

AGENDA FOR THE BOARD OF WARD COUNTY COMMISSIONERS

Tuesday, February 6, 2024

9:00 a.m. – Regular Commission Meeting

Pledge of Allegiance

Call to Order – Chairman Fjeldahl

Order of Business

Roll Call

1. Approve Agenda
2. Review and approve the meeting minutes from the Regular Commission Meeting on January 16, 2024 and from Special Commission Meeting on January 29, 2024
3. Review and approve the regular bills totaling \$486,509.72 and HS Zone direct bills totaling \$5,678.96
4. Public Hearing – Beth Pietsch
 - A.) Special Use Permit
 - B.) Subdivision Plat
5. Craig Hashbarger – Widmer Roel PC
 - A.) Audit Question/Answer Session
6. Major Paul Olthoff – Jail Commander
 - A.) Purchase or Service Agreement with First District Health Unit
 - B.) Contract for Boarding City of Minot's Inmates
7. Jason Blowers – IT Department
 - A.) Jail Security Camera Replacement
8. Noreen Wilkie – Director of Tax Equalization
 - A.) Tax Roll Adjustments and Items for Consideration
 - B.) 2024 County Board of Equalization – set date and time
9. Beth Pietsch – Planning and Zoning Administrator
 - A.) Plat Applications
10. Dana Larsen – Highway Engineer
 - A.) Snow Plow Equipment
 - B.) County Road Graveling Project in the Kenmare area
 - C.) Letter of Support for RAISE Planning Grant
11. Lolly Gorze – Human Resources Director
 - A.) Pay Amendments
 - B.) Approval to post the Senior Assistant County Engineer Position with a possible Underfill listed as an Assistant County Engineer
12. Marisa Haman – Auditor/Treasurer
 - A.) Receive and File: Letter from Court Facilities Improvement Advisory Committee dated January 12, 2024; email/letter from Northern Plains Children's Advocacy Center dated 1-22-2024; Central Dakota Metropolitan Planning Organization minutes dated December 21, 2023
 - B.) Revised December 2023 financials – including amendments and transfers approved January 16th, 2024
 - C.) Approval of Contracts: DeSour Valley Development Corporation and Makoti Threshers Association
 - D.) Coroner Contract Discussion
 - E.) Approval of Raffles - Fire Fighters Local 1157, Heritage Singers, and Minot Area Men's Winter Refuge

Minutes of the Board of Ward County Commissioners
January 16, 2024

The regular meeting of the Ward County Commission was called to order by Chairman/Commissioner Fjeldahl at 9:02 AM with Commissioners Anderson, Olson, Rostad (via phone), and Weppler present. Also present were department heads Brian Vangsness, Dana Larsen, Jason Blowers, Emily Burkett, Kelly Haugan, Kerriane Boetcher, Kristin Kowalczyk, Lolly Gorze, Marisa Haman, Noreen Wilkie, Robert Roed and Roza Larson.

Moved by Comm. Anderson and seconded by Comm. Weppler to approve the agenda as presented. Roll call; all voted yes, motion carried.

Moved by Comm. Weppler and seconded by Comm. Olson to approve the minutes from the Regular Commission Meeting on December 19, 2023, Special Commission Meeting on December 28, 2023, Regular Commission Meeting on January 2, 2024 and Special Commission Meeting for Board Interviews on January 5, 2024. Roll call; all voted yes; motion carried.

Moved by Comm. Olson and seconded by Comm. Weppler to approve regular bills totaling \$728,082.90 and HS Zone direct cost bills totaling \$32,385.54. Roll call; all voted yes; motion carried.

Dana Larsen, Highway Engineer presented the first agreement.

Moved by Comm. Weppler and seconded by Comm. Anderson to approve the Cooperative Purchasing Agreement as presented and authorize the chairman to sign the Joint Powers Agreement with the State of Minnesota and Sourcewell authorizing the Cooperative Purchasing Agreement with each entity. Roll call; all voted yes; motion carried.

Next, Dana Larsen presented the second agreement for gravel crushing.

Moved by Comm. Weppler and seconded by Comm. Olson to approve as presented and award the gravel crushing of 60,000 CY of Class 13 SSP 6 gravel to Sundre Sand and Gravel at a rate of \$13.10/CY out of the Endreson Pit located in Section 23-153-85 and the completion date be extended to July 15, 2024. Roll call; all voted yes; motion carried.

Major Paul Olthoff, Jail Commander presented a contract for boarding.

Moved by Comm. Olson and seconded by Comm. Anderson to approve the Contract for Boarding City of Berthold's Inmates as presented and have the chairman sign. Roll call; all voted yes; motion carried.

Noreen Wilkie, Director of Tax Equalization presented the Agricultural Land Valuations.

Moved by Comm. Weppler and seconded by Comm. Olson to approve the Agricultural Land Valuations as presented with the commission adopting an average valuation of \$576.63, which represents a tolerance level of 94%, which meets the allowed tolerance level set by the State Board of Equalization. Roll call; all voted yes; motion carried.

Lolly Gorze, Human Resource Director appeared with the following pay amendments: Owens, S., States Attorney; Schoen, M., Highway; Mogard, S., Recorder; Mahlum, A.; Auditors; Bonn, J., Jail; Russel, I.; Sheriff; and Keeley, L., Sheriff.

Moved by Comm. Anderson and seconded by Comm. Weppler to approve the Pay Amendments as presented. Roll call; all voted yes; motion carried.

Marisa Haman, Auditor/Treasurer appeared.

Moved by Comm. Anderson and seconded by Comm. Rostad to receive and file monthly reports including financials and Letter from Garrison Diversion dated January 2, 2024 as presented. Roll call; all voted yes; motion carried.

Moved by Comm. Weppler and seconded by Comm. Olson to approve the 2023/2024 Budget Amendments as presented. Roll call; all voted yes; motion carried.

Moved by Comm. Olson and seconded by Comm. Weppler to approve the County Depositories as First International Bank and Trust for 2024 as presented. Roll call; all voted yes; motion carried.

Moved by Comm. Weppler and seconded by Comm. Anderson to approve the ten County Deeds from the Tax Sale as presented. Roll call; all voted yes; motion carried.

A discussion was held regarding the Committee Appointee Guidelines and the Auditor/Treasurer's office will look into and draft a policy for board appointments and guidelines and will look at the Planning and Zoning Committee as a starting point.

A discussion was held regarding the 4th Floor Rental. Ms. Haman advised that in conversation with a realtor, the rental rates for this type of space are between \$14.00 to \$25.00 per square foot. Minot Municipal Court is currently interested in the smaller side and would need to remodel to suit their needs. In regard to possible security for Municipal Court, Jason Blowers, Information Technology Director came forward to state he did price out two x-ray machines at \$150,000.00 should they be needed. Sheriff Robert Roed stated anyone in jail needing to appear in Minot Municipal Court would walk across the skywalk.

Noreen Wilkie, Director of Tax Equalization presented the Remanded Abatement for Stonehaven Development, Inc./55th Holdings, LLC. Ryan Kamrowski, Minot City Assessor came forward to speak as well.

A Discussion was held.

Moved by Comm. Weppler and seconded by Comm. Anderson to Rejected pursuant to NDCC 57-01-01 property does not qualify as agricultural land as the below conditions exist:

- (1) The land is platted by the owner.
- (2) Public improvements, including sewer, water, or streets, are in place.
- (3) Topsoil is removed or topography is disturbed to the extent that the property cannot be used to raise crops or graze farm animals.
- (4) Property is zoned other than agricultural.
- (5) Property has assumed an urban atmosphere because of adjacent residential or commercial development on three or more sides.
- (6) The parcel is less than ten acres [4.05 hectares] and not contiguous to agricultural property.

Additionally, rejected as the information presented reflects the properties were assessed at the true and full value. The price per sq. ft. the applicant was requesting was not supported and would result in an assessment below market value.

Roll call; all voted yes; motion carried.

At 10:03 AM with no further business, the meeting was adjourned.

Special Meeting Minutes of the Board of Ward County Commissioners
January 29, 2024

The special meeting of the Ward County Commission was called to order by Chairman/Commissioner Fjeldahl at 10:00 AM with Commissioners Anderson, Olson, Rostad, and Weppler present. Also present were department heads Brian Vangsness, Jason Blowers, Kerriane Boetcher, Lolly Gorze, Marisa Haman, Robert Roed and Roza Larson.

Lolly Gorze, Director of Human Resources announced the resignation of Bradley Starnes, Director of Veteran Services.

Moved by Comm. Rostad and seconded by Comm. Weppler to open an executive session at 10:03 AM. Roll call; all voted yes, motion carried.

Chairman Fjeldahl and Commissioners Anderson, Olson, Rostad, and Weppler along with department heads Lolly Gorze, Marisa Haman, Roza Larson and Administrative Assistants Rachael Wyum and Amanda Mahlum were present.

Moved by Comm. Rostad and seconded by Comm. Anderson to close the executive session at 10:23 AM. Roll call; all voted yes; motion carried.

Moved by Comm. Weppler and seconded by Comm. Olson to accept the resignation of Bradley Starnes, Director of Veteran Services and payout benefits per policy and forward on for investigation.

Moved by Comm. Weppler and seconded by Comm. Rostad to follow Lolly Gorze's advice to post the Director Position externally and internally for 2 weeks. Roll call; all votes yes; motion carried.

Moved by Comm. Weppler and seconded by Comm. Anderson to appoint Brock Gilstad as Interim Director with policy pay according to current policies. Roll call; all voted yes; motion carried.

At 10:33 AM with no further business, the meeting was adjourned.

REGULAR COMMISSION MEETING 02/06/2024 BILL LIST

GENERAL BILLS

CHECK #	VENDOR	DESCRIPTION	AMOUNT
	ACCURATE CONTROLS INC	FLEXIDOME IP STARLIGHT--JAIL OPS	\$2,364.77
	AXON ENTERPRISE INC	35 - TASER 10--SHERIFF	\$31,848.60
	BURKETT, EMILY	OVERNIGHT PER DIEM NATIONAL HORSE QUIZ - DENVER CO--EXTENSION	\$154.50
	BURLINGTON CITY	ARPA #113 - BURLINGTON PD RADIOS--COMMISSIONERS	\$7,880.41
	COLE PAPERS INC	LATEX FREE & NITRILE GLOVES--FACILITY MGMT	\$195.80
	CROWDER, KYLEE B	OVERNIGHT PER DIEM PRISONER TRANSPORT FARGO--SHERIFF	\$68.00
	DAKOTA SUPPLY GROUP	PVC FITTINGS FOR JAIL WATER TOWER--FACILITY MGMT	\$2.13
	DAKOTALAND AUTOGLASS	WINDSHIELD & MOLDING --SHERIFF	\$345.00
	DEGELE, LESLEY M	WITNESS NECESSITY PER DIRECTION OF PROSECUTING ATTY--STATES ATT	\$5.38
	DESOUR VALLEY ECONOMIC DEV	ECONOMIC DEVELOPMENT CORPORATIONS 2024 ALLOCATION--GENERAL	\$30,000.00
	ENERBASE FARMERS UNION/CENEX	INV. 027694--TAX EQUALIZATION	\$27.32
	ENERBASE FARMERS UNION/CENEX	INV. 025435--TAX EQUALIZATION	\$32.65
	ENERBASE FARMERS UNION/CENEX	INV. 048899--TAX EQUALIZATION	\$38.00
	ENERBASE FARMERS UNION/CENEX	INV. 025044 --TAX EQUALIZATION	\$43.07
	FIRST WESTERN INSURANCE	NOTARY BOND KOSSAN--SHERIFF	\$50.00
	HAGEN, STEPHANIE	SOILS COMMITTEE MEETING HELD ON 01/09/24--TAX EQUALIZATION	\$50.00
	HANER, ARDEN	MILEAGE FOR SOILS COMMITTEE MEETING 01/09/24--TAX EQUALIZATION	\$4.69
	HANER, ARDEN	SOILS COMMITTEE MEETING HELD ON 01/09/24--TAX EQUALIZATION	\$50.00
	HAUGAN, KELLY J	DAY TRIP MILEAGE - OPERATION PLAN KENMARE SCHOOL--EMERGENCY MGMT	\$70.62
	IDEMIA IDENTITY & SECURITY USA LLC	LIVESCAN MAINTENANCE 2024--JAIL OPS	\$5,960.00
	INFORMATION TECHNOLOGY DEPT	NETMOTION--SHERIFF	\$273.60
	KASSON, SEAN BRADLEY	CONTRACT ATTORNEY 12/04/23 - 01/08/24--STATES ATTORNEY	\$1,036.47
	KING, DAVID	SOILS COMMITTEE MEETING HELD ON 01/09/24--TAX EQUALIZATION	\$50.00
	KING, DAVID	MILEAGE FOR SOILS COMMITTEE MEETING 01/09/24--TAX EQUALIZATION	\$56.95
	LLOYD, LEROY	REFUND FOR NON-UTILIZED VARIANCE--PLANNING AND ZONING	\$100.00
193196	MACOMB COUNTY SHERIFFS DEPARTMENT	SERVICE OF SUBPENA IN K KENNEDY CASE--STATES ATTORNEY	\$29.00
	MAKOTI THRESHERS ASSOCIATION	HISTORICAL SOCIETY - 2024 ALLOCATION--GENERAL	\$15,000.00
	MATHIESON, ANDREW M	OVERNIGHT PER DIEM PRISONER TRANSPORT FARGO--SHERIFF	\$68.00
193061	MDU - BISMARCK OFFICE	GAS COUNTY NORTH BLDG--FACILITY MGMT	\$148.90
193221	MDU - BISMARCK OFFICE	GAS 425 BLDG--FACILITY MGMT	\$246.19
193221	MDU - BISMARCK OFFICE	GAS ADMIN BLDG--FACILITY MGMT	\$1,564.80
193221	MDU - BISMARCK OFFICE	GAS 900 BLDG--FACILITY MGMT	\$1,929.33
193254	MDU - BISMARCK OFFICE	GAS COURTHOUSE--FACILITY MGMT	\$2,064.14
193221	MDU - BISMARCK OFFICE	GAS JAIL--FACILITY MGMT	\$3,380.20
193221	MDU - BISMARCK OFFICE	GAS JAIL BLDG SUP.--FACILITY MGMT	\$3,596.06
	MICHIGAN.COM	TWO PUBLICATIONS FOR FORFEITURE CASES--STATES ATTORNEY	\$397.92
	MOSTAD, JIM	MILEAGE FOR SOILS COMMITTEE MEETING 01/09/24--TAX EQUALIZATION	\$8.71
	MOSTAD, JIM	SOILS COMMITTEE MEETING HELD ON 01/09/24--TAX EQUALIZATION	\$50.00
	ND COUNTY AUDITORS ASSOC.	2024 ANNUAL DUES - AUDITORS' ASSOCIATION--AUDITOR/TREAS	\$750.00
	ND COUNTY RECORDERS ASSOC	2024 MEMBERSHIP DUES--RECORDER	\$200.00
	ND DEPT HUM SERV	INMATE MEDICAL 11/30/2023--JAIL OPS	\$1,611.86
	ND DEPT HUM SERV	INMATE MEDICAL - 07/31/2023--JAIL OPS	\$46,335.85
	ND DEPT OF CORRECTIONS & REHAB	INTERSTATE COMPACT--SHERIFF	\$400.00
	ND STATE RADIO COMM	TERMINAL FEE - QUARTERLY--SHERIFF	\$600.00
	ND STATE RADIO COMM	QUARTERLY BILLING FOR LETS--STATES ATTORNEY	\$600.00
	NDAAE4-HWY	STATE & NATIONAL DUES 2024--EXTENSION	\$100.00
	NDCCAA	NDCCAA 2024 DUES--JAIL OPS	\$100.00
	NDSU DEPT 7510	SHARED SALARIES - 2023 Q4 - HOLLY ARNOLD--EXTENSION	\$3,497.73
	NDSU DEPT 7510	SHARED SALARIES - 2023 Q4 - BRUMMUND, BURKETT, HOW, BADGER--EXT.	\$27,606.21
193222	NOVA FIRE PROTECTION, INC	REPLACED SPRINKLER IN K2 SHOWER--FACILITY MGMT	\$500.00
193222	NOVA FIRE PROTECTION, INC	REPLACED SPRINKLER IN CELL 141--FACILITY MGMT	\$500.00
	OLSON, JENNIFER L	OVERNIGHT PER DIEM - FARGO TRAINING--SHERIFF	\$67.00
	OLSON, JENNIFER L	OVERNIGHT PER DIEM TRAINING SIOUX FALLS SD--SHERIFF	\$328.20
	ROCHESTER ARMORED CAR CO INC	ARMORED CAR SERVICE --AUDITOR/TREAS	\$503.61
	SAWYER CITY	ARPA #67 - SAWYER SEWER PAYMENT #5--COMMISSIONERS	\$1,553.75
	SCHROEDER, LYNAE R	DAY TRIP MILEAGE - PLANNING & ZONING MINUTES --AUDITOR/TREAS	\$34.57
	SOURIS VALLEY ANIMAL SHELTER	EUTHANIZE & BOARD - TWO ANIMALS--SHERIFF	\$777.49
	SUMMIT FOOD SERVICES LLC	MEALS FOR JUVENILE DETENTION - DECEMBER 2023--JUVENILE DET.	\$871.98
	SUMMIT FOOD SERVICES LLC	INMATE MEALS - DECEMBER 2023--JAIL OPS	\$46,552.75
	THE DIFFERENCE - A HOLISTIC APPROACH	ARPA #96 PMT #4 HEALING SESSIONS FOR TRAUMA VICTIMS--COMMISSIONERS	\$1,279.00
193279	THOMAS LAW FIRM	2024 INDIGENT DEFENSE - FEBRUARY--GENERAL	\$2,000.00
	UNITED MAILING SERVICES INC	SERVICES - 12/25/23 - 01-05/24--EXTENSION	\$22.07
	UNITED MAILING SERVICES INC	SERVICES - 12/25/23 - 01/05/24--HUMAN SERVICES	\$39.20
	UNITED MAILING SERVICES INC	POSTAGE - 12/25/23 - 01-05/24--EXTENSION	\$61.47
	UNITED MAILING SERVICES INC	SERVICES - 01/08/24 - 01/19/24--EXTENSION	\$62.03
	UNITED MAILING SERVICES INC	POSTAGE - 12/25/23 - 01/05/24--HUMAN SERVICES	\$94.46
	UNITED MAILING SERVICES INC	POSTAGE BALANCE END OF THIS PERIOD--EXTENSION	\$100.00
	UNITED MAILING SERVICES INC	SERVICES - 01/08/24 - 01/19/24--GENERAL	\$237.42
	UNITED MAILING SERVICES INC	POSTAGE - 01/08/24 - 01/19/24--EXTENSION	\$256.47
	UNITED MAILING SERVICES INC	POSTAGE - 01/08/24 - 01/19/24--GENERAL	\$1,001.93

DD-1058	US POSTAL SERVICE	ANNUAL FEE PO BOX 5005--GENERAL	\$1,580.00
	WARD CO DIVE RESCUE	WARD COUNTY DIVE TEAM ANNUAL BUDGET 2024--EMERGENCY MGMT	\$10,500.00
	WARD CO HISTORICAL SOCIETY	ARPA #101 - INSTALLATION OF WATER AND SEWER LINES--COMMISSIONERS	\$6,294.00
	WARD CO HISTORICAL SOCIETY	ARPA ##102 - FOUNDATION FOR MULTI USE BUILDING--COMMISSIONERS	\$21,500.00
	WESTLIE MOTOR CO	INSPECT FUEL GAUGE--SHERIFF	\$200.00
193054	WEX HEALTH, INC.	FSA MONTHLY FEES DECEMBER 2023--HUMAN RESOURCES	\$164.50
	WIDMER ROEL PC	2022 AUDIT/SINGLE AUDIT SVCS RENDERED 12/31/23--GENERAL	\$8,500.00
193280	WILHELM TIM	2024 INDIGENT DEFENSE - FEBRUARY--GENERAL	\$2,000.00
	WILLERT, KAITLIN M	WITNESS NECESSITY PER DIRECTION OF PROSECUTING ATTY--STATES ATT	\$27.20
DD-1059	XCEL ENERGY	ELECTRICITY SOO LINE PARKING LOT--FACILITY MGMT	\$38.85
DD-1079	XCEL ENERGY	ELECTRICITY 900 BLDG - COLD STORAGE--FACILITY MGMT	\$121.15
DD-1055	XCEL ENERGY	ELECTRICITY 425 BLDG--FACILITY MGMT	\$145.66
DD-1080	XCEL ENERGY	ELECTRICITY 900 BLDG--FACILITY MGMT	\$728.04
DD-1055	XCEL ENERGY	ELECTRICITY COURTHOUSE--FACILITY MGMT	\$4,878.18
DD-1047	XCEL ENERGY	ELECTRICITY ADMIN BLDG--FACILITY MGMT	\$7,678.72
DD-1055	XCEL ENERGY	ELECTRICITY JAIL--FACILITY MGMT	\$9,059.49
		Total General Bills:	\$321,252.05

PARK BOARD BILLS			
CHECK #	VENDOR	DESCRIPTION	AMOUNT
	WARD COUNTY HIGHWAY DEPT	INV #10042 DECEMBER PARK MAINTENANCE	\$874.29
DD-1057	XCEL ENERGY	ELECTRICITY - O.S. PARK 8711 PROJECT RD N	\$58.37
DD-1058	XCEL ENERGY	ELECTRICITY - O.S. PARK PUMP 401 PARK RD	\$38.27
		Total Park Board Bills:	\$970.93

ROAD/HIGHWAY BILLS			
CHECK #	VENDOR	DESCRIPTION	AMOUNT
	ACME TOOLS GRAND FORKS	INV #12339575 PARTS FOR WATER PUMPS	\$85.69
	ACME TOOLS GRAND FORKS	INV #12334219 PARTS FOR UNIT 1709	\$396.59
	ACME TOOLS GRAND FORKS	INV #12335895 PARTS FOR SNOW BLOWER	\$3.40
	ACME TOOLS GRAND FORKS	INV #12327112 SHOP SUPPLIES	\$34.97
	ACME TOOLS GRAND FORKS	INV #12314268 PARTS FOR SNOW BLOWER	\$8.90
	ACME TOOLS GRAND FORKS	INV #12279646 SHOP SUPPLIES	\$6.66
	AMERICAN TRUCK & TRAILER	INV #33414 PARTS FOR UNIT 1709	\$82.56
	AMERICAN TRUCK & TRAILER	INV #33436 BATTERY BRAKEAWAY KIT FOR UNIT 191	\$139.96
	B & G ELECTRIC LLC	INV #2207 ELECTRICAL FOR NEW BATHROOM BLDG B	\$1,170.47
	BUTLER MACHINERY	INV #03PS0498015 WORK LIGHT FOR UNIT 158	\$106.83
	BUTLER MACHINERY	INV #03PS0497671 WATER HEATER ELEMENT FOR UNIT 127	\$84.05
	CAPITAL ONE TRADE CREDIT	INV #D44356 SHOP SUPPLIES	\$23.03
	CAPITAL ONE TRADE CREDIT	INV #D43910 PARTS FOR BRIDGE 117-20.2	\$137.56
	DAKOTA FLUID POWER INC	INV #7158081 HYDROLIC HOSE ASSEMBLY FOR UNIT 158	\$130.48
	DAKOTA FLUID POWER INC	INV #7157327 HYDROLIC HOSES FOR UNIT 158	\$896.45
	DICKINSON TRUCK EQUIPMENT	INV #012527 CANISTER ASSEMBLY FOR UNIT 156	\$2,020.62
	EAPC ARCHITECTS ENGINEERS	INV #56129 ENGINEERING SERVICES FOR BLDG C ADDITION	\$1,311.14
	GENERAL TRADING CO	INV #308888 SHOP SUPPLIES	\$139.97
	GENERAL TRADING CO	INV #308223 SHOP SUPPLIES	\$228.72
	GENERAL TRADING CO	INV #308731 SHOP SUPPLIES	\$55.80
	GENERAL TRADING CO	INV #308224 SHOP SUPPLIES	\$39.70
	GERDAU	INV #9012889119 PART FOR UNIT 191	\$660.00
	GERDAU	INV #9012826842 PARTS FOR UNIT #1709 & BRIDGE 117-20.2	\$1,568.48
	GERDAU	INV #9012799119 PART FOR BRIDGE 117-20.2	\$247.50
	GERDAU	INV #9012750108 PART FOR UNIT 156	\$729.40
	GERDAU	INV #9012824361 PART FOR UNIT 156	\$32.63
	GRAVEL PRODUCTS INC	INV #441339 SAND BLASTING SAND	\$218.25
	IHEARTMEDIA	INV #8820834061 JOB ADVERTISEMENT	\$582.50
193166	KENMARE CITY OF	UTILITIES - WATER, SEWER, LANDFILL	\$57.50
	LAWSON PRODUCTS INC	INV #9311224064 SHOP SUPPLIES	\$1,971.41
	MAGIC CITY GARAGE DOOR INC	INV #I24-0141 GARAGE DOOR REPAIR ON BLDG B	\$110.00
	MARCO TECHNOLOGIES, LLC NW7128	INV #12097509 MONTHLY SUBSCRIPTION	\$36.00
193197	MDU - BISMARCK OFFICE	GAS 200 72ND ST SE BLDG D	\$1,133.51

193197	MDU - BISMARCK OFFICE	GAS 200 72ND ST SE BLDG B	\$1,690.41
193197	MDU - BISMARCK OFFICE	GAS 200 72ND ST SE BLDG A	\$723.11
193197	MDU - BISMARCK OFFICE	GAS 200 72ND ST SE BLDG C	\$1,600.09
193197	MDU - BISMARCK OFFICE	GAS 200 72ND ST SE BLDG E	\$262.66
193283	MDU - BISMARCK OFFICE	KENMARE BLDG ELECTRIC	\$131.83
193167	MDU - BISMARCK OFFICE	GAS 201 72ND AVE NE SHOP	\$1,161.57
	MENARDS - MINOT	INV #50255 SHOP SUPPLIES	\$132.87
	MENARDS - MINOT	INV #50190 SHOP SUPPLIES	\$193.15
	MENARDS - MINOT	INV #50091 SHOP SUPPLIES	\$101.18
	MENARDS - MINOT	INV #49681 SHOP SUPPLIES	\$193.25
	MENARDS - MINOT	INV #49427 SHOP SUPPLIES- COUPLINGS, EXTENSION CORDS	\$341.29
	MENARDS - MINOT	INV #49431 SHOP SUPPLIES	\$3.38
	MENARDS - MINOT	INV #49129 SHOP SUPPLIES- RAT GLUE	\$24.95
	NDACE - GENNY DIENSTMANN	NACE DUES	\$550.00
	NEWMAN SIGNS INC	INV #TRFINV051884 SIGNS	\$4,643.50
	NORTHWESTERN EQUIPMENT INC	INV #54008 COIL SPRING FOR UNIT 158	\$265.00
193224	OTTERTAIL POWER CO	ELECTRIC - DOUGLAS SHOP	\$551.69
	PARKLAND USA CORP DBA FARSTAD OIL	INV #889889-24 GREASE AND OIL FOR SHOP	\$3,129.15
	RDO/POWERPLAN	INV #P9036207 CUTTING EDGES	\$2,780.00
	RDO/POWERPLAN	INV #E0718607 SNOW PUSHER	\$7,300.00
	SIGN SOLUTIONS USA	INV #410016	\$9,190.07
	SUNDRE SAND & GRAVEL INC	INV #M122423-26 STOCKPILE SALT SAND AT MINOT SHOP	\$1,715.41
193284	TRI N PROPANE	INV # 103211 DOUGLAS SHOP PROPANE	\$284.14
193284	TRI N PROPANE	INV # 103168 SAWYER SHOP PROPANE	\$173.29
193168	TRI N PROPANE	INV # 101881 SAWYER SHOP PROPANE	\$310.00
	WALLWORK TRUCK CENTER	INV #07P126143 TRUCK PART, FENDER FOR UNIT 158	\$830.00
	WALLWORK TRUCK CENTER	INV #07P126144 CREDIT ON INV #07P125146 RETURNED PART	-(\$685.00)
	WALLWORK TRUCK CENTER	INV #07P125146 TRUCK REPAIR PARTS FOR UNIT 158	\$1,117.50
	WARD CO AUDITOR	2023 INSURANCE SHARE	\$111,043.39
DD-1056	XCEL ENERGY	ELECTRICITY - BERTHOLD	\$78.13
		Total Road/Highway Bills:	\$164,286.74

WARD COUNTY HUMAN SERVICE ZONE

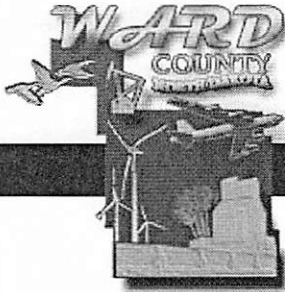
LISTING OF BILLS

BILLS PAID - February 6, 2024

ZONE BOARD REVIEW- February 20, 2024

HUMAN SERVICE ZONE

VENDOR	DESCRIPTION	AMOUNT
Nicole Lang	Employee Travel/Meals 1/24-1/25	141.03
Nicole Lattergrass	Child Care Exp 1/2-1/7 YMCA	88.00
Allison Kosanda	FC-Child Meals 1/8 & 1/12	22.46
Mountain Plains Youth Srvc	Minot-December Shelter Care	4,160.00
New Mexico Vital Records	AVS-Birth Certificate	10.00
Bekka Oswill/Little B's Daycare	Child Care KD 11/5-11/30/23	960.00
Valerie Potter	Employee Travel/Meals 1/2-1/24	52.48
United Mailing Services	12/25-1/5 Postage & Service	133.66
United Mailing Services	1/8-1/19 Postage & Service	111.33
TOTAL		5,678.96



VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The Ward County respectfully submits the following views of responsible officials and planned corrective action for the year ended December 31, 2022.

Name and address of independent public accounting firm:

Widmer Roel PC
4220 31st Avenue S
Fargo, ND 58104

Audit period: December 31, 2022

Contact person: Marisa Haman, County Auditor

The findings from the December 31, 2022 Schedule of Findings and Responses are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 (MATERIAL WEAKNESS) – GAAP FINANCIAL STATEMENT PRESENTATION

Finding

Widmer Roel assists Ward County with preparation of its financial statements and related disclosures in accordance with generally accepted accounting principles (GAAP). This is very common for organizations the size and structure of Ward County.

Views of Responsible Officials and Planned Corrective Action

Ward County will continue to have a third-party audit. We will carefully review the draft financial statements and discuss any questions with the outside auditor.

Anticipated Completion Date: N/A

FINDINGS – MAJOR FEDERAL AWARDS

2022-002 – (MATERIAL WEAKNESS) SUSPENDED AND DEBARRED PARTIES

Finding

The County did not have an effective process in place to ensure subrecipients of pass-through federal awards were not suspended or debarred from participating in federally-supported programs.

Views of Responsible Officials and Planned Corrective Action

The county added information to the Payment Request Form to make sub recipients aware that their organization along with any respective Contractors need an active UEI and must be registered in SAM.

Anticipated Completion Date: Early 2023

2022-003 – (MATERIAL WEAKNESS) SUBRECIPIENT MONITORING

Finding

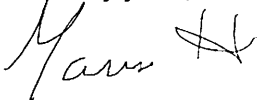
The County did not have an effective process in place to ensure required communications occur with subrecipients of federal awards. The agreements with the subrecipients did not explicitly include certain information required under 2 CFR 200.332(a)(1)

Views of Responsible Officials and Planned Corrective Action

The county added information to the Payment Request Form to ensure that sub recipients are aware of possible single audit requirements, active SAM registry and UEI.

Anticipated Completion Date: Early 2023

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Marisa' followed by a stylized flourish.

Marisa Haman,
Auditor/Treasurer
Ward County

WARD COUNTY
FINANCIAL STATEMENTS
DECEMBER 31, 2022
WITH INDEPENDENT AUDITOR'S REPORT

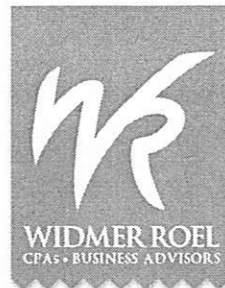
WARD COUNTY
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Page(s)</u>
County Officials	1
Independent Auditor's Report	2 - 4
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	5
Statement of Activities	6
Balance Sheet - Governmental Funds	7
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	10
Statement of Fiduciary Net Position	11
Statement of Changes in Fiduciary Net Position	12
Notes to Financial Statements	13-37
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer's Share of Net Pension and OPEB Liability	38
Schedule of Employer Contributions	39
Schedule of Employer's Share of Net Pension and OPEB Liability - Water Resource District	40
Schedule of Employer Contributions - Water Resource District	41
Budgetary Comparison Schedule - General Fund	42
Budgetary Comparison Schedule - Special Revenue Fund	43
Notes to Required Supplementary Information	44-45
SUPPLEMENTARY INFORMATION	
Schedule of Fund Activity	46-49

**WARD COUNTY
COUNTY OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Current

John Fjeldahl	Commissioner-Chairperson
Shelly Wepppler	Commissioner-Vice Chair
Jim Rostad	Commissioner
Howard "Bucky" Anderson	Commissioner
Jason Olson	Commissioner
Marisa Haman	Auditor/Treasurer
Robert Roed	Sheriff
Kristin Kowalczyk	Recorder
Rozanna Larson	States Attorney



4220 31st Avenue S.
Fargo, ND 58104-8725

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

INDEPENDENT AUDITOR'S REPORT

County Commission
Ward County
Minot, North Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Ward County** ("County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the **Ward County's** basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of **Ward County**, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Water Resource District, which represents 4%, 4%, and 3%, respectively, of the assets, net position, and revenues of the governmental activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Water Resource District, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller general of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **Ward County**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Ward County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ward County's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Ward County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ward County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Employer's Share of Net Pension and OPEB Liability, Schedule of Employer Contributions, Budgetary Comparison Schedule - General Fund, Budgetary Comparison Schedule - Special Revenue Fund, and Notes to the Required Supplementary Information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of

inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise **Ward County's** basic financial statements. The County Officials Listing and Schedule of Fund Activity Arising from Cash Transactions are presented for purposes of additional analysis and are not a required part of the basic financial statements. The County Officials listing has not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

The Schedule of Fund Activity is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Fund Activity is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2024, on our consideration of the **Ward County's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Ward County's** internal control over financial reporting and compliance.



