	(19,930.55)	(2,894.84)	(1,375.20)	(1,355.28)	2,701.17	(547.00)	289.02	387.89
2004	(2,778.85)	(1,502.62)	(191.74)	(188.96)	2,886.48	(1,403.00)	308.85	414.50
2005	2,733.15	(1,884.68)	188.59	185.85	1,330.98	(1,189.75)	142.41	191.13
2006	(263.51)	177.38	(18.18)	(17.92)	-	(1,053.00)	-	-
2007	4,808.52	(483.69)	331.79	330.47	(245.64)	(346.00)	(26.28)	(35.27)
2008	(1,859.52)	952.35	(128.31)	(128.96)	(4,650.24)	(1,514.55)	(497.58)	(667.77)
2009	4,165.17	5,133.50	287.40	292.24	(472.23)	(5,171.00)	(50.49)	(67.81)
2010	2,049.48	4,288.07	141.41	144.90	(457.91)	(3,357.50)	(49.00)	(65.76)
2011	1,972.55	14,563.91	136.11	139.46	2,201.22	(2,941.50)	235.53	316.10
2012	(7,688.03)	(1,440.36)	(536.20)	(543.54)	(15,420.17)	(8,674.25)	(1,649.96)	(2,214.34)
2013	9,031.80	20,479.34	668.90	677.35	(788.93)	(3,643.00)	(84.42)	(113.29)
2014	8,903.19	13,231.99	703.35	720.42	(1,107.98)	(108.36)	(118.55)	(159.11)
TOTAL	9,216.54	52,704.95	764.97	805.00	(12,585.12)	(30,701.91)	(1,346.58)	(1,807.22)

	MPORS				SRS			
	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC
2001	(231.30)	(405.00)	127.79	204.61				
2002	(692.34)	(5,947.16)	(62.31)	(99.77)				
2003	(8,735.93)	(4,223.66)	(786.23)	(1,258.85)				
2004	(9,021.15)	(1,548.55)	(811.91)	(1,299.95)				
2005	(244.34)	(2,082.39)	(21.99)	(35.21)	(4,559.07)	(348.18)	(421.48)	(434.70)
2006	(2,488.95)	(2,261.11)	(224.01)	(358.66)	(14,080.79)	(830.36)	(1,301.76)	(1,342.61)
2007	-	(4,670.00)	-	-	(16,302.42)	(978.34)	(1,507.16)	(1,580.42)
2008	(5,917.08)	(2,003.97)	(532.54)	(852.65)	(15,653.89)	(1,188.00)	(1,447.22)	(1,538.00)
2009	(4,918.69)	(1,487.93)	(442.68)	(708.78)	(22,317.88)	5,514.96	(2,063.28)	(2,222.70)
2010	619.53	(1,575.57)	55.76	89.27	(15,943.62)	(711.75)	(1,473.98)	(1,612.71)
2011	(14,626.60)	72,341.05	(1,316.39)	(2,107.69)	(17,483.87)	(866.75)	(1,616.34)	(1,768.50)
2012	904.79	(1,553.00)	81.43	130.38	(14,611.57)	(484.00)	(1,350.83)	(1,477.91)
2013	2,895.66	(1,219.62)	260.61	417.30	(13,135.62)	(281.25)	(1,214.36)	(1,328.66)
2014	3,653.38	(534.09)	328.81	526.45	(9,323.86)	(314.50)	(862.03)	(943.07)
TOTAL	(38,803.02)	42,829.00	(3,343.67)	(5,353.55)	(143,412.59)	(488.17)	(13,258.43)	(14,249.28)

	Total			
	PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC
2001	1,084.57	(111.00)	218.59	294.09
2002	7,503.06	(4,909.56)	557.82	566.24
2003	(25,965.31)	(7,665.50)	(1,872.41)	(2,226.24)
2004	(8,913.52)	(4,454.17)	(694.79)	(1,074.41)
2005	(739.28)	(5,505.00)	(112.47)	(92.92)
2006	(16,833.25)	(3,967.09)	(1,543.95)	(1,719.18)
2007	(11,739.54)	(6,478.03)	(1,201.66)	(1,285.22)
2008	(28,080.73)	(3,754.17)	(2,605.65)	(3,187.38)
2009	(23,543.63)	3,989.53	(2,269.05)	(2,707.06)
2010	(13,732.52)	(1,356.75)	(1,325.80)	(1,444.29)
2011	(27,936.70)	83,096.71	(2,561.09)	(3,420.63)
2012	(36,814.98)	(12,151.61)	(3,455.56)	(4,105.41)
2013	(1,997.09)	15,335.47	(369.27)	(347.30)
2014	2,124.73	12,275.04	51.58	144.69
Total Due To (From) ADLC	(185,584.19)	64,343.87	(17,183.71)	(20,605.04)

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SUMMARY OF ACTUAL REPORTED HOURS & DOLLARS POTENTIALLY NOT REPORTED TO PERS BY EMPLOYEE

TOTAL						
			PERS Wages Over (Under) Reported	PERS Hours Over (Under) Reported	Employee Contribution Due To (From) ADLC	Employer Contribution Due To (From) ADLC
7443	CORY	CRIST	(330.75)	(46.50)	(22.82)	(22.49)
7721	MICHAEL	DAYTON	(9,748.06)	(1,087.00)	(676.64)	(689.19)
7700	BRENT	FODE	(63,675.64)	(5,445.84)	(4,643.10)	(4,742.43)
7726	KEVIN	FODE	(39,209.52)	(3,151.57)	(2,945.22)	(3,002.47)
327	JOHN	GRISWOLD	(53,135.10)	(6,275.00)	(3,666.32)	(3,628.38)
321	KEVIN	HART	(22,668.39)	(1,570.00)	(1,612.49)	(1,589.12)
177	ART	KNADLER	(62,912.07)	(7,329.53)	(4,340.93)	(4,294.51)
531	JAMES	NOVAK	(8,797.61)	(579.50)	(607.03)	(598.24)
7465	STEVEN	SANDSTROM	(48,399.42)	(6,311.50)	(3,496.02)	(3,569.14)
7605	JOSH	SCHAEFER	(38,328.25)	(3,082.50)	(2,875.27)	(2,931.04)
7727	GALE	THOMPSON	(34,447.52)	(3,723.25)	(2,564.54)	(2,617.55)
7521	THOMAS	WILLIAMS	(22,379.52)	(2,047.00)	(1,544.19)	(1,526.42)
7464	CHASE	WYANT	(29,524.46)	(1,767.00)	(2,037.18)	(2,021.08)

Total Due To (From) ADLC - Appendix E	(433,556.31)	(42,416.19)	(31,031.76)	(31,232.06)
Total Due To (From) ADLC - Appendix C	(185,584.19)	64,343.87	(17,183.71)	(20,605.04)
Total Due To (From) ADLC			(48,215.47)	(51,837.11)

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