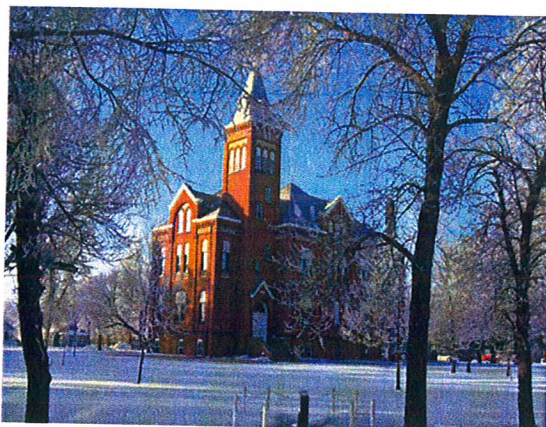


GRIGGS COUNTY COOPERSTOWN, NORTH DAKOTA

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 Kubischta Veterans Service Officer
Tax Director
Robert S. Hook DES Coordinator

June 25, 2014

1:00	Call to order & Pledge of Allegiance-roll call
1:05	Approval of Agenda
1:10	Pages 2-9 Read and approve June 6 & 12, 2014 minutes
1:20	Page 10 Bills –approval to pay
1:35	2013 Audit
1:50	Rod Olson – Clerk of Court
2:10	Weed Bids
2:20	Finish 2014 Griggs County Equalization

INFO TO BE ADDRESSED WHEN TIME ALLOWS

Page 11 Sutton Pub beer and liquor license
Page 12 NDPERS - ACA
Pages 13-19 Road Report to send to State
Pages 20-23 Griggs County Website
Page 24 Superintendent of Schools position
Pages 25-29 New courthouse – CCM Consulting Group proposal
Existing Courthouse-mold testing by Badlands Environmental @ \$1200.00 for 6 samples
(5 inside 1 outside)

Meeting adjourned @ pm and next meeting date July 3, 2014 @ 1pm

COMMISSIONERS PROCEEDINGS

The Board of County Commissioners met in regular session on Friday, June 6, 2014 at 1:00 pm.

Chairman Troy Olson opened the meeting and asked everyone to stand for the Pledge of Allegiance.

Chairman Troy Olson took roll call and present were Commissioners Shawn Steffen, Ron Dahl, Dale Pedersen, John Wakefield-absent and Troy Olson. Also present were Treasurer Connie Eslinger, Road Superintendent/911 Coordinator Wayne Oien, IT Travis Palm, Dover Township Board Members Alan & Chris Jacobson, State's Attorney Jayme Tenneson, Citizens Loren Alfson, Marcia Beglau, Doug Beglau and Dennis Halvorson.

Chairman Troy Olson opened floor for any changes to the agenda and Auditor Cynthia Anton informed them of changes made since the day before. Motion by Shawn Steffen to accept the agenda as presented, second by Dale Pedersen and called for discussion three times with all ayes, no nays, and carried.

Chairman Troy Olson asked that they review the minutes from May 16, 2014 and there was some requested changes highlighted in yellow from the minutes sent the day before and by the Commission. There was discussion on minutes written for when Harold Rotunda met with the Commission on 2013 audit and that he would be meeting with them again to see what needs to be done to finalize the 2013 audit. Shawn Steffen moved to dispense with the reading of the minutes of May 16, 2014 and approve the minutes as amended, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olsen opened the floor for discussion on monthly office reports. There was discussion on running just the county accounts for the agenda attachments for monthly office reports and the Commission would like it emailed and not include in the monthly office reports. Motion by Shawn Steffen to accept the monthly office reports as presented, second by Ron Dahl and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on bills presented. There was a discussion on whether there was any benefit to Griggs County for paying levy money of \$16,000.00 to Garrison Diversion. Motion by Ron Dahl to approve the bills as presented, second by Shawn Steffen and called for discussion three times with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

6330-6363	Payroll	31,494.10
18172	Aberdeen Finance	351.98
18173	Avesis	177.26
18174	Colonial Life Insurance	612.78
18175	Griggs County	15,577.78
18176	Griggs County	12,947.03
18177	Healthplan Services, Inc.	1,027.00
18178	NDPEA	100.22
18179	Griggs County	341.36
18180	Almklov's	6.87
18181	Aneta Ambulance	18.11
18182	Arrowwood Prairie Coop	1,712.06
18183	Barnes County Correctional Facility	65.00
18184	Binford Senior Citizens	4,000.00
18185	Brown & Saenger	27.45
18186	Cardmember Services	425.05
18187	City of Cooperstown	233.25
18188	Citizens State Insurance	50.00
18189	Comfort Inn-Bismarck	148.00

18190	Community Medical Center Hospital	343.13
18191	Community Medical Center Hospital	257.30
18192	Cooper Implement	3.72
18193	Cooperstown Ambulance	49.11
18194	Cooperstown True Value	67.62
18195	Rick Cushman	250.00
18196	Edlund Motor Company	84.00
18197	Election Systems & Software	3,960.77
18198	HE Everson	182.74
18199	Friendly Fun Makers	4,000.00
18200	Garrison Conservancy District	68.65
18201	Tom Gilbertson & Sons	4,440.00
18202	Golden Age Club	4,000.00
18203	Great America Financial Services	121.41
18204	Griggs County	17,487.78
18205	Griggs County	2,848.39
18206	Griggs County	540.00
18207	Griggs County Historical Society	17.18
18208	Griggs County Job Development Authority	148.28
18209	Griggs County Library	255.00
18210	Griggs County Soil Conservation	72.19
18211	Griggs County Telephone Co	1,580.31
18212	ITD	168.35
18213	Inter Community Tele Co.	150.00
18214	John Deere Financial	10.79
18215	Lyle Signs, Inc.	36.07
18216	Connie MacKenzie	180.00
18217	Marco Inc	744.15
18218	McHenry Ambulance	1.38
18219	Miller Fresh Foods	70.60
18220	Miller Fresh Foods	42.21
18221	NAPA	63.67
18222	ND Attorney General	465.00
18223	NDACO	684.60
18224	NDSU Pesticide Program	252.00
18225	Nelson-Griggs Health District	170.17
18226	Netcenter Supply	10.90
18227	Ottertail Power Co.	1,668.90
18228	Pizza Ranch	12.00
18229	Quill	422.85
18230	Reiten, Inc.	22.00
18231	Sanford Health	198.24
18232	Secretary of State	36.00
18233	State Treasurer	168.21
18234	Stutsman County Correctional	900.00
18235	Subsurface, Inc.	597.00
18236	Sutton Senior Citizen	4,000.00
18237	Tj's Electronics	2,810.60
18238	The Independent	6.50
18239	Town & Country Coop	7,457.93
18240	United Laboratories	264.07
18241	US Imaging	13,867.76

18242	US Postal Svc	1,000.00
18243	V-W Motors	6,327.07
18244	Verizon	106.02
18245	Verizon	44.69
18246	Verizon	533.45
18247	WW Wallwork	444.94
18248	Water Management Board	242.97
18249-64	Human Services	7,226.16
18265-66	Cities	2,132.40
18267-69	Schools	6,918.94
18270	Tj's Electronics	2,669.65

Chairman Troy Olson opened the floor to IT Travis Palm on purchase of yearly computers and update on new county website. Two computers are being upgraded. IT Travis Palm needed the OK to purchase these computers. This will come out of the Social Security-Technology fund. The invoice does not include IT Travis Palm's cost. It usually takes 2-3 hours per computer. The server also automatically downloads an anti-virus onto the computers. Shawn Steffen motioned to purchase the two computers at \$2,669, second by Dale Pedersen and called three times for discussion with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried. The meeting moved into the courthouse for IT Travis Palm to show the new county website. The website is based on a template and can be modified to fit our needs. Any department head can log on and change what they need and they don't need to have IT Travis Palm do it for them. IT Travis Palm has been working on the Sheriff's portion of the website to be able to upload warrants for other departments or counties, as well as the auditor's to upload the commissioner's minutes. Most things are general public and if there are things that want to be shared with the employees only, there can be another website set up for that. It will make it so the recordings of the commissioner's meetings will be available to the public on the website. There was no deploy date presented. IT Travis Palm is working with department heads to see if they want to add new content, change anything, or do something different. He also needs to get photos of each of the employees for profile pictures. It was asked about the capacity of the server because of future opportunities when we are able to video the meetings and have them uploaded. IT Travis Palm stated that he could make a YouTube channel that people would have a link that they can go to and view them. IT Travis Palm was asked to set a deploy date so that will motivate the participants. All of the old website data is moved over into the new website. It was decided to leave it up to the individual to decide if they want their picture put up or another picture such as an office photo. There was also discussion about a shared calendar and IT Travis Palm stated that they would have to figure out what they want to accomplish with the calendar. It was brought up to have a deploy date as the first meeting in July and have the pictures done by then. IT Travis Palm will e-mail the link to everyone to review it.