Fargo, North Dakota
January 12, 2024

WARD COUNTY
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	<u>Primary Governmental Activities</u>	<u>Component Unit Water Resource District</u>
ASSETS		
Cash and investments	\$ 34,427,186	\$ 3,366,160
Inventory	1,104,370	-
Intergovernmental receivable	93,381	-
Taxes receivable	332,730	30,993
Special assessments receivable	-	1,846,668
Due from county treasurer	-	5,920
Capital assets, not being depreciated		
Land	698,100	-
Capital assets, net of accumulated depreciation		
Infrastructure	106,308,520	3,152,932
Buildings	61,377,972	-
Machinery, vehicles, and equipment	<u>5,229,889</u>	<u>-</u>
Total assets	209,572,148	8,402,673
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions and OPEB	<u>24,918,761</u>	<u>63,351</u>
Total assets and deferred outflows of resources	\$ <u>234,490,909</u>	\$ <u>8,466,024</u>
LIABILITIES		
Accounts payable	\$ -	\$ 118,209
Interest payable	165,537	12,833
Long-term liabilities		
Portion due or payable within one year		
Compensated absences payable	197,527	-
Bond payable	5,600,000	120,000
Portion due or payable after one year		
Compensated absences	810,935	-
Bond payable	9,095,000	1,805,000
Bond premium	703,846	-
Net pension and OPEB liability	<u>33,086,760</u>	<u>97,655</u>
Total liabilities	<u>49,659,605</u>	<u>2,153,697</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions and OPEB	<u>14,310,178</u>	<u>38,098</u>
NET POSITION		
Net investment in capital assets	158,215,635	1,227,932
Restricted for		
Special revenue	18,572,873	-
Debt service	7,786,181	2,144,327
Capital projects	1,068,592	-
Unrestricted	<u>(15,122,155)</u>	<u>2,901,970</u>
Total net position	<u>170,521,126</u>	<u>6,274,229</u>
Total liabilities, deferred inflows of resources and net position	\$ <u>234,490,909</u>	\$ <u>8,466,024</u>

WARD COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

					Net (Expense) Revenue and Changes in Net Position	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u>		<u>Primary Government</u>	<u>Component Unit</u>
			<u>Operating Grants Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Water Resource District</u>
Functions/Programs						
Primary Government:						
Governmental Activities:						
General government	\$ 10,384,633	\$ 493,834	\$ 7,278,325	\$ -	\$ (2,612,474)	\$ -
Public safety	14,612,771	1,474,042	1,755,102	-	(11,383,627)	-
Highways and public improvement	9,099,014	56,051	4,328,769	4,454,381	(259,813)	-
Health and welfare	6,507,052	5,887,507	290,065	-	(329,480)	-
Culture and recreation	1,385,528	8,812	47,753	-	(1,328,963)	-
Conservation and economic development	394,155	-	-	-	(394,155)	-
Interest expense	293,605	-	-	-	(293,605)	-
Total governmental activities	<u>\$ 42,676,758</u>	<u>\$ 7,920,246</u>	<u>\$ 13,700,014</u>	<u>\$ 4,454,381</u>	<u>(16,602,117)</u>	<u>-</u>
Component Units:						
Water resource district	<u>\$ 569,447</u>	<u>\$ 2,339</u>	<u>\$ 77,389</u>	<u>\$ -</u>	<u>-</u>	<u>(489,719)</u>
GENERAL REVENUES						
					16,840,274	971,602
Property taxes					7,320,368	-
Sales taxes					-	54,063
Earnings on investments and other revenue					3,807,450	-
Unrestricted grants and contributions					229,837	-
Interest income					3,984,474	-
Miscellaneous income					68,481	-
Gain on disposal of assets						
Total general revenues					<u>32,250,884</u>	<u>1,025,665</u>
Change in net position					15,648,767	535,946
Net position - January 1					<u>154,872,359</u>	<u>5,739,350</u>
Prior period adjustment - Note 12					-	(63,068)
Prior period adjustment - Note 12					-	62,001
Net position - December 31					<u>\$ 170,521,126</u>	<u>\$ 6,274,229</u>

See Notes to Financial Statements

WARD COUNTY
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Government Funds</u>
ASSETS					
Cash and investments	\$ 6,999,540	\$ 18,572,873	\$ 7,786,181	\$ 1,068,592	\$ 34,427,186
Inventory	-	1,104,370	-	-	1,104,370
Intergovernmental receivable	93,381	-	-	-	93,381
Taxes receivable	<u>311,475</u>	<u>21,255</u>	<u>-</u>	<u>-</u>	<u>332,730</u>
Total assets	<u>\$ 7,404,396</u>	<u>\$ 19,698,498</u>	<u>\$ 7,786,181</u>	<u>\$ 1,068,592</u>	<u>\$ 35,957,667</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred tax revenue	<u>\$ 311,475</u>	<u>\$ 21,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,730</u>
FUND BALANCES					
Nonspendable					
Inventory	-	1,104,370	-	-	1,104,370
Restricted for					
Public safety/911	-	2,203,963	-	-	2,203,963
Highway and public improvement	-	3,200,908	-	-	3,200,908
Health and welfare	-	911,087	-	-	911,087
Culture and recreation	-	127,604	-	-	127,604
Conservation and economic development	-	73,446	-	-	73,446
General government	-	12,055,865	-	-	12,055,865
Capital project	-	-	-	1,068,592	1,068,592
Debt service	-	-	7,786,181	-	7,786,181
Unassigned	<u>7,092,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,092,921</u>
Total fund balances	<u>7,092,921</u>	<u>19,677,243</u>	<u>7,786,181</u>	<u>1,068,592</u>	<u>35,624,937</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,404,396</u>	<u>\$ 19,698,498</u>	<u>\$ 7,786,181</u>	<u>\$ 1,068,592</u>	<u>\$ 35,957,667</u>

WARD COUNTY
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balances for governmental funds **\$ 35,624,937**

Amounts reported for governmental activities in the
statement of net position are different because:

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

Cost of capital assets	266,258,771	
Less accumulated depreciation	<u>(92,644,290)</u>	
		173,614,481

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 unavailable revenue in the funds.	332,730
---	---------

Net pension and OPEB obligations are not due and payable in the current period, and therefore are not reported in the governmental funds.	(33,086,760)
--	--------------

Deferred outflows and inflows of resources related to pensions
are applicable to future periods and, therefore, are not reported
in the funds.

Total deferred outflows of resources	24,918,761	
Total deferred inflows of resources	<u>(14,310,178)</u>	
		10,608,583

Certain liabilities, such as bonds payable, are not due and payable in
the current period and therefore are not reported in the funds.

Compensated absences payable	(1,008,462)	
Bonds payable	(14,695,000)	
Unamortized bond premium	(703,846)	
Interest payable	<u>(165,537)</u>	
		<u>(16,572,845)</u>

Total net position of governmental activities **\$ 170,521,126**

WARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Government Funds
REVENUES					
Taxes	\$ 12,145,026	\$ 4,702,995	\$ 7,336,363	\$ 36,022	\$ 24,220,406
Special assessments	-	-	-	36,016	36,016
Licenses, permits and fees	508,103	1,617,667	-	-	2,125,770
Intergovernmental	4,088,583	25,025,528	-	-	29,114,111
Charges and services	1,474,042	-	-	-	1,474,042
Miscellaneous	914,823	538,025	57,765	396	1,511,009
	<u>19,130,577</u>	<u>31,884,215</u>	<u>7,394,128</u>	<u>72,434</u>	<u>58,481,354</u>
EXPENDITURES					
Current					
General government	8,536,041	1,364,793	-	-	9,900,834
Public safety/911	10,768,314	2,110,974	-	-	12,879,288
Highway and public improvement	-	13,930,842	-	-	13,930,842
Health and welfare	388,375	6,104,100	-	-	6,492,475
Culture and recreation	296,123	439,172	-	-	735,295
Conservation and economic development	-	310,384	-	-	310,384
Debt service:					
Principal	-	-	5,300,000	-	5,300,000
Interest and fees	-	-	795,650	-	795,650
	<u>19,988,853</u>	<u>24,260,265</u>	<u>6,095,650</u>	<u>-</u>	<u>50,344,768</u>
Excess (deficiency) of revenues over expenditures	<u>(858,276)</u>	<u>7,623,950</u>	<u>1,298,478</u>	<u>72,434</u>	<u>8,136,586</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,359,572	13,934	-	2,373,506
Transfers out	<u>(24,572)</u>	<u>(2,335,000)</u>	<u>(13,934)</u>	<u>-</u>	<u>(2,373,506)</u>
Total other financing sources (uses)	<u>(24,572)</u>	<u>24,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(882,848)</u>	<u>7,648,522</u>	<u>1,298,478</u>	<u>72,434</u>	<u>8,136,586</u>
FUND BALANCES - JANUARY 1	<u>7,975,769</u>	<u>12,028,721</u>	<u>6,487,703</u>	<u>996,158</u>	<u>27,488,351</u>
FUND BALANCES - DECEMBER 31	<u>\$ 7,092,921</u>	<u>\$ 19,677,243</u>	<u>\$ 7,786,181</u>	<u>\$ 1,068,592</u>	<u>\$ 35,624,937</u>

WARD COUNTY
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Net change in fund balances - total governmental funds **\$ 8,136,586**

Amount reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays 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. Furthermore, in the statement of activities, gain or loss on disposal is recorded, whereas in the fund financial statements, proceeds from disposals are reported as revenues. In the current period these amounts are:

Current year capital outlay	10,982,358	
Depreciation expense	(5,846,384)	
Proceeds from disposal of property and equipment	(138,260)	
Gain on disposal of property and equipment	<u>68,481</u>	
		5,066,195

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which payments exceeded proceeds.

Debt payments	5,300,000
---------------	-----------

Governmental funds report the effect of premiums on refunding when debt is first issued, whereas this amount is deferred and amortized in the statement of activities.

437,496

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Net increase in compensated absences	(127,075)	
Net decrease in interest payable	<u>66,250</u>	
		(60,825)

The net pension and OPEB liability, and related deferred outflows and inflows of resources are reported in the government wide statements; however, activity related to these pension and OPEB items do not involve financial resources, and are not reported in the funds.

Increase in net pension and OPEB liability	(21,729,327)	
Increase in deferred outflows of resources	8,094,101	
Decrease in deferred inflows of resources	<u>10,454,619</u>	
		(3,180,607)

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.

Net decrease in taxes receivable	<u>(50,078)</u>
----------------------------------	-----------------

Change in net position of governmental activities **\$ 15,648,767**

WARD COUNTY
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ <u>22,471,418</u>
LIABILITIES	
Due to other governments	\$ <u>22,471,418</u>

WARD COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Contributions	\$ <u>78,184,807</u>
Total additions	<u>78,184,807</u>
DEDUCTIONS	
Disbursements	<u>87,635,805</u>
Total deductions	<u>87,635,805</u>
Change in net position	<u>(9,450,998)</u>
NET POSITION - JANUARY 1	<u>31,922,416</u>
NET POSITION - DECEMBER 31	\$ <u><u>22,471,418</u></u>

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Ward County (“County”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Government Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government’s accounting policies are described below.

Financial 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 are such that exclusion would cause the County’s financial statements to be misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes appointing a voting majority of an organization’s governing board 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 imposed specific financial burdens on the County.

Based on these criteria, the component unit discussed below is included within the County’s reporting entity because of the significance of its operational or financial relationship with the County.

Discretely Presented Component Unit

The component unit column in the basic financial statements includes the financial data of the County’s component unit. The unit is reported in a separate column to emphasize that it is legally separate from the County.

Ward County Water Resource District

The Ward County Water Resource District’s governing board is appointed by the County’s governing board. The County’s governing body has the authority to disapprove, amend, or approve the water resource district budget. The water resource district has the authority to issue its own debt.

Complete financial statements of the Ward County Water Resource District may be obtained at Ward County Water Resource District, PO Box 5055, Minot, ND 58072.

Basis of Presentation

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the primary government, Ward County and its component unit. 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 non-exchange transactions.

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 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.

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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.

The County reports the following major governmental funds:

General Fund: This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Fund: This fund accounts for all other resources which are required by law, contract or policy to be accounted for in another fund, but which do not meet the criteria of debt service or capital projects funds.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of principal, interest and related costs for the general obligation and sales tax revenue bonds.

Capital Projects Fund: This fund accounts for financial resources dedicated to the construction of new buildings, additions to old buildings, or the making of major repairs to existing buildings.

The County reports the following fiduciary fund:

Custodial Funds: These funds account for assets held by the County in a custodial capacity as an agent on behalf of others. The County's custodial funds are used to account for various deposits of other governments.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. These financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Accounts past due more than sixty days are analyzed for collectability. When management deems any account receivable to be uncollectible, an allowance is setup and deducted from the related accounts receivable.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. All revenues are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Cash and Investments

Cash includes amounts in demand deposits money market accounts. Investments consist of certificates of deposit stated at cost. Certificates of deposit principal may be withdrawn at any time before maturity with a penalty of interest.

Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. The inventory is offset within the non-spendable classification of fund balance in the fund financial statements which indicates that inventory does not constitute "available spending resources" even though it is a component of net current assets.

Capital Assets

Capital assets include property, plant and equipment. Assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more. Such assets are recorded at cost or estimated historical cost if purchased or constructed. 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 the assets life 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 is not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Infrastructure	50 to 70 years
Buildings	50 to 100 years
Machinery, Vehicles, & Equipment	10 years

Interest Payable

Interest payable consists of interest on long-term liabilities accrued to year end.

Compensated Absences

Vested or accumulated vacation leave and compensatory time is reported in government-wide statement of net position. Compensation for unused vacation leave will be granted to all full-time employees upon termination of employment with the County. The employees may carry forward unused vacation leave not to exceed 240 hours. Compensatory time must be used or paid out within six months of accrual. No liability is recorded for non-vesting accumulation rights to receive sick pay benefits.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows and outflows of resources related to pensions and other post-employment benefits.

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 position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported separately from the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (“NDPERS”); additions to/deductions from NDPERS’ fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (“OPEB”)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (“NDPERS”), and additions to/deductions from NDPERS’ fiduciary net position have been determined on the same basis they are reported by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash such as inventories or prepaid expenses) or (b) legally or contractually required to be maintained intact (i.e., endowment funds).

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or law or regulations of other governments (i.e., funds restricted by state statute, unspent bond proceeds, grants earned but not spent, debt covenants or taxes raised for a specific purpose).

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County commission through the adoption of a resolution. The County commission also may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

1. Committed
2. Assigned
3. Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulation depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has not spent) for acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted. When both restricted and unrestricted amounts of net position are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed.

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.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In the government-wide financial statements, interfund transactions have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reporting amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, results could differ from those estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

In accordance with North Dakota Statutes, the County maintains deposits at the depository banks designated by the governing board. All depositories are members of the Federal Reserve System.

Deposits must either be deposited with the Bank of North Dakota or in another 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 of 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, Federal Land Bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the State of North Dakota, its boards, agencies or instrumentalities, or by any County, city, township, school district, park district, or other political subdivision of the state of North Dakota, whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by another state of the United States or other securities approved by the banking board.

At year ended December 31, 2022, the County's carrying amount of deposits was \$56,734,510 and the bank balances were \$55,330,574. Of the bank balance, \$500,000 was covered by Federal Depository Insurance. The remaining balance of \$54,830,574 was collateralized with securities held by the pledging financial institution's agent in the government's name.

The Water Resource District maintains cash on deposit at multiple financial institutions. The amounts on deposit were insured by the FDIC up to \$250,000 per institution. As of December 31, 2022, all of the Water Resource District's cash balances were either covered by FDIC insurance or collateral held in the District's name.

Credit Risk

The County may invest idle funds as authorized in North Dakota Statutes, as follows:

- a) Bonds, treasury bills and notes, or other securities that are a direct obligation insured or guaranteed by the Treasury of the United States, or its agencies, instrumentalities, or organizations created by an Act of Congress.
- b) 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.
- c) Certificates of deposit fully insured by the Federal Deposit Insurance Corporation.
- d) Obligations of the state.

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

At December 31, 2022 the County held certificates of deposit in the amount of \$515,000 which are all considered deposits.

Concentration of Credit Risk

The County does not have a limit on the amount the County may invest in any one issuer.

NOTE 3 – TAXES RECEIVABLE

Taxes and special assessments receivable represent the past three years of uncollected current and delinquent taxes. No allowance has been established for uncollectible taxes and special assessments receivable.

The County Treasurer acts as an 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 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 4 – CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2022:

Primary Government:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 698,100	\$ -	\$ -	\$ 698,100
Capital assets, being depreciated				
Infrastructure	168,072,794	9,990,722	-	178,063,516
Buildings	72,849,080	-	-	72,849,080
Machinery, vehicles, and equipment	14,069,364	991,636	412,925	14,648,075
Total capital assets, being depreciated	<u>254,991,238</u>	<u>10,982,358</u>	<u>412,925</u>	<u>265,560,671</u>
Less accumulated depreciation for				
Infrastructure	68,286,867	3,468,129	-	71,754,996
Buildings	10,423,959	1,047,149	-	11,471,108
Machinery, vehicles, and equipment	8,430,226	1,331,106	343,146	9,418,186
Total accumulated depreciation	<u>87,141,052</u>	<u>5,846,384</u>	<u>343,146</u>	<u>92,644,290</u>

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Total capital assets, being depreciated, net	<u>167,850,186</u>	<u>5,135,974</u>	<u>69,779</u>	<u>172,916,381</u>
Governmental activities capital assets, net	\$ <u>168,548,286</u>	\$ <u>5,135,974</u>	\$ <u>69,779</u>	\$ <u>173,614,481</u>

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

General government	\$ 462,481
Public safety	792,561
Highways and public improvement	4,545,652
Health and welfare	14,577
Culture and recreation	27,066
Conservation and economic development	<u>4,047</u>
	<u>\$ 5,846,384</u>

Water Resource District:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ <u>113,800</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>113,800</u>
Capital assets, being depreciated				
Infrastructure	<u>3,847,742</u>	<u>-</u>	<u>-</u>	<u>3,847,742</u>
Less accumulated depreciation for Infrastructure	<u>727,833</u>	<u>80,777</u>	<u>-</u>	<u>808,610</u>
Total capital assets, being depreciated, net	<u>3,119,909</u>	<u>(80,777)</u>	<u>-</u>	<u>3,039,132</u>
Component unit capital assets, net	\$ <u>3,233,709</u>	\$ <u>(80,777)</u>	\$ <u>-</u>	\$ <u>3,152,932</u>

Depreciation expense was charged to functions/programs of the water resource district as follows:

Public works	\$ <u>80,777</u>
--------------	------------------

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 – LONG-TERM DEBT

Primary Government:

Changes in Long-Term Liabilities

During the year ended December 31, 2022, the following changes occurred in liabilities reported in the long-term liabilities – Governmental Activities:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ 7,260,000	\$ -	\$ -	\$ 7,260,000	\$ -
Sales tax revenue bonds	12,735,000	-	5,300,000	7,435,000	5,600,000
Bond premium	1,141,342	-	437,496	703,846	-
Compensated absences	881,387	127,075	-	1,008,462	197,527
Net pension liability	10,685,299	20,976,372	-	31,661,671	-
Net OPEB liability	672,134	752,955	-	1,425,089	-
Total	\$ <u>33,375,162</u>	\$ <u>21,856,402</u>	\$ <u>5,737,496</u>	\$ <u>49,494,068</u>	\$ <u>5,797,527</u>

Outstanding debt at December 31, 2022 consists of the following:

General Obligation Debt

General obligation debt is a direct obligation and pledges the full faith and credit of the government. General obligation debt outstanding at December 31, 2022 is as follows:

\$7,260,000 General Obligation Correction Center Bonds. Series 2017A due in annual installments of \$1,030,000 to \$3,175,000 from April 1, 2024 through April 1, 2026; interest at 4%.

\$ 7,260,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	\$ 290,400	\$ 290,400
2024	3,055,000	229,300	3,284,300
2025	3,175,000	104,700	3,279,700
2026	<u>1,030,000</u>	<u>20,600</u>	<u>1,050,600</u>
	\$ <u><u>7,260,000</u></u>	\$ <u><u>645,000</u></u>	\$ <u><u>7,905,000</u></u>

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Revenue Bond Debt

The County has issued revenue bonds to provide funds for the construction of new courthouse building. Revenue bonds outstanding at December 31, 2022 are as follows:

\$18,135,000 Limited Tax Refunding Bonds, Series 2020 due in annual installments of \$1,835,000 to \$5,600,000 through April 1, 2024; interest at 5%. \$ 7,435,000

Annual debt service requirements to maturity for revenue bond debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 5,600,000	\$ 231,750	\$ 5,831,750
2024	<u>1,835,000</u>	<u>45,875</u>	<u>1,880,875</u>
	\$ <u>7,435,000</u>	\$ <u>277,625</u>	\$ <u>7,712,625</u>

Water Resource District:

Changes in Long-Term Liabilities

During the year ended December 31, 2022, the following changes occurred in liabilities reported in the long-term liabilities.

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Special assessment bonds	\$ 2,040,000	\$ -	\$ 115,000	\$ 1,925,000	\$ 120,000
Net pension and OPEB Liability	<u>88,321</u>	<u>9,334</u>	<u>-</u>	<u>97,655</u>	<u>-</u>
	\$ <u>2,128,321</u>	\$ <u>9,334</u>	\$ <u>115,000</u>	\$ <u>2,022,655</u>	\$ <u>120,000</u>

The water resource district has issued special assessment bonds to provide funds for the construction of the Nedrose sanitary sewer. Special assessment bonds outstanding at December 31, 2022, are as follows:

\$2,546,106 Sanitary Sewer System Improvement Bonds, Series 2016 due in annual installments of \$110,000 to \$165,000 through September 1, 2036; interest at 2%. \$ 1,925,000

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Annual debt service requirements to maturity for special assessment bonds are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Administration Fee</u>	<u>Total</u>
2023	\$ 120,000	\$ 38,500	\$ 9,625	\$ 168,125
2024	125,000	36,100	9,025	170,125
2025	125,000	33,600	8,400	167,000
2026	130,000	31,100	7,775	168,875
2027	135,000	28,500	7,125	170,625
2028-2032	715,000	101,100	25,275	841,375
2033-2036	575,000	27,100	6,775	608,875
	<u>\$ 1,925,000</u>	<u>\$ 296,000</u>	<u>\$ 74,000</u>	<u>\$ 2,295,000</u>

NOTE 6 – TRANSFERS

The following is a reconciliation between transfers in and transfers out as reported in the basic financial statements for the year ended December 31, 2022:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General fund	\$ -	\$ 24,572
Special revenue funds		
911 depreciation	135,000	-
911 wired/wireless	-	135,000
Highway	2,224,572	-
Highway users	-	2,200,000
Debt service funds		
Sales tax bond	-	13,934
Bond surplus	13,934	-
	<u>\$ 2,373,506</u>	<u>\$ 2,373,506</u>

NOTE 7 – DEFICIT FUND BALANCES

The following funds had a deficit balance as of December 31, 2022:

<u>Special Revenue Funds</u>	
Vision zero outreach	\$ (3,573)
CDBG projects	<u>(31,412)</u>
Total	<u>\$ (34,985)</u>

The County plans to eliminate these deficits with future revenue collections and/or transfers from other funds.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 – RISK MANAGEMENT

Ward 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, the 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, automobile, and inland marine insurance coverage. The coverage by NDIRF is limited to losses of \$2,000,000 per occurrence for general liability and automobile; and \$6,854,966 for public assets.

The County also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The County pays an annual premium to the Fire and Tornado Fund to cover property damage to buildings and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third-party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period. The State Bonding Fund currently provides the County with blanket fidelity bond coverage in the amount of \$2,000,000 for its employees. The State Bonding Fund does not currently charge any premium for this coverage.

The County has worker’s compensation with the Department of Workforce Safety and Insurance and purchases commercial insurance for employee health and accident insurance.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 9 – CONTINGENT LIABILITIES

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Ward County State’s Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 10 – PENSION PLANS

North Dakota Public Employees Retirement System (Main & Law Enforcement Systems)

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to North Dakota Century Code (“NDCC”) Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees for the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the NDPERS plan is financed by investment income and contributions.

The Law Enforcement System is a cost-sharing multiple-employer defined benefit pension plan that covers peace officers and correctional officers employed by participating political subdivisions. Effective August 1, 2015, the plan will include National Guard Security Officers and Firefighters. The Law Enforcement System provides for pension, death, and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of nine members. The Board consists of a chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system; one member elected by the retired public employees; and two members of the legislative assembly appointed by the chairman of the legislative management.

Pension Benefits

Main System

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016, the Rule of 85 was replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020, the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

Law Enforcement System

Benefits are set by statute. The Law Enforcement System has no provision or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the Law Enforcement System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (55) with three or more years of service. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members first enrolled in the plan after December 31, 2019, the multiplier was reduced from 2.0% to 1.75%. The plan permits early retirement at ages 50-55 with three or more years of service.

Both Systems

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

Death and Disability Benefits

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System or the Law Enforcement System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System or the Law Enforcement System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the NDPERS in the North Dakota Administrative Code.

Refunds of Member Account Balance

Main System

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member is terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

Law Enforcement System

Upon termination, if a member of the Law Enforcement System is not vested (is not 55 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member is terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

Member and Employer Contributions

Main System

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020, member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation.

Law Enforcement System

Member and employer contributions paid to NDPERS are established as a percentage of covered compensation. Member contribution rates are set by statute and employer contribution rates are set by the Board. Contribution rates for the Law Enforcement System are established as follows:

Plan	Member contribution rate	Employer contribution rate
Law Enforcement with previous service		
Political Subdivisions	5.50%	9.81%
State	6.00%	9.81%
National Guard	5.50%	9.81%
Law Enforcement without previous service	5.50%	7.93%

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Both Systems

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25, and the maximum may not exceed the following:

- 1 to 12 months of service – Greater of one percent of monthly salary or \$25
- 13 to 24 months of service – Greater of two percent of monthly salary or \$25
- 25 to 36 months of service – Greater of three percent of monthly salary or \$25
- Longer than 36 months of service – Greater of four percent of monthly salary or \$25

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the County reported a liability for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The proportion of the net pension liability was based on the share of covered payroll in the Main System and the Law Enforcement System pension plan relative to the covered payroll of all participating employers.

The table shows the net pension liability and the proportionate share for each system:

	<u>Net Pension Liability</u>	<u>Proportion Share</u>	<u>Change in Proportion Share</u>
Main System	\$ 26,182,138	0.909081%	0.006461%
Law Enforcement System	\$ 5,479,533	6.674469%	-1.033256%
Water Resource District	\$ 93,285	0.003239%	-0.000061%

For the year ended December 31, 2022, the County recognized pension expense as follows:

	<u>Pension Expense</u>
Main System	\$ 3,204,818
Law Enforcement System	\$ 1,200,984
Water Resource District	\$ 11,678

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Main System

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 136,575	\$ 500,124
Changes of assumptions	15,657,304	9,706,662
Net difference between projected and actual earnings on pension plan investments	958,260	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	92,604	716,735
County contributions subsequent to the measurement date	<u>397,821</u>	<u>-</u>
	\$ <u><u>17,242,564</u></u>	\$ <u><u>10,923,521</u></u>

\$397,821 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023.

Law Enforcement

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,752,236	\$ 31,412
Changes of assumptions	4,677,984	3,119,935
Net difference between projected and actual earnings on pension plan investments	372,654	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	186,277
County contributions subsequent to the measurement date	<u>206,008</u>	<u>-</u>
	\$ <u><u>7,008,882</u></u>	\$ <u><u>3,337,624</u></u>

\$206,008 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for the primary government and its component units will be recognized as a reduction of the net pension liability in the year ended December 31, 2023.

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Water Resource District

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 487	\$ 1,782
Changes of assumptions	55,786	34,584
Net difference between projected and actual earnings on pension plan investments	3,414	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	109	1,668
County contributions subsequent to the measurement date	<u>1,361</u>	<u>-</u>
	\$ <u><u>61,157</u></u>	\$ <u><u>38,034</u></u>

\$1,361 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for the primary government and its component units will be recognized as a reduction of the net pension liability in the year ended December 31, 2023.

All Systems

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Main System

Year Ended June 30:	
2023	\$ 1,544,123
2024	1,924,550
2025	18,313
2026	2,434,236
2027	-
Thereafter	-

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Law Enforcement System

Year Ended June 30:	
2023	\$ 753,878
2024	737,019
2025	858,465
2026	549,509
2027	335,463
Thereafter	230,916

Water Resource District

Year Ended June 30:	
2023	\$ 5,980
2024	7,214
2025	107
2026	8,461
2027	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	5.10%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Asset Class - Main	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	30%	6.00%
International equity	21%	6.70%
Private equity	7%	9.50%
Domestic fixed income	23%	0.73%
Global real assets	19%	4.77%
Asset Class - Law Enforcement	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	30%	6.00%
International equity	21%	6.70%
Private equity	7%	9.50%
Domestic fixed income	23%	0.73%
Global real assets	19%	4.77%
Asset Class - Water Resource District	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	30%	5.75%
International equity	21%	6.45%
Private equity	7%	9.20%
Domestic fixed income	23%	0.34%
Global real assets	19%	4.35%

Discount Rate

For NDPERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the total pension liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet benefit payments, which is the case for the NDPERS plan, the use of a municipal bond rate is required.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.69%; and the resulting Single Discount Rate is 5.10%.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 5.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.10 percent) or 1-percentage-point higher (6.10 percent) than the current rate:

Main System

	1% Decrease (4.10%)	Current Discount Rate (5.10%)	1% Increase (6.10%)
District's proportionate share of net pension liability	\$ <u>34,558,621</u>	\$ <u>26,182,138</u>	\$ <u>19,305,335</u>

Law Enforcement System

	1% Decrease (4.10%)	Current Discount Rate (5.10%)	1% Increase (6.10%)
District's proportionate share of net pension liability	\$ <u>8,006,698</u>	\$ <u>5,479,533</u>	\$ <u>3,479,617</u>

Water Resource District

	1% Decrease (4.10%)	Current Discount Rate (5.10%)	1% Increase (6.10%)
District's proportionate share of net pension liability	\$ <u>123,130</u>	\$ <u>93,285</u>	\$ <u>68,784</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NDPERS financial report. Additional financial and actuarial information is available on their website, www.nd.gov/ndpers, or may be obtained by contacting the agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave Suite 505, P.O. Box 1657, Bismarck, ND, 58502-1657 or by calling (701) 328-3900.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS PLANS

North Dakota Public Employees Retirement System

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the NDPERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019, the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long-term care plan premium expense. The Retiree Health Insurance Credit Fund is advance funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

OPEB Benefits

The employer contribution for the NDPERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund ("RHIC"). Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "prefunded credit applied" on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the NDPERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019, the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long-term care plan premium expense. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, the County reported a liability of \$1,425,089 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the Employer's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2022, the County's proportion was 1.187268 percent, which was a decrease of 0.021231 from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County recognized OPEB expense of \$230,670. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 33,785	\$ 12,255
Changes of assumptions	358,963	-
Net difference between projected and actual earnings on pension plan investments	191,883	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,329	36,778
County contributions subsequent to the measurement date	<u>68,355</u>	<u>-</u>
	<u>\$ 667,315</u>	<u>\$ 49,033</u>

\$68,355 reported as deferred outflows of resources related to OPEB resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year Ended June 30:	
2023	\$ 142,886
2024	132,265
2025	114,645
2026	160,131
2027	-
Thereafter	-

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

At December 31, 2022, the Employer reported a liability of \$4,370 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Employer's proportion of the net OPEB liability was based on the Employer's share of covered payroll in the OPEB plan relative to the covered payroll of all participation OPEB employers. At June 30, 2022 the Employer's proportion was 0.003641 percent, which was an increase of 0.000214 from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Employer recognized OPEB expense of \$768. At December 31, 2022, the Employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Water Resource District

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 104	\$ 38
Changes of assumptions	1,101	-
Net difference between projected and actual earnings on pension plan investments	588	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	182	26
County contributions subsequent to the measurement date	<u>218</u>	<u>-</u>
	\$ <u>2,193</u>	\$ <u>64</u>

\$218 reported as deferred outflows of resources related to OPEB resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Water Resource District

Year Ended June 30:

2023	\$ 500
2024	469
2025	415
2026	527
2027	-
Thereafter	-

(Continued)

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Actuarial Assumptions

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Not applicable
Investment rate of return	5.75%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Mortality Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Broad US Equity	39%	5.75%
International Equities	26%	6.00%
Core-Plus Fixed Income	35%	0.22%

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. The projection of cash flows used to determine the discount rate assumed plan member and statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

WARD COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Plans as of June 30, 2022, calculated using the discount rate of 5.39%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
County's proportionate share of net pension liability	\$ <u>1,819,041</u>	\$ <u>1,425,089</u>	\$ <u>1,094,378</u>
Water Resource District			
	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
District's proportionate share of net OPEB liability	\$ <u>5,578</u>	\$ <u>4,370</u>	\$ <u>3,356</u>

NOTE 12 – PRIOR PERIOD ADJUSTMENT

Prior period adjustments related to the Water Resource District were made to correct the special assessments receivable and record the deferred outflows, deferred inflows, net pension liability and net OPEB liability balances relating to the North Dakota Public Employer Retirement System.

It was determined that the special assessments receivable was understated. An adjustment was made to increase the balance of the receivable, which led to an increase in the government-wide net position balance by \$62,001.

It was determined that the information related to the pension and OPEB liability amounts were omitted from the previous audit report. Adjustments were made to record the activity, which led to a decrease in the government-wide net position by \$63,068.

WARD COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

WARD COUNTY
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION AND OPEB LIABILITY
LAST 10 FISCAL YEARS*

Schedule of Employer's Share of Net Pension Liability

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
ND PERS - Main System	6/30/2022	0.909081%	\$ 26,182,138	\$ 10,552,942	248.10%	54.47%
ND PERS - Main System	6/30/2021	0.902620%	\$ 9,408,013	\$ 10,221,189	92.04%	78.26%
ND PERS - Main System	6/30/2020	0.939229%	\$ 29,548,345	\$ 10,360,833	285.19%	48.91%
ND PERS - Main System	6/30/2019	0.992173%	\$ 11,628,985	\$ 10,320,290	112.68%	71.66%
ND PERS - Main System	6/30/2018	1.015218%	\$ 17,132,911	\$ 10,429,512	164.27%	62.80%
ND PERS - Main System	6/30/2017	0.998332%	\$ 16,046,472	\$ 10,191,403	157.45%	61.98%
ND PERS - Main System	6/30/2016	0.936847%	\$ 9,130,487	\$ 9,441,211	96.71%	70.46%
ND PERS - Main System	6/30/2015	0.913962%	\$ 6,214,786	\$ 8,142,296	76.33%	77.15%
ND PERS - Main System	6/30/2014	0.946207%	\$ 6,005,778	\$ 7,970,652	75.35%	77.70%
ND PERS - Law Enforcement	6/30/2022	6.674469%	\$ 5,479,533	\$ 4,321,459	126.80%	57.48%
ND PERS - Law Enforcement	6/30/2021	7.707725%	\$ 1,277,286	\$ 4,742,833	26.93%	87.10%
ND PERS - Law Enforcement	6/30/2020	7.987957%	\$ 5,235,938	\$ 3,625,242	144.43%	53.12%
ND PERS - Law Enforcement	6/30/2019	7.991588%	\$ 950,427	\$ 3,219,967	29.52%	84.95%
ND PERS - Law Enforcement	6/30/2018	10.183491%	\$ 2,373,185	\$ 3,515,450	67.51%	71.64%
ND PERS - Law Enforcement	6/30/2017	11.462062%	\$ 2,523,509	\$ 3,297,140	76.54%	69.86%
ND PERS - Law Enforcement	6/30/2016	11.286701%	\$ 1,293,281	\$ 3,185,768	40.60%	78.73%
ND PERS - Law Enforcement	6/30/2015	14.574460%	\$ 885,474	\$ 2,136,098	41.45%	83.61%
ND PERS - Law Enforcement	6/30/2014	16.688576%	\$ 1,032,479	\$ 2,181,867	47.32%	80.56%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Schedule of Employer's Share of Net Pension Liability

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
OPEB	6/30/2022	1.187268%	\$ 1,425,089	\$ 12,257,418	11.63%	56.28%
OPEB	6/30/2021	1.208499%	\$ 672,134	\$ 13,175,759	5.10%	76.63%
OPEB	6/30/2020	1.163779%	\$ 978,968	\$ 13,266,742	7.38%	63.38%
OPEB	6/30/2019	1.213440%	\$ 974,620	\$ 13,540,257	7.20%	63.13%
OPEB	6/30/2018	1.274424%	\$ 1,003,696	\$ 13,944,962	7.20%	61.89%
OPEB	6/30/2017	1.246814%	\$ 986,243	\$ 13,488,543	7.31%	59.78%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

WARD COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS*

Schedule of Employer's Contributions

Pension Plan	Measurement Date	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Employer's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
ND PERS - Main System	6/30/2022	\$ 794,816	\$ (785,208)	\$ 9,608	\$ 10,552,942	7.44%
ND PERS - Main System	6/30/2021	\$ 753,768	\$ (707,525)	\$ 46,243	\$ 10,221,189	6.92%
ND PERS - Main System	6/30/2020	\$ 733,637	\$ (822,460)	\$ (88,823)	\$ 10,360,833	7.94%
ND PERS - Main System	6/30/2019	\$ 734,805	\$ (734,805)	\$ -	\$ 10,320,290	7.12%
ND PERS - Main System	6/30/2018	\$ 742,581	\$ (742,581)	\$ -	\$ 10,429,512	7.12%
ND PERS - Main System	6/30/2017	\$ 725,628	\$ (725,628)	\$ -	\$ 10,191,403	7.12%
ND PERS - Main System	6/30/2016	\$ 672,214	\$ (672,214)	\$ -	\$ 9,441,211	7.12%
ND PERS - Main System	6/30/2015	\$ 579,731	\$ (579,731)	\$ -	\$ 8,142,296	7.12%
ND PERS - Main System	6/30/2014	\$ 567,510	\$ (567,510)	\$ -	\$ 7,970,652	7.12%
ND PERS - Law Enforcement	6/30/2022	\$ 434,371	\$ (522,596)	\$ (88,225)	\$ 4,321,459	12.09%
ND PERS - Law Enforcement	6/30/2021	\$ 421,665	\$ (425,842)	\$ (4,177)	\$ 4,742,833	8.98%
ND PERS - Law Enforcement	6/30/2020	\$ 387,037	\$ (386,310)	\$ 727	\$ 3,625,242	10.66%
ND PERS - Law Enforcement	6/30/2019	\$ 315,879	\$ (315,879)	\$ -	\$ 3,219,967	9.81%
ND PERS - Law Enforcement	6/30/2018	\$ 344,866	\$ (344,866)	\$ -	\$ 3,515,450	9.81%
ND PERS - Law Enforcement	6/30/2017	\$ 323,449	\$ (323,449)	\$ -	\$ 3,297,140	9.81%
ND PERS - Law Enforcement	6/30/2016	\$ 312,524	\$ (312,524)	\$ -	\$ 3,185,768	9.81%
ND PERS - Law Enforcement	6/30/2015	\$ 209,551	\$ (209,551)	\$ -	\$ 2,136,098	9.81%
ND PERS - Law Enforcement	6/30/2014	\$ 214,041	\$ (214,041)	\$ -	\$ 2,181,867	9.81%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Schedule of Employer's Contributions

Pension Plan	Measurement Date	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	Employer's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
OPEB	6/30/2022	\$ 149,187	\$ (158,320)	\$ (9,133)	\$ 12,257,418	1.29%
OPEB	6/30/2021	\$ 158,442	\$ (146,744)	\$ 11,698	\$ 13,175,759	1.11%
OPEB	6/30/2020	\$ 155,856	\$ (174,049)	\$ (18,193)	\$ 13,266,742	1.31%
OPEB	6/30/2019	\$ 154,359	\$ (154,359)	\$ -	\$ 13,540,257	1.14%
OPEB	6/30/2018	\$ 158,973	\$ (158,973)	\$ -	\$ 13,944,962	1.14%
OPEB	6/30/2017	\$ 153,769	\$ (153,769)	\$ -	\$ 13,488,543	1.14%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

WARD COUNTY
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION AND OPEB LIABILITY
WATER RESOURCE DISTRICT
LAST 10 FISCAL YEARS*

