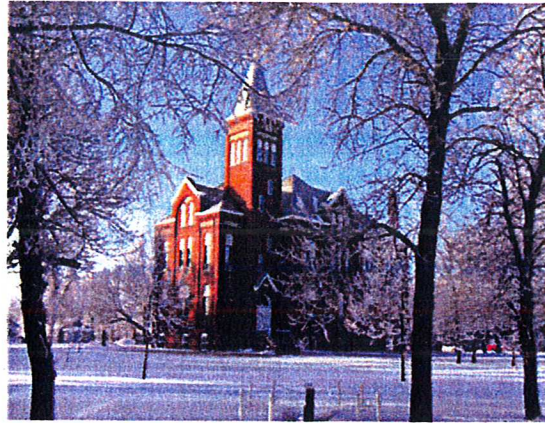


GRIGGS COUNTY COOPERSTOWN, NORTH DAKOTA

County Commissioners

John Wakefield 1st Dist.
Binford
Shawn Steffen 2nd Dist.
Cooperstown
Ron Dahl 3rd Dist.
Cooperstown
Troy Olson 4th Dist.
Cooperstown
Dale Pedersen 5th Dist.
Luverne
Griggs County Courier
Official Newspaper



County Officers

Cynthia M. Anton Auditor
Connie Eslinger Treasurer
Kelly Vincent Recorder & Clerk of Court
Jayme Tenneson State's Attorney
Cia Gronneberg Director of Social Services
Robert S. Hook Sheriff
Wayne Oien Road Supt
Rick Cushman Coroner
Dennis Kubishta Veterans Service Officer
Tax Director
Robert S. Hook DES Coordinator

June 12, 2014

1:00 Call to order & Pledge of Allegiance-roll call
1:05 Review of 2013 audit with Harold Rotunda
EOC Grant
Sheriff's Budget's

Meeting adjourned @ pm and next meeting date June 20 16, 2014 @ 1pm

GRIGGS COUNTY
 COMPARISON
 DECEMBER 31, 2013

	2013	2012	2011	2010	2009
PROPERTY TAXES	1,343,988.61	1,231,837.75	1,153,846.57	1,049,468.68	969,984.34
LICENSE AND PERMITS	403.00	804.00	803.00	1,203.00	804.00
STATE AID	387,676.76	363,030.52	261,776.66	198,988.83	175,330.90
HIGHWAY DISTRIBUTIO	643,522.85	360,142.28	326,233.78	282,798.25	247,476.70
STATE REIMB- SOC SVC	61,283.20	69,935.33	76,458.33	58,766.38	60,953.24
OTHER STATE AID	206,365.90	308,655.50	241,798.96	119,915.20	177,858.13
DEBT PROCEEDS	-	-	131,088.95	90,000.00	-
INTEREST INCOME	3,736.41	3,600.00	6,537.97	7,884.76	12,670.36
MISCELLANEOUS	131,648.16	116,215.84	54,350.03	40,650.88	89,496.48
COLLECTIONS TWP/CITY	144,582.16	115,793.00	166,066.97	142,389.00	175,060.88
POLICE CONTRACT	58,700.04	57,400.00	52,400.00	52,400.00	50,400.00
OTHER FEES	85,625.53	115,305.58	144,318.73	148,879.51	139,910.40
TOTAL REVENUE	3,067,532.62	2,742,719.80	2,615,679.95	2,193,344.49	2,099,945.43
SALARIES	1,194,736.10	1,167,561.69	1,106,320.11	1,045,120.71	977,692.03
PAYROLL TAXES/BENEF	367,597.13	329,374.67	313,666.30	290,922.75	267,472.07
CONTRACT SERVICES	56,721.07	87,669.69	34,172.46	35,746.40	5,100.00
TRAVEL & TRAINING	30,901.06	32,037.10	32,455.17	31,543.67	32,671.89
INSURANCE	33,136.14	31,019.41	41,510.61	28,633.29	34,532.81
UTILITIES	63,186.55	24,719.07	66,458.97	35,656.67	45,596.66
DUES & SUBSCRIPTIONS	12,370.35	12,808.00	11,709.50	11,469.00	11,227.50
OFFICE EXPENSE	49,069.22	66,095.49	42,950.18	37,347.91	30,690.39
SUPPLIES	27,246.86	61,969.81	29,555.85	32,835.38	49,211.28
REPAIRS & MAINT	35,984.85	9,172.22	61,719.10	7,572.08	1,528.45
PURCHASE SERVICE	90,665.68	119,510.76	140,513.36	142,080.11	108,957.04
SOCIAL SVC- STATE	26,145.34	32,364.80	16,730.14	15,338.63	29,103.29
ROAD COSTS	239,557.38	163,316.32	285,286.15	218,329.87	281,558.95
EQUIPMENT	315,917.68	324,532.11	332,986.64	201,231.52	79,364.41
DEBT COSTS	60,541.61	50,831.76	33,000.00	26,006.25	28,019.72
TOTAL EXPENSE	2,603,777.02	2,512,982.90	2,549,034.54	2,159,834.24	1,982,726.49
NET	463,755.60	229,736.90	66,645.41	33,510.25	117,218.94

GRIGGS COUNTY
COMPARISON
DECEMBER 31, 2013

	TOTAL	SOCIAL SERVICE	ROAD & BRIDGE	SOCIAL SECURITY	CORRECTION CENTER
PROPERTY TAXES	1,343,988.61	296,693.20	121,723.78	327,208.11	146,554.05
LICENSE AND PERMITS	403.00				
STATE AID	387,676.76		18,163.15		11,680.25
HIGHWAY DISTRIBUTIO	643,522.85		643,522.85		
STATE REIMB- SOC SVC	61,283.20	61,283.20			
OTHER STATE AID	206,365.90	1,232.52	145,072.71	1,382.00	615.80
DEBT PROCEEDS	-				
INTEREST INCOME	3,736.41		1,405.69		
MISCELLANEOUS	131,648.16	9,297.63	2,567.34	42,452.90	19,274.07
COLLECTIONS TWP/CITY	144,582.16		144,582.16		
POLICE CONTRACT	58,700.04				
OTHER FEES	85,625.53				
TOTAL REVENUE	3,067,532.62	368,506.55	1,077,037.68	371,043.01	178,124.17
SALARIES	1,194,736.10	216,183.22	321,995.64		85,862.40
PAYROLL TAXES/BENEF	367,597.13	71,658.89	1,402.86	282,665.57	
CONTRACT SERVICES	56,721.07				46,307.04
TRAVEL & TRAINING	30,901.06	13,248.03			582.90
INSURANCE	33,136.14				
UTILITIES	63,186.55	10,413.11	16,204.74		
DUES & SUBSCRIPTIONS	12,370.35	760.00			
OFFICE EXPENSE	49,069.22	7,196.01			
SUPPLIES	27,246.86	4.69			15,228.50
REPAIRS & MAINT	35,984.85	5,621.08			
PURCHASE SERVICE	90,665.68	26,760.97		497.50	
SOCIAL SVC- STATE	26,145.34	26,145.34			
ROAD COSTS	239,557.38		239,557.38		
EQUIPMENT	315,917.68	4,965.07	204,620.12	89,859.48	11,678.03
DEBT COSTS	60,541.61	9,979.35			
TOTAL EXPENSE	2,603,777.02	392,935.76	783,780.74	373,022.55	159,658.87
NET	463,755.60	(24,429.21)	293,256.94	(1,979.54)	18,465.30

GRIGGS COUNTY
 COMPARISON
 DECEMBER 31, 2013

	LOAN	INSURANCE	COUNTY AGENT	GENERAL	UNDESIGNATED C
PROPERTY TAXES	44,010.28	53,329.27	59,342.17	295,127.75	
LICENSE AND PERMITS				403.00	
STATE AID			10,154.76	347,678.60	
HIGHWAY DISTRIBUTION					
STATE REIMB- SOC SVC					
OTHER STATE AID		224.85	246.33	57,591.69	
DEBT PROCEEDS				-	
INTEREST INCOME	184.76			2,145.96	
MISCELLANEOUS		9,584.47	113.00	48,358.75	
COLLECTIONS TWP/CITY					
POLICE CONTRACT				58,700.04	
OTHER FEES				85,625.53	
TOTAL REVENUE	44,195.04	63,138.59	69,856.26	895,631.32	
SALARIES			54,422.85	516,271.99	
PAYROLL TAXES/BENEF		9,774.75	239.42	1,855.64	923.44
CONTRACT SERVICES				10,414.03	4,690.00
TRAVEL & TRAINING			2,797.38	14,272.75	217.91
INSURANCE		33,136.14		-	
UTILITIES			1,271.78	35,296.92	
DUES & SUBSCRIPTIONS				11,610.35	10,857.35
OFFICE EXPENSE			1,108.69	40,764.52	31,108.53
SUPPLIES				12,013.67	789.13
REPAIRS & MAINT		25,000.00		5,363.77	
PURCHASE SERVICE		115.00		63,292.21	39,739.75
SOCIAL SVC- STATE				-	
ROAD COSTS				-	
EQUIPMENT				4,794.98	
DEBT COSTS	50,562.26			-	-
TOTAL EXPENSE	50,562.26	68,025.89	59,840.12	715,950.83	88,326.11
NET	(6,367.22)	(4,887.30)	10,016.14	179,680.49	