Chairman Troy Olson opened the floor to Road Superintendent Wayne Oien. Two of the end pieces of the culvert on the road going to David Lunde's have fallen off and the inslope is falling down. Wayne Oien had Subsurface from Moorhead come out to take a look at it and they would seal all the joints. The two sections would have to be taken out, put a new bed in the bottom, and reset them back in. They would then come back in with a foam and would seal it all. Wayne Oien provided a statement of how much it would cost to have all the work done and it came to \$55,208. It was brought up to dig it up and redo the bed underneath. It would just be excavation time that would have to be paid. The middle does have a few little cracks so they have to be cemented so that water doesn't get inside them and freeze to expand them. The road wouldn't have to be blocked off as long for this operation. Road Superintendent Wayne Oien also provided pictures of County Rd. 8 that goes to McHenry that was rip rapped. It needs to be built up when they get emergency relief money. Wayne Oien also reported that he met with Mayo Construction and they are going to start putting in the box culvert on Monday, June 9, on the Sutton road and the 12th they will be putting the culvert back in and start milling on the 12th through June 16 and paving the week after July 4th. The contractors can put in Jayson Gronneberg's culvert at the same time. On June 3, Shawn Mayfield from KLJ met with Moore Sealcoat and they are going to start on June 27th. Wayne wasn't sure if that is when they are working on the chip seal or stock piling. Wayne stated that

it would only take a day to do the chip seal. Everything depends on the weather. Wayne Oien also reported that the holes that were the result of the accident that happened on June 4 have been filled in. We bought some gravel from Aggregate Industries. The driver raised up the hoist, dumped it in the lot, and when he was letting it down, the box hit the power line. It blew out 3 tires, all the airbags, power line went down, and the power was shut down in the north end of town. When the tires blew, it blew one-foot holes in the ground. The driver was alright. The driver said that he saw the power line but thought he would clear it. Auditor Cindy Anton stated that she called the Insurance and let them know what had happened since it was on our property, but is sure that the other company's insurance would cover it. Wayne Oien did call after it had happened and talked to Deputy Auditor Samantha Quast about the accident. Dale Pedersen stated that he had a few people ask if there was going to be gravel on County Rd. 26 this summer. It was dependent on the bid for the Sutton road. Wayne Oien said they will have enough left and they will get some gravel out there. Troy Olson brought up that there was an article in the paper about a ring dike that is being built by the Cooperstown Bible Camp. It is a relatively small area that they are going to ring-dike, so it won't affect people upstream. It is going to start at the director's house and go before the creek that goes by Berge's house. It is going to be raised 3 feet. Wayne Oien also reported that they got the reimbursement check back for the engineering that was done. The commissioners thanked Wayne Oien for his time.

Motion by Shawn Steffen to take a ten minute recess, second by Ron Dahl and carried with all ayes, no nays.

Chairman Troy Olson opened the floor to discussion on insurance on new courthouse. Auditor Cindy Anton got a letter from Insure Forward that they are not able to cover the Building Authority. The new building is insured by Construction Engineers and the liability will move when we move over to the new building. Insure Forward is looking into coverage if State Fire & Tornado will not cover us on the new building.

Chairman Troy Olson opened the floor to discussion on new Courthouse progress. Treasure Connie Eslinger stated that Sheriff Robert Hook received two emails from Debbie LaCombe of DES. They included lists of what things they still need. Some of the material that was sent earlier wasn't readable and Connie Eslinger didn't know this. Everything is moving forward with the grant.

Chairman Troy Olson opened the floor to discussion on Courtroom Grant. State's Attorney Jayme Tenneson stated that he emailed Judge Greenwood early in the week and hasn't heard back from him at this time.

State's Attorney Jayme Tenneson stated that he and Commissioner Ron Dahl had a discussion with Architect Sonya Kraft and she is very concerned about the Schedule of Values. The Schedule of Values has changed four times in the last three weeks. She sees a problem with the Contingency Fund and with the percentage that Construction Engineers is supposed to get. She is going to keep objecting to this until she is satisfied with it, since she is the only one that can object to it. Architect Sonya Kraft asked State's Attorney Jayme Tenneson to make sure to watch, the project was supposed to be done the first week in February so all the Schedule of Values costs for supervision are going up because they should have been out of here and done but they are not. These are errors on Construction Engineers part. It's only for the time that they work and not from when they were not paid.

Chairman Troy Olson opened the floor to discussion on Superintendent of Schools position. Auditor Cindy Anton provided emails that she had received about the North Dakota Century Code regarding the options for the position. The commissioners can either get someone from the school or appoint someone. Deputy Auditor Samantha Quast also provided an email that she received about a Superintendent of School Conference that is held in July. There was discussion about the steps that would have to be taken to appoint the Auditor's Office for the position. Auditor Cindy Anton is going to look into it more. Motion by Shawn Steffen to table the Superintendent of Schools position until next regular meeting, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor to discussion on Existing Courthouse and there was nothing at this time to discuss.

Chairman Troy Olson opened the floor to discussion on the 2013 audit. It needs to be reviewed and approved by the end of June because the bond holders require the prior year's audit be turned in before the first of July. There was discussion about what day works best for everyone to have a special meeting. Cindy Anton is going to talk to Auditor Harold Rotunda to make sure the day works for him.

Chairman Troy Olson opened the floor to discussion on rescheduling Friday, July 4th meeting. It was agreed to have the meeting on Thursday, July 3, at 1 p.m.

Motion by Shawn Steffen to adjourn meeting at 3:00 pm and meet again in special session on Thursday, June 12, 2014, at 1 pm, and in regular sessions on Friday, June 20, and Thursday, July 3, 2014, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Motion by Shawn Steffen to adjourn meeting at 3:00 pm and meet again in special session on Thursday, June 12, 2014, at 1 pm and in regular sessions on Friday, June 20 and Thursday, July 3, 2014, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson called the meeting to order and opened the meeting to the 2014 Griggs County Equalization and gave the floor to Tax Director Emily Wigen to present the 2014 Griggs County Equalization as follows:

Tax Director Emily Wigen reviewed changes in City of Cooperstown as made by the assessor for the City of Cooperstown. Motion by Shawn Steffen to approve City of Cooperstown 2014 equalization as presented with changes due to Building permits/new construction and Renaissance Zone exemptions, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed changes in the City of Hannaford made by the assessor for the City of Hannaford. Motion by Shawn Steffen to approve City of Hannaford 2014 equalization as presented with two reassessments and two changes in classifications, second by Ron Dahl and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed changes made in the City of Binford made by the assessor for the City of Binford with a reappraisal of mostly the lots. Motion by Ron Dahl to approve City of Binford 2014 equalization as presented with reappraisal of all properties, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed one change in Broadview Township. Motion by Ron Dahl to approve Broadview Township 2014 equalization as presented with one parcel change of one acre and going from ag to residential, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed one change in Sverdrup Township. Motion by Shawn Steffen to approve Sverdrup Township 2014 equalization with one parcel with one acre changed from ag to residential land and new residence value added, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed that there were no changes in Washburn, Romness and Lenora Townships. Motion by Shawn Steffen to approve equalization of Washburn, Romness and Lenora Townships with no changes for 2014, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed changes in Greenfield Township on changing parcel becoming exempt and reviewing modifiers on rocks, road and non-productive wetlands. Tax Director Emily Wigen to investigate the road modifier on this parcel. Motion by Shawn Steffen to table 2014 equalization on Greenfield Township until next meeting, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Commissioner John Wakefield joined the meeting.

Tax Director Emily Wigen reviewed Cooperstown Township with changes on reassessments on lots and Ag acres to residential/commercial. She also explained that splits on parcels for soils have not been finished yet until Interstate Engineering reviews them with her to get an exact amount to lower Ag land changed to residential. Motion by Shawn Steffen to approve Cooperstown Township 2014 equalization with reassessment of lot values, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen let the Commission know there were no changes in Ball Hill, Tyrol, Pilot Mound and Bartley Townships. Motion by Ron Dahl to approve equalization of Ball Hill, Tyrol, Pilot Mound and Bartley Townships with no changes for 2014, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed Helena Township with one residential change in classification from taxable to exempt. Motion by John Wakefield to approve Helena Township 2014 equalization with one residence change in classification, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed Clearfield Township where one residence was added with decrease in Ag and increase in residential lots. Motion by Shawn Steffen to approve Clearfield Township 2014 equalization with one residence added, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen let the Commission know there were no changes in Addie and Dover Townships. Motion by Shawn Steffen to approve Addie and Dover Townships 2014 equalization with no changes for 2014, second by Ron Dahl and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed reassessment of structures and new construction at Red Willow Lake. There was discussion that Red Willow Lake had reassessments two years ago. No one had showed up at Township equalization. There was discussion on taxes going up and who is responsible. Motion by Ron Dahl to table Willow Township 2014 equalization until next meeting with Tax Director Emily Wigen doing more research on changes made, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Commissioner John Wakefield wanted to know value of pastureland valued right beside tillable land and does the county have the ability to make their own rules on that. There are only modifiers to change land values. There was discussion on if there is recourse on land that cannot be tillable but is assessed as tillable but should be assessed as pastureland. Tax Director Emily Wigen explained that Ag land is changed only by modifiers or a trend.

Tax Director Emily Wigen reviewed reassessment of Mabel Township on residential lots. There was discussion on raising taxes/valuations with that being affected by budgets and the Commission not able to control all budgets by all entities. No one had shown up at township equalization. Motion by Shawn Steffen to approve Mabel Township 2014 equalization with reassessments, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed Kingsley Township with one parcel classification change and three modifiers. She reviewed the three modifiers with the Commission and they had no issues with them. Motion by Shawn Steffen to approve Kingsley Township 2014 equalization with one parcel change in classification two acres and three parcel modifiers, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed reassessment of Bryan Township. There was discussion on the reassessment of residential lots of Mose being changed to commercial and residences in the township were reassessed. There was discussion on time table for how much time needed for notices that are sent. Motion by John Wakefield to table Bryan Township 2014 equalization until notices are sent to six residences that were increased in the township to be able to appear at next meeting, second by Ron Dahl and called three times for discussion with all ayes, no nays and carried.