Schedule of Employer's Share of Net Pension Liability

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
NDPERS	6/30/2022	0.003239%	\$ 93,285	\$ 37,139	251.18%	54.47%
NDPERS	6/30/2021	0.003300%	\$ 34,396	\$ 37,038	92.87%	78.26%
NDPERS	6/30/2020	0.003290%	\$ 103,347	\$ 37,139	278.27%	48.91%
NDPERS	6/30/2019	0.003400%	\$ 39,862	\$ 35,844	111.21%	71.66%
NDPERS	6/30/2018	0.003420%	\$ 57,784	\$ 35,825	161.30%	63.53%
NDPERS	6/30/2017	0.003400%	\$ 54,681	\$ 34,362	159.13%	61.98%
NDPERS	6/30/2016	0.003440%	\$ 33,516	\$ 34,341	97.60%	70.46%
NDPERS	6/30/2015	0.003760%	\$ 25,540	\$ 32,065	79.65%	77.15%
NDPERS	6/30/2014	0.003950%	\$ 25,078	\$ 33,812	74.17%	77.70%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Schedule of Employer's Share of Net Pension Liability

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
OPEB	6/30/2022	0.003640%	\$ 4,730	\$ 38,121	12.41%	56.28%
OPEB	6/30/2021	0.003430%	\$ 1,906	\$ 37,038	5.15%	76.63%
OPEB	6/30/2020	0.003180%	\$ 2,674	\$ 37,139	7.20%	63.38%
OPEB	6/30/2019	0.003170%	\$ 2,547	\$ 35,844	7.11%	63.13%
OPEB	6/30/2018	0.003220%	\$ 2,532	\$ 35,825	7.07%	61.89%
OPEB	6/30/2017	0.003210%	\$ 2,549	\$ 34,362	7.42%	59.78%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

WARD COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
WATER RESOURCE DISTRICT
LAST 10 FISCAL YEARS*

Schedule of Employer's Contributions

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
NDPERS	6/30/2022	\$ 2,714	\$ (2,714)	\$ -	\$ 38,121	7.12%
NDPERS	6/30/2021	\$ 2,637	\$ (2,637)	\$ -	\$ 37,038	7.12%
NDPERS	6/30/2020	\$ 2,644	\$ (2,644)	\$ -	\$ 37,139	7.12%
NDPERS	6/30/2019	\$ 2,552	\$ (2,552)	\$ -	\$ 35,844	7.12%
NDPERS	6/30/2018	\$ 2,551	\$ (2,551)	\$ -	\$ 35,825	7.12%
NDPERS	6/30/2017	\$ 2,447	\$ (2,447)	\$ -	\$ 34,362	7.12%
NDPERS	6/30/2016	\$ 2,445	\$ (2,445)	\$ -	\$ 34,341	7.12%
NDPERS	6/30/2015	\$ 2,283	\$ (2,283)	\$ -	\$ 32,065	7.12%
NDPERS	6/30/2014	\$ 2,407	\$ (2,407)	\$ -	\$ 33,812	7.12%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Schedule of Employer's Contributions

<u>Pension Plan</u>	<u>Measurement Date</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered-Employee Payroll</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
OPEB	6/30/2022	\$ 435	\$ (435)	\$ -	\$ 38,121	1.14%
OPEB	6/30/2021	\$ 422	\$ (422)	\$ -	\$ 37,038	1.14%
OPEB	6/30/2020	\$ 423	\$ (423)	\$ -	\$ 37,139	1.14%
OPEB	6/30/2019	\$ 409	\$ (409)	\$ -	\$ 35,844	1.14%
OPEB	6/30/2018	\$ 408	\$ (408)	\$ -	\$ 35,825	1.14%
OPEB	6/30/2017	\$ 392	\$ (392)	\$ -	\$ 34,362	1.14%

*This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

WARD COUNTY
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
REVENUES				
Taxes	\$ 12,703,794	\$ 12,703,794	\$ 12,145,026	\$ (558,768)
Licenses, permits and fees	547,800	547,800	508,103	(39,697)
Intergovernmental	2,788,429	2,788,429	4,088,583	1,300,154
Charges and services	1,480,000	1,480,000	1,474,042	(5,958)
Miscellaneous	<u>422,300</u>	<u>422,300</u>	<u>914,823</u>	<u>492,523</u>
Total revenues	<u>17,942,323</u>	<u>17,942,323</u>	<u>19,130,577</u>	<u>1,188,254</u>
EXPENDITURES				
Current				
General government	10,086,992	9,962,181	8,536,041	(1,426,140)
Public safety/911	11,537,988	11,527,746	10,768,314	(759,432)
Highway and public improvement	382,293	382,293	-	(382,293)
Health and welfare	296,123	306,011	388,375	82,364
Culture and recreation	<u>-</u>	<u>-</u>	<u>296,123</u>	<u>296,123</u>
Total expenditures	<u>22,303,396</u>	<u>22,178,231</u>	<u>19,988,853</u>	<u>(2,189,378)</u>
Excess (deficiency) of revenues over expenditures	(4,361,073)	(4,235,908)	(858,276)	3,377,632
OTHER FINANCING USES				
Transfers out	<u>135,000</u>	<u>135,000</u>	<u>(24,572)</u>	<u>(159,572)</u>
Net change in fund balance	(4,226,073)	(4,100,908)	(882,848)	3,218,060
FUND BALANCE, JANUARY 1	<u>7,975,769</u>	<u>7,975,769</u>	<u>7,975,769</u>	<u>-</u>
FUND BALANCE, DECEMBER 31	<u>\$ 3,749,696</u>	<u>\$ 3,874,861</u>	<u>\$ 7,092,921</u>	<u>\$ 3,218,060</u>

WARD COUNTY
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Final Budget</u>
REVENUES				
Taxes	\$ 4,681,169	\$ 4,681,169	\$ 4,702,995	\$ 21,826
Licenses, permits and fees	1,600,000	1,600,000	1,617,667	17,667
Intergovernmental	11,641,730	11,671,730	25,025,528	13,353,798
Miscellaneous	<u>586,700</u>	<u>586,700</u>	<u>538,025</u>	<u>(48,675)</u>
Total revenues	<u>18,509,599</u>	<u>18,539,599</u>	<u>31,884,215</u>	<u>13,344,616</u>
EXPENDITURES				
Current				
General government	-	-	1,364,793	1,364,793
Public safety/911	3,110,504	3,110,504	2,110,974	(999,530)
Highway and public improvement	9,310,406	9,310,406	13,930,842	4,620,436
Health and welfare	6,248,142	6,557,145	6,104,100	(453,045)
Culture and recreation	460,812	460,812	439,172	(21,640)
Conservation and economic development	<u>359,401</u>	<u>359,401</u>	<u>310,384</u>	<u>(49,017)</u>
Total expenditures	<u>19,489,265</u>	<u>19,798,268</u>	<u>24,260,265</u>	<u>4,461,997</u>
Excess (deficiency) of revenues over expenditures	<u>(979,666)</u>	<u>(1,258,669)</u>	<u>7,623,950</u>	<u>8,882,619</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,359,572	2,359,572
Transfers out	<u>135,000</u>	<u>135,000</u>	<u>(2,335,000)</u>	<u>(2,470,000)</u>
Total other financing sources (uses)	<u>135,000</u>	<u>135,000</u>	<u>24,572</u>	<u>(110,428)</u>
Net change in fund balances	(844,666)	(1,123,669)	7,648,522	8,772,191
FUND BALANCE, JANUARY 1	<u>12,028,721</u>	<u>12,028,721</u>	<u>12,028,721</u>	<u>-</u>
FUND BALANCE, DECEMBER 31	<u>\$ 11,184,055</u>	<u>\$ 10,905,052</u>	<u>\$ 19,677,243</u>	<u>\$ 8,772,191</u>

WARD COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT BUDGET POLICIES

Annually, the board of county commissioners provides each office a department budget. The departments complete their budget and file it with the county auditor. Based upon the departmental budget requests and other financial information, the county auditor prepares the preliminary county budget. The budget is prepared for the general, special revenue and debt service funds on the modified accrual basis of accounting. The preliminary budget includes the proposed expenditures and the means of financing them. All annual appropriations lapse at year-end.

The board of county commissioners holds a public hearing where any taxpayer may testify in favor or against any proposed expenditures or tax levies requested in the preliminary budget. After the budget hearing and on or before the October meeting, the board adopts the final budget and shall determine the amount of taxes that shall be levied for county purposes and shall levy all such taxes in specific amounts. No expenditure shall be made, or liability incurred in excess of the total appropriation by fund, except for transfers as authorized by the North Dakota Century Code Section 11-23-07. However, the board of county commissioners may amend the budget, except for property taxes, during the year for any revenues and appropriations not anticipated at the time the budget was prepared. The budget amendments must be approved by the board and the approval must be noted in the proceedings of the board.

NOTE 2 – LEGAL COMPLIANCE

Budget Amendments

The governing board approved the following amendments to the County's budget for the year ending December 31, 2022:

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
General fund - expenditures	\$ 22,303,396	\$ (125,165)	\$ 22,178,231
Special revenue fund - expenditures	\$ 19,489,265	\$ 309,003	\$ 19,798,268

NOTE 3 – EXPENDITURES EXCEEDING BUDGET

The current year expenditures in the special revenue funds exceeded the budgeted amount by \$4,461,997.

NOTE 4 – PENSIONS AND OPEB

Changes of Assumptions

Main System and Law Enforcement System

The investment return assumption was updated from 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.

WARD COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

OPEB

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of Benefit Terms

Main System and Law Enforcement System

The interest rate earned on member contributions decreased from 6.50 percent to 6.00 percent effective January 1, 2023 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020 will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System increased from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019 or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

OPEB

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

WARD COUNTY
SCHEDULE OF FUND ACTIVITY
DECEMBER 31, 2022

	Balance 01/01/22	Receipts	Transfers In	Transfers Out	Disbursements	Balance 12/31/22
MAJOR GOVERNMENTAL FUNDS						
<u>General fund</u>	\$ 7,975,769	\$ 19,130,577	\$ -	\$ (24,572)	\$ (19,988,853)	\$ 7,092,921
<u>Special revenue fund</u>						
Library	(105,404)	587,085	-	-	(439,172)	42,509
Bookmobile replacement	84,792	303	-	-	-	85,095
911 wired/wireless	450,076	2,561,592	-	(135,000)	(2,100,104)	776,564
911 depreciation	391,664	1,500	135,000	-	(9,288)	518,876
Highway	2,079,167	10,852,711	2,224,572	-	(13,930,842)	1,225,608
Highway user	950,903	4,328,769	-	(2,200,000)	-	3,079,672
Vision zero outreach	(17,055)	114,365	-	-	(100,883)	(3,573)
Weed	143,717	243,685	-	-	(310,384)	77,018
Social welfare	597,282	5,892,461	-	-	(5,582,918)	906,825
State attorney	12,129	-	-	-	(1,581)	10,548
Senior citizens	4,471	646,064	-	-	(646,274)	4,261
Emergency	737,229	917	-	-	-	738,146
Emergency FEMA township	68,439	-	-	-	-	68,439
Emergency FEMA county	91,389	-	-	-	-	91,389
CDBG projects	(31,412)	-	-	-	-	(31,412)
American rescue plan act	6,571,334	6,638,967	-	-	(1,138,819)	12,071,482
Opioid settlement	-	15,796	-	-	-	15,796
Total	12,028,721	31,884,215	2,359,572	(2,335,000)	(24,260,265)	19,677,243
<u>Debt service fund</u>						
Sales tax bond	6,314,391	7,394,128	13,934	(13,934)	(6,095,650)	7,612,869
Special district finance	173,312	-	-	-	-	173,312
Total	6,487,703	7,394,128	13,934	(13,934)	(6,095,650)	7,786,181
<u>Capital projects fund</u>						
Construction	871,292	-	-	-	-	871,292
Country club heights	85,474	36,274	-	-	-	121,748
19th Ave / 56th St	39,392	36,160	-	-	-	75,552
Total	996,158	72,434	-	-	-	1,068,592
TOTAL GOVERNMENTAL FUNDS	27,488,351	58,481,354	2,373,506	(2,373,506)	(50,344,768)	35,624,937

(Continued)

WARD COUNTY
SCHEDULE OF FUND ACTIVITY
DECEMBER 31, 2022

	Balance 01/01/22	Receipts	Transfers In	Transfers Out	Disbursements	Balance 12/31/22
<u>Agency fund</u>						
24/7 sobriety fund	196,424	187,133	-	-	(204,172)	179,385
Crime/victim witness fund	1,771	26,727	-	-	(25,911)	2,587
Marriage license - dycc fund	(6,265)	18,900	-	-	(18,795)	(6,160)
District reimbursements fund	(24,262)	18,964	-	-	(17,861)	(23,159)
Foster care recruit/retain fund	65,353	-	-	-	(17,392)	47,961
Employee benefits - flex spending fund	104,818	69,824	-	-	(75,313)	99,329
Jail inmate trust (commissary) fund	371,120	137,364	-	-	(117,968)	390,516
Utilities central assess fund	1,284	-	-	-	-	1,284
Gas and oil production fund	27,965	-	-	-	-	27,965
Hazardous chemical fund	40,536	4,388	-	-	-	44,924
Gambling tax fund	3,113	6,983	-	-	(6,983)	3,113
First district health unit fund	61,493	785,264	-	-	(785,191)	61,566
State medical center fund	15,650	330,788	-	-	(329,590)	16,848
State fair fund	20,352	376,148	-	-	(376,553)	19,947
Garrison diversion fund	4,153	359,488	-	-	(359,689)	3,952
Water management district fund	26,627	1,192,797	-	-	(1,194,918)	24,506
Soil conservation fund	568	182,997	-	-	(181,945)	1,620
Souris river joint board fund	12,717	661,306	-	-	(661,938)	12,085
Assiniboine river basin board fund	(79)	3,393	-	-	(3,402)	(88)
Prepaid taxes fund	28,990,470	(8,846,354)	-	-	(504,958)	19,639,158
Paid under protest	881	(881)	-	-	-	-
Tax deed sales fund	80,537	144,407	-	-	(120,999)	103,945
Homeland security grants fund	2,855	-	-	-	-	2,855
Department of justice grants fund	-	6,086	-	-	(6,086)	-
Asset forfeitures - sheriff fund	90,319	66,520	-	-	(8,825)	148,014
Drug proceeds - sa fund	20,022	22,352	-	-	(4,478)	37,896
Park improvement fund	184,147	27,560	-	-	(130,478)	81,229
Doc preservation fund	413,563	50,855	-	-	(105,657)	358,761
NDSU extension activities fund	21,282	5,567	-	-	(6,936)	19,913
Minot parent resource fund	1,238	9,414	-	-	(9,126)	1,526
Unclaimed property fund	35,615	13,570	-	-	(12,972)	36,213
Vending commissions fund	12,504	871	-	-	-	13,375
Payroll fund	667,746	-	-	-	-	667,746
Afton township fund	794	119,642	-	-	(119,568)	868
Anna township fund	128	22,018	-	-	(22,012)	134
Baden township fund	149	46,543	-	-	(46,536)	156
Berthold township fund	643	72,636	-	-	(73,012)	267
Brilliant township fund	667	35,820	-	-	(36,091)	396
Burlington township fund	249	64,853	-	-	(64,090)	1,012
Burt township fund	233	52,743	-	-	(52,732)	244
Cameron township fund	171	29,821	-	-	(29,813)	179
Carbondale township fund	283	34,061	-	-	(34,050)	294
Carpio township fund	265	33,741	-	-	(33,728)	278
Denmark township fund	202	27,732	-	-	(27,629)	305
Des Laes township fund	261	49,378	-	-	(49,366)	273
Elmdale township fund	340	36,534	-	-	(36,575)	299
Eureka township fund	38	117,376	-	-	(116,242)	1,172
Evergreen township fund	116	19,112	-	-	(19,132)	96
Foxholm township fund	1,185	45,351	-	-	(46,200)	336
Freedom township fund	637	39,373	-	-	(39,358)	652
Gasman township fund	429	49,119	-	-	(49,016)	532
Greely township fund	107	18,248	-	-	(18,244)	111
Greenbusch township fund	190	24,158	-	-	(24,053)	295
Harrison township fund	3,355	248,868	-	-	(248,480)	3,743

(Continued)

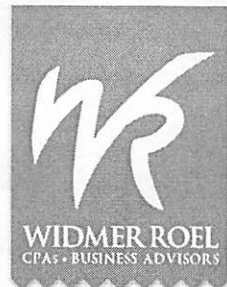
WARD COUNTY
SCHEDULE OF FUND ACTIVITY
DECEMBER 31, 2022

	Balance 01/01/22	Receipts	Transfers In	Transfers Out	Disbursements	Balance 12/31/22
Hiddenwood township fund	268	38,514	-	-	(38,500)	282
Hilton township fund	103	23,608	-	-	(23,673)	38
Iota Flat township fund	296	48,715	-	-	(48,701)	310
Kenmare township fund	311	41,230	-	-	(41,156)	385
Kirkelie township fund	529	79,753	-	-	(79,738)	544
Linton township fund	118	16,828	-	-	(16,822)	124
Lund township fund	156	23,456	-	-	(23,449)	163
Mandan township fund	597	29,843	-	-	(30,195)	245
Margaret township fund	690	51,583	-	-	(52,037)	236
Maryland township fund	293	40,747	-	-	(40,607)	433
Mayland township fund	221	35,220	-	-	(34,952)	489
Mekinley township fund	402	73,648	-	-	(73,628)	422
Nedrose township fund	3,291	191,402	-	-	(191,222)	3,471
New Prairie township fund	511	63,329	-	-	(63,054)	786
Newman township fund	1,198	33,121	-	-	(33,052)	1,267
Orlien township fund	209	30,043	-	-	(30,033)	219
Passport township fund	281	38,897	-	-	(38,988)	190
Ree township fund	220	31,384	-	-	(31,431)	173
Rice Lake township fund	162	21,186	-	-	(21,170)	178
Rolling Green township fund	489	36,869	-	-	(36,184)	1,174
Rushville township fund	(116,566)	52,368	-	-	(41,275)	(105,473)
Ryder township fund	561	45,019	-	-	(44,682)	898
Sauk Prairie township fund	576	40,066	-	-	(40,246)	396
Sawyer township fund	699	52,026	-	-	(51,911)	814
Shealy township fund	156	21,536	-	-	(21,528)	164
Spencer township fund	528	29,410	-	-	(29,560)	378
Spring Lake township fund	40	18,927	-	-	(18,799)	168
St Marys township fund	135	23,604	-	-	(23,422)	317
Sundre township fund	1,534	143,572	-	-	(143,549)	1,557
Surrey township fund	1,415	136,620	-	-	(137,412)	623
Tatman township fund	5,079	76,528	-	-	(76,277)	5,330
Tolgen township fund	49	17,913	-	-	(17,948)	14
Torning township fund	165	20,969	-	-	(20,712)	422
Vang township fund	134	20,923	-	-	(20,903)	154
Waterford township fund	2,796	63,026	-	-	(62,961)	2,861
Willis township fund	317	66,099	-	-	(66,171)	245
Berthold city fund	655	438,870	-	-	(438,727)	798
Burlington city fund	3,520	596,556	-	-	(598,196)	1,880
Carpio city fund	1,916	58,861	-	-	(60,448)	329
Des Laes city fund	-	21,098	-	-	(21,098)	-
Donnybrook city fund	-	13,374	-	-	(13,257)	117
Douglas city fund	112	10,382	-	-	(10,481)	13
Kenmare city fund	3,323	404,652	-	-	(405,220)	2,755
Makoti city fund	450	23,010	-	-	(23,110)	350
Minot city fund	209,505	26,732,355	-	-	(26,740,585)	201,275
Ryder city fund	165	15,273	-	-	(15,409)	29
Sawyer city fund	658	91,797	-	-	(91,879)	576
Surrey city fund	4,663	902,658	-	-	(906,689)	632
United ambulance district fund	1,046	158,670	-	-	(159,398)	318
Berthold rural fire fund	211	19,904	-	-	(19,981)	134
Burlington rural fire fund	972	128,706	-	-	(128,436)	1,242
Carpio rural fire fund	105	19,487	-	-	(19,393)	199
Deering rural fire fund	77	8,530	-	-	(8,535)	72
Des Laes rural fire fund	159	26,309	-	-	(26,112)	356
Donnybrook rural fire fund	1	9,776	-	-	(9,734)	43
Douglas rural fire fund	13	4,048	-	-	(4,059)	2
Glenburn rural fire fund	109	12,373	-	-	(12,372)	110
Kenmare rural fire fund	209	32,600	-	-	(32,708)	101
Max rural fire fund	333	56,235	-	-	(56,136)	432
Minot rural fire fund	4,135	622,999	-	-	(622,074)	5,060

(Continued)

WARD COUNTY
SCHEDULE OF FUND ACTIVITY
DECEMBER 31, 2022

	Balance 01/01/22	Receipts	Transfers In	Transfers Out	Disbursements	Balance 12/31/22
Plaza rural fire fund	37	5,136	-	-	(5,135)	38
Ryder Makoti rural fire fund	585	67,398	-	-	(67,163)	820
Sawyer rural fire fund	346	10,562	-	-	(10,569)	339
Surrey rural fire fund	261	21,716	-	-	(21,767)	210
Velva rural fire fund	142	4,888	-	-	(4,955)	75
Berthold city park fund	11	21,790	-	-	(21,784)	17
Carpio city park fund	28	2,795	-	-	(2,798)	25
Des Laes city park fund	-	1,523	-	-	(1,523)	-
Donnybrook city park fund	-	1,000	-	-	(989)	11
Kenmare city park fund	290	35,631	-	-	(35,670)	251
Makoti city park fund	6	3,675	-	-	(3,676)	5
Minot city park fund	70,975	9,589,430	-	-	(9,600,680)	59,725
Ryder city park fund	10	880	-	-	(888)	2
Surrey city park fund	75	86,391	-	-	(86,364)	102
Minot school 1 fund	169,907	23,622,418	-	-	(23,637,018)	155,307
Velva school 2 fund	2,313	30,497	-	-	(32,228)	582
Nedrose school 4 fund	8,892	3,303,076	-	-	(3,305,071)	6,897
United school 7 fund	10,604	2,456,852	-	-	(2,449,630)	17,826
Bowbells school 14 fund	-	8,593	-	-	(8,170)	423
Sawyer school 16 fund	9,704	811,394	-	-	(809,169)	11,929
Glenburn school 26 fund	1,625	430,946	-	-	(429,518)	3,053
Kenmare school 28 fund	8,006	1,270,304	-	-	(1,272,815)	5,495
Surrey school 41 fund	3,491	1,196,757	-	-	(1,198,942)	1,306
Max school 50 fund	421	377,139	-	-	(377,001)	559
Garrison school 51 fund	-	5,511	-	-	(5,511)	-
South Prairie school 70 fund	24,146	2,520,072	-	-	(2,539,728)	4,490
Lewis and Clark school 161 fund	15,129	2,639,644	-	-	(2,649,678)	5,095
Rice Lake recreation dist fund	153	229,314	-	-	(215,956)	13,511
Rice Lake sewer assessment fund	-	193,412	-	-	(177,361)	16,051
Total	31,922,416	78,184,807	-	-	(87,635,805)	22,471,418
TOTAL PRIMARY GOVERNMENT	\$ 59,410,767	\$ 136,666,161	\$ 2,373,506	\$ (2,373,506)	\$ (137,980,573)	\$ 58,096,355



January 12, 2024

4220 31st Avenue S.
Fargo, ND 58104-8725

Ward County Commissioners
Ward County
Minot, North Dakota

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

We have audited the financial statements of **Ward County** as of and for the year ended December 31, 2022 and have issued our report thereon dated January 12, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 11, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of **Ward County** solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, material weaknesses, and material noncompliance, and other matters noted during our audit in a separate letter to you dated January 12, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Cash reconciliation
- Improper revenue recognition
- Budget compliance

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by **Ward County** is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the pension benefits and other post-employment benefits payable is based on actuarial reports. We evaluated the key factors and assumptions used to develop the pension benefits payable in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting **Ward County's** financial statements relate to:

The disclosure of pension and other post-employment benefits plans in the notes to the financial statements requires information from actuarial reports.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached summary outlines the uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management as noted by the attached summary of journal entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to **Ward County's** financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated January 12, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with **Ward County**, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as **Ward County's** auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing **Ward County's** audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have applied certain limited procedures to the budgetary comparison information, the schedule of employer's share of net pension liability and OPEB, the schedule of employer contributions, and the notes to the RSI which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's

responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of fund activity, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing is has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the County Commissioners and management of **Ward County** and is not intended to be and should not be used by anyone other than these specified parties. However, it is a matter of public record, and its distribution is not limited.

Very truly yours,

A handwritten signature in black ink, appearing to read "Widmer Roel PC". The signature is fluid and cursive, with the initials "PC" at the end.

Widmer Roel PC

Client: **WA645 - Ward County**
Engagement: **AUD 2022 - WARD COUNTY**
Period Ending: **12/31/2022**
Trial Balance: **10.01 - GASB Fund Trial Balance**
Workpaper: **11.01 - AJE report**
Fund Level: **All**
Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record beginning of year highway department inventory				
WR99-700	Inventory	SS.01	1,286,276.00	
1300009000000	FUND BALANCE			1,286,276.00
Total			1,286,276.00	1,286,276.00
Adjusting Journal Entries JE # 2				
To account for AJE #8 made in the PY that the client did not post.				
00100001000000	ACCOUNTS PAYABLE	SS.01	130,482.00	
00100009000000	FUND BALANCE			130,482.00
Total			130,482.00	130,482.00
Adjusting Journal Entries JE # 3				
To reclassify interest and principal payments for financial statement presentation				
WR30100653002721	SALES TAX REVENUE BOND INTEREST PAYMENT	AA.01	504,250.00	
WR30100663002721	GO BONDS INTEREST PAYMENT		290,400.00	
WR30100673002721	MISCELLANEOUS BOND FEES		1,000.00	
30100653002719	SALES TAX BOND PAYMENT			504,750.00
30100653002720	GO TAX BOND PAYMENT			290,900.00
Total			795,650.00	795,650.00
Adjusting Journal Entries JE # 4				
To record delinquent taxes.				
WR01-100	TAXES RECEIVABLE - GENERAL FUND	B.02	311,474.92	
WR02-100	TAXES RECEIVABLE - SPECIAL REVENUE FUND		21,254.51	
WR01-500	DEFERRED TAX REVENUE - GENERAL FUND			311,474.92
WR02-500	DEFERRED TAX REVENUE - SPECIAL REVENUE FUND			21,254.51
Total			332,729.43	332,729.43
Adjusting Journal Entries JE # 5				
To record current year highway maintenance material inventory.				
13000243002414	MATERIALS/SERVICES	U.05	181,906.23	
WR99-700	Inventory			181,906.23
Total			181,906.23	181,906.23
Adjusting Journal Entries JE # 6				
To record state capital contributions made to construction projects during the current year.				
WR13000243005990	CAPITAL CONTRIBUTION EXPENSE	U.05	4,454,381.41	
WR13000242001990	CAPITAL CONTRIBUTION			4,454,381.41
Total			4,454,381.41	4,454,381.41
Total Adjusting Journal Entries			7,181,425.07	7,181,425.07
Total All Journal Entries			7,181,425.07	7,181,425.07

Client: **WA645 - Ward County**
Engagement: **AUD 2022 - WARD COUNTY**
Period Ending: **12/31/2022**
Trial Balance: **10.01 - GASB Fund Trial Balance**
Workpaper: **11.03 - GASB Journal Entry Report**
Fund Level: **All**
Index: **All**

These journal entries are posted to create the government-wide financial statements.
CLIENT DO NOT POST.

Account	Description	W/P Ref	Debit	Credit
GASB Entries				
GASB Entries JE # 101				
To record beginning balance of long-term liabilities				
WR99-300	NET POSITION	AA.01	19,995,000.00	
WR99-225	G.O. BONDS PAYABLE			7,260,000.00
WR99-227	REVENUE BONDS PAYABLE			12,735,000.00
Total			19,995,000.00	19,995,000.00
GASB Entries JE # 102				
To record current year principal payments				
WR99-227	REVENUE BONDS PAYABLE	AA.01	5,300,000.00	
30100653002719	SALES TAX BOND PAYMENT			5,300,000.00
30100653002720	GO TAX BOND PAYMENT			
WR99-225	G.O. BONDS PAYABLE			
Total			5,300,000.00	5,300,000.00
GASB Entries JE # 103				
To record current portion of LTD				
WR99-227	REVENUE BONDS PAYABLE	AA.01	5,600,000.00	
WR99-228	CURRENT - REVENUE BOND PAYABLE			5,600,000.00
Total			5,600,000.00	5,600,000.00
GASB Entries JE # 104				
To record beginning balance of accrued interest payable				
WR99-300	NET POSITION	AA.02	231,788.00	
WR99-235	ACCRUED INTEREST PAYABLE			231,788.00
Total			231,788.00	231,788.00
GASB Entries JE # 105				
To record interest payable related to outstanding LTD				
WR99-235	ACCRUED INTEREST PAYABLE	AA.02	66,251.00	
WR30100663002721	GO BONDS INTEREST PAYMENT			66,251.00
Total			66,251.00	66,251.00
GASB Entries JE # 106				
To record beginning balance of bond premium				
WR99-300	NET POSITION	AA.03	1,141,342.00	
WR99-238	BOND PREMIUM			1,141,342.00
Total			1,141,342.00	1,141,342.00
GASB Entries JE # 107				
To record current year premium amortization				
WR99-238	BOND PREMIUM	AA.02	437,496.00	
WR30100653002721	SALES TAX REVENUE BOND INTEREST PAYMENT			377,236.00
WR30100663002721	GO BONDS INTEREST PAYMENT			60,260.00
Total			437,496.00	437,496.00
GASB Entries JE # 108				
To record beginning balance of compensated absences				
WR99-300	NET POSITION	AA.06	881,387.00	
WR99-240	COMPENSATED ABSENCES PAYABLE			881,387.00
Total			881,387.00	881,387.00
GASB Entries JE # 109				
To record current year change in compensated absences				
WR99-500	SALARIES - GENERAL GOVERNMENT	AA.06	26,569.00	
WR99-501	SALARIES - PUBLIC SAFETY		57,346.00	
WR99-502	SALARIES - HIGHWAYS		25,757.00	
WR99-503	SALARIES - HEALTH AND WELFARE		11,394.00	
WR99-504	SALARIES - CULTURE AND RECREATION		2,640.00	
WR99-505	SALARIES - CONSERVATION AND ECONOMIC DEVELOPMENT		3,369.00	
WR99-240	COMPENSATED ABSENCES PAYABLE			127,075.00
Total			127,075.00	127,075.00
GASB Entries JE # 110				
To record the current portion of compensated absences				
WR99-240	COMPENSATED ABSENCES PAYABLE	AA.06	197,527.00	
WR99-241	CURRENT - COMPENSATED ABSENCES PAYABLE			197,527.00
Total			197,527.00	197,527.00
GASB Entries JE # 111				
To record government-wide adjustment for deferred taxes.				
WR01-500	DEFERRED TAX REVENUE - GENERAL FUND	B.02	311,474.92	
WR02-500	DEFERRED TAX REVENUE - SPECIAL REVENUE FUND		21,254.51	

WR99-100	PROPERTY TAX REVENUE - GW	50,079.57	
WR99-300	NET POSITION		382,809.00
Total		<u>382,809.00</u>	<u>382,809.00</u>
GASB Entries JE # 112			
To record beginning balance of OPEB net pension liability		DD.21	
WR99-121	OPEB - DEFERRED OUTFLOWS	236,583.00	
WR99-300	NET POSITION	728,167.00	
WR99-216	NET OPEB LIABILITY		672,134.00
WR99-221	OPEB - DEFERRED INFLOWS		292,716.00
Total		<u>964,850.00</u>	<u>964,850.00</u>
GASB Entries JE # 113			
To record current year change in OPEB net pension liability		DD.21	
WR99-121	OPEB - DEFERRED OUTFLOWS	430,832.00	
WR99-221	OPEB - DEFERRED INFLOWS	243,683.00	
WR99-510	NDPERS - GENERAL GOVERNMENT	22,312.00	
WR99-511	NDPERS - PUBLIC SAFETY	30,924.00	
WR99-512	NDPERS - HIGHWAYS	10,837.00	
WR99-513	NDPERS - HEALTH AND WELFARE	11,893.00	
WR99-514	NDPERS - CULTURE AND RECREATION	1,499.00	
WR99-515	NDPERS - CONSERVATION AND ECONOMIC DEVELOPMENT	421.00	
WR99-516	NDPERS - OTHER	754.00	
WR99-216	NET OPEB LIABILITY		752,955.00
Total		<u>752,955.00</u>	<u>752,955.00</u>
GASB Entries JE # 114			
To record beginning balance of NDPERS net pension liability for the public safety system		DD.11.1	
WR99-122	PENSION - DEFERRED OUTFLOWS - P.S.	5,560,304.00	
WR99-300	NET POSITION	1,113,036.00	
WR99-217	NET PENSION LIABILITY - PUBLIC SAFETY		1,277,286.00
WR99-222	PENSION - DEFERRED INFLOWS - P.S.		5,396,054.00
Total		<u>6,673,340.00</u>	<u>6,673,340.00</u>
GASB Entries JE # 115			
To record current year change in NDPERS net pension liability for the Public Safety System		DD.11.1	
WR99-122	PENSION - DEFERRED OUTFLOWS - P.S.	1,448,578.00	
WR99-222	PENSION - DEFERRED INFLOWS - P.S.	2,058,430.00	
WR99-511	NDPERS - PUBLIC SAFETY	695,239.00	
WR99-217	NET PENSION LIABILITY - PUBLIC SAFETY		4,202,247.00
Total		<u>4,202,247.00</u>	<u>4,202,247.00</u>
GASB Entries JE # 116			
To record beginning balance of NDPERS net pension liability Main System		DD.11	
WR99-120	PENSION - DEFERRED OUTFLOWS - MAIN	11,027,673.00	
WR99-300	NET POSITION	17,456,367.00	
WR99-215	NET PENSION LIABILITY - MAIN		9,408,013.00
WR99-220	PENSION - DEFERRED INFLOWS - MAIN		19,076,027.00
Total		<u>28,484,040.00</u>	<u>28,484,040.00</u>
GASB Entries JE # 117			
To record current year change in NDPERS net pension liability Main System		DD.11	
WR99-120	PENSION - DEFERRED OUTFLOWS - MAIN	6,214,891.00	
WR99-220	PENSION - DEFERRED INFLOWS - MAIN	8,152,506.00	
WR99-510	NDPERS - GENERAL GOVERNMENT	1,125,409.00	
WR99-512	NDPERS - HIGHWAYS	546,629.00	
WR99-513	NDPERS - HEALTH AND WELFARE	599,881.00	
WR99-514	NDPERS - CULTURE AND RECREATION	75,586.00	
WR99-515	NDPERS - CONSERVATION AND ECONOMIC DEVELOPMENT	21,259.00	
WR99-516	NDPERS - OTHER	37,964.00	
WR99-215	NET PENSION LIABILITY - MAIN		16,774,125.00
Total		<u>16,774,125.00</u>	<u>16,774,125.00</u>
GASB Entries JE # 118			
To record beginning balance of capital assets		U.01	
WR99-108	LAND	698,100.00	
WR99-110	INFRASTRUCTURE	168,072,794.00	
WR99-111	BUILDINGS	72,849,080.00	
WR99-112	MACHINERY & VEHICLES	14,069,364.00	
WR99-210	AD - INFRASTRUCTURE		68,286,867.00
WR99-211	AD - BUILDINGS		10,423,959.00
WR99-212	AD - MACHINERY & VEHICLES		8,430,226.00
WR99-300	NET POSITION		168,548,266.00
Total		<u>255,689,338.00</u>	<u>255,689,338.00</u>
GASB Entries JE # 119			
To record current year capital asset additions.		U.01	
WR99-110	INFRASTRUCTURE	9,990,722.00	
WR99-112	MACHINERY & VEHICLES	991,636.00	
WR99-530	CAPITAL ASSET ADDITIONS - GENERAL GOVERNMENT		233,368.00
WR99-531	CAPITAL ASSET ADDITIONS - PUBLIC SAFETY		225,904.00
WR99-532	CAPITAL ASSET ADDITIONS - HIGHWAYS AND PUBLIC IMPROVEMENT		10,523,065.00
Total		<u>10,982,358.00</u>	<u>10,982,358.00</u>

GASB Entries JE # 120

To record current year capital asset disposals.

U.01

13000242041025	REIMBURSEMENTS - GENERAL	138,260.00	
WR99-212	AD - MACHINERY & VEHICLES	343,146.00	
WR99-112	MACHINERY & VEHICLES		412,925.00
WR99-600	GAIN/LOSS ON SALE OF ASSETS		68,481.00
Total		481,406.00	481,406.00

GASB Entries JE # 121

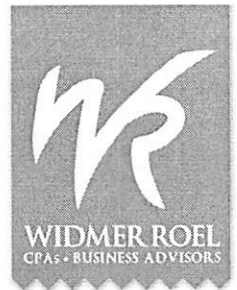
To record current year depreciation expense.