GRIGGS COUNTY
 COMPARISON
 DECEMBER 31, 2013

	COMMISSIONER	AUDITOR	TREASURER	STATES ATTORNEY	TAX DIRECTOR
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PROPERTY TAXES
 LICENSE AND PERMITS
 STATE AID

HIGHWAY DISTRIBUTION
 STATE REIMB- SOC SVC
 OTHER STATE AID

DEBT PROCEEDS
 INTEREST INCOME
 MISCELLANEOUS

COLLECTIONS TWP/CITY
 POLICE CONTRACT
 OTHER FEES

TOTAL REVENUE

SALARIES	43,790.00	68,996.19	46,480.43	81,223.89	39,642.72
PAYROLL TAXES/BENEFIT					
CONTRACT SERVICES				974.15	
TRAVEL & TRAINING	6,546.24	992.11	242.50	607.43	1,613.78
INSURANCE					
UTILITIES					
DUES & SUBSCRIPTIONS					
OFFICE EXPENSE		432.10	598.45	961.47	2,926.64
SUPPLIES					
REPAIRS & MAINT					
PURCHASE SERVICE		75.00	90.00	458.86	86.50
SOCIAL SVC- STATE					
ROAD COSTS					
EQUIPMENT		895.00	329.98	450.00	
DEBT COSTS					
TOTAL EXPENSE	50,336.24	71,390.40	47,741.36	84,675.80	44,269.64

NET

GRIGGS COUNTY
 COMPARISON
 DECEMBER 31, 2013

	RECORDER	CLERK OF COURT	BUILDINGS & GROUNDS	SHERIFF	EMERGENCY MANAGEMENT
PROPERTY TAXES					
LICENSE AND PERMITS					
STATE AID					
HIGHWAY DISTRIBUTION					
STATE REIMB- SOC SVC					
OTHER STATE AID					
DEBT PROCEEDS					
INTEREST INCOME					
MISCELLANEOUS					
COLLECTIONS TWP/CITY					
POLICE CONTRACT					
OTHER FEES					
TOTAL REVENUE					
SALARIES	38,466.84	38,466.95	31,796.72	116,346.89	7,461.36
PAYROLL TAXES/BENEF		932.20			
CONTRACT SERVICES		2,184.50			
TRAVEL & TRAINING	319.40	323.80		2,715.20	694.38
INSURANCE					
UTILITIES			35,296.92		
DUES & SUBSCRIPTIONS				753.00	
OFFICE EXPENSE	943.87	652.55		2,102.30	
SUPPLIES				11,224.54	
REPAIRS & MAINT				5,363.77	
PURCHASE SERVICE	300.00	559.94		4,171.17	10,707.20
SOCIAL SVC- STATE					
ROAD COSTS					
EQUIPMENT				3,000.00	
DEBT COSTS					
TOTAL EXPENSE	40,030.11	43,119.94	67,093.64	145,676.87	18,862.94
NET					

GRIGGS COUNTY
 COMPARISON
 DECEMBER 31, 2013

ELECTIONS ZONING

PROPERTY TAXES
 LICENSE AND PERMITS
 STATE AID

HIGHWAY DISTRIBUTIO
 STATE REIMB- SOC SVC
 OTHER STATE AID

DEBT PROCEEDS
 INTEREST INCOME
 MISCELLANEOUS

COLLECTIONS TWP/CITY
 POLICE CONTRACT
 OTHER FEES

TOTAL REVENUE

SALARIES		3,600.00
PAYROLL TAXES/BENEF		
CONTRACT SERVICES		2,565.38

TRAVEL & TRAINING
 INSURANCE
 UTILITIES

DUES & SUBSCRIPTIONS		
OFFICE EXPENSE		1,038.61
SUPPLIES		

REPAIRS & MAINT		
PURCHASE SERVICE	7,103.79	
SOCIAL SVC- STATE		

ROAD COSTS		
EQUIPMENT		120.00
DEBT COSTS		

TOTAL EXPENSE	7,103.79	7,323.99
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NET

GRIGGS COUNTY
 COURTHOUSE REPORTING OPTIONS
 DECEMBER 31, 2013

	REVENUE	EXPENSE	NET
OPTION I- RECORD ALL IN GENERAL FUND			
GENERAL	539,275.57	794,955.80	(255,680.23)
LEASE BOND			-
BUILDING			-
EOC CENTER			-
TOTAL	539,275.57	794,955.80	(255,680.23)
BUILDING AUTHORITY	2,552,742.35	1,283,485.98	1,269,256.37
OPTION II- ESTABLISH SEPARATE FUND FOR BUILDING			
GENERAL		160,000.00	(160,000.00)
LEASE BOND		25,461.25	(25,461.25)
BUILDING	699,275.57	769,494.55	(70,218.98)
EOC CENTER			-
TOTAL	699,275.57	954,955.80	(255,680.23)
BUILDING AUTHORITY	2,552,742.35	1,283,485.98	1,269,256.37
OPTION III- SPLIT BUILDING COST			
GENERAL		160,000.00	(160,000.00)
LEASE BOND		25,461.25	(25,461.25)
BUILDING	699,275.57	289,369.33	409,906.24
EOC CENTER	-	480,125.22	(480,125.22)
TOTAL	699,275.57	954,955.80	(255,680.23)
BUILDING AUTHORITY	2,552,742.35	1,283,485.98	1,269,256.37
OPTION IV- COMBINE BUILDING AUTHORITY WITH COUNTY			
GENERAL	-	160,000.00	(160,000.00)
LEASE BOND			-
BUILDING			-
EOC CENTER	-	480,125.22	(480,125.22)
TOTAL	-	640,125.22	(640,125.22)
BUILDING AUTHORITY	2,552,742.35	899,040.99	1,653,701.36

GRIGGS COUNTY
COOPERSTOWN, NORTH DAKOTA

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

GRIGGS COUNTY

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GRIGGS COUNTY
LIST OF OFFICIALS
DECEMBER 31, 2013

Commissioners:	Ron Halvorson	Troy Olson
	Keith Monson	John Wakefield
	Ronnie Edland	Ron Dahl
	Dennis Halvorson	Dale Pederson
	Robert Johnson	Shawn Steffen
Auditor:	Cindy Anton	
Treasurer:	Connie Eslinger	
Sheriff:	Robert Hook	
County Recorder:	Janice Steffen	Kelly Vincent
States Attorney:	Marina Spahr	Jayme Tenneson

Harold J. Rotunda
Certified Public Accountant
INDEPENDENT AUDITOR'S REPORT

County Commission
Griggs County
Cooperstown, North Dakota

I have audited the accompanying modified cash basis financial statements of the governmental activities, discretely presented component units, each major fund and aggregate remaining fund information of Griggs County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County'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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with U.S. generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Griggs County as of December 31, 2013, and the changes in modified cash basis financial position and cash flows, where applicable, thereof for the year then ended, in conformity with U.S. generally accepted accounting principles.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. My opinion is not modified with respect to that matter.

Other Matters

U.S. generally accepted accounting principles require that the management discussion and analysis and budgetary comparison information on pages 4-9 and 31-34 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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. I have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County's basic financial statements. The accompanying schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on them.

West Fargo, North Dakota

June 11, 2014

405 West Main Avenue Box 816 West Fargo, ND 58078 Phone (701)281-0483 Cell 212-3908

GRIGGS COUNTY
COOPERSTOWN, NORTH DAKOTA

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Griggs County (County), I offer readers of the financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2013. I encourage readers to consider the information presented here in conjunction with additional information that I have furnished. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

* The assets of County exceeded its liabilities at the close of the most recent fiscal year by \$3,257,926 (Net Assets). Of this amount, \$2,110,536 (Unrestricted Net Assets) may be used to meet ongoing obligations.

* The County's total net assets increased by \$1,148,247 as a result of the current year's operation.

* The County's total revenues from all sources were \$4,093,680. Total expenses were \$2,954,434.

* At the close of the current fiscal year, The County's governmental funds reported combined ending fund balances of \$2,110,536, a net increase of \$262,282 in comparison with the prior year. The entire balance is available for spending through an unreserved fund balance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

These financial statements are organized so the reader can understand the County as a whole.

Government-Wide financial statements.

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or declining.