Tax Director Emily Wigen reviewed Rosendal Township with two changes on classification and two residence reassessments. There was discussion on Red Willow Lake reassessment on residences and the change of classification. There was discussion on Red Willow Lake cabin owners not being notified of increases because they are not the land owners. Motion by John Wakefield to table Rosendal Township 2014 equalization until notices are sent to land owners to be able to appear at next meeting, second by Dale Pedersen and called three times for discussion with no ayes, all nays and carried. Motion by John Wakefield to have Tax Director Emily Wigen get information on why property was reassessed and no more discussion until that time, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried. The Commission would like to know when the property was last changed. Tax Director Emily Wigen will invite assessor Barbara Anderson to the next meeting.

Tax Director Emily Wigen let the Commission know that the county was in compliance on residential and commercial. She informed the Commission that Ag land was at 80% of State's recommended values and Ag land would need to be increased by 10% to be in compliance. The Commission wanted to know what would happen if they did not increase Ag land. There was discussion that the State could not increase taxes. She let the Commission know that the State can raise it to 100% compliance. Motion by John Wakefield to leave Ag land at 2013 assessment, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried. There was discussion on treating all townships the same, that everyone should feel that they could come in to discuss their values/taxes and maybe decrease values.

Motion by Shawn Steffen to adjourn meeting at 4:41 pm and meet again in special session on Thursday, June 12, 2014, at 1 pm and in regular session on Friday, June 20, 2014 & Thursday, July 3, 2014, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

These minutes are not approved.

ATTEST: Samantha Quast
Deputy Auditor

Troy Olson
Chairman

June 12, 2014

COMMISSIONERS PROCEEDINGS

The Board of County Commissioners met in special session on Thursday, June 12, 2014 at 1:00 pm.

Chairman Troy Olson opened the meeting and asked everyone to stand for the Pledge of Allegiance.

Chairman Troy Olson took roll call and present were Commissioners John Wakefield, Dale Pedersen, Ron Dahl, Shawn Steffen and Troy Olson. Also present were Treasurer Connie Eslinger, Sheriff/DES Coordinator Robert Hook, Deputy Sheriffs Wesley Straight and Justin Wallerich, CPA Harold Rotunda, State's Attorney Jayme Tenneson and Citizens Steve Dahl, Loren Alfson, Doug and Marcia Beglau.

Chairman Troy Olson let everyone present know that the 2013 Audit, EOC Grant and Sheriff Budgets are on the agenda.

Chairman Troy Olson opened discussion on the 2013 audit and gave the floor to CPA Harold Rotunda. CPA Harold Rotunda let the Commission know that what he is presenting to them is Griggs County's 2013 statements and if the Commission wanted any changes, what would happen. Griggs County has a modified cash statement. CPA Harold Rotunda had handouts that he reviewed with the Commission on comparison and Financial Statements for Year Ended December 31, 2013. There was a lengthy discussion on the 2013 Audit concerning the New Courthouse. Motion by John Wakefield to take a ten minute recess, second by Ron Dahl and called three times for discussion with all ayes, no nays and carried. There was more discussion with the Commission wanting to have funds showing transactions where they happened for the 2013 Audit. The Commission thanked CPA Harold Rotunda

Chairman Troy Olson opened discussion on progress on EOC Grant. Treasurer Connie Eslinger said she was working on the request from State DES. Sheriff/DES Coordinator Robert Hook reviewed with the Commission on what was going on with hoping to be able to respond by Monday and the Commission wanted to do what the State DES needed from Treasurer Connie Eslinger and SDESC Robert Hook.

Chairman Troy Olson opened the floor to SDESC Robert Hook for discussion on his 2014 budgets concerning Deputy Sheriff's position. SDESC Robert Hook let the Commission know that they could share a Deputy Sheriff with Steele County, SDESC Robert Hook could apply for a COP Grant and they could cut the position. There was discussion that the COP Grant would not cover the fourth year and can be a Deputy Sheriff that is already employed. SDESC Robert Hook let the Commission know that the COP Grant application process takes up to three months and it has to be a full-time employee. The Commission is in favor of any option as long as DESC Robert Hook stays within his 2014 Budgets and future years. Motion by Shawn Steffen to pursue the shared Deputy Sheriff with Steele County and apply for the COP Grant, second by Dale Pedersen and called for discussion three times on roll call vote: John Wakefield-aye, Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Motion by Shawn Steffen to adjourn meeting at 4:54 pm and meet again in regular session on Friday, June 20, 2014, at 1 pm, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

ATTEST: Cynthia M. Anton
Auditor

Troy Olson
Chairman


COMMISSIONERS PROCEEDINGSAUDITOR'S WARRANTS

6364-6401	33,127.68	Payroll	GEN-10981.65,CWB-6217.16,IR-83.71 HWY-9392.62,CA-1532.02,VSO-267.03 911-262.50,RC-4223.00,WD-167.99
18271	16,484.76	Griggs County	<u>DED-12703.26,SS-3254.16,T125-527.34</u>
	49,612.44	Total	

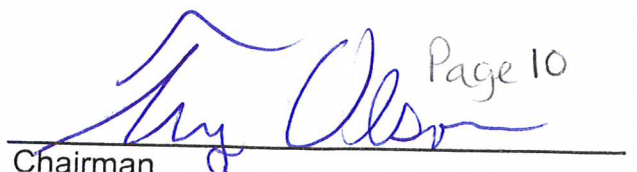
JUNE VOUCHERS

1,455.76	Aggregate Industries	FAR-Asphalt
63.53	Ameripride Services	GEN-CH
45.00	Cynthia M Anton	GEN- Election
414.98	Cardmember Service	RD-34 SER- 380.98
50.00	CNA Surety	GEN- Notary Bond
49.20	Coachman Inn	GEN-Elections
25.00	Diane Cowdrey	GEN-Election
1,535.72	Elections	GEN-Election
45.00	Connie Eslinger	GEN-Election
270.00	Grant Hotel	GEN-COC Convention
121.41	Greatamerica Financial SVCS	GEN-Postage
10,892.68	Griggs County	FAR-10,822.51 GEN-70.17
10.00	GC Building Authority	GEN-Rent
62.75	Griggs County Treasurer	GEN-Overage
133.28	Handon's Electric	GEN-Couthouse
99.24	Hoag and Sons	GEN-P&P
29,450.00	Insure Forward	IR-Premium
77.33	John Deere Financial	GEN-BLDG
11,745.33	Kardmas Lee & Jackson, PC	RD-Chip Seal
7,375.00	Kraft Architects, Inc	GEN-New Cths
25.00	Kathleen A. Larson	GEN- Election
55.00	Connie MacKenzie	SA-25 Election-30
744.15	Marco Inc	GEN-Copier
30.00	ND Insurance Department	IR-Bonding
72.80	NDNA	GEN-Election
3,153.12	New Century Press	GEN-2,874.20 WD-278.92
756.00	Postmaster	CWB-112 CA-112 RD-60 Gen-472
65.39	Quill	GEN-Supplies
5.80	Betty Stabenow	CA-soil sample
44.84	Verizon	GEN- Phone
106.02	Verizon	CWB-Phone
32.90	Christine Watne	GEN- Postage
69,012.23	Total	

ATTEST:



Auditor/Deputy



Chairman

Page 10

No. 166

Fee Received \$ 50.00

Beer License

County of GRIGGS, State of North Dakota

SUTTON PUB of SUTTON North Dakota,
is hereby licensed to sell beer for retail purposes on the 1ST floor of the building located on lot 9&10 in block 12
in SUTTON ND

for consumption off of (and on) said premises, for the year ending DECEMBER 31, 20 14, and SUTTON COMMUNITY DEVELOPMENT
AUGUST RAHLF is hereby authorized to act as the managing agent of said Licensee at the location aforesaid
until otherwise ordered. Licensee hereinbefore named, in consideration of the issuance of this license, hereby agrees to abide by each provision of the
regulations passed by the Board of County Commissioners on JUNE 25, 20 14, and of any future
amendments thereto

This license is not transferrable without specific authority from Board of County Commissioners

Dated this 25 day of JUNE, 20 14

BURDIE'S

Auditor of said County

Chairman Board of County Commissioners

FORM 554 CUB

THIS LICENSE MUST BE POSTED CONSPICUOUSLY IN PLACE OF BUSINESS ON PREMISES LICENSED

No. 67

Fee Received \$ 350.00

Retail Liquor License

County of GRIGGS, State of North Dakota

SUTTON PUB of SUTTON North Dakota,
is hereby licensed to sell alcohol and alcoholic beverages at retail on the 1ST floor of the building located on 9&10
BLOCK 12 SUTTON ND

for consumption off of (and on) said premises, for the year ending DECEMBER 31, 20 14, and SUTTON COMMUNITY DEVELOPMENT
AUGUST RAHLF is hereby authorized to act as the managing agent of said Licensee at the location aforesaid until
otherwise ordered. Licensee hereinbefore named, in consideration of the issuance of this license, hereby agrees to abide by each provision of the regula-
tions passed by the Board of County Commissioners on JUNE 25, 20 14, and of any future amendments
thereto