U.01

WR99-520	DEPRECIATION EXPENSE - GENERAL GOVERNMENT	462,481.00	
WR99-521	DEPRECIATION EXPENSE - PUBLIC SAFETY	792,562.00	
WR99-522	DEPRECIATION EXPENSE - HIGHWAYS AND PUBLIC IMPROVEMENT	4,545,652.00	
WR99-523	DEPRECIATION EXPENSE - HEALTH AND WELFARE	14,577.00	
WR99-524	DEPRECIATION EXPENSE - CULTURE AND RECREATION	27,066.00	
WR99-525	DEPRECIATION EXPENSE - CONSER AND ECONOMIC DVLPMNT	4,046.00	
WR99-210	AD - INFRASTRUCTURE		3,468,129.00
WR99-211	AD - BUILDINGS		1,047,149.00
WR99-212	AD - MACHINERY & VEHICLES		1,331,106.00
Total		5,846,384.00	5,846,384.00
Total GASB Entries		365,211,718.00	365,211,718.00
Total All Journal Entries		365,211,718.00	365,211,718.00

WARD COUNTY

**SINGLE AUDIT REPORTS AND
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
DECEMBER 31, 2022**



4220 31st Avenue S.
Fargo, ND 58104-8725

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

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

County Commission
Ward County
Minot, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Ward County**, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise **Ward County's** basic financial statements and have issued our report thereon dated January 12, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, we did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Ward County's Response to Findings

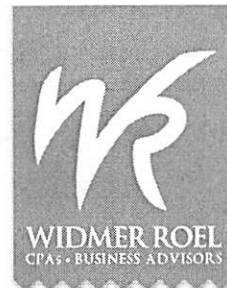
Ward County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Ward County's** response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "William Rouse".

Fargo, North Dakota
January 12, 2024



4220 31st Avenue S.
Fargo, ND 58104-8725

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission
Ward County
Minot, North Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Ward County's** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Ward County's** major federal program for the year ended December 31, 2022. **Ward County's** major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Ward County** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Ward County** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Ward County's** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to **Ward County's** federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Ward County's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Ward County's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Ward County's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Ward County's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Ward County's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on **Ward County's** response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. **Ward County's** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Ward County**, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise **Ward County's** basic financial statements. We issued our report thereon dated January 12, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Fargo, North Dakota
January 12, 2024

WARD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor/ Pass- Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipient	Total Federal Expenditures
U.S. Department of Justice Direct Assistance				
COVID-19 - COVID Emergency Supplemental Funding	16.034	N/A	\$ -	\$ 6,086
Bulletproof Vest Partnership Program	16.607	N/A	-	411
Total U.S. Department of Justice			-	6,497
U.S. Department of Transportation passed through North Dakota Department of Transportation				
Highway Safety Cluster National Priority Safety Programs - Seatbelt and Alcohol Enforcement	20.616	N/A	-	16,767
U.S. Department of the Treasury Direct Assistance				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	845,166	1,138,819
U.S. Department of Homeland Security passed through North Dakota Department of Emergency Services				
Public Assistance Grants	16.034	N/A	-	967
Total expenditures of federal awards			\$ 845,166	\$ 1,163,050

WARD COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Ward County under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Ward County, it is not intended to and does not present the financial position or changes in net assets of Ward County. Expenditures represent only the federally funded portions of the program. County records should be consulted to determine amounts expended or matched from non-federal sources.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Subpart E of the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Ward County has not elected to use the 10 percent de minimis cost rate as allowed under Uniform Guidance.

WARD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u> yes	<u> </u> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u> yes	<u> X </u> none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> X </u> yes	<u> </u> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u> yes	<u> X </u> none reported

Type of auditor’s report issued on compliance for major programs:
American Rescue Plan Act (21.027) Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)? yes X no

Identification of major programs:

CFDA Number	Name of Federal Program
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes X no

WARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

2022-001 (MATERIAL WEAKNESS) – GAAP FINANCIAL STATEMENT PRESENTATION

Condition

Widmer Roel assists the County with preparation of its financial statements and related disclosures in accordance with generally accepted accounting principles (GAAP).

Criteria

According to the Committee of Sponsoring Organizations (COSO) elements of internal control, an organization's internal control should include the capability of preparing financial statements in accordance with (GAAP).

Cause

The County has determined it is more cost-effective to allocate its limited resources to areas other than preparation of financial statements and instead engage its third-party auditor to assist in this process.

Effect

Without the assistance of the auditors, the financial statements could be materially misstated or omit material financial statement disclosures.

Recommendation

We recommend management carefully review the County's financial statements and note disclosures and be able to understand the purpose and source of all material financial statement amounts and disclosures. We recommend management continue to prepare all requested supporting schedules, understanding their importance to the financial statements.

Views of Responsible Officials

Ward County will continue to have a third-party audit. We will carefully review the draft financial statements and discuss any questions with the outside auditor.

WARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION III – MAJOR FEDERAL AWARD FINDINGS

2022-002 (MATERIAL WEAKNESS) – SUSPENDED AND DEBARRED PARTIES – ALN 21.027 – COVID-19 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Condition

The County did not have an effective process in place to ensure subrecipients of pass-through federal awards were not suspended or debarred from participating in federally-supported programs.

Criteria

The Federal Compliance Supplement and 2 CFR Section 180.300 requires grant recipients and subrecipients to verify contractors and subrecipients are not suspended or debarred from performing covered transactions. Such verification may include 1) checking the System for Award Management (SAM) Exclusions; 2) collecting a certification from the entity or 3) adding a clause or condition to the covered transaction with that entity.

Cause

Management was not aware of how to search for suspended or debarred parties on the SAM.gov website and did not have procedures to include explicit language in its subrecipient contracts/agreements.

Effect

There is a risk the County could enter into covered transactions with suspended or debarred parties.

Recommendation

We recommend the County adopt controls to ensure contractors and subrecipients are not suspended or debarred.

Questioned Costs

None noted

Views of Responsible Officials

The county added information to the Payment Request Form to make sub recipients aware that their organization along with any respective Contractors need an active UEI and must be registered in SAM.

WARD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

2022-003 (MATERIAL WEAKNESS) – SUBRECIPIENT MONITORING– ALN 21.027 – COVID-19 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Condition

The County did not have an effective process in place to ensure required communications occur with subrecipients of federal awards. The agreements with the subrecipients did not explicitly include certain information required under 2 CFR 200.332(a)(1).

Criteria

The Federal Compliance Supplement and 2 CFR Section 200.332 requires pass-through entities to communicate and clearly identify to the subrecipient: 1) the award as a subaward at the time of the subaward by providing the information described in 2 CFR section 200.332(a)(1); 2) all requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and terms and conditions of the award; and 3) any additional requirements the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility for the federal award. It also requires the pass-through entity to verify that every subrecipient is audited under the Uniform Guidance when required.

Cause

Management was not aware of the additional communication requirements imposed on pass-through entities.

Effect

There is a risk of noncompliance with the subrecipient monitoring communications, as well as a risk the subrecipient(s) may not be audited in accordance with the Uniform Guidance when required.

Recommendation

We recommend the County update its communications with subrecipients to include the required communications of the subrecipients' responsibilities under the federal requirements, grant agreements and award requirements including, but not limited to its audit obligations under the Uniform Guidance.

Questioned Costs

None noted

Views of Responsible Officials

The county added information to the Payment Request Form to ensure that sub recipients are aware of possible single audit requirements, active SAM registry and UEI.

WARD COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

2021-001 (MATERIAL WEAKNESS) – PROCUREMENT POLICY AND CAPITALIZATION POLICY

Condition

The County's capital asset policy is not consistent. One of the County's policies calls for capitalizing assets over \$500, another policy capitalizes assets over \$5,000. Also, the capital asset listing maintained by the County auditor/treasurer's office is incomplete.

Recommendation

We recommend the County review its capitalization policies to ensure all are consistent. We further recommend the County auditor/treasurer review the capital asset listing which we will provide and ensure the County's records are complete.

Current Status

The County has resolved the finding.

2021-002 (MATERIAL WEAKNESS) – GAAP FINANCIAL STATEMENT PRESENTATION

Condition

Widmer Roel assists the County with preparation of its financial statements and related disclosures in accordance with generally accepted accounting principles.

Recommendation

We recommend management carefully review the County's financial statements and note disclosures and allocate adequate time to understand the purpose and source of all material financial statement amounts and disclosures. We recommend management continue to prepare all requested supporting schedules, understanding their importance to the financial statements.

Current Status

The finding remains open and is reported as 2022-001.

2021-003 (MATERIAL WEAKNESS) – IMPROPER BIDDING OF ROAD EQUIPMENT

Condition

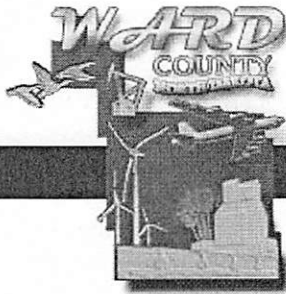
The County purchased three motor graders under an out of state procurement agreement.

Recommendation

We recommend the County carefully review upcoming road machinery purchases to ensure compliance with NDCC 24-05-04(2) and resolve current circumstances if deemed appropriate by management.

Current Status

The County fully implemented the corrective action plan that was described in the prior year audit report.



VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The Ward County respectfully submits the following views of responsible officials and planned corrective action for the year ended December 31, 2022.

Name and address of independent public accounting firm:

Widmer Roel PC
4220 31st Avenue S
Fargo, ND 58104

Audit period: December 31, 2022

Contact person: Marisa Haman, County Auditor

The findings from the December 31, 2022 Schedule of Findings and Responses are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 (MATERIAL WEAKNESS) – GAAP FINANCIAL STATEMENT PRESENTATION

Finding

Widmer Roel assists Ward County with preparation of its financial statements and related disclosures in accordance with generally accepted accounting principles (GAAP). This is very common for organizations the size and structure of Ward County.

Views of Responsible Officials and Planned Corrective Action

Ward County will continue to have a third-party audit. We will carefully review the draft financial statements and discuss any questions with the outside auditor.

Anticipated Completion Date: N/A

FINDINGS – MAJOR FEDERAL AWARDS

2022-002 – (MATERIAL WEAKNESS) SUSPENDED AND DEBARRED PARTIES

Finding

The County did not have an effective process in place to ensure subrecipients of pass-through federal awards were not suspended or debarred from participating in federally-supported programs.

Views of Responsible Officials and Planned Corrective Action

The county added information to the Payment Request Form to make sub recipients aware that their organization along with any respective Contractors need an active UEI and must be registered in SAM.

Anticipated Completion Date: Early 2023

2022-003 – (MATERIAL WEAKNESS) SUBRECIPIENT MONITORING

Finding

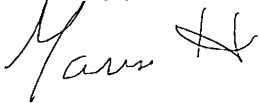
The County did not have an effective process in place to ensure required communications occur with subrecipients of federal awards. The agreements with the subrecipients did not explicitly include certain information required under 2 CFR 200.332(a)(1)

Views of Responsible Officials and Planned Corrective Action

The county added information to the Payment Request Form to ensure that sub recipients are aware of possible single audit requirements, active SAM registry and UEI.

Anticipated Completion Date: Early 2023

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Marisa Haman', followed by a stylized flourish or initial.

Marisa Haman,
Auditor/Treasurer
Ward County

PURCHASE OF SERVICE AGREEMENT
Ward County Jail and First District Health Unit

Whereas Ward County hereinafter referred to as County, has agreed to purchase the services described in the "Scope of Service" (Attachment A); and

Whereas, First District Health Unit hereinafter referred to as Provider, desires to provide the services described in the "Scope of Services" (Attachment A):

Therefore the County and the Provider enter into the following:

TERMS OF CONTRACT: The term of this contract begins on January 1, 2024 and ends on December 31, 2024. The contract may be renewed for subsequent years by written agreement of the parties. Provided, that either party may terminate this contract at any time upon thirty (30) days written notice to other.

SCOPE OF SERVICE: The Provider agrees to provide services to the County in accordance with this Agreement and as more specifically described herein. The Provider shall ensure the provision of such services by maintaining an appropriate complement of qualified and competent staff to carry out such services, and shall monitor and evaluate the quality, appropriateness, and safety of such services provided to the County.

COMPENSATION: The County agrees to reimburse the Provider \$75.00 per hour for hours worked. All costs and expenses incurred by Provider in providing the services herein shall be the sole responsibility of Provider, as the payment made by the County shall be the total cost to the County for the services. If the Provider receives third party reimbursement for services provided, the reimbursement will be deducted from the Bill of Services. In the event of any termination of this Agreement, the County obligation to make payment to Provider as set forth herein shall immediately cease, with payment for the most recent months services prorated to the date of termination.

AUTHORITY TO CONTRACT: No part of this agreement shall be construed to grant to the Provider any authority to contract for, on behalf of, or incur obligations on behalf of the County.

AUTHORITY TO SUBCONTRACT: The Provider may subcontract with qualified providers of services, upon first obtaining the consent of the County, which consent shall not be unreasonably withheld. Any subcontract as provided for herein shall acknowledge the binding nature of this Agreement and incorporate this Agreement, together with the attachments hereto. The Provider agrees to remain at all times solely responsible for the performance of any subcontractor. As provided for herein, the County shall not control the manner or means of carrying out the services and responsibilities contemplated by this Agreement. However, upon reasonable request by the County, the Provider shall assist the subcontractor, if necessary, to ensure that all of these services are continuously provided to the County as contemplated by this Agreement.

INDEPENDENT ENTITY: The Provider shall perform as an independent entity under this Agreement. The Provider, its employees, agents, or representatives are not employees of Ward

County for all purposes, including but not limited to, the application of the Social Security Act, Unemployment Act, the North Dakota Unemployment Compensation Law and the North Dakota Workers' Compensation Act. No part of this Agreement shall be construed to represent the creation of an employer/employee, agency, partnership, or joint venture relationship. The Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Provider's activities and responsibilities under this Agreement.

FINANCIAL RESPONSIBILITY: The Provider agrees to keep financial records as are necessary to fully disclose the complete financial status of the Agreement. These records shall be made available to the County upon request at any time during normal business hours.

RETENTION OF RECORDS: The Provider agrees to retain financial and program records in accordance with the Provider's Retention of Records Policy.

CONFIDENTIALITY: The Provider will not, except upon the written consent of the recipient's or the responsible parent, guardian, or custodian, use or cause to be used any information concerning such individual for any purpose not directly connected with the County or the Provider's responsibilities with respect to services purchased hereunder. In this regard, Provider shall comply with all state and federal rules, regulations, and laws concerning the release of medical records and medical information, including the Family Educational Rights and Privacy Act, when applicable.

GENERAL LIABILITY INSURANCE: Provider shall maintain in force, through the term of this Agreement, general and professional liability insurance with a reliable insurance company or government self-insurance pool authorized to do business in this state; have minimum coverage limits of \$1,000,000 per incident and \$3,000,000 aggregate covering the Provider's performance of the services herein, with the County named as an additional insured. Provider shall, upon request, provide a copy of any such insurance policy or self-insurance coverage to the County.

FORMAL COMMUNICATION: In the event that any need for change occurs or discussions are necessary regarding this contract, communication will occur between the Provider's Executive Officer and Ward County Sherriff. It is not expected that staff of the Provider or County will have decision-making authority regarding items covered in this contract.

SUCCESSORS IN INTEREST: The provisions of this agreement shall be binding upon and shall insure to the benefit of the parties hereto, and their respective successors and assignees.

INDEMNIFICATION AND HOLD HARMLESS: The County hereby agrees to indemnify and hold the Provider, its officers, agents, employees, and members harmless from any and all damage, loss, claim, expense, liability and/or cause of action which may be asserted against the Provider as a result of any breach by the County of any of the provisions of this Agreement or any negligence, gross negligence, or misconduct on the part of the County.

The Provider hereby agrees to indemnify and hold the County, its officers, agents, employees, and commissioners harmless from any and all damage, loss, claim, expense, liability, and/or cause of action which may be asserted against the County as a result of any breach of the terms

of this Agreement by the Provider or any negligence, gross negligence, or misconduct on the part of the Provider in providing any of the services contemplated by this Agreement.

SEVERABILITY: The parties agree that if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.

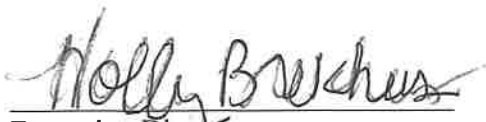
COMPLIANCE WITH LAWS: The Provider shall comply with all federal, state, and local laws and ordinances applicable to the work to be done under this Agreement.

NON-DISCRIMINATION: The Provider makes available all services and assistance without regard to race, color, national origin, religion, age, sex, or handicap, and is subject to Title VI of the Civil Rights Act of 1964, and Section 504 of the Rehabilitation Act of 1975 as amended. Persons who contract with or receive funds to provide services for Provider are obligated to abide by the provisions of these federal laws. Questions concerning the contractor or provider obligations under these acts may be directed to the Provider's representative as set forth in the signature block of this agreement.

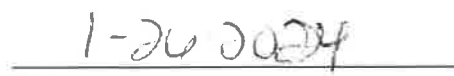
BREACH AND TERMINATION: In the event a party hereto shall breach any of the terms of this Agreement, and such breach shall continue for a period of ten days after receipt of written notice of such breach, the non-breaching party may terminate this Agreement and shall be entitled to any and all remedies as a result thereof as provided for by law.

Provider – First District Health Unit

Ward County


Executive Director

Commissioner


Date

Date

Scope of services for the Ward County Jail

2024

TB testing:

- Mantoux skin test will be conducted utilizing Tubersol solution purchased by Ward County Jail, solution will be stored at First District Health Unit and administered by First District Health Unit staff
- Inmates will be tested as determined by jail staff
- Jail and Detention staff will be tested upon request of Sherriff

HIV Testing:

- Available to inmates designated by jail staff
- Risk assessment to be given to inmate by jail staff
- Inmate to complete risk assessment prior to testing
- Blood draws for confirmatory testing will be done on all positive rapid HIV tests

Hepatitis C:

- Hepatitis C testing will be done on inmates based on risk assessment
- Blood draws for confirmatory testing will be done on all positive rapid Hepatitis C tests
- Twinrex vaccine will be offered and administered based on risk assessment and immunization status of inmate

STD Services:

- Services for STD diagnosis and treatment will be provided at First District Health Unit by appointment
- Services for the diagnosis of gonorrhea, chlamydia, HIV, syphilis, and herpes, will be based symptoms
- Treatment may be provided onsite or by prescription

Immunizations:

- Hep A, Hep B, Flu, Covid, and Tdap vaccinations offered and administered to inmates who consent to them.

Contract for boarding City of Minot's Inmates

This agreement is made between Ward County, a political subdivision of the State of North Dakota, hereinafter called the "County" and the City of Minot, a Municipal Corporation and political subdivision of the State of North Dakota, hereinafter called the "City". It is made pursuant to Chapter 54-40.3 and 12-44.1 of the North Dakota Century Code.

The parties agree as follows:

1. **Term of Contract:** This contract shall commence on January 1, 2024 and end on December 31, 2025. This contract shall be subject to cancellation by either of the parties hereto upon 60 (sixty) days written notice to the other party hereto.
2. **Housing of Inmates:** The County shall provide for the use of the City, a Jail for the holding of pre trial inmates (being detained to respond to City charges only), sentenced inmates (sentenced by the Municipal Judge only) and individuals being held for detoxification (at the request of the City of Minot authorities only), hereinafter called "inmates" and shall provide all necessary and incidental services associated with the detention of inmates (including but not limited to providing Correctional Officers) when and if the provision of detention services hereunder does not interfere with or hinder the County's ability to house other inmates, as determined in the sole discretion of the appropriate County Officials.
3. **Acceptance of Inmates:** The County does not guarantee any bed availability under this contract. The acceptance of Inmates is based on the overall health and wellness of such Inmate needing to be housed. An assessment will be made upon entering the County. The Sergeant or his/her designee on duty will be present at the time of entering the County. The Sergeant or his/her designee will make an assessment of the Inmate to determine if the Inmate will be accepted or refused. If an Inmate is refused for any reason it will require a medical clearance. This medical clearance must be signed off by a medical physician stating that the Inmate is medically cleared to be incarcerated. The assessment made by the Sergeant or his/her designee will be based on but not limited to the Inmate's:
 - a. Ability to stand and walk: If an Inmate cannot walk or stand on their own the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
 - b. Alcohol level: If the BAC reading is .300 or greater the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
 - c. Drug consumption: If the Inmate admits to using two (2) or more drugs the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
 - d. Withdrawals: If an Inmate appears to be withdrawing from any type of substance the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
 - e. Open cuts/sores: If an Inmate has an open cut or sore that is deemed to have medical attention the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
 - f. Car Accident: If an Inmate has been in a car accident recently (especially if it happened right before coming into County) the Inmate will be refused and will require the transporting Officer to get a medical clearance before an acceptance will be granted.
4. **Compensation for Boarding of Inmates:** The City of Minot agrees to pay the County \$75 a day for the housing of their inmates. For Inmates with a charge of Public Intoxication as pursuant to NDCC 5-01-05.1, the compensation will be \$100 per day.

The County will bill the City on a monthly basis. The City will remit payment within 60 days of the City's receipt of an invoice from the County. The City has 30 days from receipt of an invoice from the County to dispute any charge on the invoice. The City shall initiate the dispute by contacting the Ward County Sheriff and Auditor with an explanation of the charge in dispute. The County shall have 30 days from its receipt of the dispute from the City to either verify or correct the charge. If the County fails to respond to the City within 30 days of its receipt of the dispute, the City will not be required to pay the disputed charge. The County shall not bill the City for jail services rendered that are over 90 days old.

5. Mileage: Transportation of an inmate provided by the County to and from Jail shall be reimbursed by the City at the standard mileage rate issued by the Internal Revenue Service (IRS). This charge does not include services of Ward County Personnel in providing such transportation which shall be governed by the following paragraph.
6. Use of County Personnel at other locations: If the City requests or if circumstances require that Ward County Personnel be used to guard or escort an Inmate at a location other than at the Ward County Jail or Courthouse, the County shall be reimbursed for the use of such Personnel at the rate of \$37.00 per County Employee per hour or fraction thereof.
7. Medical expenses of Inmates: The City shall reimburse the County for all medical expenses incurred by the County with respect to an Inmate except for those attributable to medical treatment received by the Inmate at the Jail during Sick Call.
8. Prison Rape Elimination Act (PREA): In accordance with PREA standard, 115.12; Ward County is obligated to comply with PREA standards. At any time during the execution of this Boarding Contract, The City of Minot can verify compliance through various methods (i.e. on-site review, documentation, and review of official audit report (when completed)). Failure to comply with PREA and applicable PREA Standards may result in termination of the contract.

This contract is subject to the provisions of the North Dakota Century Code and all rules and regulations promulgated pursuant thereto governing the care and custody of persons detained hereunder. The City agrees to indemnify the County for its costs of defense with regard to any Lawsuit arising out of the County's performance of this contract in the event there is a final adjudication absolving the County and its Employees of any liability with regards to the claims stated in the lawsuit.

Dated this ____ day of _____, 20__

Ward County, North Dakota

By _____
County Commissioner

By _____
Auditor

City of Minot, North Dakota

By 
Mayor

By 
Auditor



MEMO

DATE: 2/6/24

TO: Ward County Commissioners

FROM: Noreen Wilkie, Director of Tax Equalization

RE: Tax Roll Adjustments & Items for Consideration and Action on February 6, 2024

1. Property Owner qualifies for Farm Residence Exemption:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Kaufmann, Dwaine & Sherry	NE24005U070000 W425' of S2SW Less Hwy S24-155-82	8601 11 th Ave SE Minot, ND 58701	2023	\$152,000	\$3,000	\$6,855	\$150
Novak, Lee Mary	TR240990000020 Olt 2 Being all of Olt 1 and an Unplated Por of NE Less ROW S24-153-84	7501 163 rd Ave SW Minot, ND 58701	2023	\$377,000	\$3,000	\$16,980	\$150

2. Adjusting the MH Value for 2024, the size of the MH has been corrected:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Bridge Investments LLC	MI5104994 Bridge Investments MHP Lot 4	1625 Hwy 2 Bypass E Lot 4 Minot, ND 58701	2024	\$48,000	\$37,000	\$2,160	\$1,665
Bridge Investments LLC	MI5104995 Bridge Investments MHP Lot 5	1625 Hwy 2 Bypass E Lot 5 Minot, ND 58701	2024	\$48,000	\$37,000	\$2,160	\$1,665
Bridge Investments LLC	MI5104997 Bridge Investments MHP Lot 6	1625 Hwy 2 Bypass E Lot 6 Minot, ND 58701	2024	\$48,000	\$37,000	\$2,160	\$1,665
Bridge Investments LLC	MI5104998 Bridge Investments MHP Lot 8	1625 Hwy 2 Bypass E Lot 8 Minot, ND 58701	2024	\$48,000	\$37,000	\$2,160	\$1,665

3. Property is Owned by an Exempt Entity:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
United States of America	EV120040000000 SE S12-155-87	Unassigned Minot, ND 58701	2023	\$102,000	\$0.00	\$5,100	\$0.00
United States of America	MA070040000000 SE Less Hwy S7-155-86	Unassigned Minot, ND 58701	2023	\$41,000	\$0.00	\$2,050	\$0.00
City of Surrey	SY190240000180 Lot 18 Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$0.00	\$150	\$0.00

4. New Parcel # was created CA15005U040000, the parcel # listed below has been removed from tax roll:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Kramer, David & Carol	CA150040000000 SE S15-151-85	623 17 th Ave SE Minot, ND 58701	2023	\$81,000	\$0.00	\$4,050	\$0.00

5. Ward County Sold the Property is no longer Exempt:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Sechrist, Kirt	CO12005U120000 Por. in W2NE Less Tri Por. SE Corner S12-157-86	Unassigned Carpio, ND 58725	2023	\$0.00	\$30,000	\$0.00	\$1,500

6. Property Owner qualifies for Blind Exemption:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Budeau, Ted & Patricia	MI5104485 Woodridge MHP Lot 211	406 31 st Ave SE Lot 211 Minot, ND 58701	2024	\$2,000	\$0.00	\$90	\$0.00

7. Land needs a reduction to reflect Market Value:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Curb 2 Curb LLC	SY190250000020 Lot 2 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Curb 2 Curb LLC	SY190250000030 Lot 3 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Curb 2 Curb LLC	SY190250000040 Lot 4 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Curb 2 Curb LLC	SY190250000050 Lot 5 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Curb 2 Curb LLC	SY190250000060 Lot 6 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Curb 2 Curb LLC	SY190250000070 Lot 7 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Geiger, Wesley	SY190250000080 Lot 8 Rearr Springtime Addn.	Unassigned Surrey, ND 58785	2023	\$3,000	\$2,000	\$150	\$100
Arneson, Ramona	NE310350000070 Brookview 3 rd Addn. Lot 7	Unassigned Minot, ND 58701	2023	\$93,000	\$68,000	\$4,650	\$3,400

8. Removing the 2024 MH Value, this will be taxed with the Real Estate on parcel
AN250040000000:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Bezanson, Max	AN5100402 SE S25-152-86	21910 275 th Ave SW Ryder, ND 58779	2024	\$10,000	\$0.00	\$450	\$0.00

9. Owner qualifies for Wheelchair Exemption:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Jordan, Kay	MI25A040000010 Edgewood 16 th Addn. Lot 1	1216 Hiawatha St. Minot, ND 58701	2022	\$395,000	\$245,000	\$17,775	\$11,025
Jordan, Kay	MI25A040000010 Edgewood 16 th Addn. Lot 1	1216 Hiawatha St. Minot, ND 58701	2023	\$421,000	\$271,000	\$18,945	\$12,195

10. Property Damaged by Fire January 2023, value prorated:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Raveling, Sharyn	MI28B720000120 Plainview Addn., S/D of Lot 3 Lot 12	4600 16 TH Ave SE Minot, ND 58701	2023	\$123,000	\$78,000	\$5,535	\$3,510

11. Property was partially complete as of February 1st Assessment Date:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
D & R Rentals LLC	MI018190000100 Ridgedale Industrial Park Lot 10	11 45 th Ave NW Minot, ND 58703	2023	\$941,000	\$611,000	\$47,050	\$30,550

12. Owner qualifies for Property Tax Exemption, prorated from date of sale 12/23

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Islamic Society of Fargo Moorhead	MI243980000020 Sunnyside Addn. R/A of Lots 1,2 & 3 Block 6 Lot 2	916 5 th Ave SE Minot, ND 58701	2023	\$110,000	\$6,000	\$4,950	\$270

13. Property Damaged by Fire 8/31/23, prorated from date of incident:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Gonzalez, Luis & Adilene	MI02F410000040 Ramstad Heights 5 th Addn. Lot 4	3301 Kodiak St NW Minot, ND 58703	2023	\$286,000	\$204,000	\$12,870	\$9,180

14. Recent Inspection concluded that a reduction is needed to reflect market value:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Trihub Zakopyko, Diane	MI358040000030 Dakota South Condo #5 on Lot 6 Thompsons's 12 th Plat Unit C	500 32 nd Ave SW Unit C Minot, ND 58701	2023	\$301,000	\$225,000	\$13,545	\$10,125
Trihub Zakopyko, Diane	MI358040000030 Dakota South Condo #5 on Lot 6 Thompsons's 12 th Plat Unit C	500 32 nd Ave SW Unit C Minot, ND 58701	2022	\$285,000	\$215,000	\$12,825	\$9,675
Smetana, Dennis & Elizabeth	MI223080000070 R/A of Peterson's 1 st Addn. Lot 7	205 27 th St NW Minot, ND 58703	2023	\$134,000	\$90,000	\$6,030	\$4,050
Boomtown Enterprises LLC	MI2671500001010 Southview Condominium on Olt. 33 SE ¼ S26-155-83 Unit 101	408 20 th Ave SW Unit 101 Minot, ND 58701	2023	\$387,000	\$325,000	\$19,350	\$16,250
Boomtown Enterprises LLC	MI2671500001010 Southview Condominium on Olt. 33 SE ¼ S26-155-83 Unit 102	408 20 th Ave SW Unit 102 Minot, ND 58701	2023	\$622,000	\$536,000	\$31,100	\$26,800
Larson, Mike	MI242381900240 Original Minot Addn. Lots 23 & 24 Block 19	3405 15 th St SW Minot, ND 58701	2023	\$550,000	\$417,000	\$27,500	\$20,850
DMK Properties LLP	MI241450000030 Heckers 1 st Addn. All of Lots 2 & 3 Except por. of Lot 2	511 Valley St. Minot, ND 58701	2023	\$513,000	\$340,000	\$25,650	\$17,000
PAB LLP	MI254260200070 South Park Terrace 5 th Addn. Lot 7 Block 2	505 19 th Ave SE Minot, ND 58701	2023	\$237,000	\$203,000	\$11,850	\$10,150
Johnson, Elliot	MI241460000020 Heckers 2 nd Addn. Lot 2	826 Valley St. Minot, ND 58701	2023	\$196,000	\$156,000	\$8,820	\$7,020
Ortorro LLC	MI241023000100 Minot 1 st Addn. Por. of Lots 2,3,45,6,8,9,10,11 Block 30	1601 Railway Ave. Minot, ND 58703	2023	\$939,000	\$798,000	\$46,950	\$39,900

15. Property purchased by Exempt Entity, prorate value from date of sale, property is assessed fire levy of T & F value of \$16,000:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Minot Soccer Association	MI279530300000 Unplatted S27-155-83 SWSW Less Elk Heights & RD	Unassigned Minot, ND 58701	2023	\$16,000	\$9,000	\$800	\$450

16. Property Owned by Exempt Entity value removed:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
MPYSC Properties LLC	MI014470000050 Thompsons 6 th Plat Lots 4 & 5	4 39 th Ave SW Minot, ND 58701	2023	\$266,000	\$0.00	\$11,970	\$0.00

17. Lease signed over to Exempt Organization 12/23:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
City of Minot Co Civil Air Patrol	MI379590000020 Minot, International Airport 1 st Addn. Lot 2	700 Airport Rd. Unit H2 Minot, ND 58703	2023	\$0.00	\$68,000	\$0.00	\$3,400

18. Property purchased by a tax exempt organization, prorate value from date of sale 8/3/23:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
The Pursuit	MI259400000040 20 th Ave Mall Condominium on Lot 2 S Park Terrace 15 th Addn. Unit IV	515 20 th Ave SE STE 4 Minot, ND 58701	2023	\$638,000	\$425,000	\$31,900	\$21,250

19. Property sold no longer qualifies for Exemption value prorated for 1 month:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Fleming, William & Karen	MI190920001060 Elmwood Addn. Lot 106	608 19 th St SE Minot, ND 58701	2023	\$0.00	\$10,000	\$0.00	\$500

20. Assessment needs to match value approved in TIF agreement:

Property Owner	Description	Physical Address	Valuation Year	Old True & Full	New True & Full	Old Taxable Value	New Taxable Value
Big M Minot LLC	MI242380600150 Original Minot Addn. Lots 13,14,25, & S3.2' of Lot 16 Block 6	123 1 st St SW Minot, ND 58701	2023	\$14,766,000	\$14,700,000	\$738,300	\$735,000



Planning and Zoning Dept.
701-857-6405
PO Box 5005
Minot, ND 58702-5005

DATE: February 6, 2024
TO: Ward County Board of Commissioners
FROM: Beth Pietsch, Planning and Zoning Dept.
SUBJECT: Planning and Zoning Items from Planning Commission

MEMORANDUM

Public Hearings:

1. Hemphill-Greg Fegley

Application for a **Special Use Permit** for the following described property:

W2SE Less Hwy 52 & Otl 4 of Sec. 18-156-84, Kirkelie Twn

The applicant is requesting to build a wireless facility to include a 195' self support tower with 4' lightening rod, and 75'x75' chain link fence compound. Ward County zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Special Use Permit Application based on finding of facts.

2. Orville Nesdahl/Star Rentals, LLC

Application for a **Subdivision Plat** for the following described property:

Proposed Nesdahl Addition Lots 1-3 being Outlots 8&9 of the SWSW of Sec. 32-156-83, Eureka Twn.

The applicant is proposing to parcel 3 Subdivision lots, proposed lot 1 is 10.06 acres, proposed lot 2 is 2.92 acres and proposed lot 3 is 2.00 acres. These lots are for future residential and agricultural purposes. Eureka Township zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Subdivision Plat Application based on finding of facts.

Regular Agenda:3. LeRoy Lloyd

Application for a **Plat** for the following described property:

Proposed Outlot 8 coming out of all of Outlot 3 and a port of Lot A&B
of Outlot 5 in the NENE Sec. 14-153-83, Freedom Twn

The applicant is proposing to parcel an outlot, proposed outlot 8 is 0.97 acres. This outlot is for residential purposes. Freedom Township zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

4. Kevin Bonness

Application for a **Plat** for the following described property:

Proposed Outlot 2 coming out of a port of SENW Sec. 30-156-83,
Eureka Twn

The applicant is proposing to parcel an outlot, proposed outlot 2 is 2.00 acres. This outlot is for future agricultural purposes. Eureka Township zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

5. Arlan Irwin

Application for a **Plat** for the following described property:

Proposed Outlot 6 coming out of a port of SESE
Sec. 26-153-83, Freedom Twn

The applicant is proposing to parcel an outlot, proposed outlot 5 is 7.48 acres. This outlot is for future residential purposes. Freedom Township zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

6. Wally Birkeland

Application for a **Plat** for the following described property:

Proposed Outlot 2 of the NENW of Sec. 12-157-87 Ree Twn.

The applicant is proposing to parcel an outlot, proposed outlot 2 is 2.615 acres. This outlot is for agricultural purposes to expand farm yard. Ward County zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

7. Shane Cardinal

Application for a **Plat** for the following described property:

Proposed Outlot 1 coming out of a port of SW Sec. 13-160-87 Sauk
Prairie Twn

The applicant is proposing to parcel an outlot, proposed outlot 1 is 9.99 acres. This outlot is for future residential/agricultural purposes. Ward County zoning applies with the township recommending approval

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

8. Martin Peterson-Steffes Group/ Petersen

Application for a **Plat** for the following described property:

Proposed Outlot 5 coming out of a port of Gov't Lot 11 Sec. 3-152-85,
Rice Lake Twn

The applicant is proposing to parcel an outlot, proposed outlot 5 is 15.05 acres. This outlot is for future agricultural purposes. Ward County zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

9. Martin Peterson-Steffes Group/ Petersen

Application for a **Plat** for the following described property:

Proposed Outlot 6 coming out of a port of Gov't Lots 10,11,12 & 13 Sec.
3-152-85, Rice Lake Twn

The applicant is proposing to parcel an outlot, proposed outlot 6 is 46.06 acres. This outlot is for future agricultural purposes. Ward County zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.

10. Josh Cogdill

Application for a **Plat** for the following described property:

Proposed Outlot 8 & 9 coming out of a port of Outlot 7 Sec. 33-156-84,
Kirkelie Twn

The applicant is proposing to parcel two outlots, proposed outlot 8 is 3.90 acres and proposed outlot 9 is 2.61 acres. These outlots are for future residential purposes. Ward County zoning applies with the township recommending approval.

Planning Commission recommends Approval of the Outlot Plat Application based on finding of facts and staff recommendations.



Planning and Zoning Admin.
701-857-6405
PO Box 5005
Minot, ND 58702-5005

DATE: January 18, 2024
TO: Ward County Planning Commission
FROM: Beth Pietsch, County Planning and Zoning
SUBJECT: Regular Meeting 7:00PM, January 18, 2024, Room 108, Ward County Administration Building

AGENDA

- A. Call to order, roll call and determination of quorum.
- B. Review and approval of the minutes from December 21, 2023 regular meeting
- C. Public Hearings/Final Recommendations

1. **Hemphill- Greg Fegley- Recommendation for Final Approval**

Application for a **Special Use Permit** for the following described property:

W2SE Less Hwy 52 & Otl 4 of Sec 18-156-84, Kirkelie Twp

The applicant is requesting to build a wireless facility to include a 195' self support lattice tower with a 4' lightening rod, associated ground equipment, associate tower top equipment and a 75'x75' chain link fence compound. Parcel (KK18005U010000) is 39.52 acres. Ward County zoning applies with the township recommending approval of the SUP.