The Statement of Activities presents information showing how the County's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two groups: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of specific groups. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are not available to support the County.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. The County's net assets of \$3,257,926 are segregated into three categories. Invested in capital assets (net of related debt), restricted assets and unrestricted. Net assets invested in capital assets, net of related debt, represents 35% of the County's net assets. These assets are not available for future spending. Although the County investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets are not used to liquidate these liabilities. Restricted net assets represent 0% of the County's resources that are subject to external restrictions on how they may be used. Unrestricted net assets represent the remaining 65% of resources. The unrestricted net assets are available to meet the County's ongoing obligations.

	NET ASSETS	
	<u>2013</u>	<u>2012</u>
Assets		
Current and other assets	2,110,536	1,848,253
Capital assets (net of depreciation)	<u>1,309,539</u>	<u>467,529</u>
Total Assets	3,420,075	2,315,782
Liabilities		
Current Liabilities		
Long Term Liabilities	<u>162,149</u>	<u>206,103</u>
Total Liabilities	162,149	206,103
Net Assets		
Invested in Capital Assets Net	1,147,390	261,426
Restricted		
Unrestricted	<u>2,110,536</u>	<u>1,848,253</u>
Total Net Assets	3,257,926	2,109,679

Governmental activities decreased the County's net assets by \$1,148,246. Key elements of this increase are as follows:

	CHANGES IN NET ASSETS	
	<u>2013</u>	<u>2012</u>
Revenues		
Program Revenues:		
Charges for Services	210,481	214,441
Operating Grants and Contributions	723,727	625,542
Capital Grants and Contributions		
General Revenues		
Taxes	1,850,637	1,676,868
State Aid	622,607	607,069
Interest and Other Revenue	686,228	233,476
Total Revenues	4,093,680	3,357,396
Expenses		
General government	1,157,982	1,233,469
Public safety	305,336	330,134
Health and welfare	420,916	408,447
Highways and streets	975,805	1,209,969
Relief and charities		
Culture and recreation		
Economic development		
Other capital outlays		
Interest expense	988	3,229
Depreciation-Unallocated	84,407	72,444
Total Expenses	2,945,434	3,257,692
Increase in Net Assets	1,148,246	99,704

Property taxes constituted 45%, grants 18% and other revenues made up the remaining 37% of the total revenues of the governmental activities of the County for the 2013 fiscal year. general government comprises 39% of the County's governmental expenses, while support services account for 61%.

General Fund Budgetary Highlights

Differences between the original and final amended budget were relatively minor. Revenues were increased by \$0, and expenses were reduced by \$0. During the year, however, revenues exceeded the final budgetary estimates by \$ 94,610 and expenditures were less than the final budgetary estimate by \$70,273. The most significant variances were increased property tax revenues and lower than expected instructional costs.

Capital Asset and Debt administration

Capital Assets

As of December 31, 2013, the County had \$1,309,539 invested in capital assets. This investment includes land, buildings and improvements, equipment and vehicles, and construction in progress.

CAPITAL ASSETS (NET OF DEPRECIATION)

	<u>2013</u>	<u>2012</u>
Land and Land Improvements	14,710	14,710
Buildings and Improvements	3,635	5,882
Vehicles and Equipment	496,238	446,937
Construction in Progress	794,956	
Total	1,309,539	467,529

Long-Term Debt

At the end of the current fiscal year, the County had \$162,149 in outstanding debt. Of this amount, \$121,534 is long-term debt. The remaining \$40,615 is a current liability due within one year. The County decreased its existing debt obligation by \$43,954 from December 31, 2012.

OUTSTANDING GENERAL LONG-TERM DEBT

	<u>2013</u>	<u>2012</u>
Bonds Payable		
Notes Payable	138,998	160,817
Leases Payable	23,151	45,286
Total	<u>162,149</u>	<u>206,103</u>

Economic Factors and Next Year's Budget

In addition this County set the following long term objectives related to our operations.

1. This County will strive to maintain a salary and benefit package that attracts and retains the quality staff they have in the County.

While the current financial condition of the County is strong, careful planning and financial stewardship must be followed to ensure that stability remains in future years.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all their citizens, taxpayers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Cindy Anton, Auditor
Griggs County

GRIGGS COUNTY
 STATEMENT OF NET ASSETS- MODIFIED CASH BASIS
 DECEMBER 31,2013

COMPONENT
 UNITS

PRIMARY

ASSETS

Cash and investments	2,110,535.68	1,541,822.15
Accounts receivable		-
Taxes receivable		-
Intergovernmental receivable		-
Due from County Treasurer		-
Capital assets (net of accumulated depreciation)	1,309,539.04	1,015,743.63
Total Assets	3,420,074.72	2,557,565.78

LIABILITIES

Accounts Payable		-
Prepaid taxes		-
Deferred revenue		-
Long-term liabilities:		-
Due within one year:		-
Bonds payable		-
Notes payable	59,320.51	-
Due after one year:		-
Bonds payable		2,285,000.00
Notes payable	102,828.58	-
Accrued vacation		-
Total liabilities	162,149.09	2,285,000.00

NET ASSETS

Invested in capital assets, net of related debt	1,147,389.95	-
Restricted for:		-
Capital projects	-	-
Debt service	-	-
Unrestricted	2,110,535.68	272,565.78
Total net assets	3,257,925.63	272,565.78

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
STATEMENT OF ACTIVITIES- MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31,2013

	Program Revenues		Net (expense) Revenue & Changes in Net Assets		Component units
	Expenses	Charges for Services	Operating grants and Contribution	Governmental Activities	
Governmental Activities:					
General government	1,157,982.40			(1,157,982.40)	129,606.29
Public safety	305,335.74	57,500.04	25,922.24	(221,913.46)	
Health and welfare	420,916.21	8,398.78	42,894.00	(369,623.43)	
Highways	975,805.04	144,582.16	654,910.78	(176,312.10)	
Relief and charities				-	
Culture and recreation				-	
Economic development				-	
Other capital outlays	(0.00)			0.00	-
Interest expense	987.84			(987.84)	
Depreciation- Unallocated	84,406.68			(84,406.68)	
Total Governmental Activities	2,945,433.91	210,480.98	723,727.02	(2,011,225.91)	129,606.29
General Revenues					
Taxes:					
Property taxes, levied for general purposes				1,850,637.32	143,149.14
Property taxes levied for debt service					
Other tax revenue					
State aid not restricted to specific program				622,607.49	
Interest income				3,551.65	-
Licenses and permits				2,788.00	
Other revenue				679,887.93	45,928.03
Total General revenues				3,159,472.39	189,077.17
Change in Net Assets				1,148,246.48	59,470.88
Net Assets- January 1				2,109,679.15	213,094.90
Net Assets- December 31				3,257,925.63	272,565.78

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 BALANCE SHEET- GOVERNMENTAL FUNDS- MODIFIED CASH BASIS
 DECEMBER 31,2013

	GENERAL	HIGHWAY FUNDS	SOCIAL SERVICE FUND	SOCIAL SECURITY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and investments	275,403.56	1,346,514.07	72,418.64	1,542.58	414,656.83	2,110,535.68
Accounts receivable						-
Taxes receivable						-
Intergovernmental receivable						-
Due from County Treasurer						-
Total Assets	275,403.56	1,346,514.07	72,418.64	1,542.58	414,656.83	2,110,535.68
LIABILITIES						
Accounts Payable						-
Prepaid taxes						-
Deferred revenue						-
Total liabilities	-	-	-	-	-	-
FUND BALANCE						
Restricted for Capital Projects					214,494.00	214,494.00
Restricted for Debt Service					7,782.90	7,782.90
Restricted for General Government		1,346,514.07	72,418.64	1,542.58	192,379.93	1,612,855.22
Unassigned	275,403.56					275,403.56
Total fund balance	275,403.56	1,346,514.07	72,418.64	1,542.58	414,656.83	2,110,535.68

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
 SHEET TO THE STATEMENT OF NET ASSETS
 DECEMBER 31,2013

Total Fund Balances for Governmental Funds 2,110,535.68

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and are not reported in governmental funds

Cost of capital assets	2,093,564.29	
Less accumulated depreciation	784,025.25	
Net capital assets		1,309,539.04

Property taxes will be collected after year end, but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred revenues in the funds.