This license is not transferrable without specific authority from Board of County Commissioners

Dated this 25 day of JUNE, 20 14

BURDIE'S

Auditor of said County

Chairman Board of County Commissioners

FORM 553 RCO

THIS LICENSE MUST BE POSTED CONSPICUOUSLY IN PLACE OF BUSINESS ON PREMISES LICENSED



Cindy Anton <cindy.anton@griggscountynd.gov>

Important Update Regarding NDPERS Group Health Plan and Compliance

1 message

-Info-NDPERS <ndpers-info@nd.gov>

Wed, Apr 16, 2014 at 3:54 PM



MEMORANDUM

2014-1

TO: PRIMARY AUTHORIZED AGENTS--POLITICAL SUBDIVISIONS

FROM: NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM

DATE: APRIL 2014

SUBJECT: HEALTH INSURANCE PLAN EMPLOYER MINIMUM PARTICIPATION, CONTRIBUTION REQUIREMENTS AND ACA COMPLIANCE UPDATE FOR PARTICIPATING POLITICAL SUBDIVISIONS

In order for a political subdivision to participate in the North Dakota Public Employees Retirement System (NDPERS) health plan, the group must meet the minimum participation and minimum contribution requirements set forth by Blue Cross Blue Shield of North Dakota (BCBSND) and approved by the NDPERS Board. The group must also comply with the requirements of the Affordable Care Act (ACA) in order to maintain its eligibility for coverage. An outline of the requirements for each of these provisions is outlined below.

Minimum Participation

The Underwriting Requirements for minimum participation require that a certain number of eligible employees participate in the plan based upon the size of the employer group. This determination is based on a comparison of the number of full-time employees to the number of employees enrolled for coverage. An employer group must have a minimum of two (2) participants enrolled for coverage.

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Township Road Mileage Certification

MacPherson, Lisa D. <lmacpherson@nd.gov>

Wed, Mar 26, 2014 at 10:27 AM

Memorandum

To: Board of County Commissioners, County Auditors and County Treasurers

From: State Treasurer Kelly Schmidt

Date: March 26, 2014

Re: Township Road Mileage Certification

This is a reminder that “**Township Road Mileage Certifications**” are due to the State Treasurer by July 1, 2014. Please note the effective date at the top of the form. If your certification is a biennial certification, please check that box and fill in the year (2014). If you are submitting an amended certification, please check the box for amendments and fill in the effective date. If the date is not completed, the certification will be returned for correction.

Per NDCC 54-27-19.1 – To receive funds under this section, organized townships shall provide fifty percent matching funds. Moneys retained by the County Treasurer due to the failure of organized townships to provide the required matching funds must be returned to the State Treasurer.

The Board of County Commissioners shall certify to the State Treasurer by July 1 of each even-numbered year, the number of township road miles in each of the county’s organized and unorganized townships. Certification must be reported on SFN 58292. This form can be found on-line at <http://www.nd.gov/eforms/Doc/sfn58292.pdf>. The form is to be signed by the Chair of the County Commission.

Due to the Legislature’s increasing use of one-time funding distributions to townships, a number of significant changes have been made to this form over previous versions. Some of these changes are spelled out below.

In the “Organized Townships” section of the form, please list your organized townships in alphabetical order while separately listing each congressional township and range number that is part of that organized township. Report the road miles in each organized township as a whole to the nearest hundredth of a mile.

In the “Unorganized Townships” section, please list the unorganized township and range numbers individually while reporting the road miles in each to the nearest hundredth of a mile.

In each section there are additional columns to be completed **only** if the particular congressional township and range straddles a county border (with a portion in another county) **or** if different parts of the congressional township are under separate organization (ie. half of a congressional township is organized with an adjoining township while the other half remains unorganized). An example of a partially completed form is being included to help illustrate these circumstances.

Also note that sliver townships along state borders with Canada, Minnesota, Montana and South Dakota

Page 13.

may share the name of an adjoining township, but do have different congressional township and range numbers. Please be sure to list these sliver township and range numbers as well.

Road mileage certification is based on the definition of a township road as contained in North Dakota Administrative Code 84-03-01-01. A copy of this administrative code has been included as well.

Please mail or fax your completed reports to:

Office of State Treasurer

600 E. Boulevard Ave, Dept. 120

Bismarck, ND 58505-0600

Fax: (701) 328-3002

Should you have any questions, or want any additional information, please contact the State Treasurer's Office at 701-328-2643.

Thank you for your assistance.

Lisa MacPherson

Executive Assistant

Office of the State Treasurer- North Dakota

701-328-2643 Phone

701-328-3002 Fax

lmacpherson@nd.gov

<http://www.nd.gov/ndtreas/>

2 attachments



Certification - Example.pdf

1110K



Article 84-03 - Township road definition.pdf

6K



COUNTY TOWNSHIP ROAD MILEAGE CERTIFICATIONS
OFFICE OF STATE TREASURER
 SFN 58292 (3-2014)

Type of Certification (See Instructions)
 Biennial (Effective July 1, 20) Amendment (Effective:)

Name of County GRIGGS	Name of County Official Preparing Form CYNTHIA ANTON	Telephone Number (701) 797-3117	Date 6/25/2014
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ORGANIZED Townships

#	A Organized Township Name	B Congressional Township and Range Number (List Only One Per Line)	C Road Miles In Entire Township (Single Amount for Each Named Township, Rounded to the Nearest Hundredth of a Mile)	D If the Congressional Township Straddles the County Border Place an "X" in this column	E If Column D is marked List the Other County	F If the Township & Range Number in Column (B) is Repeated on this Form Place an "X" in this Column	G If Either Columns (D) or (F) are Marked List the Road Miles in this Individual Congressional Township
1.	ADDIE	147-60	26.00				
2.	BALL HILL	145-59	34.00				
3.	BARTLEY	144-60	28.00				
4.	BROADVIEW	144-58	18.00				
5.	BRYAN	147-61	23.00				
6.	CLEARFIELD	146-60	23.00				
7.	COOPERSTOWN	146-59	31.00				
8.	DOVER	144-61	26.00				
9.	GREENFIELD	144-59	27.00				
10.	HELENA	145-60	29.00				
11.	KINGSLEY	146-61	29.00				
12.	LENORA	148-58	30.00				
13.	MABEL	145-61	35.00				
14.	PILOT MOUND	148-59	24.00				
15.	ROMNESS	147-58	28.00				
16.	ROSENDAL	148-61	22.00				
17.	SVERDRUP	145-58	32.00				
18.	TYROL	146-59	30.00				
19.	WASHBURN	146-58	33.00				
20.	WILLOW	148-60	19.00				
21.							
22.							
23.							
24.							
25.							
26.							
27.							
28.							

ORGANIZED Townships (continued)

A Organized Township Name	B Congressional Township and Range Number (List Only One Per Line)	C Road Miles In Entire Township (Single Amount for Each Named Township, Rounded to the Nearest Hundredth of a Mile)	D If the Congressional Township Straddles the County Border Place an "X" in this column	E If Column D is marked List the Other County	F If the Township & Range Number in Column (B) is Repeated on this Form Place an "X" in this Column	G If Either Columns (D) or (F) are Marked List the Road Miles in this Individual Congressional Township
29.						
30.						
31.						
32.						
33.						
34.						
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36.						
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52.						
53.						
54.						
55.						
56.						
57.						
58.						
59.						
Organized Township Total						547.00

UNORGANIZED Townships

	A Congressional Township and Range Number	B Road Miles Maintained in Township (Rounded to the Nearest Hundredth of a Mile)	C If the Number in Column (A) is Also Listed in the ORGANIZED section of This Form Place an "X" in This Column	D If the Congressional Township Straddles the County Border Place an "X" in this column	E If Column D is marked List the Other County
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
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28.					
29.					
30.					
31.					
32.					
33.					

UNORGANIZED Townships (continued)

	A Congressional Township and Range Number	B Road Miles Maintained in Township (Rounded to the Nearest Hundredth of a Mile)	C If the Number in Column (A) is Also Listed in the ORGANIZED section of This Form Place an "X" in This Column	D If the Congressional Township Straddles the County Border Place an "X" in this column	E If Column D is marked List the Other County
34.					
35.					
36.					
37.					
38.					
39.					
40.					
41.					
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52.					
53.					
54.					
55.					
56.					
57.					
58.					
59.					
60.					
61.					
62.					
Unorganized Township Total					
Organized Township Total		547.00			
Countywide Total		547.00			

I certify this schedule is a true account of township road mileage for our county. The mileage is based on the township road definitions as contained in the North Dakota Century Code.

Signature of County Commissioner Chair	Printed Name of County Commissioner Chair TROY OLSON, GRIGGS COUNTY CHAIRMAN	Date
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INSTRUCTIONS FOR COMPLETING SCHEDULE

1. Types of Certification Mark the proper one for the report being sent. (Biennial or Amendment)
 - a. Biennial: Biennial certification is only sent by the County Commission to the Office of State Treasurer by July 1 of each even numbered year.
 - b. Amendment: Whenever there is a mileage change in a township between biennial certifications, an amendment certified by the County Commission must be sent to the Office of State Treasurer. The amended mileage should be computed by increasing or decreasing mile increments listed on the most recent township mileage certification (Biennial or Amended) filed with the Office of State Treasurer. Amended changes will be effective the first day of the next quarter after received by the State Treasurer's Office.
2. Reporting Requirements
 - a. Mileage must be listed to the nearest hundredth of a mile for both organized and unorganized townships.
 - b. Each organized township and its mileage must be listed individually. The name as well as the township and range numbers must be put on the form.
 - c. List the township and range numbers for each of the un-organized townships individually in the Unorganized Township section above.
 - d. Countywide total line is the sum of both the organized and unorganized township total lines.
 - e. County commission chairman must sign form sent to the Office of State Treasurer.