2. **Orville Nesdahl/Star Rentals, LLC- Recommendation for Final Approval**

Application for a **Subdivision Plat** for the following described property:

Proposed Nesdahl Addition Lots 1-3 being Outlots 8 & 9 of the SWSW
Sec 32-156-83, Eureka Twp

The applicant is requesting to subdivide Outlots 8 & 9 into 3 lots for Ag/Residential use. Proposed lot 1 is 10.06 acres, proposed lot 2 is 2.92 acres, proposed lot 3 is 2.00 acres. Ward County zoning applies, with township recommending approval.

- D. Regular Agenda

3. **LCC Telecom-Vertical Bridge-Dennis Andreson- 1st Reading**

Application for a **Special Use Permit and Variance** for the following described property:

SE of Sec 34-154-81, less S400' of the E250' New Prairie Twp

Special Use Permit: The applicant is requesting to build a 290' wireless telecommunication tower (with 10' lighting rod) within a 100x100 foot lease area.

Variance Application: Applicant is requesting a setback of 268 feet from the adjacent RoW, where 330 feet is required.

Ward County zoning applies with the township recommending approval of the SUP and Variance.

4. **LeRoy Lloyd- Outlot Plat and Variance- 1st Reading**

Application for a **Outlot Plat and Variance** for the following described property:

Proposed Outlot 8, being all of Outlot 3 and portions of Lots A & B of Outlot 5 of the NENE of Sec 14-153-83, Freedom Twp

Outlot Plat: The applicant is requesting to parcel an outlot containing 0.97 acres to create a bigger parcel as the shop to the west was purchased and more yard to the South.

Variance Application (Twp & County): The proposed outlot is under Ward County 2 acre requirement, a variance request is needed. A Township Variance was also required as Freedom has a 5 acre minimum and has been approved.

Ward County zoning applies, with the township recommending approval.

5. **Kevin Bonness- Outlot plat w/ Twp Variance**

Application for a **Plat** for the following described property:

Proposed Outlot 2 being a Port of SENW Sec 30-156-83, Eureka Twp

Twp Variance: Eureka township has a 5 acre minimum for outlot plats. Eureka Township Variance approved.

The proposed outlot is 2.00 and is being done to expand farm yard to build a shop.
Ward County zoning applies with the township recommending approval.

6. **Arlan Irwin- Outlot plat**

Application for a **Plat** for the following described property:

Proposed Outlot 6 being a portion of SESE of Sec 26-153-83 Freedom Twp

The applicant is proposing to create parcel containing 7.48 acres for future residential use. Ward County zoning applies with the township recommending approval.

7. **Wally Birkeland-Outlot Plat**

Application for a **Plat** for the following described property:

Proposed Outlot 2 being a portion of NENW of Sec 12-157-87 Ree Twp

The applicant is proposing to create parcel containing 2.615 acres to expand farm yard. Ward County zoning applies with the township recommending approval.

8. **Shane Cardinal-Outlot Plat**

Application for a **Plat** for the following described property:

Proposed Outlot 1 being a portion of SW Sec 13-160-87 Sauk Prairie Twp

The applicant is proposing to create parcel containing 9.99 acres for future residential use. Ward County zoning applies with the township recommending approval.

9. **Petersen –Outlot 4 and Variance- 1st Reading**

Application for a **Plat** for the following described property:

Proposed Outlot 4 being a portion of Gov't Lot 12 of Sec 3-152-85 Rice Lake Twp

Variance Application: Variance is required as proposed parcel is less than Ward County 2.00 acre requirement.

The applicant is proposing to create parcel containing 0.50 acres for future residential use. Ward County zoning applies with the township recommending approval.

10. **Peterson- Outlot 5 Plat**

Application for a **Plat** for the following described property:

Proposed Outlot 5 being a portion of Gov't Lot 11 of Sec 3-152-85 Rice Lake Twp

The applicant is proposing to create parcel containing 15.05 acres for future agricultural use. Ward County zoning applies with the township recommending approval.

11. **Peterson- Outlot 6 Plat**

Application for a **Plat** for the following described property:

Proposed Outlot 6 being a portion of Gov't Lot 10,11,12&13 of Sec 3-
152-85 Rice Lake Twp

The applicant is proposing to create parcel containing 46.06 acres for future agricultural use. Ward County zoning applies with the township recommending approval.

12. Update to Zoning Ordinance Draft Discussion

13. Other business or adjourn

cc: Ward County Commissioners
Regular Mailing List

Minutes of the Ward County Planning Commission

December 21, 2023

The meeting of the Ward County Planning Commission was called to order at 7:00 PM by Chairman Heller with Commissioners Anderson, Evans, Fjeldahl, Hendrickson, Kibler, Livingston, Podrygula and Schumaker present. Also present were Planning and Zoning Administrator Beth Pietsch, Tax Equalization Director Noreen Wilkie, State's Attorney Roza Larson, Highway Engineer Dana Larsen, and Secretary Rachael Wyum.

Moved by Comm. Schumaker, seconded by Comm. Podrygula to approve the Planning and Zoning Commission Meeting regular minutes from November 16, 2023. Roll call; all voted yes; motion carried.

Beth Pietsch, Planning and Zoning Administrator, presented the 1st reading for Special Use Permit for Hemphill – Greg Fegley for the following described property: W2SE Less Hwy 52 & Otl 4 of Sec 18-156-84, Kirkelie Twp. The applicant is requesting to build a wireless facility to include a 195' self-support lattice tower with a 4' lightening rod, associated ground equipment, associate tower top equipment and a 75' x 75' chain link fence compound. Parcel (KK18005U010000) is 39.52 acres. Ward County zoning applies with the township recommending approval of SUP.

Rick Adams, Zoning Administrator for Hemphill spoke regarding the Special Use Permit and addressed that Greg has passed away but it should not affect anything with the application or the lease. Multi-tenant tower and Verizon is the tenant and this is the new tower that they have commissioned to be built. Dana Larsen, Highway Engineer stated the DOT would use the existing access.

Moved by Comm. Podrygula, seconded by Comm. Fjeldahl to approve the 1st reading for Special Use Permit for Hemphill – Greg Fegley as presented. Roll call; all voted yes; motion carried.

Next, Ms. Pietsch presented the 1st reading for application for a Subdivision Plat for Orville Nesdahl/Star Rentals, LLC for the following described property: Proposed Nesdahl Addition Lots 1-3 being Outlots 8 & 9 of the SWSW Sec 32-156-83, Eureka Twp. The applicant is requesting to subdivide Outlots 8 & 9 into 3 lots for Ag/Residential use. Proposed lot 1 is 10.06 acres, proposed lot 2 is 2.92 acres, proposed lot 3 is 2.00 acres. Ward County zoning applies and township recommendation is pending.

Comm. Anderson exited the meeting around 7:15 PM.

Dana Larsen, Highway Engineer mentioned that the 3 proposed lots are using the existing access easement and in the future they will have to physically construct or improve the road. Further discussion was held regarding the easement and the different lots they are proposing.

Moved by Comm. Evans, seconded by Comm. Podrygula to approve the 1st reading for the application for a Subdivision Plat for Orville Nesdahl/Star Rentals, LLC as presented with the condition that they construct the road on the proposed easement. Roll call; all voted yes; motion carried.

Next, Ms. Pietsch presented the Application for a Plat for David Blume for the following described property: Proposed Outlot 5 being a Port of SE Sec 17-157-82, Tatman Twp. The proposed outlot is 5.38 acres and will contain one Quonset, 7 round bins and a shelterbelt. The applicant is requesting the proposed outlot to be sold to the current owner of Outlot 3 to expand his yard/farmstead. Ward County zoning applies with township recommending approval.

Moved by Comm. Kibler, seconded by Comm. Podrygula to approve the Application for a Plat for David Blume as presented. Roll call; all voted yes; motion carried.

Lastly, Ms. Pietsch presented the Application for a Plat for Josh Cogdill for the following described property: Proposed Outlots 8 & 9 being a portion of Outlot 7 of Sec 33-156-84, Kirkelie Twp. The applicant is

proposing to parcel two outlots, proposed outlot 8 is 3.90 acres, proposed outlot 9 is 2.61 acres. These outlots are for future residential purposes. Ward County zoning applies and the township recommending approval.

Moved by Comm. Schumaker, seconded by Comm. Kibler to approve the Application for Plat for Josh Cogdill as presented. Roll call; all voted yes; motion carried.

A discussion was held on the Zoning Ordinance draft. There are still formatting issues which need to be addressed before the document is finalized and published to make it cleaner. Mr. Larsen stated the Highway Department will take care of the Gravel Pit information.

There being no further business, the meeting was adjourned at 7:48 PM.

Chairperson, Ward County Planning Commission

Attest:

Ward County Auditor, Secretary



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

Item #: 1

Planning Commission Staff Report

1st Reading Meeting Date: December 21st, 2023

2nd Reading Meeting Date: January 18th, 2024

Applicant: Hemphill/RadAir Inc.
1305 North Louisville Ave, Tulsa OK 74115
918-834-2200

Owner: Greg A Fegley, Etux

Current legal description: W2SE Less Hwy & Olt 4 Sec 18-156-84

Address: (if applicable) Unassigned

Township Kirkelie Township

Current Zoning: Ward County Rural

Zoning Ordinance Reference: Ward County Zoning Dist. 2

PROJECT DESCRIPTION:

The applicant is requesting a Special Use Permit to build a wireless facility to include 195' Self Support Lattice Tower with a 4' lightning Rod, associated ground equipment, associate tower top equipment and a 75'x75' Chain Link Fence Compound.

FINDINGS OF FACT:

1. Parcel (KK18005U010000) is 39.52 acres
2. The land is currently agricultural land and will be used for commercial purposes.
3. The parcel has access from Hwy 52 on the east side of the parcel.



HIGHWAY ENGINEERING CONSIDERATIONS:

No comments on Special Use Permit

TOWNSHIP RECOMMENDATION:

Based upon review Kirkelie Township has responded and the Kirkelie Township Board of Supervisors has recommended the SUP be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the special use permit application is returned without objection but with the following recommendations:

1. A storm water management plan may be required if the subject property:
 - has a special use permit applied for
2. No development as a result of this plat should obstruct any watercourse or divert surface water flows.

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

SPECIAL USE PERMIT \$200

Permit Number: _____

APPLICANT INFORMATION

Name: Hemphill	Phone: 918-834-2200
Email Address: Paul.Wilcoxen@hemphill.com	
Current Address: 1305 North Louisville Ave, Tulsa, OK 74115	

SUBJECT PROPERTY INFORMATION

Legal Description: W2SE Less Hwy 52 & Olt 4; Sec 18, T156N, R84W; Ward County; ND		
Address: (If Applicable) TBD Hwy 52N, Burlington, ND 58722		
Building Foot Print: (SF) 240	Number of Stories: 20	Total SF of Structure:
Parcel Size: (SF) 1,721,490	Existing Use: Gravel Yard	
Off Street Parking: Yes	On Street Parking: No	☒ New Construction ☐ Addition

DESCRIBE THE PROPOSED PROJECT

To build a wireless facility to include 195' Self Support Lattice Tower with a 4' lightning Rod, associated ground equipment, associate tower top equipment and a 75' X 75' Chain Link Fence Compound

OWNER INFORMATION

Name: Greg A Fegley Etux	Phone: 701-721-0964
Address: 23700 Hwy 2 W, Berthold, ND 58728	
Email Address: None	

CONTRACTOR INFORMATION (IF APPLICABLE)

Name: Rick Adams, Zoning Agent Hemphill	License Number:
Address: 1635 E Ponto Lake Rd NW, Backus, MN 56435	Phone: 218-839-4800
Email Address: rickad@uslink.net	

SIGNATURE

☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: <i>Paul Wilcoxen</i> Agent Hemphill	Date: 10/30/2023
---	------------------

OFFICIAL USE

Date Received by Staff:	Received by:	Paid: Yes / No Date:
Staff Check List: ☐ PHN to MDN ☐ PHN to Ntfn Area ☐ Comment Received Y____ N____ ☐ Staff report written	PC Action:	CC Action:



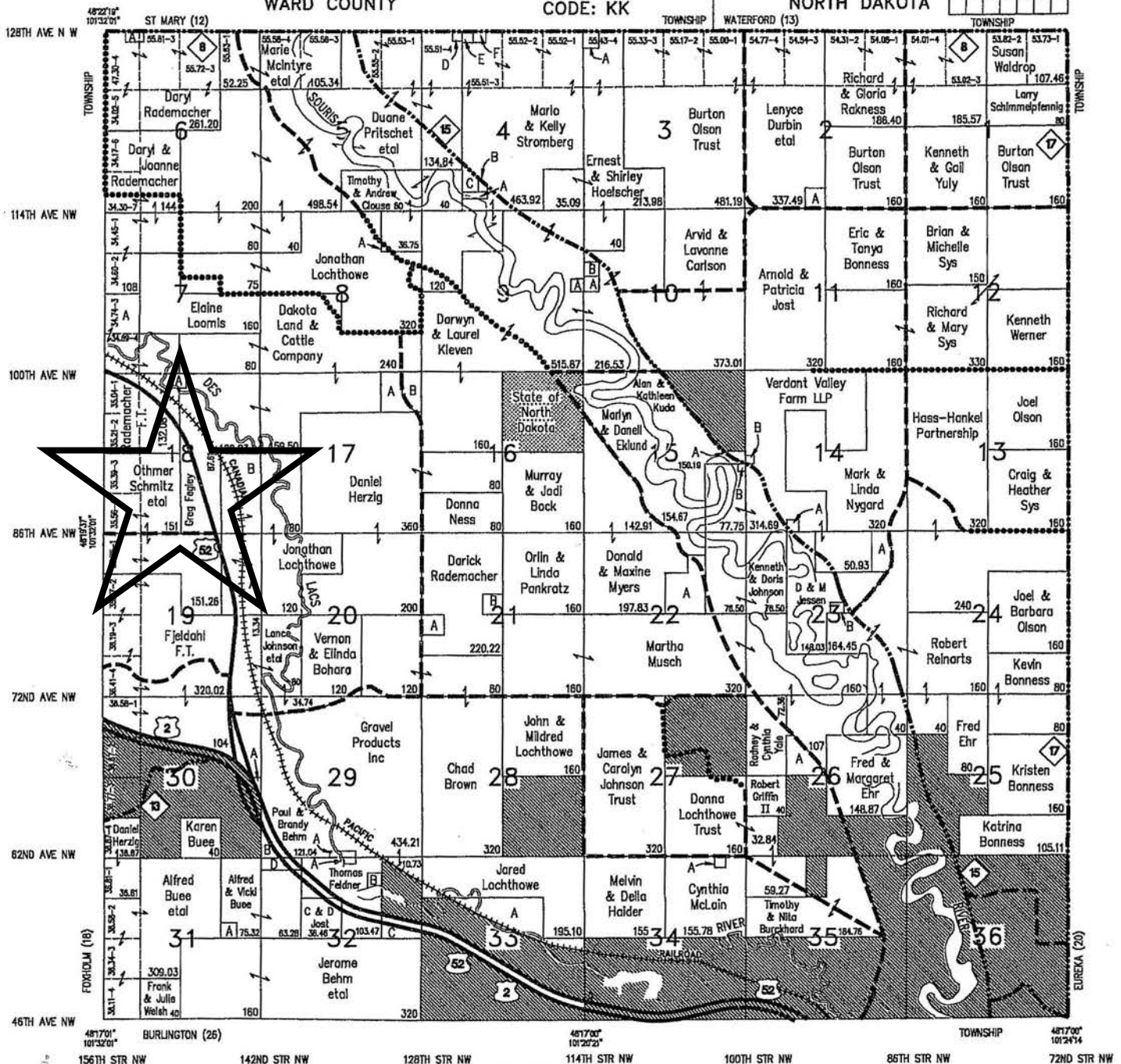
MAP OF KIRKELIE

TOWNSHIP: 156 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC COPYRIGHT 2011

CODE: KK

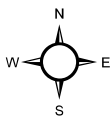
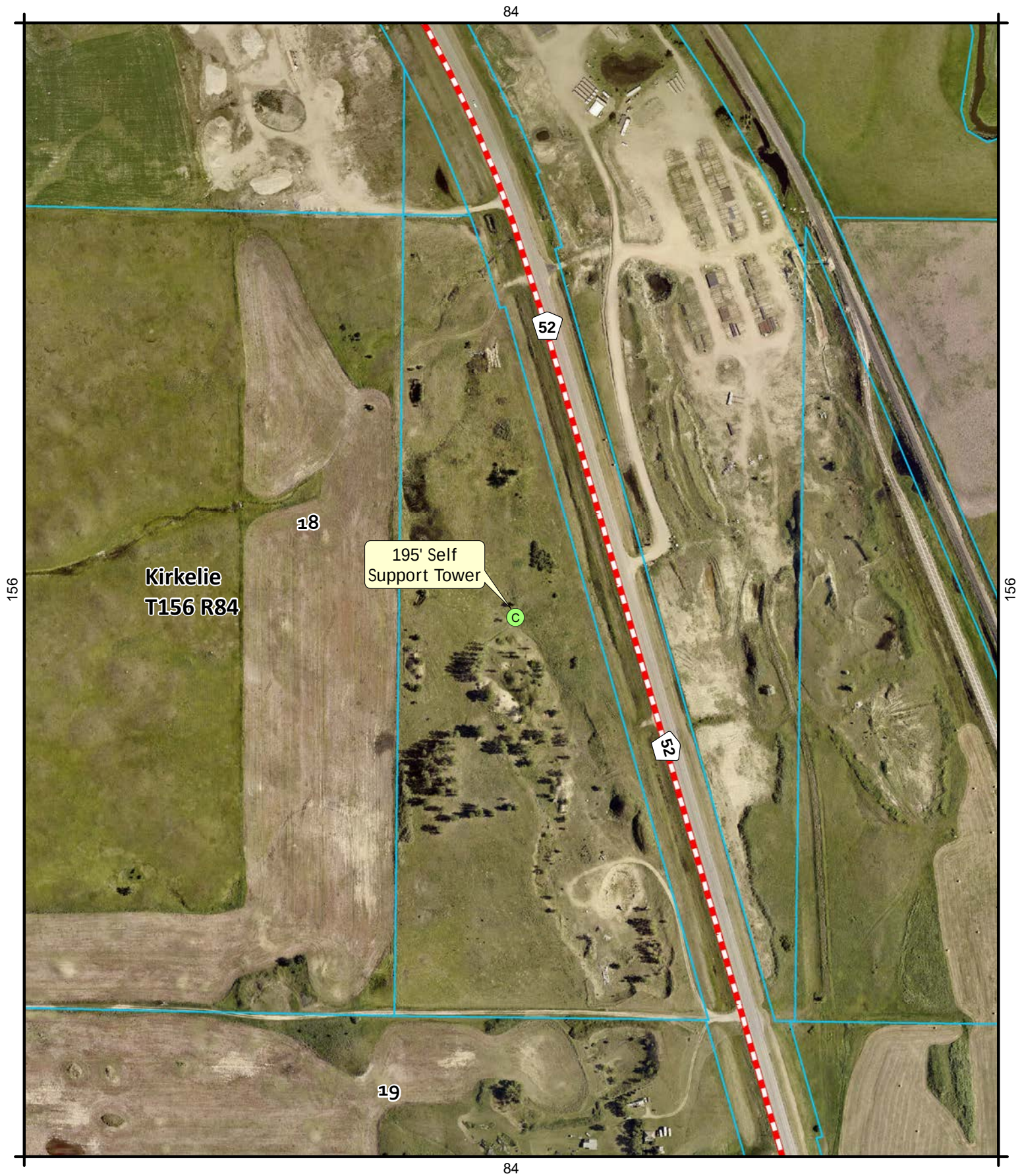
RANGE: 84 W
NORTH DAKOTA



EXCAVATING INC.
ALL TYPES OF EXCAVATING
Certified Tank Removal & Installation
COMMERCIAL/MUNICIPAL
Excavating - Grading/Fill
Gravel/Crushed Asphalt
Water/Sewer - Septic Systems
Basements - Trucking
Demolition - Landscaping
Email: mailboxes@excavatinginc.com
5020 Hwy 2 East, Minot, ND (701) 839-1817
6210 53rd Ave SW, Fargo, ND (701) 277-1884

Hovde Insurance Agency
Car - Home - Commercial - Health - Life - Disability
Long Term Care - State Farm Bank
Darrel V. Hovde, Agent
111 11th Ave SW - PO Box 1856
Minot, ND
(Next to Todd's Supermarket Old-W-Silver)
(701) 852-2757 - Res. (701) 838-5679 - Fax: (701) 852-3320

ACKERMAN SURVEYING & ASSOCIATES, INC.
Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services
Rolly B. Ackerman, Robby L. Berard & Aaron J. Anderson
Registered Land Surveyors
6008 Highway 2 East - (701) 838-0786 www.ackermansurvey.com
Minot, ND 58701 Fax (701) 837-1990 email: landsurvey@art.com



Hemphill Special Use Permit Application S18-T156-R84



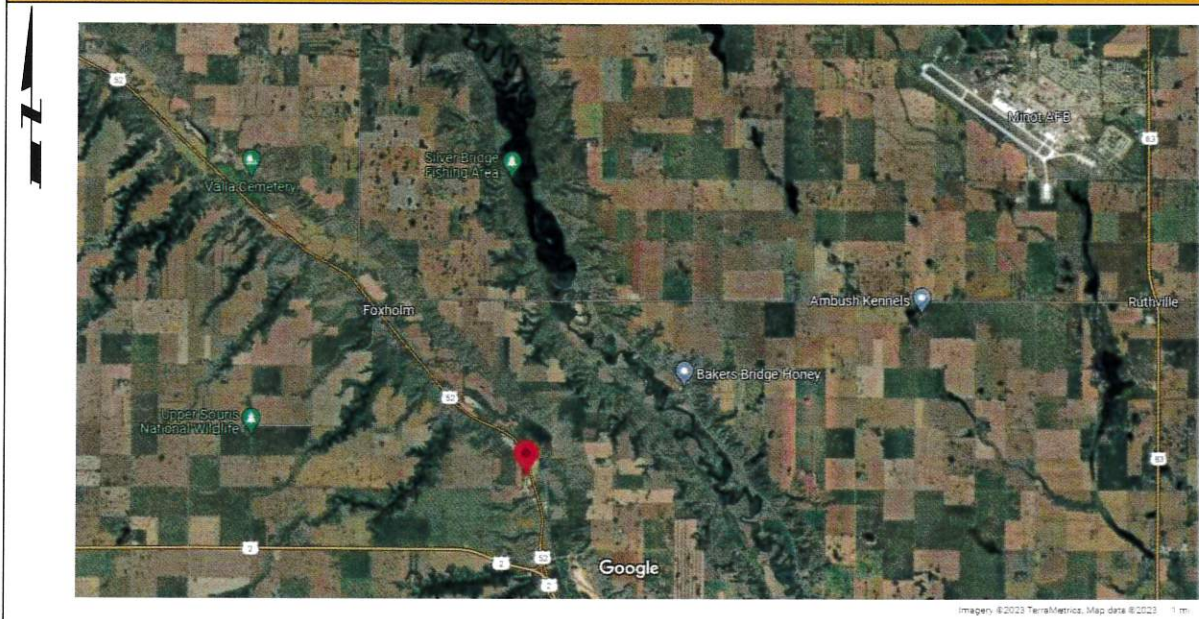
FOXHOLM

SITE: 1799

195' SELF-SUPPORT TOWER

FOR MULTIPLE WIRELESS CARRIERS

VICINITY MAP



DIRECTIONS

FROM JAMESTOWN, NORTH DAKOTA, HEAD NORTH ON 1ST AVE N TOWARD 3RD ST NW, IN 0.1MI. TURN LEFT ONTO US-281 N/US-52 W/5TH ST NW, IN 42.9MI. AT THE TRAFFIC CIRCLE, TAKE THE 3RD EXIT ONTO US-52 W/3RD ST NE, IN 24.0 MI. TURN RIGHT ONTO US-52 W, IN 100MI. TURN LEFT TO MERGE ONTO US-2 W/US-52 W/U.S. RTE 2 W TOWARD KENMARE/WILLISTON, IN 15.0MI. SLIGHT RIGHT ONTO US-52 W, IN 2.0MI. SITE AND ACCESS WILL BE ON THE LEFT.

PROJECT NOTES

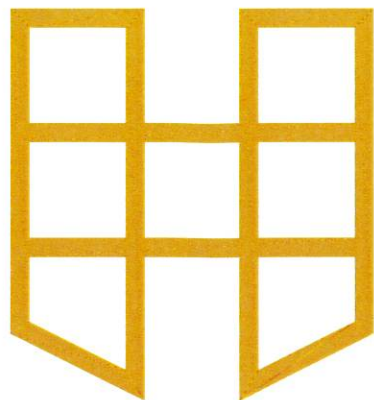
HEMPHILL TOWER SITE DEVELOPMENT SPECIFICATIONS SUPPLEMENT THE CONSTRUCTION DRAWINGS. FACILITY IS NOT STAFFED AND NORMALLY NOT OCCUPIED.

CONTRACTOR SHALL VERIFY ALL PLANS AND EXISTING DIMENSIONS AND CONDITIONS ON THE JOB SITE AND SHALL IMMEDIATELY NOTIFY THE CONSTRUCTION MANAGER IN WRITING OF ANY DISCREPANCIES BEFORE PROCEEDING WITH THE WORK OR BE RESPONSIBLE FOR THE SAME

CODE COMPLIANCE

ALL WORK AND MATERIALS SHALL BE INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE CODE ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUCTED TO PERMIT WORK NOT CONFORMING TO THE FOLLOWING CODES:

- 2018 INTERNATIONAL BUILDING CODE
- 2017 NATIONAL ELECTRIC CODE
- 2018 INTERNATIONAL FIRE CODE



CONSULTING ENGINEER



B+T GROUP
1717 S BOULDER AVE. SUITE 300
TULSA, OK 74119
918-587-4630

ENGINEER OF RECORD

CHAD TUTTLE
PROFESSIONAL ENGINEER - NORTH DAKOTA
REGISTRATION NO.: PE-5084

ONE CALL SYSTEM



BEFORE YOU DIG, CALL NORTH DAKOTA LINE LOCATION FOR LOCATION OF UNDERGROUND UTILITIES. CALL 811

PROJECT DATA

SITE NUMBER	1799
SITE NAME	FOXHOLM
SITE ADDRESS	TBD HWY 52 N BURLINGTON, ND 58722
COUNTY	WARD
ZONING CLASS	A-1
POWER COMPANY	BURLINGTON ELECTRIC
CONTACT NAME	
TELEPHONE	802-865-7300
TELCO COMPANY	SRT
CONTACT NAME	
TELEPHONE	701-858-1200
PROPERTY OWNER	GREG FEGLEY
TELEPHONE	701-721-0964
HEMPHILL CONTACT	JOHN HEMPILL
TELEPHONE	918-605-5639
SURVEY CONTACT	WIDSETH
TELEPHONE	320-762-8149

2C COORDINATES

LAT:48° 19' 50.40" LONG: -101° 31' 18.31"
(DEC. DEG.: 48.330667, -101.521753)

SURVEY AND 2C PROVIDED BY WIDSETH
AND INCLUDED IN THIS SET OF DRAWINGS FOR REFERENCE ONLY.

DRAWING INDEX

SHEET	SHEET TITLE	REV.
TS	TITLE SHEET	0
C1-1	SITE SURVEY	0
C2-1	COMPOUND LAYOUT	0
C3-1	TOWER ELEVATION	0
C3-3	GROUND EQUIPMENT DETAILS	0
C3-6	TRENCHING DETAILS	0
C4-1	ROADWAY AND COMPOUND DETAILS	0
C6-1	COMPOUND FENCE DETAILS	0
E1-1	ELECTRIC, LIGHTING, AND TELCO PLAN	0
E2-1	ELECTRICAL DETAILS	0
E3-1	GROUNDING PLAN	0
E4-1	GROUNDING DETAILS	0
G1-1	GENERAL NOTES	0
G1-2	GENERAL NOTES	0



HEMPHILL®

1305 NORTH LOUISVILLE AVE
TULSA, OK 74115
(918) 834-2200



DRAFTING SERVICES
9 E 4TH ST. SUITE C-4
TULSA, OK 74103
918-215-7575

PROJECT NO:	1799
PROJECT NAME:	FOXHOLM
911 ADDRESS:	TBD
DRAWN BY:	LSV
CHECKED BY:	RGH/MK/SLT

ISSUED FOR:

APPROVAL

REV	DATE	DESCRIPTION
0	10/19/23	FOR APPROVAL

CHAD TUTTLE
PROFESSIONAL ENGINEER - NORTH DAKOTA
REGISTRATION NO.: PE-5084

SCALE

N.T.S.

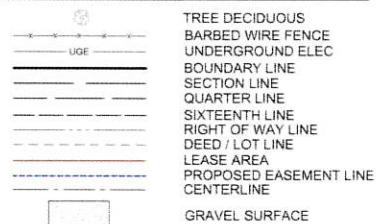
TITLE SHEET

SHEET NUMBER: REVISION:

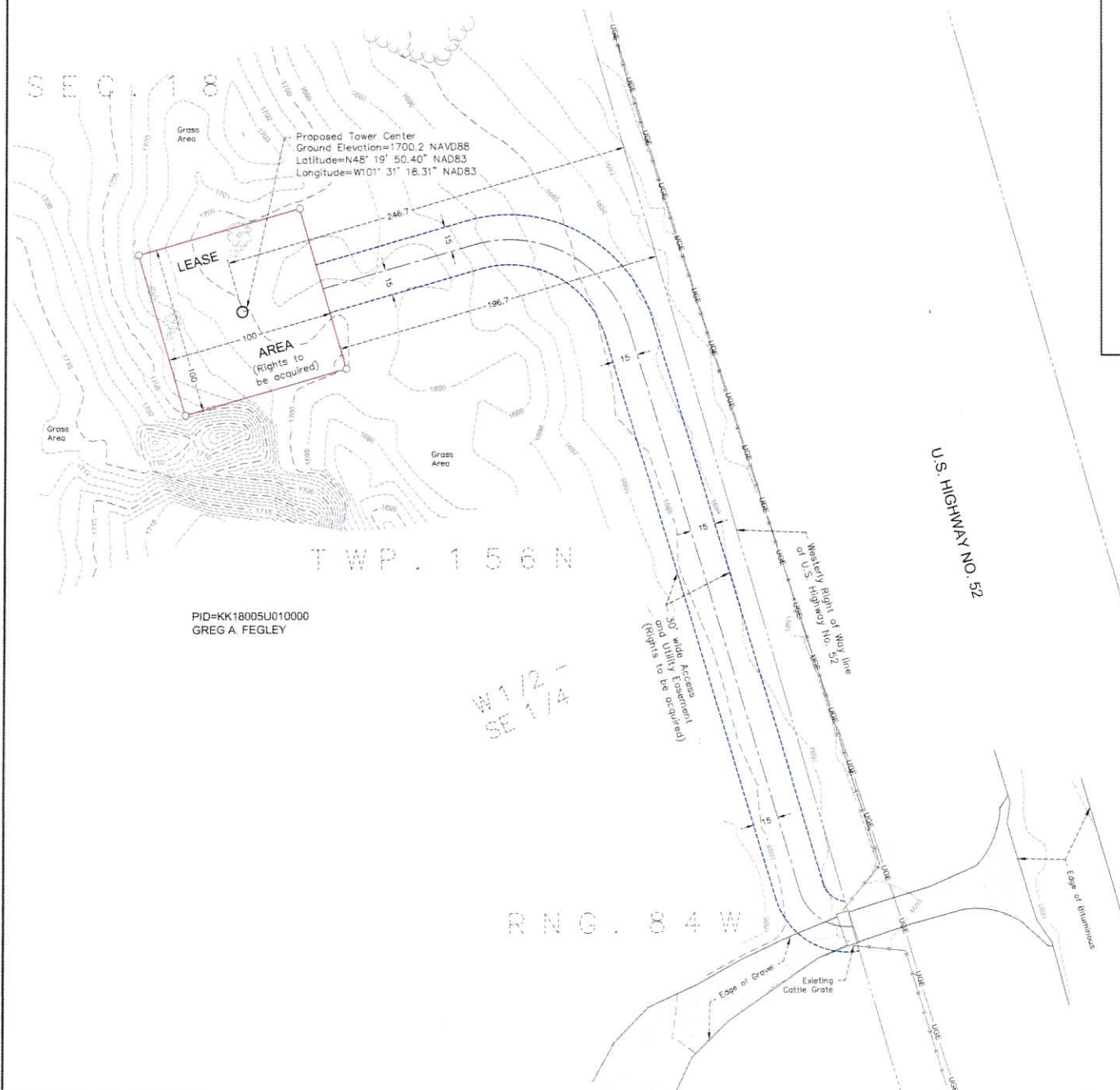
TS

0

LEGEND

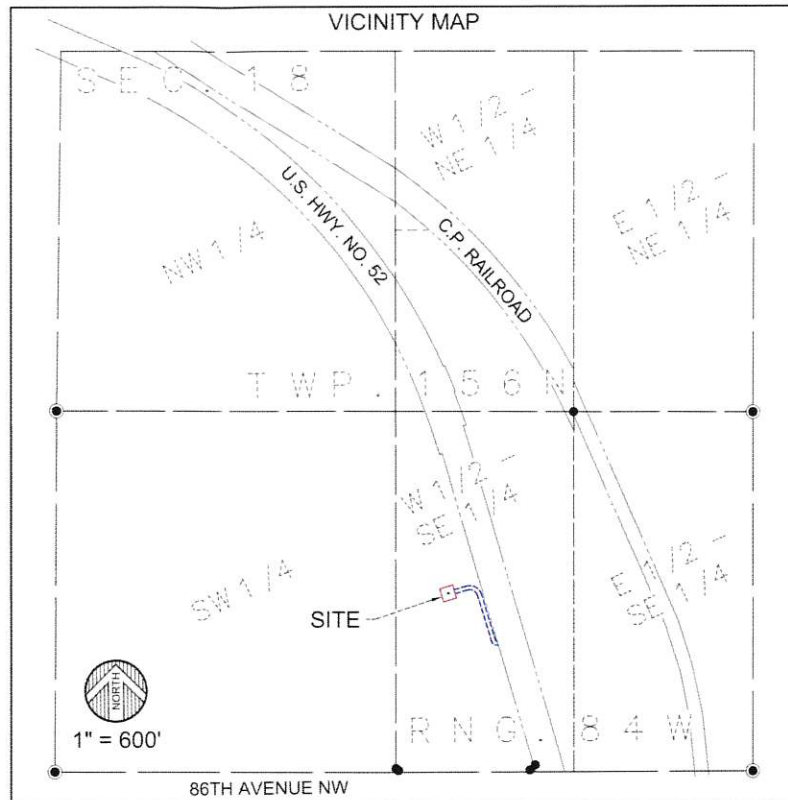


SITE SURVEY



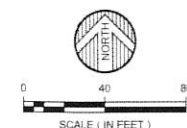
PID=KK18005U010000
GREG A. FEGLEY

VICINITY MAP



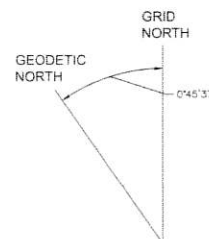
SURVEYOR NOTES:

- 1.) Utilities are per observed evidence, provided maps and from markings per NORTH DAKOTA ONE CALL, Locate Request Ticket No. 23118402, dated September 18, 2023.
- 2.) This drawing has been scaled from North Dakota State Plane Coordinate System North Zone grid distance to ground distance by a scale factor of 1.0001330233. The unit of distance is the International Foot.
- 3.) This is not a boundary survey of the parent parcel. This survey represents the Lease Parcel and Access and Utility Easement only.
- 4.) The presence and location of wetlands has not been determined on the property. Wetlands should only be determined by an actual field delineation performed by a qualified wetland specialist.
- 5.) The tower site lies within Zone "X" (Area determined to be outside 500-year flood plain) as depicted by FEMA Flood Insurance Rate Map No. 38101C0535, effective date January 19, 2000.
- 6.) The Lease Area is contiguous along its common boundaries to the Access and Utility Easement, which in turn is contiguous along its common boundaries to the right of way of U.S. Highway No. 52, and there are no gaps, gores, spaces or overlaps between or among any of said Lease Parcel, Easement and Public Right of Way.
- 7.) The Lease Area together with all Access and Utility Easements are within the area described in the Property Description contained herein.
- 8.) During the time of the survey there were no visible encroachments to the Lease Area and the Access and Utility Easement.
- 9.) This survey was prepared by Widseth, 610 Fillmore St., Alexandria, MN 56308, Phone Number: 320-762-8149.
- 10.) This survey was prepared for Hemphill.



ORIENTATION OF THIS BEARING SYSTEM IS BASED ON THE NORTH DAKOTA STATE PLANE COORDINATE SYSTEM NORTH ZONE NAD83 (2011).

- DENOTES A FOUND IRON MONUMENT
- DENOTES A FOUND SECTION CORNER MONUMENT
- DENOTES A SET REBAR W/ CAP NO 5773



WIDSETH
ARCHITECTS • ENGINEERS • SCIENTISTS • SURVEYORS

© 2023 WIDSETH SMITH NOLTING & ASSOCIATES, INC.