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities- both current and long-term are reported in the statement of net assets. Balances at June 30, 2004 are:

Accrued vacation payable	
Bonds payable	
Leases payable	(23,151.56)
Notes payable	(138,997.53)

Total Net Assets of Governmental Activities 3,257,925.63

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES- GOVERNMENTAL FUNDS- MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31,2013

	GENERAL	HIGHWAY FUNDS	SOCIAL SERVICE FUND	SOCIAL SECURITY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Property taxes	295,127.75	415,974.15	296,693.20	327,208.11	515,634.11	1,850,637.32
Intergovernmental	405,270.29	842,731.59	62,515.72	1,382.00	34,434.91	1,346,334.51
Charges for services	144,325.57	144,582.16	8,398.78		52,246.66	349,553.17
Interest and other	64,030.75	3,973.03	898.85	22,452.90	455,799.86	547,155.39
Total Revenues	908,754.36	1,407,260.93	368,506.55	351,043.01	1,058,115.54	4,093,680.39
Current:						
General government	570,273.96			373,022.55	225,560.89	1,168,857.40
Public safety	145,676.87				159,658.87	305,335.74
Health and welfare			392,935.76		38,530.14	431,465.90
Highways		907,633.44			186,464.62	1,094,098.06
Relief and charities						-
Economic development						-
Capital outlay	26,516.04		16,510.00		794,955.80	837,981.84
Debt Service						
Principal					23,562.26	23,562.26
Interest expense					-	-
Total Expenditures	742,466.87	907,633.44	409,445.76	373,022.55	1,428,732.58	3,861,301.20
Excess revenues (expenditures)	166,287.49	499,627.49	(40,939.21)	(21,979.54)	(370,617.04)	232,379.19
Other Financing Sources (Uses):						
Transfers in	9,000.00		310,000.00	20,000.00	299,000.00	638,000.00
Transfers out	(170,000.00)	(10,000.00)	(310,000.00)		(148,000.00)	(638,000.00)
Bond proceeds	13,393.00	-	16,510.00		-	29,903.00
Total other financing sources and u	(147,607.00)	(10,000.00)	16,510.00	20,000.00	151,000.00	29,903.00
Net change in fund balances	18,680.49	489,627.49	(24,429.21)	(1,979.54)	(219,617.04)	262,282.19
Fund balance- beginning	256,723.07	856,886.58	96,847.85	3,522.12	634,273.87	1,848,253.49
Fund balance- ending	275,403.56	1,346,514.07	72,418.64	1,542.58	414,656.83	2,110,535.68

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 RECONCILIATION OF GOVERNMENTAL STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31,2013

Net Change in Fund Balances- Total Governmental Funds 262,282.19

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year.

Current year capital outlay	926,416.84	
Current year depreciation expense	84,406.68	842,010.16

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	(29,903.00)
	73,857.13

Some revenues reported on the statement of activities are not reported as revenues in the governmental funds since they do not represent available resources to pay current expenditures. This consists of the decrease in taxes received

Change in Net Assets of Governmental Activities 1,148,246.48

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31,2013

AGENCY
FUNDS

ASSETS

Cash and investments	1,333,108.09
Accounts receivable	
Taxes receivable	
Intergovernmental receivable	
Due from County Treasurer	

Total Assets	1,333,108.09
--------------	--------------

LIABILITIES

Prepaid taxes	1,293,080.51
Due to Other Groups	40,027.58
Deferred revenue	

Total liabilities	1,333,108.09
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NET ASSETS

Total net assets	-
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The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 COMBINING STATEMENT OF NET ASSETS- COMPONENT UNITS- MODIFIED CASH BASIS
 DECEMBER 31,2013

	WATER RESOURCE	FAIR BOARD	JDA	BUILDING AUTHORITY	TOTAL
ASSETS					
Cash and investments	185,444.69	19,573.68	67,547.41	1,269,256.37	1,541,822.15
Accounts receivable					-
Taxes receivable					-
Intergovernmental receivable					-
Contract for deed					-
Capital assets (net of accumulated depreciation)				1,015,743.63	1,015,743.63
Total Assets	185,444.69	19,573.68	67,547.41	2,285,000.00	2,557,565.78
LIABILITIES					
Accounts Payable					-
Prepaid taxes					-
Deferred revenue					-
Long-term liabilities:					-
Due within one year:					-
Bonds payable					-
Notes payable					-
Due after one year:					-
Bonds payable				2,285,000.00	2,285,000.00
Notes payable					-
Total liabilities	-	-	-	2,285,000.00	2,285,000.00
NET ASSETS					
Invested in capital assets, net of related debt					-
Restricted for:					-
Capital projects					-
Debt service					-
Unrestricted	185,444.69	19,573.68	67,547.41	-	272,565.78
Total net assets	185,444.69	19,573.68	67,547.41	-	272,565.78

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
 COMBINING STATEMENT OF ACTIVITIES- COMPONENT UNITS- MODIFIED CASH BASIS
 YEAR ENDED DECEMBER 31,2013

	WATER RESOURCE	FAIR BOARD	JDA	BUILDING AUTHORITY	TOTAL
Expenditures					
General government	80,054.72	15,604.52	33,947.05		129,606.29
Public safety					-
Highways and streets					-
Economic development					-
Other capital outlays					-
Interest expense					-
Depreciation- Unallocated					-
					-
Total Expenditures	80,054.72	15,604.52	33,947.05	-	129,606.29
Revenue					
Property taxes	74,427.75	11,033.95	57,687.44		143,149.14
Intergovernmental	-				-
Charges for services	-				-
Miscellaneous	32,863.55	13,006.79	57.69		45,928.03
Interest income	-				-
					-
					-
Total Revenues	107,291.30	24,040.74	57,745.13	-	189,077.17
Change in Net Assets	27,236.58	8,436.22	23,798.08	-	59,470.88
Net Assets- January 1	158,208.11	11,137.46	43,749.33	-	213,094.90
Net Assets- December 31	185,444.69	19,573.68	67,547.41	-	272,565.78

The accompanying notes are an integral part of these financial statements.

GRIGGS COUNTY
COOPERSTOWN, NORTH DAKOTA

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Griggs County (County) have been prepared in conformity with the modified cash basis. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

The accompanying financial statements present the activities of the County. The County has considered all potential component units for which the County is financially accountable and other organizations for which the nature and significance of their relationships with the County such that exclusion would cause the County's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. This criteria includes appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

Based on these criteria, there are four component units: Water Resource District, Job Development Authority, Building Authority, and Fair Board.

B. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

Government-wide statements: The statement of net assets and the statement of activities display information about the primary government, the County. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

GRIGGS COUNTY

Notes to Financial Statements- Continued

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds including its fiduciary funds. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental fund:

General Fund. The General Fund is the primary operating fund of the County and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Highway- The Highway fund is used to account for highway activity for the County. Primary revenue sources are taxes and state aid.

Social service- The Social Service fund is used to account for health and welfare activity for the County. Primary revenue sources are taxes and state aid.

Social Security- The Social Security fund is used to account for payroll taxes and technology costs for the County. Primary revenue sources are taxes.

The County also reports the following fund types:

Agency Funds. These funds account for assets by the County in a custodial capacity as an agent on behalf of others. The County's agency fund is used to account for various deposits of other governments' funds.

GRIGGS COUNTY
Notes to Financial Statements- Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements. In the government-wide Statement of Net Assets and the Statement of Activities, activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the modified cash basis of accounting, is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

In the government-wide Statement of Net Assets and the Statement of Activities, activities are presented using a modified cash basis of accounting. This basis of accounting recognizes assets, liabilities, net assets/fund equity, revenues and expenditures when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

GRIGGS COUNTY

Notes to Financial Statements- Continued

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, and then by general revenues.

All governmental funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

D. Budgets

Based upon available financial information and requests by the department heads, the commission and auditor prepares the County budget. The budget is prepared for the general and special revenue funds with tax levies on the modified cash basis of accounting. The budget includes the proposed expenditures and the means of financing them. All annual appropriations lapse at year-end.

County taxes must be levied by the governing board on or before the fifteenth day of August. The taxes levied must be certified to the county auditor by October 1. The governing body of the County may amend its tax levy and budget for the current fiscal year on or before the tenth day of October of each year, but the certification must be filed with the county auditor by October 10. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.

E. Cash and Investments

Cash includes amounts in demand deposits and money market accounts. Deposits must either be deposited with the Bank of North Dakota or in other financial institution situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the uninsured balance.

GRIGGS COUNTY

Notes to Financial Statements- Continued

State statutes authorize the County to invest in:

(1) Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of Congress. (2) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are the type listed above. (3) Certificates of Deposit fully insured by the federal deposit insurance corporation or the state. (4) Obligations of the state. Investments consist of certificates of deposits stated at cost.

F. COMPENSATED ABSENCES

Vested or accumulated vacation leave is reported in government-wide statement of net assets. Compensation for unused vacation leave will be granted for all 12 month employees upon termination of employment with the County based on the current rate of pay.

G. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Net estimated historical cost was used to value the majority of assets acquired prior to January 1, 2007. Prior to January 1, 2007, governmental funds' infrastructure assets were not capitalized. Donated capital assets are recorded at estimated fair market value at the date of donation.

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the County is depreciated using the straight line method over the following estimated useful lives:

Permanent Buildings	50
Equipment	10

GRIGGS COUNTY
Notes to Financial Statements- Continued

H. Long-Term Obligations

In the government-wide financial statements, long term debt and other long term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums, discounts and issuance costs are recognized in the current period since the amounts are not material.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

I. Fund Balance

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County council-the County's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

GRIGGS COUNTY

Notes to Financial Statements- Continued

Assigned - This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but are neither restricted nor committed. The council has the authority to assign amounts to be used for specific purposes.

Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the County's preference is to first use restricted resources, then unrestricted resources-committed, assigned, and unassigned-in order as needed.

The council has set a General Fund minimum fund balance target at 10% of expenditures and recurring transfers.

J. Interfund Transactions

In the governmental fund statements, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. In the government-wide financial statements, interfund transactions have been eliminated.

NOTE 2: LEGAL COMPLIANCE - BUDGETS
BUDGET AMENDMENTS

The board amended the County budget for 2013 as follows:

	Original Budget	Amendment	Amended Budget
Revenue			
General	577,599	50,041	750,205
Highway	942,222	143,809	1,086,031
Social service	375,425	129,487	504,912

GRIGGS COUNTY
Notes to Financial Statements- Continued

EXPENDITURES OVER APPROPRIATIONS

The County did not overspend any Fund Budgets. No remedial action is required.

NOTE 3 DEPOSITS AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk is risk associated with the failure of a depository financial institution to recover its deposits or collateralized securities that are in the possession of outside parties. The County does not have a formal policy that addresses custodial credit risk for deposits. However, in accordance with state statutes, the County maintains deposits at those depository banks and savings and loans authorized by the County, all of which are covered by federal deposit insurance. These statutes also require that the deposits be protected by insurance, collateral or surety bond. The fair value of the collateral pledged must be equal to or greater than 110% of the deposits not covered by insurance or bonds. As of December 31, 2013, the County's deposits were either fully insured or properly collateralized, and have no custodial risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt securities will adversely affect the fair value of an investment. The price of debt security typically moves in the opposite direction of the change in interest rate. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to potential fair value losses arising from future changes in interest rates. As of December 31, 2013, the County had no debt securities investments.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County does not have a formal investment policy that specifically addresses credit risk. As of December 31, 2013, the County had no debt securities investments.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have an investment policy that specifically addresses concentrations of credit risk in a single issuer. As of December 31, 2013, the County had no debt securities investments.

GRIGGS COUNTY

Notes to Financial Statements- Continued

NOTE 4: TAXES RECEIVABLE

Taxes receivable represents the past five years of uncollected current and delinquent taxes. No allowance has been established for uncollectible taxes receivable.

The county treasurer acts as and agent to collect property taxes levied in the county for all taxing authorities. Any material tax collections are distributed after the end of each month.

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1 and may be paid in two installments. The first installment includes one-half of the real estate taxes and all the special assessments and the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A 5% discount on property taxes is allowed if all taxes and special assessments are paid by February 15. After the due dates, the bill becomes delinquent and penalties are assessed.

Most property owners choose to pay property taxes and special assessments in a single payment on or before February 15 and receive the discount on the property taxes.

NOTE 5: ACCOUNTS RECEIVABLE

Accounts receivable consists of amounts on open account from organizations for goods and services furnished by the County. No allowance has been established for uncollectible accounts.

NOTE 6: INTERGOVERNMENTAL RECEIVABLE

Intergovernmental receivables consist of reimbursements due for expenses in the operation of various programs. These amounts consist of a mix of State and Federal dollars.

GRIGGS COUNTY
Notes to Financial Statements- Continued

NOTE 7: CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2013:

	Balance January 1	Increases	Decreases	Balance December 31
Land	14,710			14,710
Construction in progress		794,956		794,956
Bldgs and Improvements	145,710			145,710
Vehicles	520,542	53,901		574,443
Equipment	486,185	77,560		563,745
Total	1,167,147	926,417		2,093,564
Less accumulated depreciation for:				
Buildings & Improve	139,828	2,247		142,075
Vehicles	300,593	39,091		339,684
Equipment	259,198	43,068		302,266
Total Accumulated Dep	699,619	84,406		784,025
Net	467,529			1,309,539

Depreciation Expense was charged to functions/programs of the County as follows:

Governmental Activities:	
Unallocated	84,406
Total Dep Exp-Gov Activities	84,406

NOTE 8: ACCOUNTS PAYABLE

Accounts payable consists of amounts on open account for goods and services received prior to December 31 and chargeable to the appropriations for the year then ended, but paid for subsequent to that date.

NOTE 9: LONG-TERM DEBT

Changes in Long-Term Liabilities - During the year ended December 31, 2013, the following changes occurred in liabilities reported in long-term debt:

	Payable 2012	Increases	Decreases	Payable Due Within 2013	Due Within One Year
Bonds Payable					
Notes payable	160,817	29,903	51,722	138,998	32,496
Leases payable	45,286		22,135	23,151	23,151
TOTAL	206,103	29,903	73,857	162,149	

GRIGGS COUNTY

Notes to Financial Statements- Continued

Debt payable at December 31, 2013, is comprised of the following individual issues:

NOTES PAYABLE

Notes payable to Sheyenne Financial Bank, due in annual installments of \$6,824, including interest at 3.25% through October 2015.	13,393
Notes payable to Farmers & Merchants Bank, due in monthly installments of \$481, including interest at 3.00%, through October 2016.	14,761
Notes payable to Farmers & Merchants Bank, due in annual installments of \$10,823, including interest at 3.1%, through October 2016.	30,528
Notes payable to Farmers & Merchants Bank, due in annual installments of \$7,746, including interest at 3.5%, through October 2016.	28,122
Notes payable to Citizens State Bank, due in annual installments of \$12,097, including interest at 5%, through May 2018.	<u>52,194</u> 138,998

The County is obligated to the following capital lease and note payable agreements:

at December 31, 2013 are shown below:

2014	24,215	45,493
2015		45,493
2016		36,746
2017		12,097
2018		<u>11,871</u>
	<u>24,215</u>	151,700
Less amount representing interest	<u>1,064</u>	<u>12,702</u>
Principal balance remaining	23,151	138,998

NOTE 10: TRANSFERS

The County transfers from the Social service fund to the Human service fund- \$260,000.

GRIGGS COUNTY
Notes to Financial Statements- Continued

NOTE 11: PENSION PLANS

North Dakota Public Employees Retirement System

The County contributes to the North Dakota Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Dakota. PERS provides for retirement, disability and survivor benefits to plan members and beneficiaries. Benefit and contribution provisions are administered in accordance with chapter 54-52 of the North Dakota Century Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to ND PERS, 400 E Broadway, Suite 505, PO Box 1214, Bismarck, North Dakota, 58502-1214.

Plan members are required to contribute 4 % of their annual covered salary and the County is required to contribute 5.12% of the employee's salary. The County had agreed to pay 100% of the member assessments in lieu of a salary increase. The contribution requirements of plan members and the County are established and may be amended by the State legislature. The County's contributions to PERS for the fiscal years ending December 31, 2013, 2012, and 2011 were \$121,607, \$122,861, and \$79,327, respectively, equal to the required contributions for the year.

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986 state agencies and political subdivisions of the State of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDIRF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The County pays an annual premium to NDIRF for its general liability and automobile insurance coverage. The coverage by NDIRF is limited to losses of one million dollars per occurrence.

The State Bonding Fund currently provides the County with blanket fidelity bond coverage in the amount of \$1,000,000 for its employees. The State Bonding fund does not currently charge any premium for this coverage.

The County has workers compensation with the Workforce, Safety and Insurance and purchases commercial insurance for personal property, building, inland marine, and boiler and machinery.

GRIGGS COUNTY
 BUDGETARY COMPARISON SCHEDULE- MODIFIED CASH BASIS
 GENERAL FUND
 YEAR ENDED DECEMBER 31,2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
Property taxes	296,325.00	296,325.00	295,127.75	(1,197.25)
Intergovernmental	341,281.00	341,281.00	405,270.29	63,989.29
Charges for services	138,838.00	138,838.00	144,325.57	5,487.57
Interest and other	37,700.00	37,700.00	64,030.75	26,330.75
Total Revenues	814,144.00	814,144.00	908,754.36	94,610.36
Current:				
General government	649,109.75	649,109.75	570,273.96	78,835.79
Public safety	137,114.00	137,114.00	145,676.87	(8,562.87)
Health and welfare				-
Highways				-
Relief and charities				-
Economic development				-
Capital outlay				-
Debt Service				-
Principal				-
Interest expense				-
Total Expenditures	786,223.75	786,223.75	715,950.83	70,272.92
Excess revenues (expenditures)	27,920.25	27,920.25	192,803.53	164,883.28
Other Financing Sources (Uses):				
Transfers in			9,000.00	9,000.00
Transfers out			(170,000.00)	(170,000.00)
Bond proceeds				
Total other financing sources and u	-	-	(161,000.00)	(161,000.00)
Net change in fund balances	27,920.25	27,920.25	31,803.53	3,883.28
Net Assets- July1	256,723.07	256,723.07	256,723.07	-
Net Assets- June 30	284,643.32	284,643.32	288,526.60	3,883.28

Note 1. Budgets are prepared on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. All appropriations lapse at year end. Encumbrance accounting is not utilized by the County. The budget is adopted through formal approval by the Commission. Any revisions to the budget must be approved by the Commission.