1. I think we should appoint someone or some group to be in charge of the website. This person would tell Travis to change the colors, theme, layout, font size, arrangement of items, photos, etc. as needed.
2. Should the County Commissioners tell the department heads what to put on the website? One example is that Richland County has all load restrictions, when they take effect, a map of all the county roads, etc. Does that have value?
3. Richland County tax information is at <http://www.co.richland.nd.us/tax> You can search the entire county by name, township-section-range, physical address etc. and find the true and full value, assessed value, taxable value, tax amounts, taxes paid for last three years, etc. They also are working with GovernSoft, our software vendor, to publish additional treasurer and auditor reports directly to their website.
4. Any of this would take time and money to set up and administer. Is it worth it?
5. More and more counties have an IT person on their payroll. Could this person be the 911 coordinator/webmaster/IT person?

Richland County - Tax In

www.co.richland.sc.us

Search by:

Please select and complete only one type of search below:

Name:

johnson
 Format: Last Name, First Name
 * Searches for any records that START WITH the phrase you enter.

Parcel ID:

Example: 01-0123-01234-012

Physical Address:

House Number / Street Name / Street Type* / Street Direction*
 * Optional Field
 Example: 2543 Stagland Rd E

Section / Township / Range:

Example: 23 / 134 / 49

City/Township, Addition/Subdivision, Lot*, Block*:

Select One
 * Optional Field
 Example: Abbeville City / Barnaby's Addition / 16-13-1

Search Clear

Richland County - Tax In

www.co.richland.sc.us

Search Results

Name	Parcel ID	Legal Description
JOHNSON, ALICE M	17-0000-01430-000	HWY 28/174 16 132 48 ALICE M JOHNSON REVOCABLE TRUST
JOHNSON, ALICE M	17-0000-01431-000	HWY 28/174 16 132 48 ALICE M JOHNSON REVOCABLE TRUST
JOHNSON, ALLEN G & SCOTT E	17-0000-01432-000	HWY 28/174 22 130 52
JOHNSON, ALLEN G & SCOTT E	17-0000-01431-000	HWY 28 136 52
JOHNSON, ALLEN G & SCOTT E	17-0000-01433-000	HWY 4 EVC HWY 416 ROW 20 135 51
JOHNSON, ALLEN G & SCOTT E	17-0000-01432-000	HWY 4 EVC 2A FOR CHURCH 24 135 51
JOHNSON, ALLEN G & SCOTT E	17-0000-01433-000	HWY 28/174 EVC IND 18 135 51
JOHNSON, ALLEN G & SCOTT E	17-0000-01433-000	HWY 4 SW/174/174 15 135 51
JOHNSON, ALLEN G & SCOTT E	17-0000-01433-100	HWY 28/174 15 135 51

Page 1 of 10
 184 records in 20 pages

Start New Search

WARNING: Taxpayer and Owner are not necessarily the same person. We list taxpayer here. Ownership questions can be addressed to our recorder's office (701) 842-7800.

Parcel ID: 17-0000-03430.000 Tax Payer: JOHNSON, ALICE M Property Address: 0	Mail To: JOHNSON, ALICE M 40871 KLEINS DR PERHAM MN 56573-9036	2013 Tax Information: True and Full Value: 62,000 Taxable Value: 3,100 Consolidated Tax: \$784.60 Specials: \$0.00 Tax Abatement: \$0.00 Tax Addition: \$0.00 Penalty/Interest: \$0.00 Discount: \$39.33 Amount Paid: \$745.27
--	---	---

Total Taxable Acres: 80 (Ag Acres: 80, Com Acres: 0, Res Acres: 0, Expt Acres: 0)
 Township/City: CENTER TOWNSHIP
 Sub-division:
 Lot:
 Block:

Legal Description: W1/2 NW1/4 16 132 48 ALICE M JOHNSON REVOCABLE TRUST [View parcel in GIS](#)

Tax Statements Available:

Year	Cons Tax	Specials	Penalty/Interest	Added Tax	Abatement	Disc Paid	Disc Add	Paid	Balance Due As of 6/24/2014
2011	1724.60	15.00	10.00	10.00	10.00	119.23	10.00	1214.37	10.00
2012	1452.13	10.00	10.00	10.00	10.00	142.68	10.00	1114.63	10.00
2013	1746.62	10.00	10.00	10.00	10.00	117.13	10.00	1329.62	10.00
2012	1783.72	15.00	10.00	15.00	10.00	118.64	10.00	1251.21	10.00

Property Valuations:

Year	Agricultural Land	Residential Land	Residential Structures	Commercial Land	Commercial Structures	Total True and Full	Taxable Value Before Credits	Credits	Taxable Value After Credits
2013	42,000	0	0	0	0	42,000	1,100	0	1,100
2012	16,900	0	0	0	0	16,900	2,845	0	2,845
2011	17,400	0	0	0	0	17,400	1,370	0	1,370

Search by:
 Please select and complete only one type of search below:

Name:

Format: LastName, FirstName
 * Searches for any results that START WITH the phrase you enter.

Parcel ID:

Example: 01-0123-01234-012

Physical Address:

House Number / Street Name / Street Type* / Street Direction*
 * Optional Field
 Example: 1543 Straight Rd E

Section / Township / Range:

Example: 23 / 134 / 49

City/Township / Addition/Subdivision / Lot* / Block*:

Select One
 * Optional Field
 Example: Abercrombie City / Barnaby's Addition / 16-18 / 1

Search Clear

Search Results

Name	Parcel ID	Legal Description
VOGELER, MICHAEL J & LOUI A	28-0000-01891-000	SW1/4 23 134 49
VOGELER, HILDA R	28-0000-01891-000	E1/2 SE1/4 23 134 49 HILDA R VOGELER & COLETTE ARMBR
VOGELER, HILDA R	28-0000-01891-000	W1/2 SE1/4 EXC 15A 23 134 49
VOGELER, HILDA R	28-0000-01891-000	SE1/4 SW1/4 23 134 49 HERDS, E450S, S450S, W450S/81G
VOGELER, MICHAEL J & LOUI A	28-0000-01891-000	NE1/4 23 134 49
KOHYSON, RONALD C	28-0000-01891-000	SW1/4 23 134 49 RONALD C KOHYSON THE RONALD C KOHYSON FAMILY TRUST

Start New Search

WARNING: Taxpayer and Owner are not necessarily the same person. We list taxpayer here. Ownership questions can be addressed to our records office (701) 642-7800

Parcel ID: 08-0000-01891-030 Tax Payer: VOGELER, HILDA R Property Address: 0	Mail To: VOGELER, HILDA R 17199 CO RD 3 WAHPETON ND 58075-9764	2013 Tax Information Time and Full Value: 64,200 Taxable Value: 1,210 Consolidated Tax: \$802.92 Specials: \$52.00 Tax Abatement: \$0.00 Tax Addition: \$0.00 Penalty/Interest: \$0.00 Discount: \$40.14 Amount Paid: \$814.78
--	---	---

Total Taxable Acres: 65 (Ag Acres: 65, Com Acres: 0, Res Acres: 0, Expt Acres: 0)
Township: City, ABERCROMBIE TOWNSHIP
Subdivision:
Loc:
Block:

Legal Description: W1/2 SE1/4 EXC 15A 23 134 49

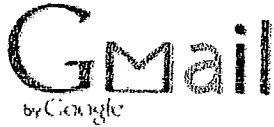
View parcel in GIS

Tax Statements Available:

Year	Cons Tax	Specials	Penalties / Interest	Added Tax	Abatement	One Paid	One Avail	Paid	Balance Due, As of 8/12/2014
2013	1502.71	182.20	10.00	10.00	10.00	149.14	50.00	1812.71	10.00
2012	1533.21	1130.00	10.00	10.00	10.00	147.79	50.00	11,002.31	10.00
2011	1514.55	1130.00	10.00	10.00	10.00	143.71	50.00	10,072.52	10.00
2010	1729.29	1130.00	10.00	10.00	10.00	136.49	50.00	11,111.29	10.00

Property Valuations:

Year	Agricultural Land	Residential Land	Residential Structures	Commercial Land	Commercial Structures	Total True and Full	Exempt Value Before Credits	Credits	Exempt Value After Credits
2011	54,200	0	0	0	0	54,200	2,210	0	1,210
2012	18,990	0	0	0	0	18,990	2,345	0	2,345
2013	48,190	0	0	0	0	48,190	2,455	0	2,455



Cindy Anton <cindy.anton@griggscountynd.gov>

RE: Annual Summer NDACS Conference-Registration & Reservation info

Sharon Young <syoun@nd.gov>

Thu, May 29, 2014 at 9:05 AM

To: Cindy Anton <cindy.anton@griggscountynd.gov>

Thank you for letting me know. If they do appoint someone in June, please let me know and also if he or she needs/wants any more information about the conference. This would be a good confernece for a new co supt/designee to attend because of the annexation/dissolution/reorganization session scheduled. When any of those three things happen, there is a lot of work and responsibility required of the co supt/designee.