PROPERTY OWNER:

GREG A. FEGLEY

PARCEL NO:

KK18005U010000

ZONED:

(A-1) AGRICULTURE

DEED REFERENCED:

DEED DOCUMENT NO. XXXXXXXX

SITE NAME:

FOXHOLM

SITE NUMBER:

1799

SITE ADDRESS:

**9251 Hwy. 52 N, Burlington,
Ward County, ND 58722**

I HEREBY CERTIFY THAT THIS DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED SURVEYOR UNDER THE LAWS OF THE STATE OF NORTH DAKOTA.

SIGNATURE: CHRIS D. JORDHEIM, L.S.

DATE: 10/2/23

LICENSE # 4897

FULL SCALE ON 22"x34"
HALF SCALE ON 11"x17"
2023-11488

No.	Date	REVISIONS	By	CHK	APP'D
1	9/26/23	FIELD WORK	JMB		
2		CHECKED BY: BTB			
3		DRAWN BY: JMB			



HEMPHILL®

1305 NORTH LOUISVILLE AVE
TULSA, OK 74115
(918) 834-2200

SURVEY PROVIDED BY:

WIDSETH
610 FILMORE STREET
ALEXANDRIA, MN
320-762-8149

PROJECT NO: 1799

PROJECT NAME: FOXHOLM

911 ADDRESS: TBD

DRAWN BY: LSV

CHECKED BY: RGH/MK/SLT

ISSUED FOR:

APPROVAL

REV	DATE	DESCRIPTION
0	10/19/23	FOR APPROVAL

SCALE

N.T.S.

SITE SURVEY

SHEET NUMBER:

C1-1

REVISION:

0

Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Kirkelie Township Board, Ward County, North Dakota has reviewed the SUP for which Hemphill/RadAir Inc, has requested approval.

The applicant plat is described as:

W2SE Less Hwy & Olt 4 Sec 18-156-84, Kirkelie Township

It is the conclusion of the Township Board of Supervisors that:

✓ the SUP be approved

 the SUP not be approved,

because _____

Comments or suggestions for amendment: _____

Signed: _____

Randy J. J. J.

Chairman Kirkelie Township Board of Supervisors

Date: _____

11-29-23



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Public Hearing Item #: 2

Recommendations

Staff: Approval w/conditions

Township: Approved w/o conditions

Water Board: Approval w/conditions

Meeting Date 1st Reading: December 21, 2023

Meeting Date 2nd Reading: January 18th, 2024

Applicant: Orville Nesdahl
3403 13th St SW, Minot, ND 58701
701.852-6488

Owner: Star Rentals, LLC (Orville Nesdahl)

Current legal description: Outlots 8 & 9 of the SWSW Sec 32-156-83

Proposed legal description: Lots 1,2 & 3 Nesdahl Addition

Address: (if applicable) 3403 13th St SW, Minot, ND 58701

Township: Eureka Township

Current Zoning: Rural

Zoning Ordinance Reference: Eureka Township Zoning

PROJECT DESCRIPTION:

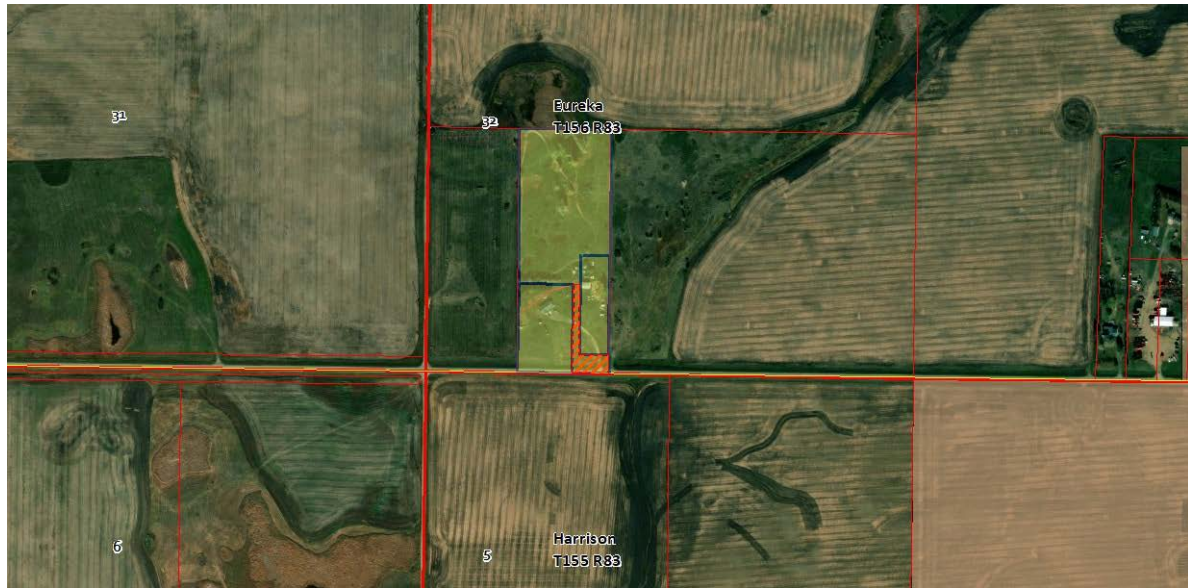
The applicant is requesting to subdivide Outlots 8 & 9 into 3 lots for Ag/Residential use.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the Water Board, County Highway Department and Township recommending approval.

FINDINGS OF FACT:

1. Proposed lot 1 is 10.06 acres, proposed lot 2 is 2.92 acres, proposed lot 3 is 2.00 acres.
2. The land is currently agricultural and residential and will be used for residential/ag purposes.
3. The subdivision has access from County Road 10 on the South side of the proposed lots.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to turn the existing 2 outlots into a 3 lot subdivision for Ag/Residential purposes. Proposed lot 1 is 10.06 acres, proposed lot 2 is 2.92 acres, proposed lot 3 is 2.00 acres.

HIGHWAY ENGINEERING CONSIDERATIONS:

The three proposed lots within the subdivision will access the county road off of an existing approach using an access easement. Please note the access easement does not follow the existing driveway. No additional access will be permitted for the subdivision.



TOWNSHIP RECOMMENDATION:

Based upon review Eureka Township has responded and the Eureka Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:
- has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT**APPLICANT INFORMATION**

Name: Orville Nesdahl	Phone: 701-852-6488
Email Address:	
Mailing Address: 3403 13th St. SW Minot, ND 58701	

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s): Nesdahl Addn.		
Legal Description: Lots 1, 2, 3 of Nesdahl SW 1/4 32-156-83		
Address: (If Applicable)		
Proposed use: Agr/Res	Existing Use:	Number of Lots Proposed: 3

OWNER OF RECORD INFORMATION

Name: Orville Nesdahl	Phone: 701-852-6488
Address: 3403 13th St. SW Minot, ND 58701	
Email Address:	

If applicant is different than the owner, please explain the position of the applicant as to the property in question:**SIGNATURE**

I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: Orville Nesdahl	Date:
---	-------

**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.**

OFFICIAL USE

Current Zoning:	Paid: Yes / No	Amount Paid:	Payment method/date:
Date Received:	Received By:		
Staff Check List: ☐ Tnsp rcmd sent _____ Received _____ ☐ WRD rcmd sent _____ Received _____ ☐ Rcdr Rvw sent _____ Received _____ ☐ Staff report written	PC Action:		CC Action:



 **ACKERMAN SURVEYING
& ASSOCIATES, INC.**

*Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services*

Roffly B. Ackerman, Robby L. Berard & Aaron J. Anderson
Registered Land Surveyors

6908 Highway 2 East
Minnet, ND 58701

 **(701) 838-0786**
 **Fax: (701) 837-1990**

www.ackermansurvey.com
e-mail: landsurvey@art.com

NESDAHL ADDITION to Ward County, ND

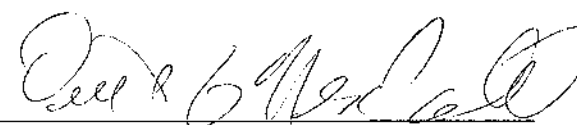
Being Outlots 8 and 9, lying in the SW $\frac{1}{4}$ SW $\frac{1}{4}$,
Section 32, Township 156 N, Range 83 W
to Ward County, North Dakota

DESCRIPTION:

Know all men by these presents that Star Rentals, LLC, being Owner and Proprietor, of Outlots 8 and 9, lying in the SW $\frac{1}{4}$ SW $\frac{1}{4}$, Section 32, Township 156 N, Range 83 W of the 5th Principal Meridian, to Ward County, North Dakota, being more particularly described as follows:

Beginning at the Southwest Corner of Outlot 8, a Plat being on file at the Ward County Recorder's Office, lying in the SW $\frac{1}{4}$ SW $\frac{1}{4}$, Section 32, Township 156 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 0°34'01" E, on the West Line of said Outlot 8, a distance of 308.38 FT, to the Northwest Corner of said Outlot 8; Thence N 0°36'05" E, on the West Line of Outlot 9, a Plat being on file at the Ward County Recorder's Office, a distance of 1010.45 FT, to the Northwest Corner of said Outlot 9; Thence S 89°13'39" E, on the North Line of said Outlot 9, a distance of 494.81 FT, to the Northeast Corner of said Outlot 9; Thence S 0°35'33" W, on the East Line of said Outlots 8 and 9, a distance of 1319.38 FT, to a Point being on the South Line, of the Southwest Quarter, of said Section 32; Thence N 89°09'50" W, on the South Line, of the Southwest Quarter, of said Section 32, a distance of 494.83 FT, to the Point of Beginning.

Said described tract, of land contains 14.99 Acres more or less. Have caused the same to be surveyed and platted as shown hereon, to be known as Nesdahl Addition, to Ward County, North Dakota, the owners hereunto affixed their signatures.


Star Rentals, LLC
Orville G. Nesdahl


Star Rentals, LLC
Lynda K. Nesdahl

STATE OF NORTH DAKOTA, COUNTY OF Ward

On this 15 Day of November, 2023, before me, a Notary Public in and for said State, Appeared Orville G. Nesdahl and Lynda K. Nesdahl, well known to be the persons described in the foregoing description and acknowledged to me that they executed the same on their own free act and deed.

My commission expires

KIMBERLY J P FLATEN
Notary Public
State of North Dakota
My Commission Expires May 31, 2027


Notary Public, State of North Dakota

SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky, a duly Registered Professional Land Surveyor, do hereby certify that I have Surveyed and Platted, the Foregoing described land. That Lots, Distances, Areas and Locations as shown on the foregoing Plat and in the Description Thereof, are true and correct to the best of my Knowledge and Belief.


Thomas R. Leshovsky P.L.S. #6134

STATE OF NORTH DAKOTA, COUNTY OF Ward

On this 15 Day of November, 2023, before me, a Notary Public in and for said State, Appeared Thomas R. Leshovsky, Registered Professional Land Surveyor, well known to be such, and acknowledged to me that he executed the foregoing Surveyor's Certificate as his own free act and deed.

My commission expires

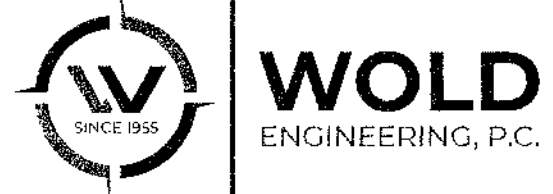
KIMBERLY J P FLATEN
Notary Public
State of North Dakota
My Commission Expires May 31, 2027


Notary Public, State of North Dakota

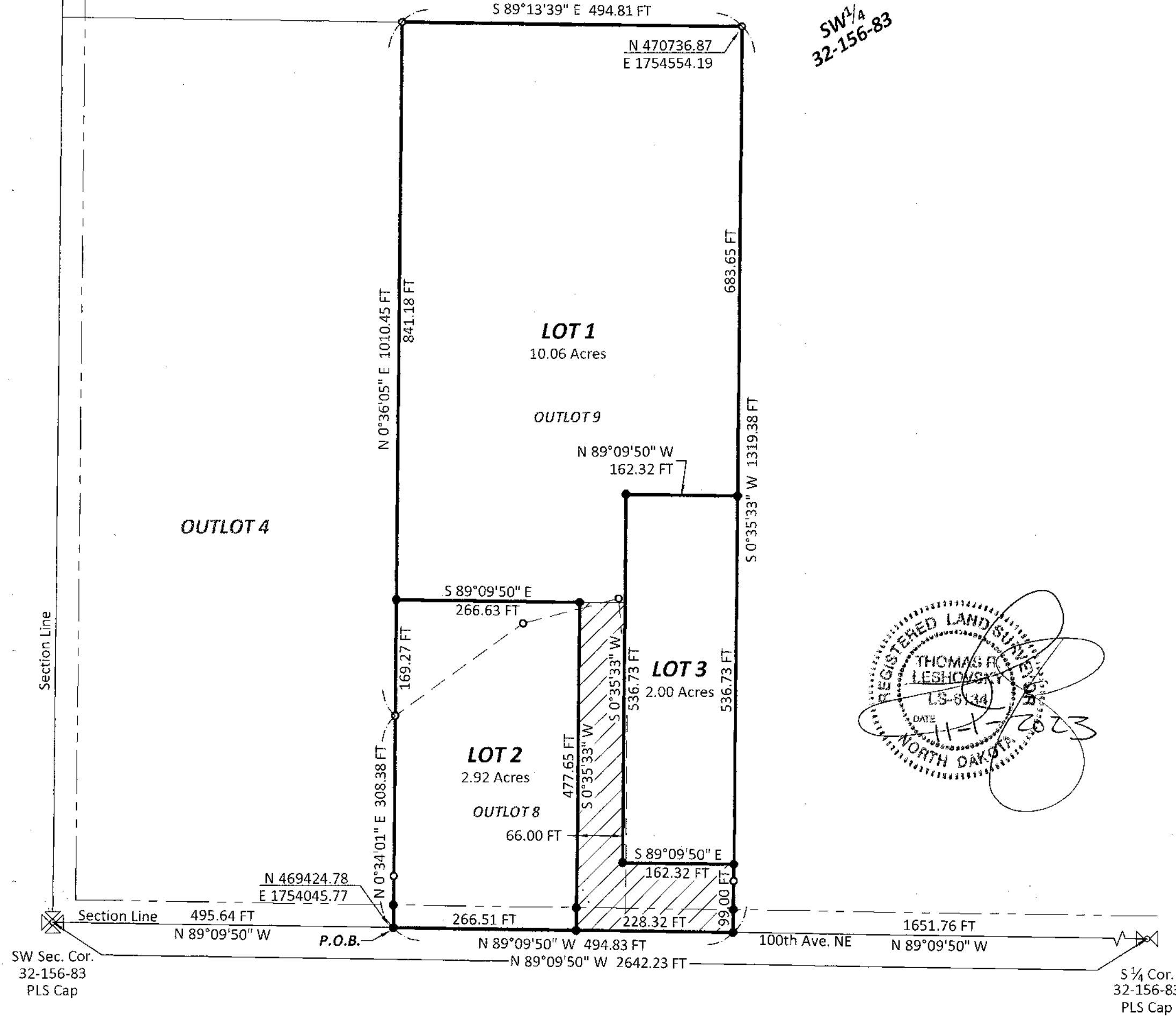
APPROVAL

I hereby certify that the Plat shown hereon has been approved by the Ward County Planning Commission.

Approved: _____, 2023
Chairman
Ward County Commissioners

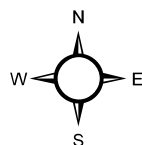


915 East 11th Street - PO Box 237 - Bottineau, ND 58318
110 8th Avenue Southwest - Minot, ND 58701
316 Eastdale Drive - PO Box 1277 - Bismarck, ND 58502



NOTES:

- Plat is subject to all prior Easements of Record.
 - Bearings and Distances may vary from previous plats due to different methods of measurement.
 - A 10' Utility Easement is on the streetside of every Lot.
 - State Plane Coordinates shown are North Dakota (North Zone) NAD83 Int. Feet (Unless Otherwise Noted). NGS OPUS Solution was used to establish coordinates.
 - Outlots 8 and 9 were Recorded on 8/31/1992. Ward County Document #703118
- Denotes Property Corner Set 18" - #5 Rebar w/ RLS Cap #6134
 - Denotes Property Corner Found
 - x Denotes Traverse Point
 - ▨ Denotes Access Easement 1.09 Acres
- 150 75 0 150
1" = 150'



Star Rentals
Subdivision Plat Application
32-155-83
Eureka Township

Ward County Parcels
Subdivision_Plats

0 230 460 920 Feet

Star Rentals, LLC
of 041s 849 of SW SW
32-156-83

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

☒ YES ☐ NO

Nesdahl Add

Signed by parties we show on deed
Doc # 3034538

☒ YES ☐ NO

Signed by Surveyor

☒ YES ☐ NO

Notarized (signer(s) & surveyor)

☒ YES ☐ NO

Surveyor's Seal on drawing on front
And on back with signatures

☒ YES ☐ NO

Outlot Number Available

~~YES~~ ☒ NO
NA

who are
the Nesdahls
to the company?
Partners, President,
Mcn. member?

Additional Comments:

Initial Recorder Review Daniel Ritchie 11-28-23 **Date**

Final P & Z Review _____ **Date**

Final Recorder Review _____ **Date**

Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Eureka Township Board, Ward County, North Dakota has reviewed the plat for which Orville Nesdahl/Star Rentals, has requested approval.

The plat is described as:

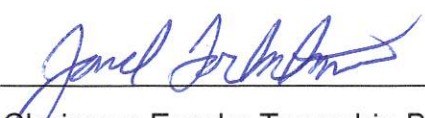
Nesdahl Addition Being Outlots 8 & 9 lying in the SW4SW4 Sec. 9
32-156-83 Eureka Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment: _____

Signed: 

Chairman Eureka Township Board of Supervisors

Date: 12-10-23



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Item #: 3

Recommendations

Staff: Approval w/conditions

Township: Approval w/conditions

Water Board: Approval w/conditions

Meeting Date: January 18, 2024

Applicant: LeRoy Lloyd
103 149th Ave SW, Minot, ND 58701
715-419-0547

Owner: Andrew & Elaine Thurston (Otl 3) & Andrew Thurston Living Trust (Lot A & B Otl 5)

Current legal description: Outlot 3 of Sec 14-153-83 & Lot A & B of Otl 5 of Sec 14-153-83

Proposed legal description: Outlot 8 being all of Outlot 3 and a Port of Lot A and B of Otl 5 in
the NENE of Sec 14-153-83 Freedom Township

Address: (if applicable) N/A

Township: Freedom Township

Current Zoning: Freedom Township

Zoning Ordinance Reference: Freedom Township Zoning

PROJECT DESCRIPTION:

PLAT APPLICATION: The applicant is requesting to expand current outlot with surrounding portions to include recently purchased building to the West and more yard to the South.

TWN VARIANCE APPLICATION: Outlot is only 0.97 acres. Freedom Township requirement is 5 acres. Freedom Township approved variance on township level.

RECOMMENDATION:

—

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 8 is 0.97 acres
2. The land is currently residential.

3. The outlot 8 has access from 149th Ave SW



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to expand outlot for residential purpose. Outlot 8 is 0.97 acres. The applicant is requesting to expand current outlot with surrounding portions to include recently purchased building to the West and more yard to the South.

HIGHWAY ENGINEERING CONSIDERATIONS:

The proposed outlot would have access off of the 149th Ave which is an existing township road. The applicant would need to contact Freedom township to apply for an approach permit if any access points are changed.

TOWNSHIP RECOMMENDATION:

Based upon review Freedom Township has responded and the Freedom Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:*
 - *has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*



WARD COUNTY OFFICE OF PLANNING & ZONING

Planning & Zoning Administrator

PO Box 5005

Minot, ND 58702-5005

(701) 857-6405

PLAT APPLICATION \$50/LOT

APPLICANT INFORMATION

Name: Le Roy L Loyd Phone: 715 419 0547Email Address: mop63330@yahoo.comMailing Address: 103 149 AV SW MINOT ND 58701

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s):

Legal Description: NE4 NE4 14-153-83

Address: (If Applicable)

Proposed use: Res Existing Use: Res Number of Lots Proposed: 1

OWNER OF RECORD INFORMATION

Name: Phone:

Address:

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:

SIGNATURE

I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: [Signature] Date: 11-2-23

** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.

OFFICIAL USE

Current Zoning: Freedom Twp Paid: Yes / No Amount Paid: 50.00 Payment method/date: CashDate Received: 11/2/23 Received By: [Signature]Staff Check List:
☐ Tnsp rcmd: sent _____ rcvd _____
☐ WRD rcmd: sent _____ rcvd _____
☐ Rcdr Rvw: sent _____ rcvd _____
☐ Staff report written

PC Action:

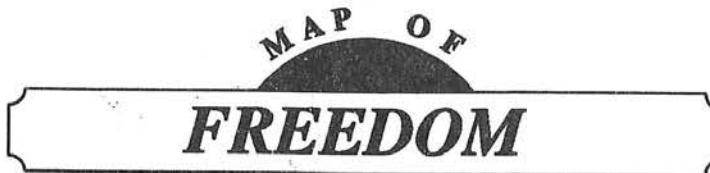
CC Action:

Certified Mail Tracking #:

Freedom Township Planning and Zoning

Clerk Tanla Novak 6901135th Ave. SW Minot North Dakota 58701

VARIANCE APPLICATION		
APPLICANT INFORMATION		
Name: <u>LeRoy LLOYD</u>		
Email Address: <u>mop63330@yahoo</u>	Phone: <u>715 419 0547</u>	
Current Address: <u>103 149th Ave SW</u>		
City: <u>Minot</u>	State: <u>N.D</u>	ZIP Code: <u>58701</u>
Legal description of subject property: <u>Lot 8 NE 1/4 of NE 1/4 Section 14 153-83</u>		
REASONS FOR VARIANCE		
☐ Exceptional shallowness of parcel	☐ Oddly shaped parcel	☐ Exceptional topographical conditions
☐ Reasonable use of parcel is not possible	☐ Unique preexisting circumstances	☐ Other: _____
* Financial Inconvenience is NOT an exceptional hardship, thus does not qualify as a reason for a variance.		
DESCRIBE THE PROPOSED PROJECT		
<u>I'm purchasing a lot with house and building from present owner. My unique pre existing condition is the present property line divides the garage with 1/3 on lot I'm buying and 1/3 on another owner. I'm requesting a variance to increase the present lot to include all of garage we are buying plus additional property to meet Freedom Township set-back residential requirements. I'm unable to purchase from owner a total of 5 acres to meet township coverage requirements.</u>		
VARIANCE TO WHAT ORDINANCE		
☐ Set back requirements	☐ Building height	☐ Square footage
☐ Parking	☐ Landscaping	☐ Other: _____
SIGNATURES		
☐ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.		
Signature of applicant: <u>[Signature]</u>		Date: <u>10-30-23</u>
Signature of Freedom Twp Chairman: <u>[Signature]</u>		DATE: <u>11-8-23</u>
OFFICIAL USE		
Date Received by Staff: <u>10-30-23</u>	Received by: <u>[Signature]</u>	Paid: Yes No
Staff Check List: ☐ PHN to MDN ☐ PHN to Ntn Area ☐ Comment Received Y ___ N ___ ☐ Staff report written	PC Action:	CC Action: <u>Freedom Twp Approves this variance Due to pre existing conditions</u>



RANGE: 83 W
NORTH DAKOTA

TOWNSHIP



being all of Outlot 3
and a Portion of

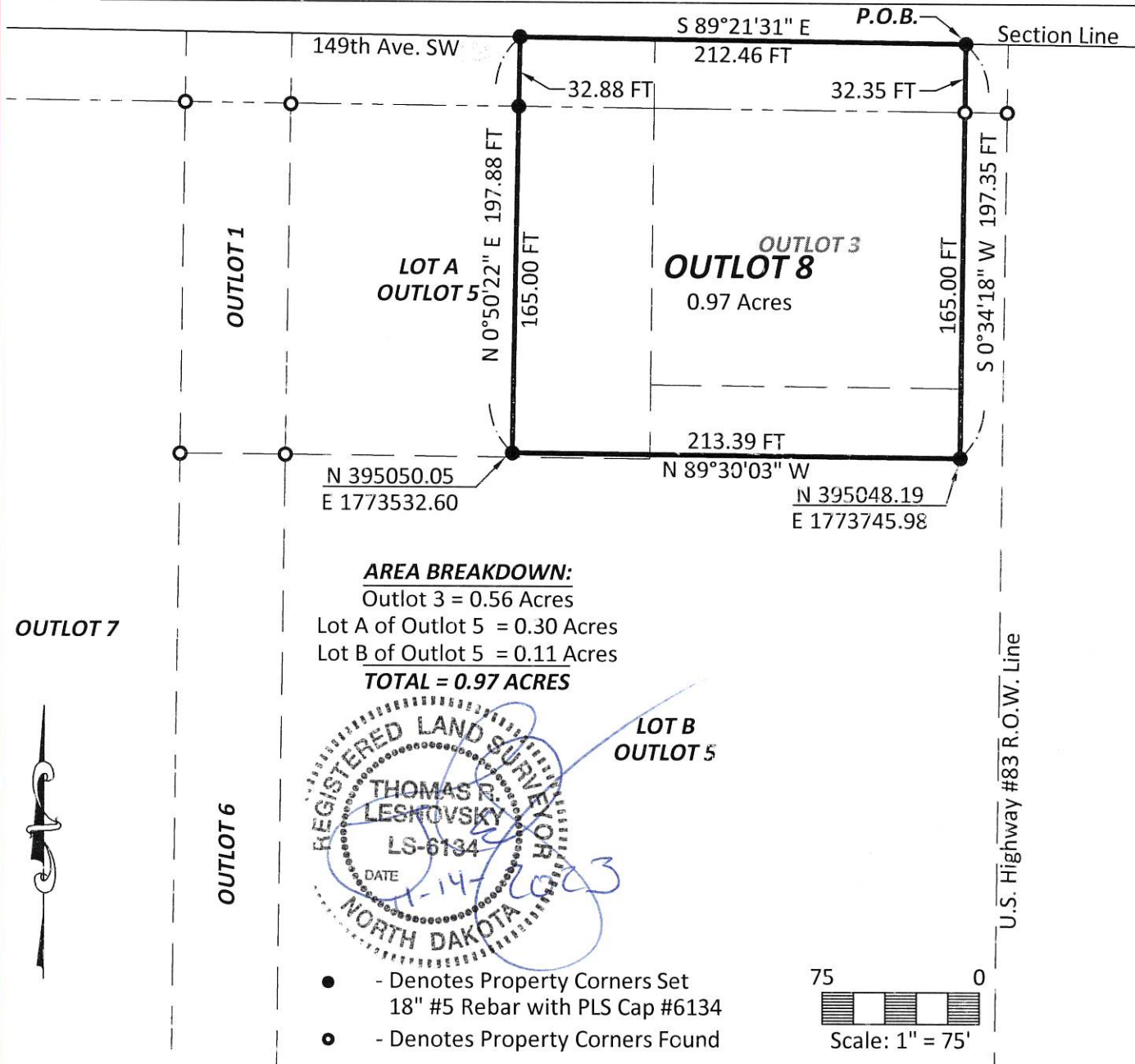
PLAT OF OUTLOT 8

Lot A and Lot B of Outlot 5

of lying in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, Section 14, Township 153 N, Range 83 W

Andrew & Elaine Thurston - Outlot 3

Owners Andrew Thurston Living Trust (Andrew Thurston as Trustee) - Lot A of Outlot 5, Lot B of Outlot 5



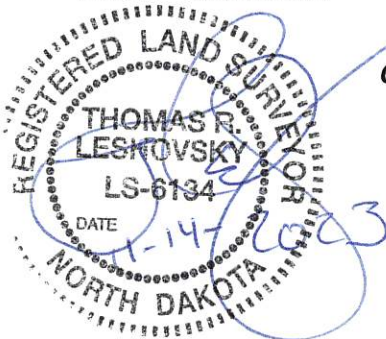
AREA BREAKDOWN:

Outlot 3 = 0.56 Acres

Lot A of Outlot 5 = 0.30 Acres

Lot B of Outlot 5 = 0.11 Acres

TOTAL = 0.97 ACRES



- - Denotes Property Corners Set
18" #5 Rebar with PLS Cap #6134
- - Denotes Property Corners Found

75 0
Scale: 1" = 75'

NOTES:

- Basis of Bearing and Coordinates obtained from NGS OPUS Solution NAD 83 North Dakota North (3301) Int. Feet.
- Bearings and Distances may vary from previous plats due to different methods of measurement.
- Plat is subject to all prior Easements of record.

RECORDING NOTES:

- Outlots 3 and 4 were Recorded on 5/26/1965. Ward County Document #467993.
- Lots A and B of Outlot 5 were Recorded on 2/1/1973. Ward County Document #515400.
- Outlot 6 was Recorded on 12/15/1971. Ward County Document #508084.
- Outlot 7 was Recorded on 8/29/1979. Ward County Document #581677.

being all of Outlot 3
and a Portion of
Lot A and Lot B of Outlot 5

DESCRIPTION:

Outlot 8 of lying in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, Section 14, Township 153 N, Range 83 W described as follows:

Beginning at the Northeast Corner of Outlot 3, a Plat being on file at the Ward County Recorder's Office, lying in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, Section 14, Township 153 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence S 0°34'18" W, a distance of 197.35 FT; Thence N 89°30'03" W, a distance of 213.39 FT; Thence N 0°50'22" E, a distance of 197.88 FT, to a Point being on the North Line of Lot A of Outlot 5, a Plat being on file at the Ward County Recorder's Office; Thence S 89°21'31" E, a distance of 212.46 FT, to the Point of Beginning.

Said described tract of land contains 0.97 Acres more or less.



WOLD
ENGINEERING, P.C.

Bottineau: 228-2292
Minot: 852 0338
Bismarck: 252-3227

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set _____ hand _____ and seal this 12th day of December, 2023

Signed in the presence of
(Seal) _____

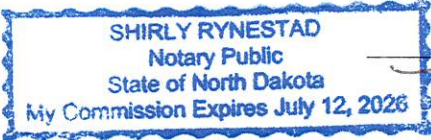
(Seal) _____

(Seal) _____

Andrew Thurston
Andrew Thurston (Individually and as Trustee)
Elaine Thurston
Elaine Thurston

STATE OF NORTH DAKOTA } ss
County of Ward
On this 12th day of December in the year 2023, before me, a Notary Public in and for said County and State, personally appeared Andrew Thurston and Elaine Thurston

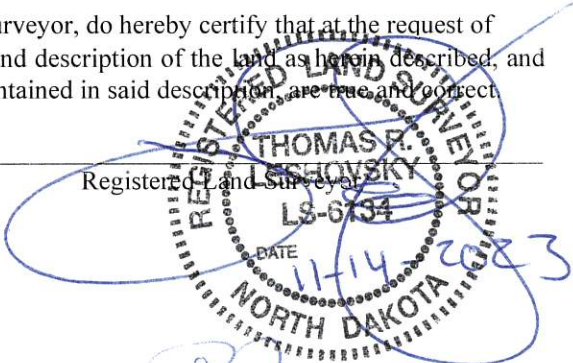
known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

My Commission Expires:  Shirley Rynestad
Notary Public

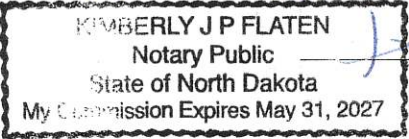
SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of LeRoy Lloyd made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description, are true and correct.

STATE OF NORTH DAKOTA } ss
County of Ward

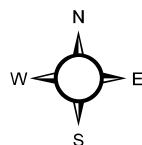


Subscribed and sworn to before me this 14th day of November, 2023.

 Kimberly J P Flaten
Notary Public

My Commission Expires:

Approved _____, 20____ Approved _____, 20____



LeRoy Lloyd
Outlot Plat Application
14-153-83
Freedom Township

Ward County Parcels

PlatsApplications

0 140 280 Feet

ANDREW & ELAINE THURSTON

NENIE

14-153-83

ANDREW THURSTON LIVING TRUST
-TRUSTEE

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed

OL 3 Doc # 3023255

YES

NO

L A & B OL 5 2989507 & 508

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Final Recorder Review

Jan D. Schue

Date 12/28/23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Freedom Township Board, Ward County, North Dakota has reviewed the plat for which LeRoy Lloyd, has requested approval.

The plat is described as:

Outlot 8 being all of Outlot 3 and port of Lot A & B of Outlot 5 of the NENE Sec 14-153-83, Freedom Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment:

We request the 40 ft
not be remove by the County

Signed: _____

Chairman Freedom Township Board of Supervisors

Date: _____

1-10-24



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

Planning Commission Staff Report

Item #: 4

Recommendations

Staff: **Approval w/conditions**

Township: **Approval w/o conditions**

Water Board: **Approval w/conditions**

Meeting Date: January 18, 2024

Applicant: Kevin Bonness
6730 72nd St NW, Minot, ND 58703
701-833-9440

Owner: Brian Bonness

Current legal description: Unplatted land in the SENW of Sec 30-156-83

Proposed legal description: Outlot 2 lying in an unplatted portion of the SENW of Sec 30-156-83 Eureka Township

Address: (if applicable) N/A

Township: Eureka Township

Current Zoning: Eureka Township Zoning

Zoning Ordinance Reference: Eureka Township Zoning

PROJECT DESCRIPTION:

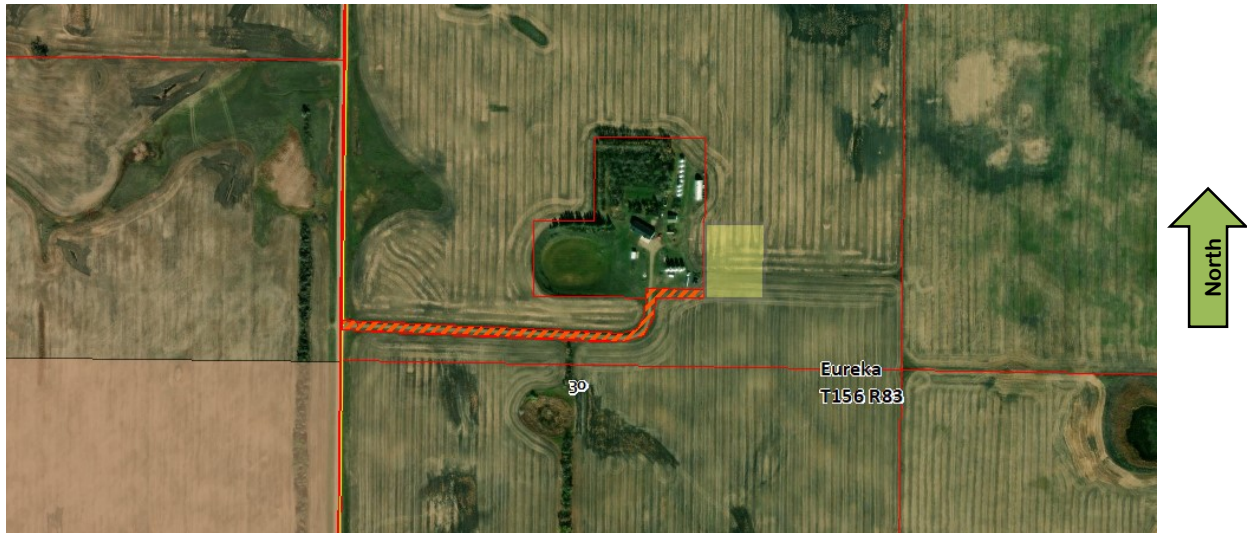
The applicant is requesting to outlot for a future rural residential use. He is building a shop and expanding the farm yard.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 2 is 2.00 acres meeting Ward County requirements, but Eureka Township does have a 5 acre minimum for outlots.
2. The land is currently agricultural and will be used for rural residential purposes.
3. The proposed outlot 2 has access from 72nd St with access easement being provided.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel an outlot for residential purpose to expand the farmstead. Outlot 2 is 2.00 acres. The proposed outlot meets the 2.00 acre Ward County minimum. Eureka Township has approved township variance for the parcel being less than 5 acres.

HIGHWAY ENGINEERING CONSIDERATIONS:

The proposed outlot would have access off of County Road 17 using an existing driveway that was previously included as a part of a flag lot for outlot 1. The plat show a proposed access easement for outlot 2 using the existing driveway.