GRIGGS COUNTY
 BUDGETARY COMPARISON SCHEDULE- MODIFIED CASH BASIS
 HIGHWAY FUND
 YEAR ENDED DECEMBER 31,2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
Property taxes	428,080.00	428,080.00	415,974.15	(12,105.85)
Intergovernmental	401,131.00	401,131.00	842,731.59	441,600.59
Charges for services	135,000.00	135,000.00	144,582.16	9,582.16
Interest and other	-	-	3,973.03	3,973.03
Total Revenues	964,211.00	964,211.00	1,407,260.93	443,049.93
Current:				
General government				-
Public safety				-
Health and welfare				-
Highways	1,055,615.00	1,154,888.00	907,633.44	247,254.56
Relief and charities				-
Economic development				-
Capital outlay				-
Debt Service				-
Principal				-
Interest expense				-
Total Expenditures	1,055,615.00	1,154,888.00	907,633.44	247,254.56
Excess revenues (expenditures)	(91,404.00)	(190,677.00)	499,627.49	690,304.49
Other Financing Sources (Uses):				
Transfers in			-	-
Transfers out	-	-	(10,000.00)	(10,000.00)
Bond proceeds				
Total other financing sources and u	-	-	(10,000.00)	(10,000.00)
Net change in fund balances	(91,404.00)	(190,677.00)	489,627.49	680,304.49
Net Assets- July1	856,886.58	856,886.58	856,886.58	-
Net Assets- June 30	765,482.58	666,209.58	1,346,514.07	680,304.49

Note 1. Budgets are prepared on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. All appropriations lapse at year end. Encumbrance accounting is not utilized by the County. The budget is adopted through formal approval by the Commission. Any revisions to the budget must be approved by the Commission.

GRIGGS COUNTY
 BUDGETARY COMPARISON SCHEDULE- MODIFIED CASH BASIS
 SOCIAL SERVICE FUND
 YEAR ENDED DECEMBER 31,2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
Property taxes	302,824.00	302,824.00	296,693.20	(6,130.80)
Intergovernmental	81,400.00	81,400.00	62,515.72	(18,884.28)
Charges for services	43,400.00	43,400.00	8,398.78	(35,001.22)
Interest and other			898.85	898.85
Total Revenues	427,624.00	427,624.00	368,506.55	(59,117.45)
Current:				
General government				-
Public safety				-
Health and welfare	445,415.00	445,415.00	392,935.76	52,479.24
Highways				-
Relief and charities				-
Economic development				-
Capital outlay	-	-	16,510.00	(16,510.00)
Debt Service				-
Principal				-
Interest expense				-
Total Expenditures	445,415.00	445,415.00	409,445.76	35,969.24
Excess revenues (expenditures)	(17,791.00)	(17,791.00)	(40,939.21)	(23,148.21)
Other Financing Sources (Uses):				
Transfers in	300,000.00	300,000.00	310,000.00	10,000.00
Transfers out	(300,000.00)	(300,000.00)	(310,000.00)	(10,000.00)
Bond proceeds			16,510.00	
Total other financing sources and u	-	-	16,510.00	-
Net change in fund balances	(17,791.00)	(17,791.00)	(24,429.21)	(23,148.21)
Net Assets- July1	96,847.85	96,847.85	96,847.85	-
Net Assets- June 30	79,056.85	79,056.85	72,418.64	(23,148.21)

Budgets are prepared on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. All appropriations lapse at year end. Encumbrance accounting is not utilized by the County. The budget is adopted through formal approval by the Commission. Any revisions to the budget must be approved by the Commission.

GRIGGS COUNTY
 BUDGETARY COMPARISON SCHEDULE- MODIFIED CASH BASIS
 SOCIAL SECURITY FUND
 YEAR ENDED DECEMBER 31,2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE
Property taxes	338,270.00	338,270.00	327,208.11	(11,061.89)
Intergovernmental	1,300.00	1,300.00	1,382.00	82.00
Charges for services	-	-	-	-
Interest and other	22,850.00	22,850.00	22,452.90	(397.10)
Total Revenues	362,420.00	362,420.00	351,043.01	(11,376.99)
Current:				
General government	349,400.00	373,023.00	373,022.55	0.45
Public safety				-
Health and welfare				-
Highways				-
Relief and charities				-
Economic development				-
Capital outlay				-
Debt Service				-
Principal				-
Interest expense				-
Total Expenditures	349,400.00	373,023.00	373,022.55	0.45
Excess revenues (expenditures)	13,020.00	(10,603.00)	(21,979.54)	(11,376.54)
Other Financing Sources (Uses):				
Transfers in			20,000.00	20,000.00
Transfers out			-	-
Bond proceeds				
Total other financing sources and u	-	-	20,000.00	20,000.00
Net change in fund balances	13,020.00	(10,603.00)	(1,979.54)	8,623.46
Net Assets- July1	3,522.12	3,522.12	3,522.12	-
Net Assets- June 30	16,542.12	(7,080.88)	1,542.58	8,623.46

Budgets are prepared on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with U.S. generally accepted accounting principles. All appropriations lapse at year end. Encumbrance accounting is not utilized by the County. The budget is adopted through formal approval by the Commission. Any revisions to the budget must be approved by the Commission.

GRIGGS COUNTY
 FUND EQUITY
 DECEMBER 31, 2013
 FUND

	BALANCE 12-31-12	REVENUE	EXPENSE	TRANSFERS IN(OUT)	BALANCE 12-31-13
1000 GENERAL	256,723.07	922,147.36	742,466.87	(161,000.00)	275,403.56
2110 FEDERAL AID ROADS	476,686.44	330,223.25	133,852.70		673,056.99
2130 COUNTY ROAD	24,084.39	433,514.83	348,507.87		109,091.35
2150 HIGHWAY TAX	356,115.75	643,522.85	425,272.87	(10,000.00)	564,365.73
2153 PERMITS	1,676.00	2,385.00	1,000.00		3,061.00
COURTHOUSE	-	409,275.57	794,955.80	290,000.00	(95,680.23)
2160 COUNTY LOAN	7,782.90	44,195.04	23,562.26	(27,000.00)	1,415.68
2170 R-TAX	11,075.34	2,336.00	-		13,411.34
2180 911/WIRELESS	64,259.12	52,246.66	34,507.81		81,997.97
2190 FLOOD 2005	0.00				0.00
2191 FLOOD 2011	186,664.41		147,235.13		39,429.28
2195 FLOOD 2009	27,829.89		3,775.27		24,054.62
2210 SOCIAL SERVICE	12,662.71	70,580.83	370,251.27	310,000.00	22,992.27
2215 HUMAN SERVICE	75,574.63	313,106.67	39,170.86	(310,000.00)	39,510.44
2220 HUMAN SERVICE II	8,610.51	1,329.05	23.63		9,915.93
2905 COPS GRANT	18,000.00		-	(18,000.00)	-
2910 EMERGENCY	87,582.83	89,115.12	35,454.22	(78,000.00)	63,243.73
2915 DOCUMENT PRESERVATIC	8,715.81	5,226.38			13,942.19
2920 VETERANS SERVICE	2,661.72	9,844.02	9,701.62		2,804.12
2925 COUNTY VICTIM ADV	11,293.96	1,225.00	177.75		12,341.21
2930 OASIS & FOASI	3,522.12	351,043.01	373,022.55	20,000.00	1,542.58
2954 COUNTY SHARE SPECIALS	1,448.74	14,480.37	9,933.86		5,995.25
2960 COUNTY AGENT	32,829.07	69,856.26	59,840.12		42,845.21
2961 COUNTY AGENT SPECIAL	797.76	382.68	377.75		802.69
2962 CHEMICAL HAZARD	2,645.50	500.00			3,145.50
2970 WEED CONTROL	66,579.86	42,617.57	24,639.38		84,558.05
2971 LEAFY SPURGE	1,415.38				1,415.38
2980 REGIONAL CORRECTION	40,423.29	169,124.17	159,658.87	9,000.00	58,888.59
2985 CD TRUST	12,000.00				12,000.00
2991 INSURANCE RESERVE	40,111.00	63,138.59	43,145.89	(25,000.00)	35,103.70
8016 FLOOD CONTROL	3,843.59	889.50			4,733.09
8022 HISTORICAL SOCIETY	15.26	3,707.37	3,695.72		26.91
8024 HEALTH DISTRICT	179.59	38,630.56	38,530.14		280.01
8025 SENIOR CITIZENS	4,442.85	38,939.68	38,540.99		4,841.54
	1,848,253.49	4,123,583.39	3,861,301.20	-	2,110,535.68
2992 TAX 125	343.91	127,326.87	127,616.89		53.89
8001 STATE TAX	55.53	14,787.15	14,743.67		99.01
8002 ADVANCE TAXES	752.92	19,731.40	18,419.41		2,064.91