Well, thanks again Cindy!

Sharon

From: Cindy Anton [mailto:cindy.anton@griggscountynd.gov]

Sent: Thursday, May 29, 2014 8:15 AM

To: Sharon Young

Subject: Re: Annual Summer NDACS Conference-Registration & Reservation info

Hi Sharon

The Commission has not made any decisions on the Supt of Schools yet but hopefully at the next meeting they will do something.

On Thu, May 22, 2014 at 11:47 AM, Sharon Young <syoun@nd.gov> wrote:

The annual County Superintendents/Designees Summer Conference will take place July 13-15, 2014 at the Hampton Inn & Suites in Grand Forks. I think we have some good in-service topics scheduled, as well as a couple of fun & educational tours planned. And of course, there will be good food and good conversation as well!

Please find your [Registration Form](#) attached along with the [Conference Agenda](#) and [Business Meeting Agenda](#). Please note the June 20th deadlines for both registration and room reservation.

If you have any questions, please contact me. I hope you can join us!

Page 24



Michael C. Byrne, LLC
Member
Principal

Phone: (303) 884-8352

Fax: (303) 333-0431

E-mail: mcbyrne@ccmcg.biz,
mcbyrne@aol.com

Offices: Dallas / Ft. Worth

Denver

Nashville

June 23, 2014

Mr. Ron Dahl
County Commissioner
Griggs County, North Dakota
Via Email: rondahlnd@yahoo.com

Subject: Proposal to Provide Construction Consulting and Auditing Services
Project: Griggs County Courthouse & EOC – Construction Engineers (contractor)
(Approximately \$3mm)

Dear Ron:

Thank you for contacting and communicating with us over the past week to discuss the Griggs County Courthouse & EOC Project and Construction Engineers Construction. Per our communications and your request, please consider this as the proposal from CCM Consulting Group to perform a construction audit of Construction Engineers for this Project. Our intention would be to try to schedule this audit in July or August at Construction Engineers in Grand Forks, North Dakota (200 North 69th Street, Grand Forks, ND, 58203). Upon execution of the proposal, we can discuss the best timing and our availability. The hours estimate for this work is a Not to Exceed but, due to the limited availability (and high cost) of flights into Grand Forks, the expenses identified are estimates only. We would appreciate it if you could review this proposal, sign the last page if you approve of it, and return the last page for our records. Thank you and please feel free to contact us anytime with questions. We would be happy to discuss with you or your personnel this proposal or the audit process.

AUDIT OBJECTIVE

The objective of our Audit will be to:

1. Review that GMP contract value is not overstated (Change Requests Review)
2. Review incurred costs were reimbursable per the terms of the contract.

AUDIT SCOPE

The scope of our work may include, but is not limited to, review of the following records and documents. Based upon project status and circumstances encountered during field work, or based upon alternate review procedures, it may not be necessary or appropriate to review all of the records listed.

- 1) Owner's and / or Contractor's Files and Documents:
 - a) Accounting records regarding payments or costs of construction.
 - b) Plans and specifications used for bidding and/or price negotiations.
 - c) Contract addenda and related pricing information.
 - d) Proposed change files and related information supporting contract adjustments by change order.
 - e) Certificates of insurance, bonds, etc.
 - f) Allowance adjustment support.

- 2) Contractor's Job Related Records Supporting Reimbursable Job Cost, Change Orders, Etc.
 - a. Subcontract and purchase order bids, quotes, etc.
 - b. Subcontracts and purchase orders.
 - c. Subcontract change orders.
 - d. Purchase order change notices with backup, etc.
 - e. Subcontract and purchase order invoices.
 - f. Payroll time reports, daily site reports, etc.
 - g. Support for payroll burden (if applicable).
 - h. Support for Insurance charges (if applicable)
 - i. Support for Contractor equipment charges.
 - j. Support for miscellaneous General Condition charges (or clear identification of inclusions and amounts within the LS General Conditions).
 - k. Project Cost Reports and other computer records as we may request (Including cost and other records for any Contractor's Lump Sum performed work).
 - l. Support for Allowances utilized to date.

It is our understanding from communications with Ron Dahl and others that, since it appears no additional work may be performed by the Contractor and the Project is not complete, this audit is primarily only a review of the costs incurred to date.

TIMING

We plan scheduling of the review to take place upon approval of this proposal and coordination with the Contractor.

DELIVERABLES

At the conclusion of our review work, we will provide an exception based audit report and will meet or 'conference call' with you & other project Owners' personnel to discuss the review results in detail. The

reports will state the contract status at review date and provide detail of any audit exceptions.

FEE

Our base fee for providing the services necessary for accomplishing the objectives of the reviews will be based upon actual hours at our standard billing rates identified below and are estimated as follows:

Final Project Audit	\$29,975
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This fee proposal is based on full cooperation from the General Contractor and does not include audits of any GMP or T&M subcontractors.

As we are not aware of the terms and conditions of the subcontract agreements, these proposed hours do not include specific reviews of GMP subcontractors (if any). We would recommend revising this proposal to include reviews of any subcontractors working under a GMP or T&M arrangement or to perform a due diligence review of subcontractors' change request pricing.

Travel:

In addition to our estimated fee, we will be reimbursed for actual travel expenses incurred in connection with the performance of the review assignment. Travel is estimated at:

Travel:	\$4,000
---------	----------------

This travel expense estimate is for two CCM Personnel for one week. This assumes all records are in Grand Forks. Any additional travel required would be discussed and approved prior to our incurring additional travel expenses.

Hourly Rates & Additional Services

Our hourly rates to complete this engagement and any Additional Services will be billed according to the rates listed below. No additional services will be initiated without your prior approval.

Principal in Charge:	\$295.00 Per Hour
Principal:	\$250.00 Per Hour
Senior Associate	\$225.00 Per Hour
Associate:	\$175.00 Per Hour
Administrative:	\$ 35.00 Per Hour

Thank you for the opportunity to propose these valuable services. We look forward to working with you and other personnel while performing our auditing services.

Sincerely,

Michael C. Byrne LLC

Michael C. Byrne, LLC

Member

Griggs County Courthouse & EOC Project

Accepted By Client/Owner:

(Signature)

(Typed or Printed Name)

(Title/Company)

(Date)

By approving this proposal, Griggs County / Griggs County Building Authority and CCM Consulting Group agree to indemnify and hold harmless CCM Consulting Group's / CCM Consulting Inc.'s principals, associate personnel, and Michael C. Byrne, LLC against and from any losses, claims, damages, or liabilities to which we may become subject in connection with this assignment. We shall not be indemnified to the extent of such losses, claims, damages, or liabilities resulting from our bad faith or gross negligence. Our maximum liability relating to services rendered under this letter (regardless of form or action, whether in contract, negligence, or otherwise) shall be limited to the charges paid to us for the portion of our services or work product giving rise to liability. In no event shall we be liable for consequential, special, incidental, or punitive loss, damage, or expense (including without limitation, lost profits, opportunity costs, etc.) even if advised of their possible existence.

In the event CCM Consulting Group's / CCM Consulting, Inc.'s principals, associate personnel, or Michael C. Byrne, LLC are requested pursuant to subpoena or other legal process to produce its documents or appear in person relating to this engagement in judicial or administrative proceedings to which CCM Consulting Group's principals, associate personnel, or Michael C. Byrne, LLC are not a party, you shall reimburse us at standard billing rates for professional time plus expenses, including reasonable attorney's fees, incurred in responding to such requests.

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 (Jan-Oct) Troy Olson (Oct-Dec)
 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	162,149	206,103

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 POSITION- MODIFIED CASH BASIS
 DECEMBER 31,2013

	PRIMARY	COMPONENT UNITS
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		95,000.00
Notes payable	59,320.51	-
Due after one year:		-
Bonds payable		2,190,000.00
Notes payable	102,828.58	-
Accrued vacation		-
Total liabilities	162,149.09	2,285,000.00
NET POSITION		
Net investment in capital assets	1,147,389.95	-
Restricted for:		
Capital projects	63,483.90	-
Debt service	1,415.68	-
Unrestricted	2,045,636.10	272,565.78
Total net position	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					63,483.90	63,483.90
Restricted for Debt Service					1,415.68	1,415.68
Restricted for General Government		1,346,514.07	72,418.64	1,542.58	349,757.25	1,770,232.54
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	473,306.32	3,973.03	898.85	22,452.90	46,524.29	547,155.39
Total Revenues	1,318,029.93	1,407,260.93	368,506.55	351,043.01	648,839.97	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	54,112.30		16,510.00		767,359.54	837,981.84
Debt Service					23,562.26	23,562.26
Principal						-
Interest expense						-
Total Expenditures	770,063.13	907,633.44	409,445.76	373,022.55	1,401,136.32	3,861,301.20
Excess revenues (expenditures)	547,966.80	499,627.49	(40,939.21)	(21,979.54)	(752,296.35)	232,379.19
Other Financing Sources (Uses):						
Transfers in	299,000.00		310,000.00	20,000.00	776,359.54	1,405,359.54
Transfers out	(937,359.54)	(10,000.00)	(310,000.00)		(148,000.00)	(1,405,359.54)
Bond proceeds	13,393.00	-	16,510.00		-	29,903.00
Total other financing sources and u	(624,966.54)	(10,000.00)	16,510.00	20,000.00	628,359.54	29,903.00
Net change in fund balances	(76,999.74)	489,627.49	(24,429.21)	(1,979.54)	(123,936.81)	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	179,723.33	1,346,514.07	72,418.64	1,542.58	510,337.06	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
NET ASSETS	
Total net assets	-

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

GRIGGS COUNTY
 COMBINING STATEMENT OF NET POSITION- 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				95,000.00	95,000.00
Notes payable					-
Due after one year:					-
Bonds payable				2,190,000.00	2,190,000.00
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 commission-the County's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the commission 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 commission 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 commission has not set a General Fund minimum fund balance.