TOWNSHIP RECOMMENDATION:

Based upon review Eureka Township has responded and the Eureka Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:*
 - *has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*



Planning/Zoning Office

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT

APPLICANT INFORMATION

Name: Kevin Bonness Phone: 701-833-9440

Email Address:

Mailing Address: 6730 72nd St. NW Minot, ND 58703

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s): Outlot 2

Legal Description: 30-156-83

Address: (If Applicable)

Proposed use:

Existing Use:

Number of Lots Proposed: 1

OWNER OF RECORD INFORMATION

Name: Kevin Bonness Phone: 701-833-9440

Address: 6730 72nd St. NW Minot, ND 58703

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:

SIGNATURE

 I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: Kevin Bonness Date: 11/9/23

** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must be on the plat.

OFFICIAL USE

Current Zoning: Paid: Yes / No Amount Paid: Payment method/date:

Date Received: Received By:

Staff Check List:

- ☐ Tnsp rcmd sent _____ Received _____
- ☐ WRD rcmd sent _____ Received _____
- ☐ Rcdr Rvw sent _____ Received _____
- ☐ Staff report written

PC Action:

CC Action:



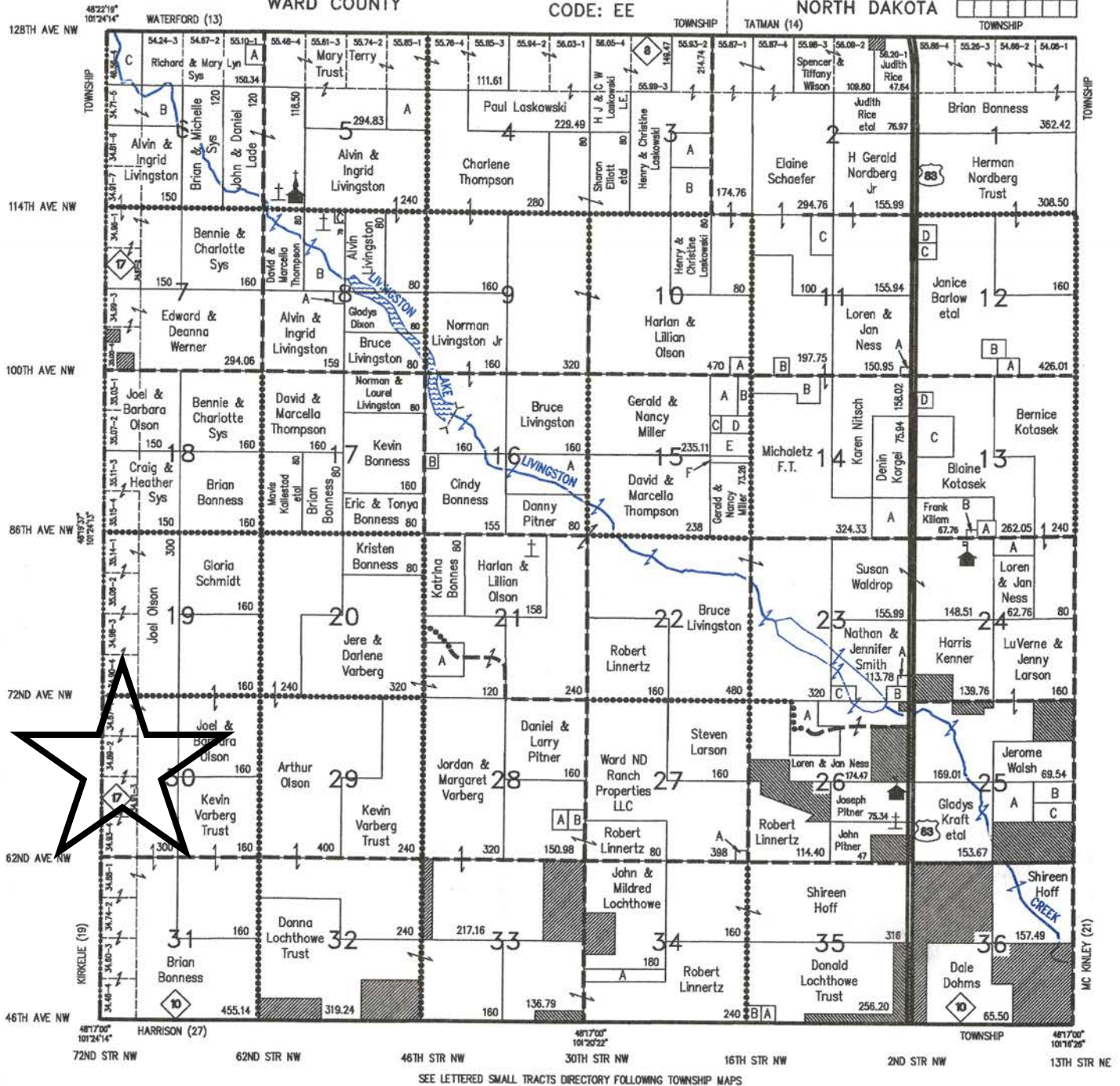
MAP OF EUREKA

TOWNSHIP: 156 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC COPYRIGHT 2011

CODE: EE

RANGE: 83 W
NORTH DAKOTA



EXCAVATING INC.
ALL TYPES OF EXCAVATING
COMMERCIAL/MUNICIPAL
Excavating - Grading/Fill
Gravel/Crushed Asphalt
Water/Sewer - Septic Systems
Basements - Trucking
Demolition - Landscaping
Email: mail@exccavatinginc.com
5820 Hwy 2 East, Minot, ND
(701) 839-1817 (701) 277-1884

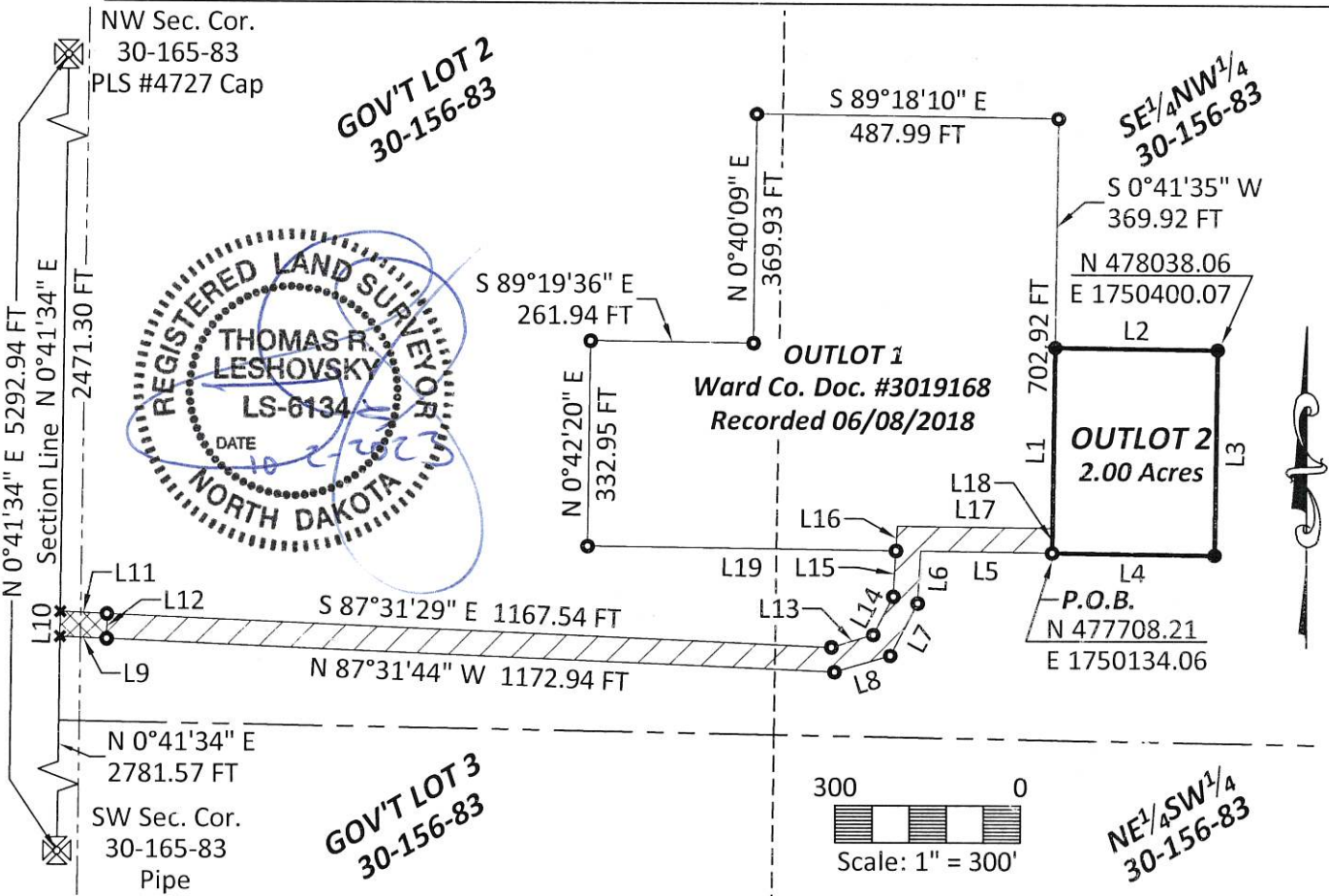
Hovde Insurance Agency
Car - Home - Commercial - Health - Life - Disability
Long Term Care - State Farm Bank
Darrel V. Hovde, Agent
111 11th Ave SW - PO Box 1806
Minot, ND
(Next to Todd's Supercenter Ride-R-Shine)
(701) 852-2757 - Res. (701) 838-5679 - Fax: (701) 852-3320

ACKERMAN SURVEYING & ASSOCIATES, INC.
Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services
Rolly B. Ackerman, Rolly L. Berard & Aaron J. Anderson
Registered Land Surveyors
6908 Highway 2 East, Minot, ND 58701
(701) 838-0786
www.ackermansurvey.com
Fax: (701) 837-1990 email: landsurvey@art.com

PLAT OF OUTLOT 2

of lying in the SE1/4NW1/4, Section 30, Township 156 N, Range 83 W

Owners Brian Bonness



Line Table		
Line #	Direction	Length
L1	N 0°41'35" E	333.00 FT
L2	S 89°18'57" E	262.00 FT
L3	S 0°41'35" W	333.00 FT
L4	N 89°18'57" W	262.00 FT
L5	N 89°18'57" W	212.69 FT
L6	S 3°10'51" W	84.69 FT
L7	S 27°33'10" W	95.48 FT

Line Table		
Line #	Direction	Length
L8	S 73°29'52" W	94.01 FT
L9	N 87°31'44" W	75.07 FT
L10	N 0°41'34" E	40.07 FT
L11	S 87°31'29" E	75.01 FT
L12	N 0°36'38" E	40.07 FT
L13	N 73°27'36" E	70.39 FT
L14	N 27°33'40" E	69.84 FT

Line Table		
Line #	Direction	Length
L15	N 3°07'15" E	74.45 FT
L16	N 3°07'15" E	39.93 FT
L17	S 89°18'57" E	251.12 FT
L18	S 0°41'35" W	40.00 FT
L19	N 89°19'02" W	497.04 FT

- - Denotes Property Corners Set 18" #5 Rebar with PLS Cap #6134
- ✱ - Denotes Traverse Point
- ⊠ - Denotes Section Corners
- ⊞ - Denotes Quarter Corners
- ▨ - Denotes 40 FT Access Easement 1.53 Acres
- ▩ - Denotes Previously Dedicated Road R.O.W.

- NOTES:**
- Basis of Bearing and Coordinates obtained from NGS OPUS Solution NAD 83 North Dakota North (3301) Int. Feet.
 - Bearings and Distances may vary from previous plats due to different methods of measurement.
 - Plat is subject to all prior Easements of record.

DESCRIPTION:

Outlot 2 of lying in the SE1/4NW1/4, Section 30, Township 156 N, Range 83 W described as follows:

Beginning at the Southeast Property Corner of Outlot 1, a Plat being on File at the Ward County Recorder's Office, lying in Gov't Lot 2 & the SE1/4NW1/4, of Section 30, Township 156 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 0°41'35" E, on the East Line, of said Outlot 1, a distance of 333.00 FT; Thence S 89°18'57" E, being Parallel with a Southerly Property Line of said Outlot 1, a distance of 262.00 FT; Thence S 0°41'35" W, being Parallel with the East Line, of said Outlot 1, a distance of 333.00 FT; Thence N 89°18'57" W, being Parallel with a Southerly Property Line of said Outlot 1, a distance of 262.00 FT, to the Point of Beginning.

Said described tract of land contains 2.00 Acres more or less.

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set his hand and seal this 9th day of November, 2023.

Signed in the presence of Brian Bonness
(Seal)

(Seal)

(Seal)

STATE OF NORTH DAKOTA }ss
County of Ward

On this 9th day of November in the year 2023, before me, a Notary Public in and for said County and State, personally appeared Brian Bonness

known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

My Commission Expires:

DEANNA LOVELACE
Notary Public
State of North Dakota
My Commission Expires Mar. 3, 2025

Deanna Lovelace
Notary Public

SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of Kevin Bonness made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description are true and correct.

STATE OF NORTH DAKOTA }ss
County of Ward

Subscribed and sworn to before me this 2nd day of October, 2023.

My Commission Expires:

KIMBERLY J P FLATEN
Notary Public
State of North Dakota
My Commission Expires May 31, 2027

Registered Land Surveyor
LESHOVSKY
LS-6134
DATE 10-21-2023
NORTH DAKOTA
Kimberly J P Flaten
Notary Public

Approved _____, 20____

Approved _____, 20____

ACCESS EASEMENT

KNOW ALL PERSONS BY THESE PRESENTS that **Kevin M. & Angela J. Bonness of 6730 72nd St. NW Minot, ND**, does hereby assign and convey, a permanent right-of-way and easement for the purpose of access, ingress and egress to adjoin and/or contiguous land, and for the use of driveway, access way over, upon, across and through the following described real property, located in Ward County, North Dakota, to-wit:

See attached depiction of Plat of Exhibit "A" Shown on the attached plat of Exhibit A, prepared by Registered Land Surveyor, Thomas R Leshovsky, of Wold Engineering, P.C.

The access easement herein shall benefit the following described property, located in Ward County, North Dakota, to-wit: Outlot 2, SE ¼ NW ¼ located in, Section 30, Township 156 North, Range 83, West 5th Principal Meridian.

ACCESS EASEMENT DESCRIPTION:

Beginning at the Southeast Property Corner of Outlot 1, a Plat being on File at the Ward County Recorder's Office, lying in Gov't Lot 2 & the SE¹/₄NW¹/₄, of Section 30, Township 156 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 89°18'57" W, a distance of 212.69 FT; Thence S 3°10'51" W, a distance 84.69 FT; Thence S 27°33'10" W, a distance of 95.48 FT; Thence S 73°29'52" W, a distance of 94.01 FT; Thence N 87°31'44" W, a distance of 1172.94 FT; Thence N 0°36'38" E, a distance of 40.07 FT; Thence S 87°31'29" E, a distance of 1167.54 FT; Thence N 73°27'36" E, a distance of 70.39 FT; Thence N 27°33'40" E, a distance of 69.84 FT; Thence N 3°07'15" E, a distance of 74.45 FT; Thence N 3°07'15" E, a distance of 39.93 FT; Thence S 89°18'57" E, a distance of 251.12 FT; Thence S 0°41'35" W, a distance of 40.00 FT, to the Point of Beginning.

Said described tract of land contains 1.53 Acres more or less.

STATE OF NORTH DAKOTA)

:SS

COUNTY OF Ward

On this 9th day of November, 20 23, before me personally appeared **Kevin & Angela Bonness**, known to me to the person who is described in and who executed the within instrument and acknowledge to me that they execute the same.

Kevin M. Bonness
Kevin M. Bonness

Angela J. Bonness
Angela J. Bonness

(SEAL)

Deanna Lovelace

Notary Public
State of North Dakota

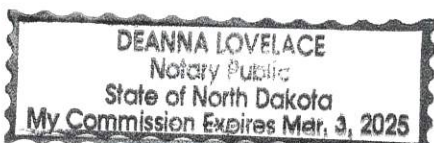
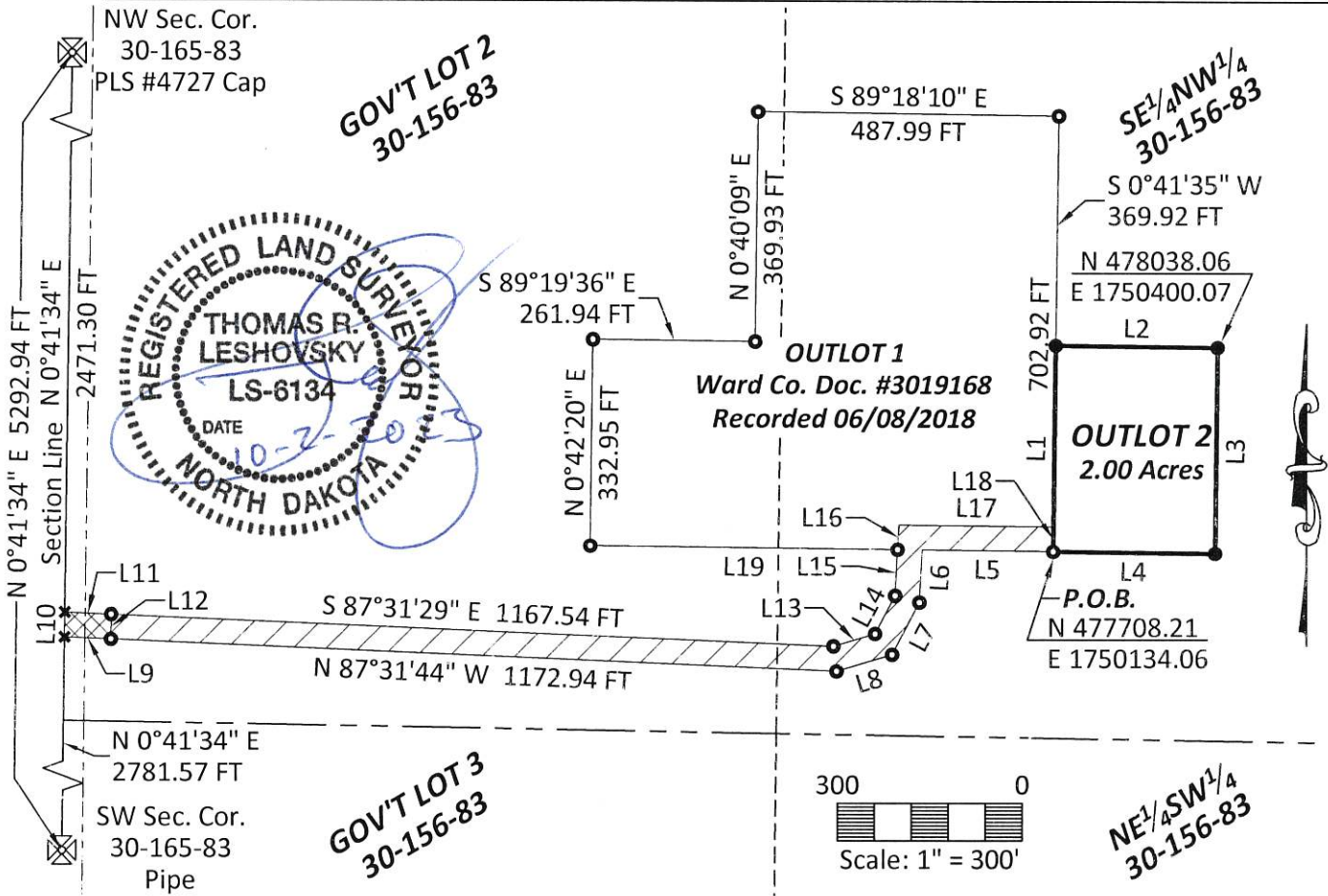


EXHIBIT "A"

of lying in the SE $\frac{1}{4}$ NW $\frac{1}{4}$, Section 30, Township 156 N, Range 83 W

Owners Kevin M & Angela J Bonness



Line Table		
Line #	Direction	Length
L1	N 0°41'35" E	333.00 FT
L2	S 89°18'57" E	262.00 FT
L3	S 0°41'35" W	333.00 FT
L4	N 89°18'57" W	262.00 FT
L5	N 89°18'57" W	212.69 FT
L6	S 3°10'51" W	84.69 FT
L7	S 27°33'10" W	95.48 FT

Line Table		
Line #	Direction	Length
L8	S 73°29'52" W	94.01 FT
L9	N 87°31'44" W	75.07 FT
L10	N 0°41'34" E	40.07 FT
L11	S 87°31'29" E	75.01 FT
L12	N 0°36'38" E	40.07 FT
L13	N 73°27'36" E	70.39 FT
L14	N 27°33'40" E	69.84 FT

Line Table		
Line #	Direction	Length
L15	N 3°07'15" E	74.45 FT
L16	N 3°07'15" E	39.93 FT
L17	S 89°18'57" E	251.12 FT
L18	S 0°41'35" W	40.00 FT
L19	N 89°19'02" W	497.04 FT

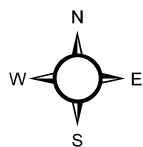
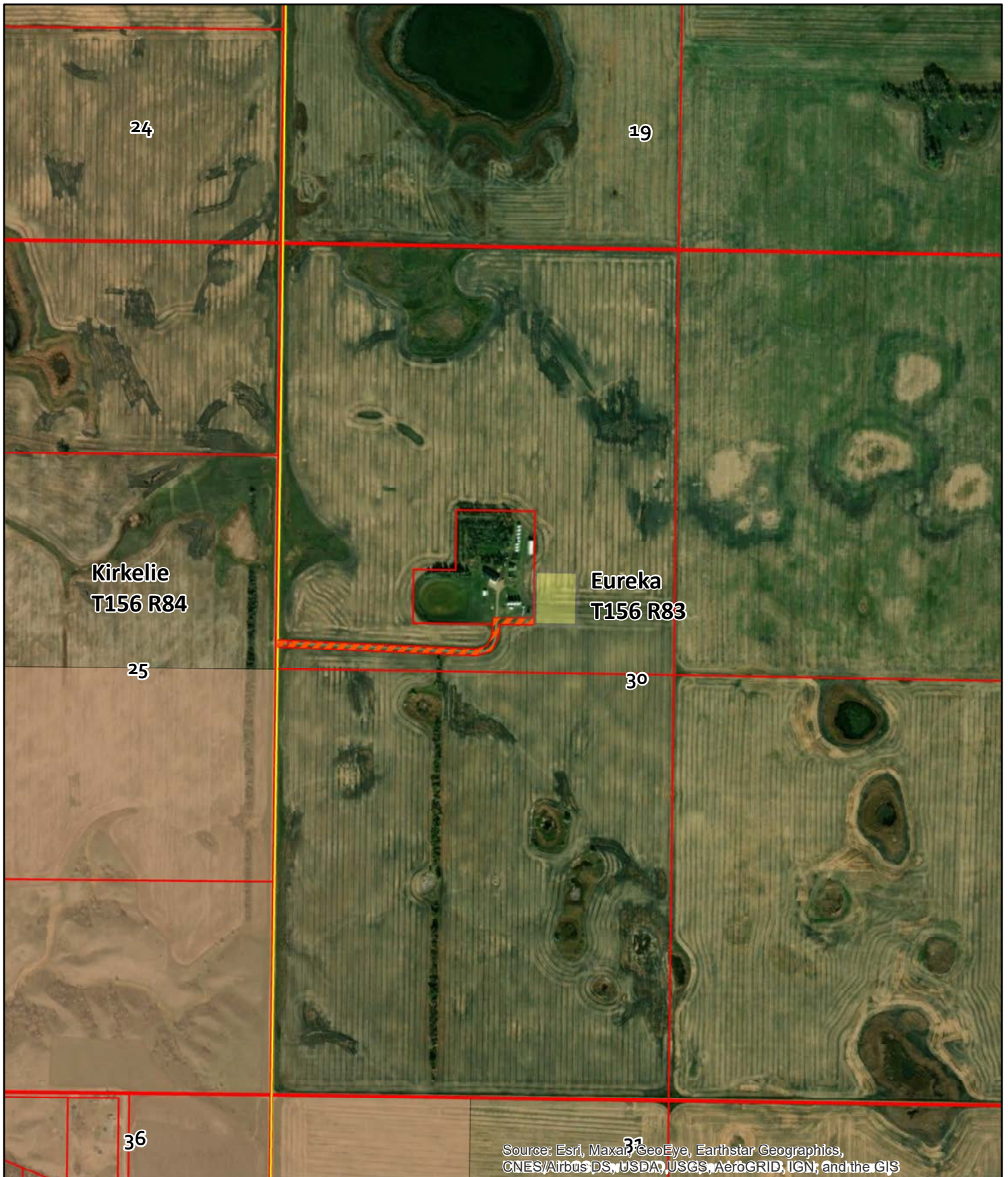
- - Denotes Property Corners Set 18" #5 Rebar with PLS Cap #6134
- ✕ - Denotes Traverse Point
- ⊠ - Denotes Section Corners
- ⊞ - Denotes Quarter Corners
- ▨ - Denotes 40 FT Access Easement 1.53 Acres
- ▩ - Denotes Previously Dedicated Road R O.W.

- NOTES:**
- Basis of Bearing and Coordinates obtained from NGS OPUS Solution NAD 83 North Dakota North (3301) Int. Feet.
 - Bearings and Distances may vary from previous plats due to different methods of measurement.
 - Plat is subject to all prior Easements of record.

ACCESS EASEMENT DESCRIPTION:

Beginning at the Southeast Property Corner of Outlot 1, a Plat being on File at the Ward County Recorder's Office, lying in Gov't Lot 2 & the SE $\frac{1}{4}$ NW $\frac{1}{4}$, of Section 30, Township 156 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 89°18'57" W, a distance of 212.69 FT; Thence S 3°10'51" W, a distance 84.69 FT; Thence S 27°33'10" W, a distance of 95.48 FT; Thence S 73°29'52" W, a distance of 94.01 FT; Thence N 87°31'44" W, a distance of 1172.94 FT; Thence N 0°36'38" E, a distance of 40.07 FT; Thence S 87°31'29" E, a distance of 1167.54 FT; Thence N 73°27'36" E, a distance of 70.39 FT; Thence N 27°33'40" E, a distance of 69.84 FT; Thence N 3°07'15" E, a distance of 74.45 FT; Thence N 3°07'15" E, a distance of 39.93 FT; Thence S 89°18'57" E, a distance of 251.12 FT; Thence S 0°41'35" W, a distance of 40.00 FT, to the Point of Beginning.

Said described tract of land contains 1.53 Acres more or less.



Kevin & Angela Bonness
Outlot Plat Application
30-156-83
Eureka Township

Ward County Parcels
PlatsApplications

0 387.5 775 1,550 Feet

BRIAN
BONNESS

SENIOR
30-156-83

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed
Doc #

YES

NO

2806911

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Final Recorder Review

Daniel Dehne

Date

12/28/23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Eureka Township Board, Ward County, North Dakota has reviewed the plat for which Kevin Bonness, has requested approval.

The plat is described as:

Outlot 2 of the SENW of Sec 30-156-83, Eureka Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment: _____

Signed: _____

Janet Johnson
Chairman Eureka Township Board of Supervisors

Date: _____

1-11-24

EUREKA TOWNSHIP
Chairman: Jared Lochthowe
Clerk: Tom Hallamy



TOWNSHIP VARIANCE APPLICATION

APPLICANT INFORMATION

Name: Kevin Bonness

Email Address: N/A

Phone: 701-833-9440

Current Address: 6730 72nd St NW, Minot, ND 58703

City: Minot

State: ND

ZIP Code: 58701

Legal description of subject property: Proposed Outlot 2 of Sec. 30-156-83 SENW

REASON* FOR VARIANCE

☐ Exceptional shallowness of parcel

☐ Oddly shaped parcel

☐ Exceptional topographical conditions

☐ Reasonable use of parcel is not possible

☐ Unique preexisting circumstances

☒ Other: Does not meet minimum acre requirements.

*Financial inconvenience is NOT an exceptional hardship, thus does not qualify as a reason for a variance.

DESCRIBE THE PROPOSED PROJECT

Applicant is building outbuildings and would like to expand farm yard. Proposed outlot is 2 acres, which is smaller than the 5 acre minimum That Eureka Township requires.

VARIANCE TO WHAT ORDINANCE

☐ Set back requirements

☐ Building height

☐ Square footage

☐ Parking

☐ Landscaping

☒ Other: Acreage

SIGNATURES

☐ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: [signature]

Date:

OFFICIAL USE

Date Received by Township: 1-11-24

Received by: [signature]

Township Action:

approve



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Item #: 5

Recommendations

Staff: Approval w/conditions

Township: Approval w/conditions

Water Board: Approval w/conditions

Meeting Date: January 18, 2024

Applicant: Arlan Irwin
1609 9th St SE, Wilmar, MN 56201
302-235-5637

Owner: Albert and Grace Irwin Trust

Current legal description: Unplatted land in the SESE of Sec 26-153-83

Proposed legal description: Outlot 6 lying in an unplatted portion of the SESE of Sec 26-153-83 Freedom Township

Address: (if applicable) N/A

Township: Freedom Township

Current Zoning: Freedom Township

Zoning Ordinance Reference: Freedom Township Zoning

PROJECT DESCRIPTION:

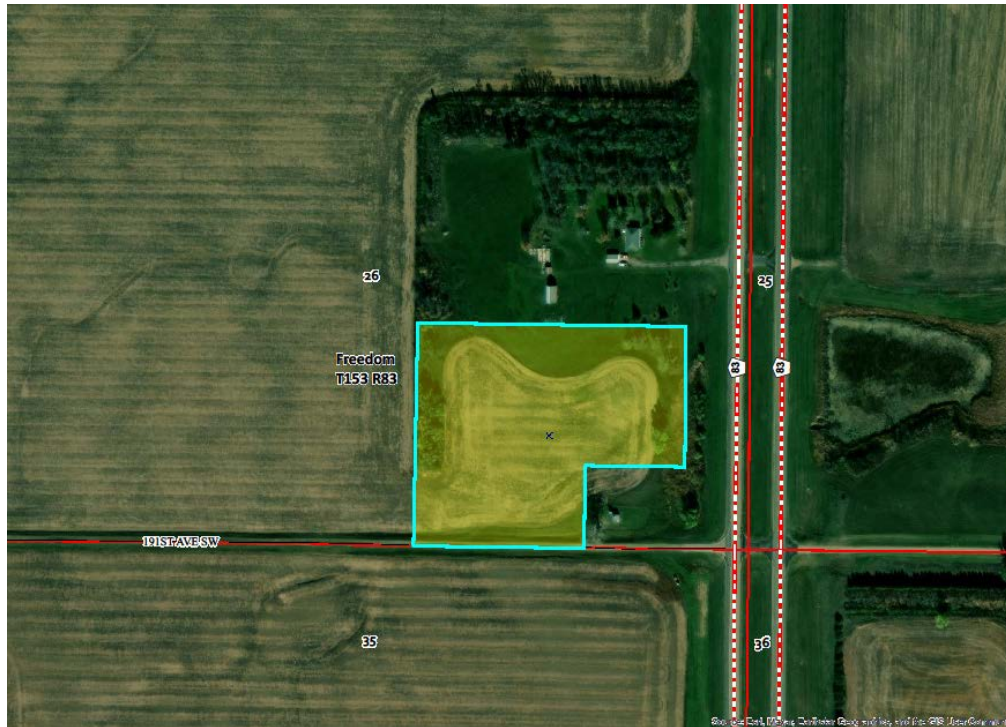
The applicant is requesting to outlot for future rural residential use.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 6 is 7.48 acres
2. The land is currently agricultural and will be used as future rural residential.
3. The proposed outlot 6 has proposed future access from 191st Ave SW.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel an outlot for future residential purpose. Outlot 6 is 7.48 acres. The proposed outlot meets the 2.00 acre Ward County minimum.

HIGHWAY ENGINEERING CONSIDERATIONS:

The proposed outlot would have access off of the 191st Ave which is an existing township road. The applicant would need to contact Freedom township to apply for an approach permit.

TOWNSHIP RECOMMENDATION:

Based upon review Freedom Township has responded and the Freedom Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:*
 - *has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT**APPLICANT INFORMATION**Name: Arjan IrwinPhone: 302-235-5637

Email Address:

Mailing Address: 1609 9th St. SE Wilmar mnt. 56201**SUBJECT PROPERTY INFORMATION**Proposed Name of Plat(s): outlot 6Legal Description: SESE 26-153-83

Address: (If Applicable)

Proposed use:

Existing Use:

Number of Lots Proposed: 1**OWNER OF RECORD INFORMATION**Name: Arjan IrwinPhone: 302-235-5637Address: 1609 9th St. SE Wilmar mnt. 56201

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:**SIGNATURE**☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.Signature of applicant: Arjan IrwinDate: 12-6-23**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.****OFFICIAL USE**

Current Zoning:

Paid: Yes / NoAmount Paid: 50-Payment method/date: check #1206 / 12-06-23Date Received: 12-12-2023Received By: B. Pietsch

Staff Check List:

- ☐ Tnsp rcmd sent _____ Received _____
- ☐ WRD rcmd sent _____ Received _____
- ☐ Rcdr Rvw sent _____ Received _____
- ☐ Staff report written

PC Action:

CC Action:



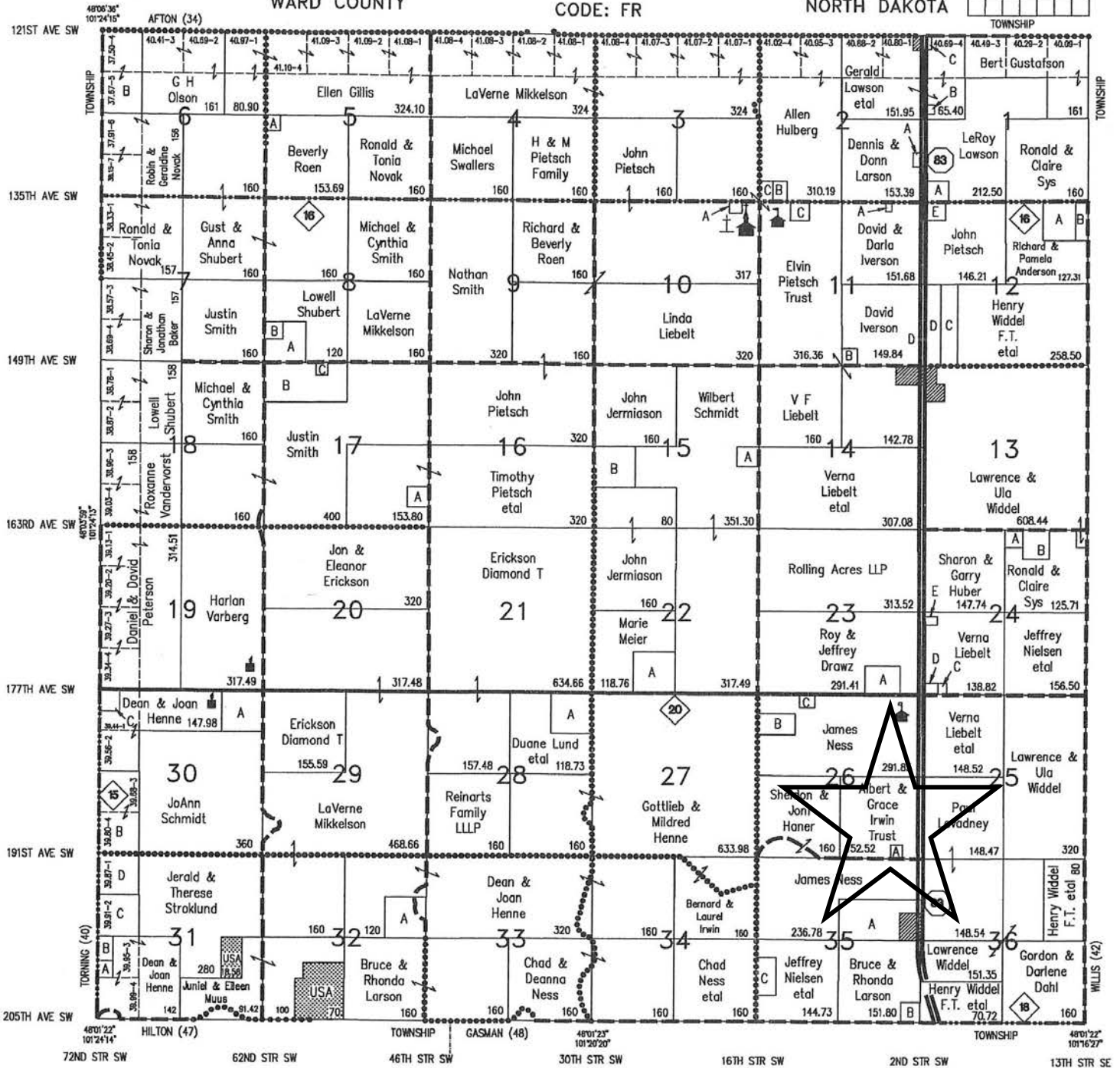
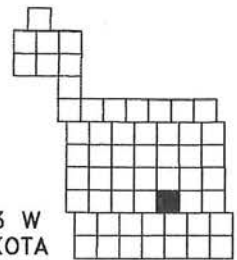
MAP OF FREEDOM

TOWNSHIP: 153 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC COPYRIGHT 2011

CODE: FR

RANGE: 83 W
NORTH DAKOTA

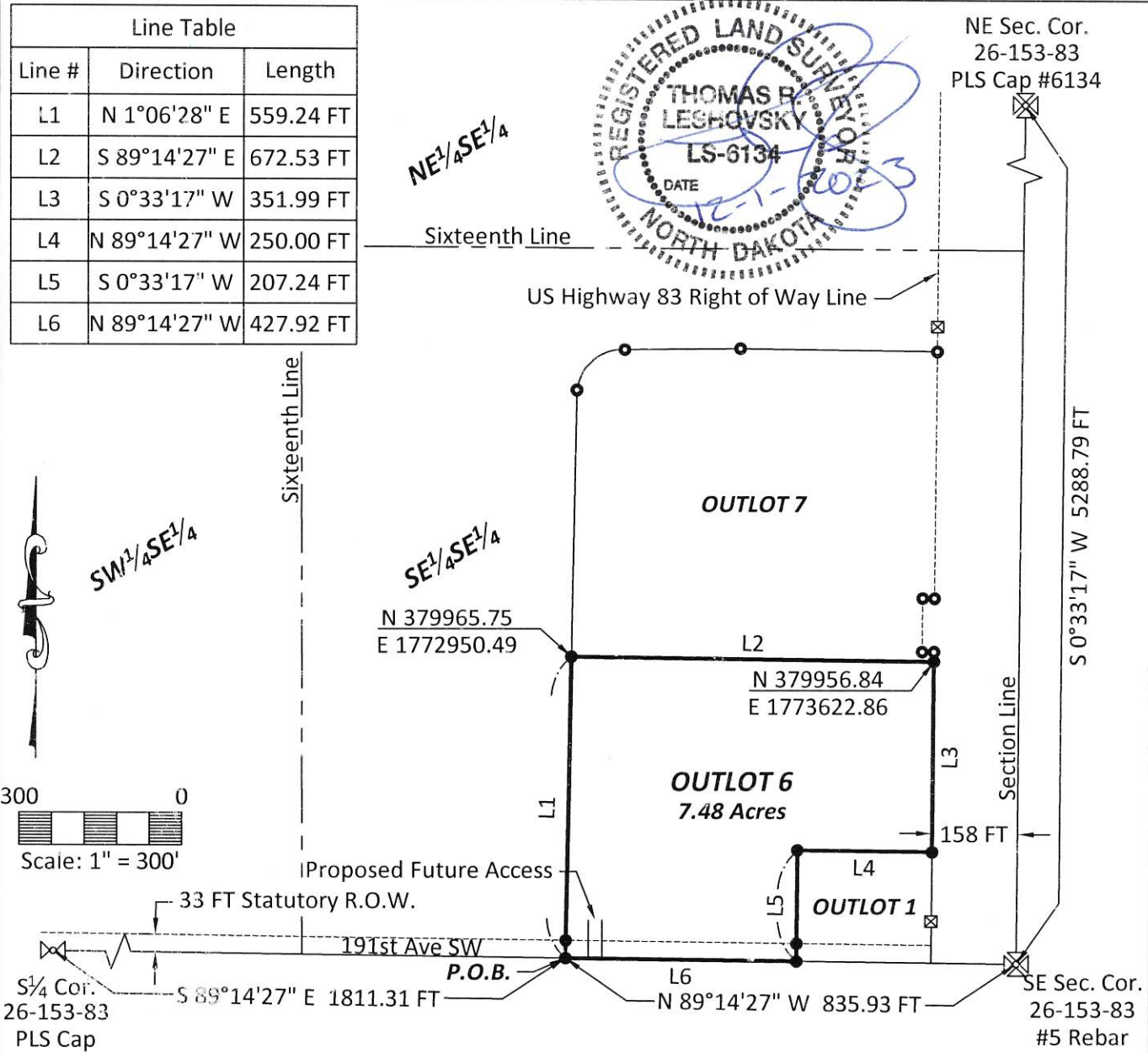


SEE LETTERED SMALL TRACTS DIRECTORY FOLLOWING TOWNSHIP MAPS

PLAT OF OUTLOT 6

of SE1/4SE1/4, Section 26 Township 153 N, Range 83 W

Owner Albert and Grace Irwin Trust



- - Denotes Property Corners Set 18" #5 Rebar with PLS Cap #6134
 - - Denotes Property Corners Found
 - ⊠ - Denotes Right of Way Marker Found
 - ⊠ - Denotes Section Corners
 - ⊠ - Denotes Quarter Corners
- NOTES:**

 - Basis of Bearing and Coordinates obtained from NGS Point "Corn 2" NAD 83 North Dakota North (3301) Int. Feet.
 - Bearings and Distances may vary from previous plats due to different methods of measurement.
 - Plat is subject to all prior Easements of record.
 - Outlot 1 - Ward Co. Doc. #538419 Recorded 10/1/1975.