GRIGGS COUNTY
 FUND EQUITY
 DECEMBER 31, 2013
 FUND

	BALANCE	REVENUE	EXPENSE	TRANSFERS	BALANCE
	12-31-12			IN(OUT)	12-31-13
8004 PREPAID REAL ESTATE	1,496,699.65	1,293,080.51	1,496,699.65		1,293,080.51
8005 PAID UNDER PROTEST	-	6,324.08	4,293.18		2,030.90
8007 MOBILE HOMES	-				-
8009 GARRISON CONSERVANCY	61.11	17,423.96	17,377.34		107.73
8010 STATE FINES & FORFEITS	-				-
8018 CMCIR	1.52	72,011.56	71,507.73		505.35
8013 DISPLACED HOMEMAKER	-	315.00	315.00		-
8014 CMC DISTRICT	305.64	72,817.54	72,584.59		538.59
8015 EMERGENCY MEDICAL	93.31	14,561.26	14,546.86		107.71
8020 COUNTY FAIR	308.24	11,122.70	11,050.44		380.50
8021 SOIL CONSERVATION	64.79	17,354.24	17,305.88		113.15
8023 JDA	210.50	57,971.82	57,751.45		430.87
8029 STATE INDIGENT DEFENSE	-				-
8039 BOOKMOBILE	187.82	65,075.42	64,962.79		300.45
8041 COMMUNITY SERVICE	-				-
8080 CIVIL FILING FEES	-				-
8081 CRIMINAL ADMINISTRATI	0.00				0.00
8082 CLERK OF COURT SPECIAL	0.00				0.00
8083 SUPPLEMENTAL	-				-
8084 BOND FORFEITURES	-				-
8085 GAME & FISH	3,172.00	13,783.00	16,492.00		463.00
8086 CIVIL LEGAL SERVICES	-				-
8088 DISTRICT COURT	13,055.59	(4,293.30)			8,762.29
8089 INDIGENT DEFENCE RECO	-				-
8139 CITY OF COOPERSTOWN	3,238.98	591,495.16	588,309.82		6,424.32
8140 CITY OF HANNAFORD	254.18	21,972.52	22,076.99		149.71
8141 CITY OF BINFORD	271.89	12,925.02	13,141.00		55.91
8201 COOPERSTOWN PARK DIS	421.70	32,541.56	32,374.89		588.37
8202 HANNAFORD PARK DISTR	11.59	1,455.70	1,456.44		10.85
8203 BINFORD PARK DISTRICT	24.38	1,182.45	1,201.68		5.15
8301 GRIGGS COUNTY CENTRA	6,557.16	1,319,271.16	1,312,396.77		13,431.55
8304 BARNES COUNTY NORTH	798.82	49,391.00	50,189.82		-
8306 DAKOTA PRAIRIE	61.76	56,161.05	56,138.98		83.83
8308 FINLEY	-	21,100.71	21,100.71		-
8310 HOPE	-	34,792.44	34,792.44		-
8311 MIDKOTA	1,305.07	506,948.76	507,008.35		1,245.48
8401 BROADVIEW TWP	-	34,268.92	34,245.89		23.03
8402 SVERDRUP TWP	-	45,164.78	45,164.78		-
8403 WASHBURN TWP	2.14	47,179.22	47,148.52		32.84
8404 ROMNESS TWP	-	41,147.58	41,147.58		-

GRIGGS COUNTY
 FUND EQUITY
 DECEMBER 31, 2013
 FUND

	BALANCE 12-31-12	REVENUE	EXPENSE	TRANSFERS IN(OUT)	BALANCE 12-31-13
8405 LENORA TWP	10.00	41,682.77	41,692.77		(0.00)
8406 GREENFIELD TWP	118.72	50,242.93	50,263.62		98.03
8407 BALL HILL TWP	93.56	45,679.11	45,709.37		63.30
8408 COOPERSTOWN TWP	238.49	44,083.41	44,135.73		186.17
8409 TYROL TWP	193.44	44,534.39	44,431.65		296.18
8410 PILOT MOUND TWP	69.79	37,918.11	37,946.46		41.44
8411 BARTLEY TWP	-	44,105.40	43,531.96		573.44
8412 HELENA TWP	7.31	42,247.36	42,196.02		58.65
8413 CLEARFIELD TWP	1.67	37,151.03	37,157.51		(4.81)
8414 ADDIE TWP	214.20	37,930.86	37,969.17		175.89
8415 WILLOW TWP	-	33,159.89	33,127.62		32.27
8416 DOVER TWP	115.80	42,497.74	42,613.54		-
8417 MABEL TWP	112.29	58,671.38	58,777.45		6.22
8418 KINGSLEY TWP	27.66	37,523.08	37,620.56		(69.82)
8419 BRYAN TWP	-	37,745.95	37,745.95		-
8420 ROSENDAL TWP	0.00	34,967.94	34,967.94		-
8501 COOPERSTOWN AMB		2.95	2.95		-
8610 GRIGGS CTY WRD	244.51	74,075.59	73,889.23		430.87
8701 ANETA FIRE	12.47	3,287.08	3,299.55		(0.00)
8702 BINFORE FIRE	53.98	8,047.77	8,044.48		57.27
8703 GLENFIELD FIRE	14.65	4,867.75	4,881.56		0.84
8704 MCVILLE FIRE	0.00	1,932.05	1,925.79		6.26
8705 TOLNA FIRE	15.75	214.92	164.68		65.99
8706 WIMBLEDON FIRE	35.42	2,295.16	2,330.58		-
					-
	1,529,839.91	5,381,255.86	5,577,987.68	-	1,333,108.09
	3,378,093.40	9,504,839.25	9,439,288.88	-	3,443,643.77

Deputy Sheriff Position Options

#1 Shared Position with Steele County:

Salary, Fringe & Related Employee Costs..... \$48,000.00*

Griggs \$24,000.00* Steele \$24,000.00*

Griggs & Steele Counties will split ancillary costs (fuel, repairs, uniforms & etc) 50 / 50 with in current budget amounts for 2014.

Spoke with Sheriff Beckman on 6/11/2014, Steele County would like a written offer of a joint agreement to share a Deputy Sheriff & an explanation of splitting the costs. They would also be happy to work with us under the COPS Grant again.

The day to day management of the joint contract would be the responsibility of the two County Sheriffs to agree on as in the last contract / agreement.

#2 COPS Grant for FY2014:

COPS Grant is available again for 3 years funding at 75% federal and local match of 25% with Applications Due June 23rd, 2014. There would again be a fourth year of retention that would be 100% local funding. (If in contract with Steele County, that cost would 50% for each County @ \$24,000*)

Under the COPS Grant, the Federal Share of Funding for the 3 years would be approximately \$105,000.00* or \$35,000.00* year.

Local Share/Match would be \$36,000.00* or (\$12,000.00* year)

If we are in contract with Steele Count the amount for the employee costs would be \$6,000.00* year for first 3 years under the COPS Grant and 4th year at \$24,000* with adjustments for any increases in local salary amounts or fringe costs.

#3 Cut Position: By way of a resignation, retirement or forced lay-off.

*Estimated numbers based off current salary & benefits for Griggs County



0 6: 00: 00 00 11:59 01: 1:00:00

RE: 2014 COPS Hiring Program (CHP) Application Period – NOW OPEN!

Message

Office of Community Oriented Policing Services (COPS)

Thu, May 22, 2014 at 10:22

<copsusdoj@service.govdelivery.com>

AM

Reply-To: copsusdoj@service.govdelivery.com

To: robert.hook@griggscountynd.gov



May 22, 2014

Dear Colleague:

I am pleased to announce that **the application period for the 2014 COPS Hiring Program (CHP) is now open**. Applications for this year's CHP solicitation must be complete and submitted by **7:59 PM, EDT on Monday, June 23, 2014**, in order to receive consideration. CHP is a competitive grant program that provides funding directly to law enforcement agencies having primary law enforcement authority to impact their community policing capacity and problem solving efforts.

Under Fiscal Year (FY) 2014 CHP, awardees may receive up to 75 percent of the approved entry-level officer salary and fringe benefit costs, with a minimum 25 percent local cash match requirement and a maximum federal share of \$125,000 per officer position over a three-year grant period. Grant funds may be used to hire new, full-time sworn officer positions, to rehire officers who have been laid off, or to rehire officers who are scheduled to be laid off on a specific future date as a result of local budget cuts. As in the past, **CHP requires that each position awarded be retained with local funds for a minimum of 12 months at the conclusion of 36 months** of federal funding for each position. Applicants must also use awarded CHP funding to supplement (increase) state, local and or Bureau of Indian Affairs funds that otherwise would have been dedicated to sworn officer positions in the absence of the grant. FY 2014 CHP funding is limited, and all awards are subject to the availability of appropriated funds and any modifications or additional requirements that may be imposed by law. **For detailed information on CHP program requirements, application instructions, FAQs and more, please visit the CHP page on the COPS website at www.cops.usdoj.gov/Default.asp?Item=2367.**

Please note that applications for this program must be submitted in two parts. First, applicants must apply online via www.grants.gov to complete the SF-424, the government-wide standard form required for competitive grant application packages. Once the SF-424 has been submitted, you will receive an e-mail with instructions on completing the second part of the CHP application through the COPS Office Online Application System, found on the COPS Office website at www.cops.usdoj.gov through the "Account Access" link in the upper right hand corner.