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			
Road	279,400	154,115	433,515
Highway	349,156	294,367	643,523
Social service	427,624	(54,219)	373,405
Expense			
Social security	349,400	23,623	362,420
Highway	336,000	99,273	435,273
Loan	45,010	5,552	50,562

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

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	One Year
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	

Component unit- Building Authority					
Bonds Payable	2,285,000			2,285,000	95,000

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	473,306.32	435,606.32
Total Revenues	814,144.00	814,144.00	1,318,029.93	503,885.93
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	602,079.10	574,158.85
Other Financing Sources (Uses):				
Transfers in		779,763.00	299,000.00	(480,763.00)
Transfers out		(884,683.33)	(937,359.54)	(52,676.21)
Bond proceeds				
Total other financing sources and u	-	(104,920.33)	(638,359.54)	(533,439.21)
Net change in fund balances	27,920.25	(77,000.08)	(36,280.44)	40,719.64
Net Assets- July1	256,723.07	256,723.07	256,723.07	-
Net Assets- June 30	284,643.32	179,722.99	220,442.63	40,719.64

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	849,613.00	842,731.59	(6,881.41)
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	1,412,693.00	1,407,260.93	(5,432.07)
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)	257,805.00	499,627.49	241,822.49
Other Financing Sources (Uses):				
Transfers in				-
Transfers out	-	(99,273.00)	(10,000.00)	89,273.00
Bond proceeds				
Total other financing sources and u	-	(99,273.00)	(10,000.00)	89,273.00
Net change in fund balances	(91,404.00)	158,532.00	489,627.49	331,095.49
Net Assets- July1	856,886.58	856,886.58	856,886.58	-
Net Assets- June 30	765,482.58	1,015,418.58	1,346,514.07	331,095.49

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	62,181.00	62,515.72	334.72
Charges for services	43,400.00	8,400.00	8,398.78	(1.22)
Interest and other			898.85	898.85
Total Revenues	427,624.00	373,405.00	368,506.55	(4,898.45)
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)	(72,010.00)	(40,939.21)	31,070.79
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)	(72,010.00)	(24,429.21)	31,070.79
Net Assets- July1	96,847.85	96,847.85	96,847.85	-
Net Assets- June 30	79,056.85	24,837.85	72,418.64	31,070.79

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- July 1	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
GENERAL	256,723.07	1,331,422.93	770,063.13	(638,359.54)	179,723.33
FEDERAL AID ROADS	476,686.44	330,223.25	133,852.70		673,056.99
COUNTY ROAD	24,084.39	433,514.83	348,507.87		109,091.35
HIGHWAY TAX	356,115.75	643,522.85	425,272.87	(10,000.00)	564,365.73
PERMITS	1,676.00	2,385.00	1,000.00		3,061.00
COURTHOUSE	-	-	767,359.54	767,359.54	-
COUNTY LOAN	7,782.90	44,195.04	23,562.26	(27,000.00)	1,415.68
R-TAX	11,075.34	2,336.00	-		13,411.34
911/WIRELESS	64,259.12	52,246.66	34,507.81		81,997.97
FLOOD 2005	0.00				0.00
FLOOD 2011	186,664.41		147,235.13		39,429.28
FLOOD 2009	27,829.89		3,775.27		24,054.62
SOCIAL SERVICE	12,662.71	70,580.83	370,251.27	310,000.00	22,992.27
HUMAN SERVICE	75,574.63	313,106.67	39,170.86	(310,000.00)	39,510.44
HUMAN SERVICE II	8,610.51	1,329.05	23.63		9,915.93
COPS GRANT	18,000.00		-	(18,000.00)	-
EMERGENCY	87,582.83	89,115.12	35,454.22	(78,000.00)	63,243.73
DOCUMENT PRESERVATIC	8,715.81	5,226.38			13,942.19
VETERANS SERVICE	2,661.72	9,844.02	9,701.62		2,804.12
COUNTY VICTIM ADV	11,293.96	1,225.00	177.75		12,341.21
OASIS & FOASI	3,522.12	351,043.01	373,022.55	20,000.00	1,542.58
COUNTY SHARE SPECIALS	1,448.74	14,480.37	9,933.86		5,995.25
COUNTY AGENT	32,829.07	69,856.26	59,840.12		42,845.21
COUNTY AGENT SPECIAL	797.76	382.68	377.75		802.69
CHEMICAL HAZARD	2,645.50	500.00			3,145.50
WEED CONTROL	66,579.86	42,617.57	24,639.38		84,558.05
LEAFY SPURGE	1,415.38				1,415.38
REGIONAL CORRECTION	40,423.29	169,124.17	159,658.87	9,000.00	58,888.59
CD TRUST	12,000.00				12,000.00
INSURANCE RESERVE	40,111.00	63,138.59	43,145.89	(25,000.00)	35,103.70
FLOOD CONTROL	3,843.59	889.50			4,733.09
HISTORICAL SOCIETY	15.26	3,707.37	3,695.72		26.91
HEALTH DISTRICT	179.59	38,630.56	38,530.14		280.01
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

GRIGGS COUNTY					
FUND EQUITY					
DECEMBER 31, 2013					
FUND	BALANCE 12-31-12	REVENUE	EXPENSE	TRANSFERS IN(OUT)	BALANCE 12-31-13
TAX 125	343.91	127,326.87	127,616.89		53.89
STATE TAX	55.53	14,787.15	14,743.67		99.01
ADVANCE TAXES	752.92	19,731.40	18,419.41		2,064.91
PREPAID REAL ESTATE	1,496,699.65	1,293,080.51	1,496,699.65		1,293,080.51
PAID UNDER PROTEST	-	6,324.08	4,293.18		2,030.90
MOBILE HOMES	-				-
GARRISON CONSERVANCY	61.11	17,423.96	17,377.34		107.73
STATE FINES & FORFEITS	-				-
CMCIR	1.52	72,011.56	71,507.73		505.35
DISPLACED HOMEMAKER	-	315.00	315.00		-
CMC DISTRICT	305.64	72,817.54	72,584.59		538.59
EMERGENCY MEDICAL	93.31	14,561.26	14,546.86		107.71
COUNTY FAIR	308.24	11,122.70	11,050.44		380.50
SOIL CONSERVATION	64.79	17,354.24	17,305.88		113.15
JDA	210.50	57,971.82	57,751.45		430.87
STATE INDIGENT DEFENSE	-				-
BOOKMOBILE	187.82	65,075.42	64,962.79		300.45
COMMUNITY SERVICE	-				-
CIVIL FILING FEES	-				-
CRIMINAL ADMINISTRATIVE	0.00				0.00
CLERK OF COURT SPECIAL	0.00				0.00
SUPPLEMENTAL	-				-
BOND FORFEITURES	-				-
GAME & FISH	3,172.00	13,783.00	16,492.00		463.00
CIVIL LEGAL SERVICES	-				-
DISTRICT COURT	13,055.59	(4,293.30)			8,762.29
INDIGENT DEFENCE RECO	-				-
CITY OF COOPERSTOWN	3,238.98	591,495.16	588,309.82		6,424.32
CITY OF HANNAFORD	254.18	21,972.52	22,076.99		149.71
CITY OF BINFORD	271.89	12,925.02	13,141.00		55.91
COOPERSTOWN PARK DIST	421.70	32,541.56	32,374.89		588.37
HANNAFORD PARK DISTR	11.59	1,455.70	1,456.44		10.85
BINFORD PARK DISTRICT	24.38	1,182.45	1,201.68		5.15
GRIGGS COUNTY CENTRA	6,557.16	1,319,271.16	1,312,396.77		13,431.55
BARNES COUNTY NORTH	798.82	49,391.00	50,189.82		-
DAKOTA PRAIRIE	61.76	56,161.05	56,138.98		83.83
FINLEY	-	21,100.71	21,100.71		-
HOPE	-	34,792.44	34,792.44		-

GRIGGS COUNTY
 FUND EQUITY
 DECEMBER 31, 2013
 FUND

	BALANCE 12-31-12	REVENUE	EXPENSE	TRANSFERS IN(OUT)	BALANCE 12-31-13
MIDKOTA	1,305.07	506,948.76	507,008.35		1,245.48
BROADVIEW TWP	-	34,268.92	34,245.89		23.03
SVERDRUP TWP	-	45,164.78	45,164.78		-
WASHBURN TWP	2.14	47,179.22	47,148.52		32.84
ROMNESS TWP	-	41,147.58	41,147.58		-
LENORA TWP	10.00	41,682.77	41,692.77		(0.00)
GREENFIELD TWP	118.72	50,242.93	50,263.62		98.03
BALL HILL TWP	93.56	45,679.11	45,709.37		63.30
COOPERSTOWN TWP	238.49	44,083.41	44,135.73		186.17
TYROL TWP	193.44	44,534.39	44,431.65		296.18
PILOT MOUND TWP	69.79	37,918.11	37,946.46		41.44
BARTLEY TWP	-	44,105.40	43,531.96		573.44
HELENA TWP	7.31	42,247.36	42,196.02		58.65
CLEARFIELD TWP	1.67	37,151.03	37,157.51		(4.81)
ADDIE TWP	214.20	37,930.86	37,969.17		175.89
WILLOW TWP	-	33,159.89	33,127.62		32.27
DOVER TWP	115.80	42,497.74	42,613.54		-
MABEL TWP	112.29	58,671.38	58,777.45		6.22
KINGSLEY TWP	27.66	37,523.08	37,620.56		(69.82)
BRYAN TWP	-	37,745.95	37,745.95		-
ROSENDAL TWP	0.00	34,967.94	34,967.94		-
COOPERSTOWN AMB		2.95	2.95		-
GRIGGS CTY WRD	244.51	74,075.59	73,889.23		430.87
ANETA FIRE	12.47	3,287.08	3,299.55		(0.00)
BINFIRE FIRE	53.98	8,047.77	8,044.48		57.27
GLENFIELD FIRE	14.65	4,867.75	4,881.56		0.84
MCVILLE FIRE	0.00	1,932.05	1,925.79		6.26
TOLNA FIRE	15.75	214.92	164.68		65.99
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

GRIGGS COUNTY
 TRANSFERS
 DECEMBER 31, 2013

AMOUNT	TRANSFER IN	TRANSFER OUT	PURPOSE
310,000.00	SOCIAL SERVICE	HUMAN SERVICE	TAX LEVY FOR OPERATIONS
27,000.00	GENERAL	COUNTY LOAN	MATCH FOR EOC
78,000.00	GENERAL	EMERGENCY	MATCH FOR EOC
25,000.00	GENERAL	INSURANCE RESERVE	MATCH FOR EOC
10,000.00	OASIS & FOASI	GENERAL	FICA COST IN EXCESS OF LEVY
10,000.00	OASIS & FOASI	HIGHWAY DISTRIBUTION	
9,000.00	GENERAL	COPS GRANT	DISTRIBUTE BALANCE OF FUND
9,000.00	REG CORRECTIONS	COPS GRANT	
767,359.54	COURTHOUSE	GENERAL	COUNTY SHARE OF EXPENSE

Field Services of North Dakota

Phone: (701) 226-8600
4576 prairie rose circle
Mandan, N.D. 59554
Duane Safer

BID SHEET

Name: To Griggs County, Weed Board
Address: po box 511, Cooperstown, N.D. 58525

Date: 06/10/2014

Our bid to do roadside spot spraying on the designated roads you require will be 125.00/hr.. This will include labor, spray truck, and water. Time will begin when we enter Griggs Co.

Chemical will be a separate charge based on how much we use. The solution we spray is at 10/gal /acre rate.

Tordon—1 pt/ac

2 4D----- 2 pt/acre

overdrive 2 oz./acre

crop oil---1 qt/100 gal solution.

The cost p/gal of solution was under 2.00/gal.

We are located just a couple of miles east of Griggs Co. - 1091 ,122nd ave ne, Sharon, ND.

Certified applicators---Duane Safer-----# 116424
Stan Amundson----#10031336

If you have any questions please contact me, thank you

Duane Safer

Haakenson, Jill

From: Cindy Anton <cindy.anton@griggscountynd.gov>
Sent: Thursday, May 29, 2014 7:39 AM
To: Haakenson, Jill
Subject: Fwd: Bid from DBI

----- Forwarded message -----

From: Chris Fjermestad <cfjermestad@dbiservices.com>
Date: Wed, May 28, 2014 at 4:21 PM
Subject: Bid from DBI
To: "cindy.anton@griggscountynd.gov" <cindy.anton@griggscountynd.gov>
Cc: Todd Seltun <tseltun@dbiservices.com>, Jennifer Fjermestad <jfjermestad@dbiservices.com>

Cindy,

Per our conversation on the phone.

Would be looking at the 145\$ per hour and that would be when we are working. Travel time and everything included in that price.

Chemical would be 25\$ per acre based on 50 gallons per acre (that's what we calibrate at). Noxious weed spot spray.

All this is a ball park area and will depend on how many miles you want us to cover.

I will also get something mailed to you thanks.

CHRIS FJERMESTAD . BRANCH MANAGER

DBi Services Region 2-Albert Lea Branch: 137 East William Street . Albert Lea MN 56007
Phone +1 507.552.1225 | Toll Free 877.628.4493 | Mobile +1 507.213.9775 | Fax +1 507.552.1262



cfermestad@dbiservices.com | www.dbiservices.com

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Cindy Anton
Griggs County Auditor
PO Box 511
808 Rollin Ave SW
Cooperstown ND 58425

LINDER, MARVIN E & DELORES E PARCEL NUMBER 06 0000 01026 000
 680 BRIDGE AVE
 HANNAFORD ND 58448-9496 SECTION 21
 TOWNSHIP 144 GREENFIELD TOWNSHIP
 RANGE 059
 DISTRICT 0618000001 GREENFIELD-6/SCHL-18/AMB-1
 LEGAL DESCRIPTION: SW1/4 21-144-59 A-160.00
 MODIFIER CODES: R. Rocks
 W. Wet/Bad Drainage

SOIL TYPE	SOIL CLASS	INDEX	MAX PRICE		MODIFIED PRICE	NUMBER ACRES	VALUE OF LAND
G101A	15	85	910.00	Hamerly-wyard Loams			
G119A	10	90	281.00	Vallers-Hamerly Loams, Saline	910.00	14.63	\$13,313.30
G143A	9	91	976.00	Barnes-Svea Loams	281.00	7.67	\$2,155.27
① * G250A	40	60	642.00	Divide Loam	976.00	32.56	\$31,778.56
	R=	7.00%					
② * G25A	42	58	620.00	Marysland Loam	597.06	38.32	\$22,879.34
	W=	15.00%	R=	15.00%			
G300A	43	57	612.00	Kensal Loam	434.00	15.84	\$6,874.56
G304B	65	35	109.00	Binford-Coe Complex	612.00	0.42	\$257.04
G308A	49	51	546.00	Brantford Loam	109.00	1.59	\$173.31
GGp	80	20	63.00	Pits, gravel and sand	546.00	43.61	\$23,811.06
800	85	15	40.00	Woodlands	63.00	0.41	\$25.83
③ * 803	90	10	0.00	Roads	40.00	0.95	\$38.00
					0.00	4.00	\$0.00
** UNMODIFIED PRICE PER ACRE AND TOTAL					662.34	160.00	\$105,974.61
** MODIFIED PRICE PER ACRE AND TOTAL					633.16	160.00	\$101,306.00
TOTAL ESTIMATED TRUE AND FULL VALUE							\$101,306.00
ASSESSED VALUE OF PROPERTY							\$50,653.00
ASSESSED VALUES-----LAND-----				-----STRUCTURES-----		-----TOTALS-----	ACRES
AGRICULT 101,306			50,653			101,306	50,653 160.00
COMMER							
RESIDENT							
* * TOTAL 101,306			50,653			101,306	50,653
TAXABLE VALUE							\$5,065.00

① R=15%
 ②- move 7ac to Marsh @ \$40 per ac
 ③- Add 156 ac to road.

Parcel Owner 2009 2010 2011 2012 2013 2014

Willow 15

3519-017	Goetz	11880	11880	12000	212700	204600	206900
3519-027	Olson	76570	76570	190100	190100	190100	192300
3519-030	Anderson	44544	44544	152100	152100	152100	152600
3519-040	Hedstrom	28000	28000	132300	139300	139300	139600
3519-050	Slen	7400	7400	37200	37200	37200	38200
3519-060	Stabenow	49516	49516	111800	111800	111800	112700
3519-073	Jacobson	0	0	0	232200	232200	246200
3519-075	Johnson	0	0	21700	21700	21800	22600
3519-076	Cerkowniak	0	0	0	34100	34100	35700
3519-080	Johnson	17300	17300	158900	158900	158900	160200
3519-085	Johnson	1200	1200	1200	1200	1200	2500
3519-087	Johnson	0	1200	1200	1200	1200	2500
3519-095	Black	27600	27600	76400	76400	76400	78700
3521-020	Wakefield	126070	126070	530000	530000	530000	537800
3574-030	Haines	308080	308444	1667900	1673424	1674104	1698704
3655-000	Knight	41712	45884	48178	76612	84324	89324

RS added

Bryan 19

4232-015	Eggermont	3495	3523	10000	10000	10,000	30,000
4260-000	Overby	19742	21044	21760	29306	31562	69272
4286-010	Saxberg	9707	9797	9847	12094	12386	15036
4319-000	Rickford	39582	39794	39912	38744	38772	68300
4324-000	Iverson	104250	110802	114406	137648	147578	166768
4345-000	Scott	15070	15652	15792	13201	13567	48266

2011 FM to RL/RS
FM & RL increases
FM & RL increases
RS/CS increase
FM & RL increases
RS increase

Rosendal 20

4467-000	Haines	169168	215222	1010134	1022696	1025326	1049726
4468-010	Haines	249275	249275	1584900	1584900	1715100	1800900