We thank you for your time and cooperation during the CHP application review process. If you have questions about completing a 2014 CHP application, please contact the COPS Office Response Center at 1.800.421.6770.

Sincerely,



Ronald L. Davis
Director

Highlights of the FY2014 COPS Hiring Program

School Resource Officers (SRO)

Applicants who select “School Based Policing through School Resource Officers” as a problem area will receive additional consideration for CHP funding. Applicants requesting officer position(s) in order to deploy SROs must deploy **all** their officer positions as SROs. If your agency requests officer position(s) to deploy as SROs, you must select “School Based Policing through School Resource Officers” as your community policing problem area in Section 6B of the online application. CHP grantees who use CHP funding to deploy SROs will also be required to submit to the COPS Office the contact information for each school partner where they intend to deploy the SROs, and to provide a Memorandum of Understanding between the CHP grantee and the school partner.

Please note that the COPS Office requires that the officer(s) deployed into the SRO position(s) spend a minimum of 75 percent of their time in and around primary and/or secondary schools, working on youth-related activities. There must be an increase in the level of community policing activities performed in and around primary and/or secondary schools as a result of the grant.

Homicide and Gun Violence

The COPS Office supports the Attorney General’s priority goal of reducing violent crime, especially if gun related. Applicants who choose “Homicide” or “Gun Violence” as their community policing problem area in Section 6B of their 2014 CHP application will receive additional consideration for CHP funding.

Homeland Security

Applicants who select “Homeland Security” as a problem area will receive additional consideration for CHP funding. This problem area includes protecting critical infrastructures, information/intelligence problems, and other homeland security problems.

Trust Problems

Applicants who select “Trust Problems” as a problem area will receive additional consideration for CHP funding. This problem area includes issues of fairness and impartiality, transparency problems, respect problems, and other trust-related problems.

Please note: CHP grantees who choose one of the community policing problem areas listed above will not be allowed to change it post-award.

Additional consideration may also be given for the following:

- Applicants who have experienced an unanticipated catastrophic event. Applicants indicating that they have experienced an unanticipated catastrophic event will be required to submit an attachment documenting the event or incident as part of their application.
- Applicants that have a neighborhood or other geographic area designated as a Promise Zone as part of the President's Promise Zone Initiative.
- Applicants who commit to hire at least one military veteran. These military veterans may be in any of the three hiring categories; new hire, rehire or rehire scheduled to be laid off. The COPS Office defines a military veteran as someone "who served on active duty for a period of at least 180 days, any part of which occurred beginning on or after September 11, 2001, to the present, and who has been discharged or released from active duty in the armed forces under honorable conditions."

Additional details about these and other FY2014 CHP requirements can be found in the program's Application Guide (instructions), available to your agency at http://cops.usdoj.gov/pdf/2014AwardDocs/CHP/2014_CHP_AppGuide.pdf; frequently asked questions are also available and can be found at <http://cops.usdoj.gov/pdf/2014AwardDocs/CHP/2014-CHP-FAQs-meth.pdf>.

Preparing Your Application

The COPS Office wants to ensure that your agency has sufficient time to complete your CHP application; we strongly recommend that your agency begin preparations for your application at this time. To minimize delays in submitting your application, please take some time now to address the following:

- It is strongly recommended that applicants register immediately on www.grants.gov. For instructions on how to register with Grants.gov please visit <http://www.grants.gov/documents/19/18243/GrantsGovApplicantUserGuide.pdf/0ed6bbba-3b87-4600-8449-4bb1603b4e70>. In addition, applicants are strongly encouraged to complete the SF-424 as quickly as possible. For technical assistance with submitting the SF-424, call the Grants.gov Contact Center at 1.800.518.4726 or e-mail support@grants.gov.
- Visit the "Account Access" portion of the COPS Office web site at www.cops.usdoj.gov to determine if your agency currently has an active online account and/or how to create one. Please note that the COPS Agency Portal ("Account Access") has recently been modified. Answers to frequently asked questions regarding the COPS Agency Portal can be found at: www.cops.usdoj.gov/Default.asp?Item=2566 or by contacting the COPS Office Response Center at 1.800.421.6770. Note: For best results with the COPS website, we recommend Internet Explorer versions 9, 10, or 11. When using Internet Explorer 11 users should add the COPS Office website to the Compatibility View settings in the browser by following <http://www.cops.usdoj.gov/pdf/Compatibility-IE11.pdf> or contacting the COPS Office Response Center.

- If you do not remember your password or user name and need assistance with creating an account and/or system access, or you would like to verify your agency's correct ORI number, call 1.800.421.6770 between 9:00 AM and 5:00 PM EDT, or e-mail askCopsRC@usdoj.gov.
- Once logged into "Account Access," your agency will be able to add additional user accounts and also update your agency contact and address information. Please ensure that your agency's Law Enforcement Executive, Government Executive, and point of contact information are current with our office.
- A Data Universal Numbering System (DUNS) number is required to submit applications for COPS funding. A DUNS number is a unique nine or thirteen-digit sequence recognized as the universal standard for identifying and keeping track of entities receiving federal funds. Please note that obtaining a DUNS number may take one to two business days. Visit www.dnb.com/us to obtain or verify your number.
- In addition to the DUNS number requirement, all applicants for federal financial assistance must be registered in the System for Award Management (SAM) database **prior** to submitting an application. The SAM database is the repository for standard information about federal financial assistance applicants, recipients, and sub-recipients. Applicants must maintain an active SAM registration with current information at all times during the grant application process and, if awarded, the grant award period. If you have an active SAM registration that is set to expire before September 30, 2014, you must renew your SAM registration before completing the application. Please note that the SAM verification process may take up to two weeks to complete. To register or to verify that your SAM registration has not expired, please visit www.sam.gov.
- You will be required to provide the unique Geographic Names Information System (GNIS) identification number assigned to your agency. To look up your GNIS Feature ID, please visit: <http://geonames.usgs.gov/domestic/index.html>.
- Prepare to identify one community policing problem your agency will address with the requested funding. Consider your current and planned community policing efforts and how they build community partnerships, complement other community initiatives, and lead to organizational transformation.
- Gather information devoted to the need for federal assistance, including layoff and furlough information, and unemployment rates.
- Prepare current budgetary information, such as current and projected entry-level officer salary and benefits.
- Determine if your agency can meet the local cash match and federal share requirements, or whether a waiver of the local cash match will be requested based on severe fiscal distress.
- If your agency indicates that your jurisdiction has experienced an unanticipated catastrophic event, you will be required to submit a narrative description of the catastrophic event with as much detail as

possible.

- Applicants should note that all recipients of awards of \$25,000 or more under this solicitation, consistent with the Federal Funding Accountability and Transparency Act (FFATA), will be required to report award information on any first-tier subawards totaling \$25,000 or more, and, in certain cases, to report information on the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients. If applicable, the FFATA Subaward Reporting System (FSRS), accessible via the Internet at www.fsrs.gov, is the reporting tool recipients under this solicitation will use to capture and report subaward information and any executive compensation data required by FFATA. The subaward information entered in FSRS will then be displayed on www.USASpending.gov associated with the prime award, furthering Federal spending transparency.
- All applicants should note that all recipients, as a condition of receipt of federal assistance, must acknowledge and agree that they will not (and will require any subgrantees, contractors, successors, transferees, and assignees not to), on the ground of race, color, religion, national origin, sex, disability, or age, unlawfully exclude any person from participation in, deny the benefits of or employment to any person, or subject any person to discrimination in connection with any programs or activities funded in whole or in part with federal funds. These civil rights requirements are found in the non-discrimination provisions of Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. § 2000d); the Omnibus Crime Control and Safe Streets Act of 1968, as amended (42 U.S.C. § 3789d); Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794); the Age Discrimination Act of 1975 (42 U.S.C. §6101, et seq.); Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681 et seq.); and the corresponding DOJ regulations implementing those statutes at 28 C.F.R. part 42 (subparts C, D, E, G, and I). It will also comply with Executive Order 13279 Equal Treatment for Faith-Based Organizations and its implementing regulations at 28 C.F.R Part 38, which requires equal treatment of religious organizations in the funding process and nondiscrimination of beneficiaries by Faith-Based Organizations on the basis of belief or non-belief.
- Each applicant entity must ensure that it has the necessary processes and systems in place to comply with the applicable reporting requirements should it receive funding.

This email was sent to robert.hook@griggscountynd.gov using GovDelivery, on behalf of: Office of Community Oriented Policing Services (COPS) · 145 N St, NE · Washington, DC 20530 · 800-421-6770