DESCRIPTION:

Outlot 6 of SE1/4SE1/4, Section 26, Township 153 N, Range 83 W described as follows:

Commencing at the Southeast Section Corner, of Section 26, Township 153 N, Range 83 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 89°14'27" W, on the South Line, of the Southeast Quarter, of said Section 26, a distance of 835.93 FT, to the Point of Beginning;

Thence N 1°06'28" E, a distance of 559.24 FT; Thence S 89°14'27" E, being Parallel with the South Line, of the Southeast Quarter, of said Section 26, a distance of 672.53 FT, to a point being on the Westerly Right of Way Line, of US Highway 83; Thence S 0°33'17" W, on said Right of Way Line, a distance of 351.99 FT, to the Northeast Corner of Outlot 1, a plat being on file at the Ward County Recorders Office; Thence N 89°14'27" W, on the North Line, of said Outlot 1, a distance of 250.00 FT, to the Northwest Corner, of said Outlot 1; Thence S 0°33'17" W, on the West Line, of said Outlot 1, a distance of 207.24 FT, to a point being on the South Line of the Southeast Quarter, of said Section 26; Thence N 89°14'27" W, a distance of 427.92 FT, to the Point of Beginning.

Said described tract of land contains 7.48 Acres more or less.

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set his hand and seal this 6th day of December, 2023.

Signed in the presence of
(Seal)

Arlan Irwin (Trustee)
Albert and Grace Irwin family Trust

(Seal)

(Seal)

Minnesota
STATE OF ~~NORTH DAKOTA~~ }ss

County of Kandiyohi

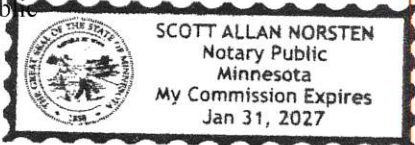
On this 6th day of December in the year 2023, before me, a Notary Public in and for said County and State, personally appeared Arlan Irwin

known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

[Signature]

My Commission Expires: 01/31/2027

Notary Public



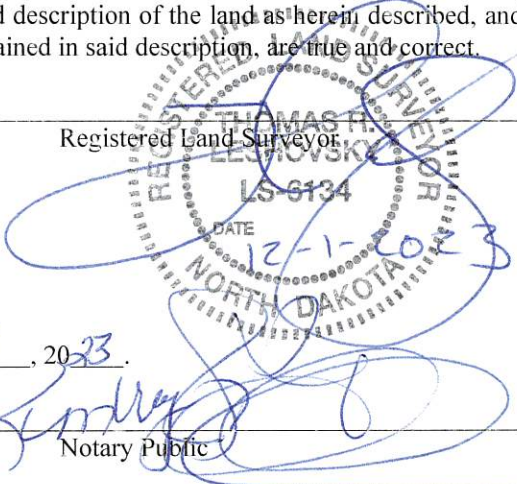
SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of Arlan Irwin made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description, are true and correct.

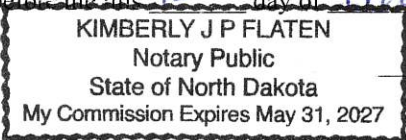
STATE OF NORTH DAKOTA }ss

County of Ward

Registered Land Surveyor



Subscribed and sworn to before me this 1st day of December, 2023.

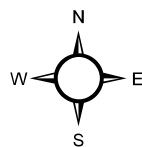


Notary Public

My Commission Expires:

Approved _____, 20____

Approved _____, 20____



Arlan Irwin
Outlot Plat Application
26-153-83
Freedom Township

Ward County Parcels

PlatsApplications

0 300 600 Feet

ALBERT & GRACE IRWIN
TRUST

SESE
26-153-83

ARLIN IRWIN - TRUSTEE

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed

YES

NO

Doc # 728014

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Final Recorder Review

Dail Debie

Date 12/28/23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Freedom Township Board, Ward County, North Dakota has reviewed the plat for which Arlan Irwin, has requested approval.

The plat is described as:

Outlot 6 of SE~~S~~SE of Sec 26-153-83, Freedom Township

It is the conclusion of the Township Board of Supervisors that:

X the plat be approved

_____ the plat not be approved, because _____

Comments or suggestions for amendment: We ask the county
don't take the 40 ft along Township road

Signed: _____

Chairman Freedom Township Board of Supervisors

Date: _____

1-10-24



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Item #: 6

Recommendations

Staff: Approval w/ conditions

Township: Approval w/o condition

Water Board: Approval w/conditions

Meeting Date: January 18, 2024

Applicant: Wally Birkeland
2600 Brookside Drive, Minot, ND 58701
701-240-5938

Owner: Wallace Birkeland and Craig Birdsall

Current legal description: Unplatted land in the NENW of Sec 12-157-87

Proposed legal description: Outlot 2 lying in an unplatted portion of the NENW Sec. 12-157-87 Ree Township

Address: (if applicable) N/A

Township: Ree Township

Current Zoning: Ward County

Zoning Ordinance Reference: Ward County Zoning

PROJECT DESCRIPTION:

The applicant is requesting to outlot for future rural residential use to expand farmstead.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 2 is 2.615 acres
2. The land is currently agricultural and will be used for rural residential purposes.
3. The proposed outlot 2 has access from the section line and the access easement previously recorded on outlot 1.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel an outlot for residential purpose to expand the farmstead. Outlot 2 is 2.615 acres. The proposed outlot meets the 2.00 acre Ward County minimum.

HIGHWAY ENGINEERING CONSIDERATIONS:

The proposed outlot is located approximately 527 ft south of an existing township road and is located off an existing drive way with a recorded access easement. The existing access easement will need to be reviewed to verify the language in the easement would apply to the new proposed outlot and if not, the easement should be updated to also grant access to the new proposed outlot 2.

TOWNSHIP RECOMMENDATION:

Based upon review Ree Township has responded and the Ree Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:*

- *has a special use permit applied for*
- 2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$ 50/LOT**APPLICANT INFORMATION**Name: **Wally Birkeland**Phone: **701-240-5938**

Email Address:

Mailing Address: **2600 Brookside Drive, Minot, ND 58701-6825****SUBJECT PROPERTY INFORMATION**Proposed Name of Plat(s): **Outlot 2**Legal Description: **A tract of land located in the NE1/4 S12-T157N-R87W**

Address: (If Applicable)

Proposed use: **Rural Res.**Existing Use: **AG**Number of Lots Proposed: **1****OWNER OF RECORD INFORMATION**Name: **Wallace Birkeland and Craig Birdsall**Phone: **701-240-5938**Address: **2600 Brookside Drive, Minot, ND 58701-6825**

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:**SIGNATURE**☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant:

*Wallace Birkeland*Date: *11-17-2023*

**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.**

OFFICIAL USE

Current Zoning:

Paid: Yes / No

Amount Paid:

\$50.00

Payment method/date:

*cc**11/17/2023*Date Received: *11/17/2023*

Received By:

LR

Staff Check List:

- ☐ Tnsp rcmd sent _____ Received _____
- ☐ WRD rcmd sent _____ Received _____
- ☐ Rcdr Rvw sent _____ Received _____
- ☐ Staff report written

PC Action:

CC Action:



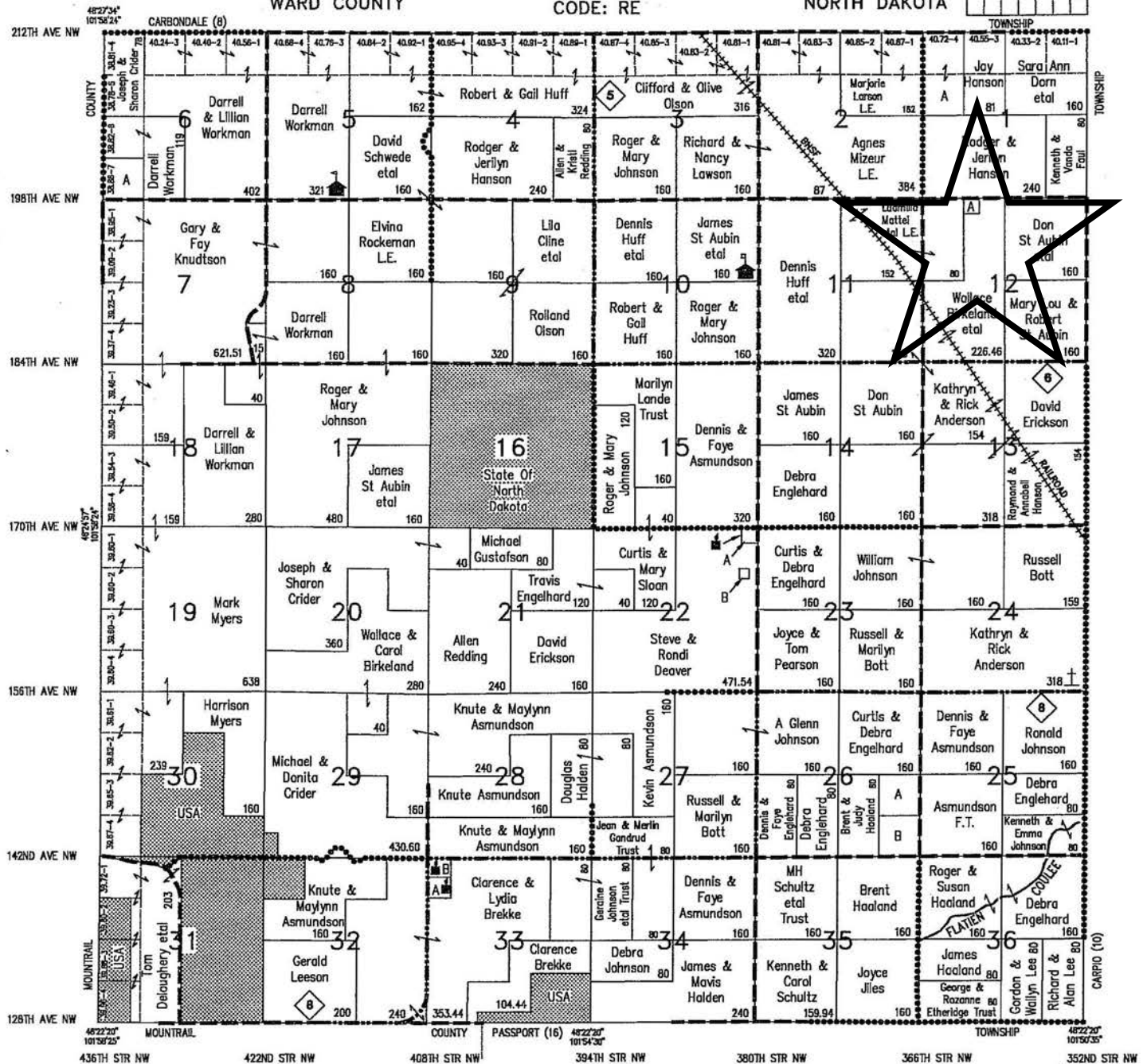
MAP OF REE

TOWNSHIP: 157 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC COPYRIGHT 2011

CODE: RE

RANGE: 87 W
NORTH DAKOTA



SEE LETTERED SMALL TRACTS DIRECTORY FOLLOWING TOWNSHIP MAPS

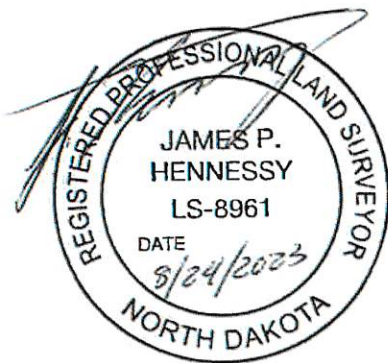
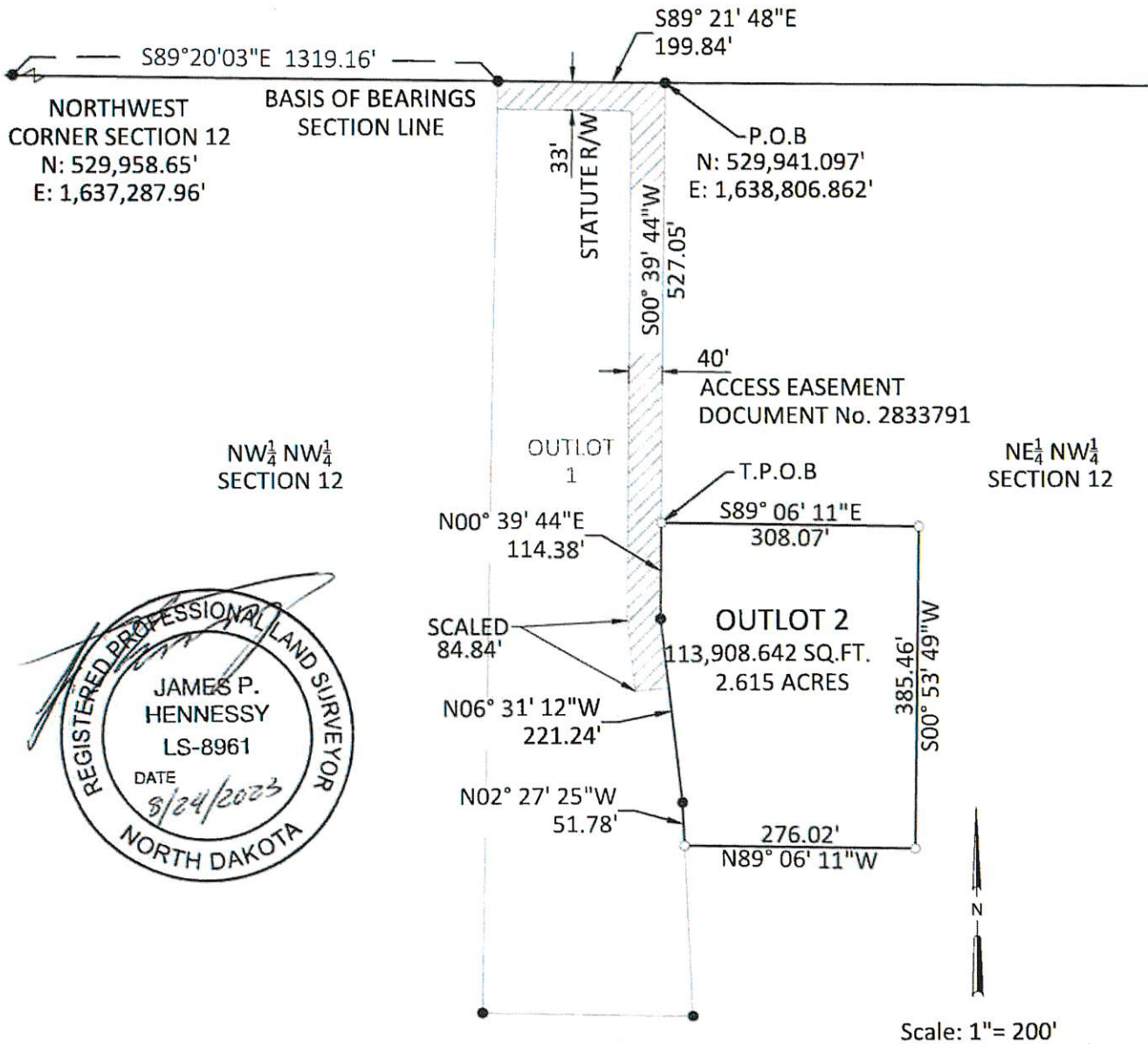
EXCAVATING INC.
ALL TYPES OF EXCAVATING
COMMERCIAL/MUNICIPAL
Certified Tank Removal & Installation
Excavating - Grading/Fill
Gravel/Crushed Asphalt
Water/Sewer - Septic Systems
Basements - Trucking
Demolition - Landscaping
Email: mailboxes@excavatinginc.com
5820 Hwy 2 East, Minot, ND
(701) 839-1817 (701) 277-1884

Hovde Insurance Agency
Car - Home - Commercial - Health - Life - Disability
Long Term Care - State Farm Bank
Darrel V. Hovde, Agent
111 11th Ave SW - PO Box 1806
Minot, ND
(Next to Food's Supermarket/Highway 10-Side)
(701) 852-2757 - Res. (701) 838-5679 - Fax: (701) 852-3320

ACKERMAN SURVEYING & ASSOCIATES, INC.
Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services
Rolly B. Ackerman, Robby L. Berard & Aaron J. Anderson
Registered Land Surveyors
6008 Highway 2 East, Minot, ND 58701
(701) 838-0786 Fax: (701) 837-1990
www.ackermansurvey.com email: landsurvey@art.com

PLAT OF OUTLOT 2

LOCATED IN THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 12, TOWNSHIP 157 NORTH RANGE 87 WEST OF THE FIFTH PRINCIPAL MERIDIAN, COUNTY OF WARD, STATE OF NORTH DAKOTA.



LEGAL DESCRIPTION:

Beginning (P.O.B.) at the Northeast Corner of Outlot 1, said corner being on the North line of the Northwest quarter of Section 12, Township 157 North, Range 87 West of the 5th Principal Meridain;

Basis of Bearings is the North line of the Northwest quarter of said Section 12 as shown hereon.

Thence S00°39'44"W along the East line of said Outlot 1, a distance of 527.05 feet to the **True Point of Beginning** (T.P.O.B.); Thence N89°06'11"E a distance of 308.07 feet; Thence S00°53'49"W a distance of 385.46 feet; Thence N89°06'11"W a distance of 276.02 feet to the East line of said Outlot 1; Thence N02°27'25"W along said East line a distance of 51.78 feet; Thence continuing along said East line N06°31'12"W a distance of 221.24 feet; Thence continuing along said East line N00°39'44"E a distance of 114.38 feet to the **True Point of Beginning**.

Outlot 2 contains 113,908.642 sqft. or 2.615 ac., More or Less.
Access Easement contains 34,349.290 sqft. or 0.788 ac., More or Less

IRON MONUMENT FOUND ●
IRON MONUMENT SET ○
MEASURED BEARING S59°27'46"E
MEASURED DISTANCE 105.00'

BEARINGS/DISTANCES AND AREAS ARE BASED ON THE U.S. STATE PLANE COORDINATE SYSTEM OF 1983, NORTH DAKOTA NORTH ZONE, U.S. SURVEY FEET. TO CONVERT TO GROUND BASED SYSTEM US SCALE FACTOR 1.0001470216.



PROJECT NO.
11396-0001

WALLACE BIRKELAND, ETAL
2600 BROOKSIDE DRIVE, MINOT, ND 58701-6825

SHEET
1 OF 2

PLAT OF OUTLOT 2

LOCATED IN THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION
12, TOWNSHIP 157 NORTH RANGE 87 WEST OF THE FIFTH PRINCIPAL MERIDIAN,
COUNTY OF WARD, STATE OF NORTH DAKOTA.

THE UNDERSIGNED, owner(s) of the within described property, in accordance with the provisions of Section 57-02-39 of the North Dakota Century Code, and upon demand of the County Auditor of Ward County, North Dakota has caused to be made the within and foregoing plat of said land, with the lots as therein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for use.

Wallace Birkeland
Wallace Birkeland

Craig Birdsall
Craig Birdsall

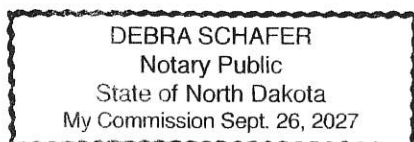
IN TESTIMONY WHEREOF the said owner(s) has hereto set his hand and seal this 10th day of November 2023

State of North Dakota

County of Ward

On this 10th day of November, 2023, before me, a notary public within and for said county and state, personally appeared Wallace Birkeland and Craig Birdsall, to me known to be the person(s) described herein and who executed the foregoing instrument and acknowledged to me that they executed same on behalf of said limited liability company.

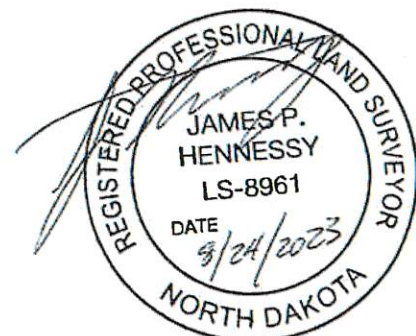
Notary public: Debra Schaffer



Surveyor's Certificate:

I, James P. Hennessy, Professional Land Surveyor under the laws of the State of North Dakota, do hereby certify on this 24th day of August, 2023 that the plat hereon is a true and correct representation of the survey thereof, that all distances are correctly shown on said plat in feet and decimals of a foot, and that the monuments for the guidance of future surveys have been placed in the ground as shown.

JAMES P. HENNESSY
James P. Hennessy, Professional Land Surveyor
North Dakota PLS No. 8961

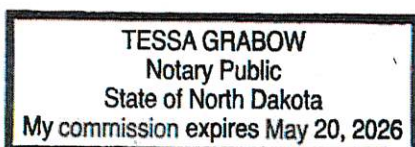


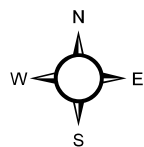
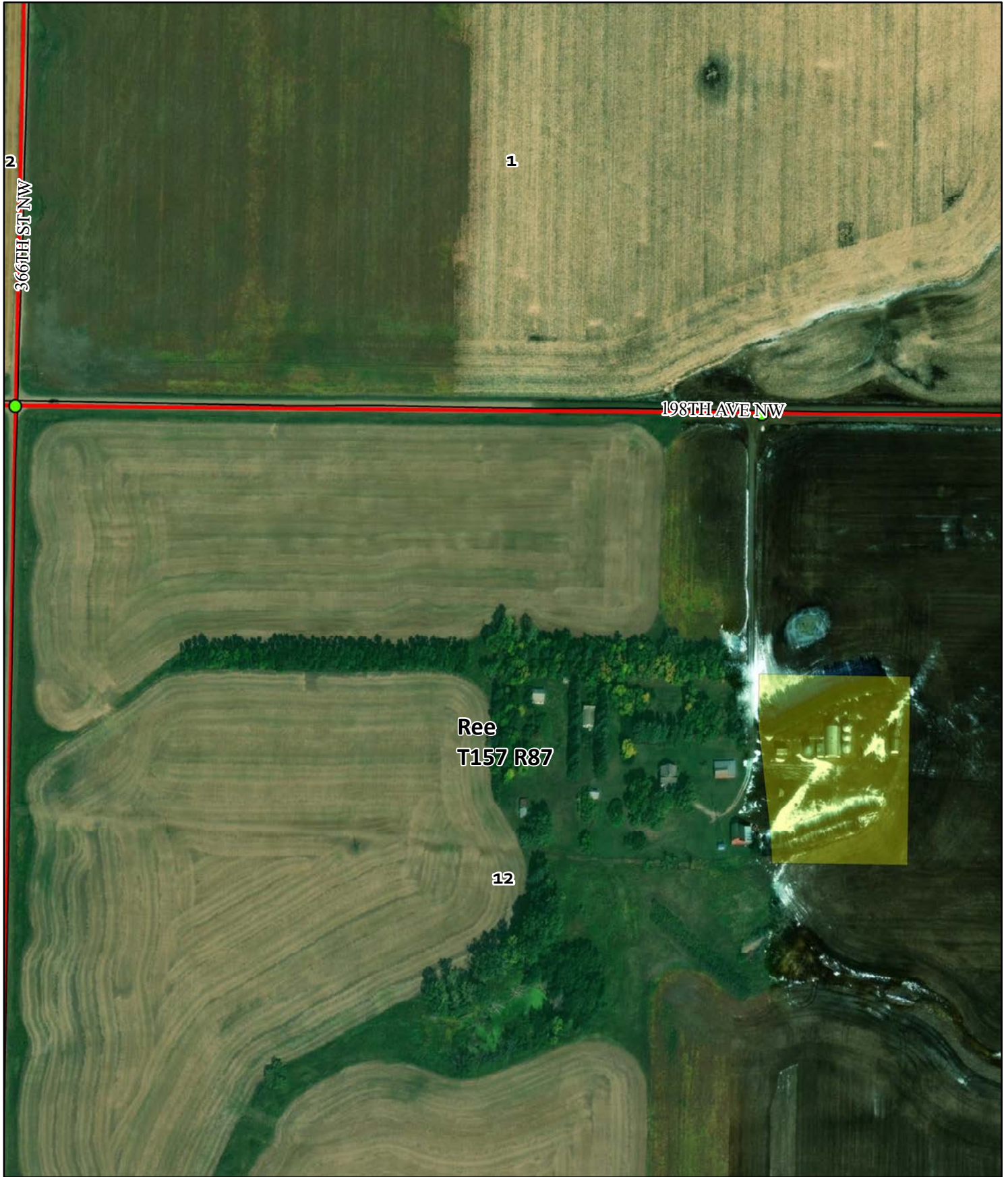
State of North Dakota

County of Ward

On this 24th day of August, 2023, before me, a notary public within and for said county and state, personally appeared James P. Hennessy, to me known to be the person described herein and who executed the foregoing instrument and acknowledged that he executed same as his free act and deed.

Notary public: Tessa Grabow





Wallace Birkeland, etal
Outlot Plat Application
12-157-87
Ree Township

Ward County Parcels

PlatsApplications

0 237.5 475 Feet

WALLACE BIRKELAND
CRAIG BIRDSON

NEW

12-157-87

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed

YES

NO

Doc # 2816981

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Final Recorder Review

Jan P. Fitch

Date 12/28/23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Ree Township Board, Ward County, North Dakota has reviewed the plat for which Wallace Birkeland, has requested approval.

The plat is described as:

Proposed Outlot 2 of NENW of Sec 12-157-87, Ree Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment: _____

Signed: _____

Roger Johnson

Chairman Ree Township Board of Supervisors

Date: _____

12/29/2023



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Item #: 7

Recommendations

Staff: Approved w/conditions

Township: Approved w/o conditions

Water Board: Approved w/conditions

Meeting Date: January 18, 2024

Applicant: Shane Cardinal
1728 4th St SE, Minot, ND 58701
701-578-8075

Owner: Shane Cardinal

Current legal description: Unplatted land in a port of the SW of Sec 13-160-87

Proposed legal description: Outlot 1 lying in an unplatted portion of the SW of Sec 13-160-87
Sauk Prairie Township

Address: (if applicable) N/A

Township: Sauk Prairie Township

Current Zoning: Ward County Zoning

Zoning Ordinance Reference: Ward County Zoning District #2

PROJECT DESCRIPTION:

The applicant is requesting to create the outlot for furture rural residential use.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 1 is 9.99 acres
2. The land is currently agricultural and will be used for rural residential purposes.
3. The proposed outlot 1 has access from the Ward County Rd #2 RoW.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel an outlot for residential purpose. Outlot 2 is 9.99 acres. The proposed outlot meets the 2.00 acre Ward County minimum.

HIGHWAY ENGINEERING CONSIDERATIONS:

Outlot 1 appears to be platting out an old farm stead location and the outlot has an existing paved approach to the property. There is also an approach located about 500 feet to the east and 650 feet to the west for field access and are just outside of the proposed outlot. No additional access point will be permitted for the property. and if the approach needs to be improve or change an approach permit would be required.



TOWNSHIP RECOMMENDATION:

Based upon review Sauk Prairie Township has responded and the Sauk Prairie Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:
- has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*



Planning/Zoning Office

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT

APPLICANT INFORMATION

Name: Shane Cardinal Phone: 701-578-8075
Email Address: _____
Mailing Address: 1728 4th St. SE Minot, ND 58701

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s): Outlot 1
Legal Description: 13-160-87
Address: (If Applicable) _____
Proposed use: _____ Existing Use: _____ Number of Lots Proposed: 1

OWNER OF RECORD INFORMATION

Name: Shane Cardinal Phone: 701-578-8075
Address: 1728 4th St. SE Minot, ND 58701
Email Address: _____

If applicant is different than the owner, please explain the position of the applicant as to the property in question:

SIGNATURE

☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: Shane Cardinal Date: 11/28/23

** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.

OFFICIAL USE

Current Zoning: _____	Paid: ☒ Yes ☐ No	Amount Paid: <u>500</u>	Payment method/date: <u>CASH - 11/29/2023</u>
Date Received: _____	Received By: _____		
Staff Check List: ☐ Tnsp rcmd sent _____ Received _____ ☐ WRD rcmd sent _____ Received _____ ☐ Rcdr Rvw sent _____ Received _____ ☐ Staff report written _____	PC Action: _____		CC Action: _____



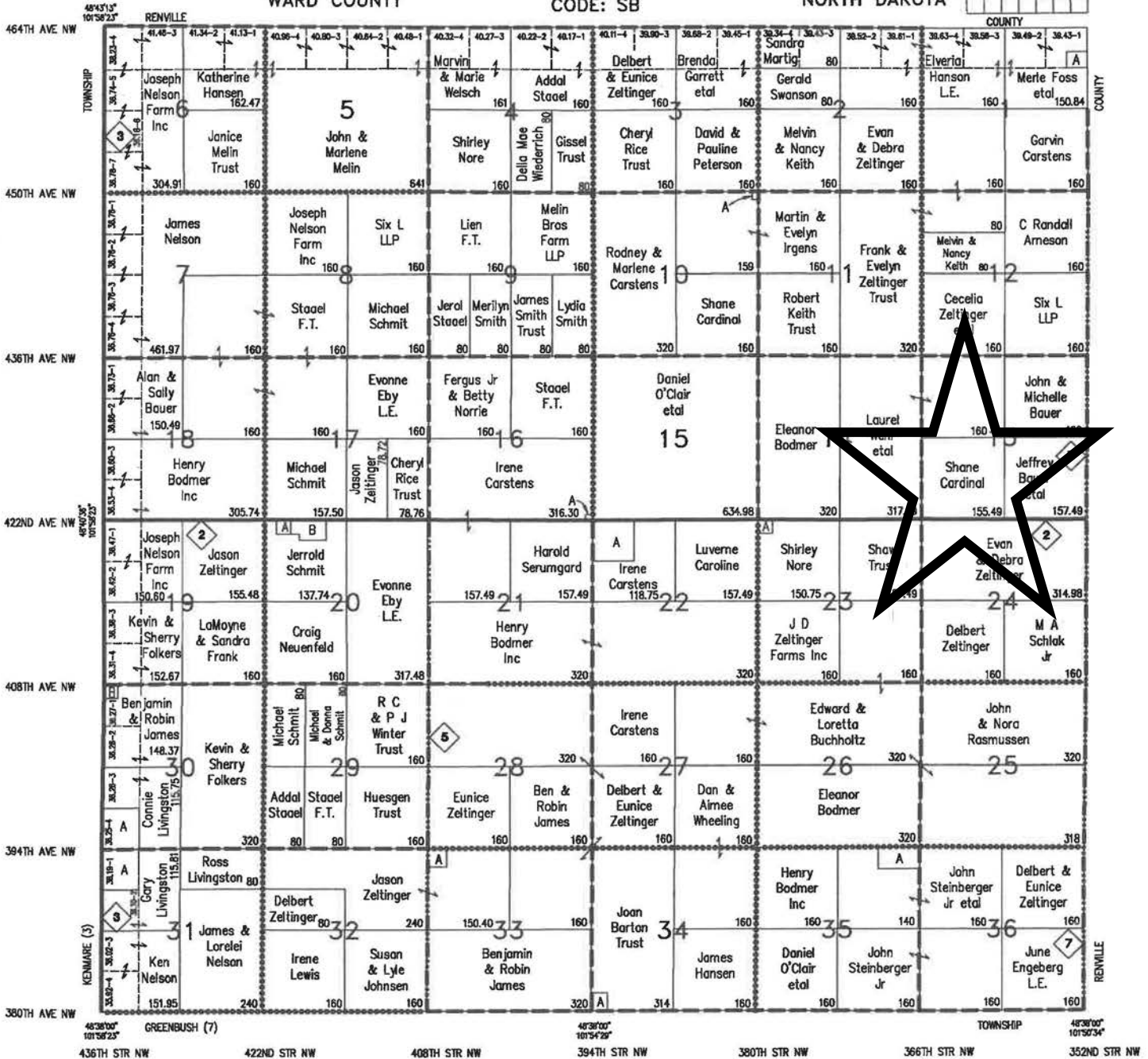
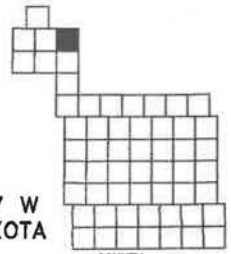
MAP OF SAUK PRAIRIE

TOWNSHIP: 160 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC COPYRIGHT 2011

CODE: SB

RANGE: 87 W
NORTH DAKOTA



SEE LETTERED SMALL TRACTS DIRECTORY FOLLOWING TOWNSHIP MAPS

EXCAVATING INC.
ALL TYPES OF EXCAVATING
COMMERCIAL/MUNICIPAL
Excavating - Grading/Fill
Gravel/Crushed Asphalt
Water/Sewer - Septic Systems
Basements - Trucking
Demolition - Landscaping
Email: mailbox@excavatinginc.com
5820 Hwy 2 East, Minot, ND
(701) 839-1817 (701) 277-1884

Hovde Insurance Agency
Car - Home - Commercial - Health - Life - Disability
Long Term Care - State Farm Bank
Darrel V. Hovde, Agent
111 11th Ave SW - PO Box 1066
Minot, ND
(Next to Zed's Supercenter Ride-R-Shop)
(701) 852-2757 - Res. (701) 838-5679 - Fax: (701) 852-3320

ACKERMAN SURVEYING & ASSOCIATES, INC.
Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services
Rolly B. Ackerman, Rolly L. Berard & Aaron J. Anderson
Registered Land Surveyors
6008 Highway 2 East
Minot, ND 58701
Phone: (701) 838-0786
Fax: (701) 837-1990
www.ackermansurvey.com
email: landsurvey@rsrt.com

PLAT OF OUTLOT 1

of lying in the SW 1/4, Section 13, Township 160 N, Range 87 W

Owners Shane Cardinal

NOTES:
Basis of Bearing and Coordinates obtained from NGS OPUS
Solution NAD 83 North Dakota North (3301) Int. Feet.

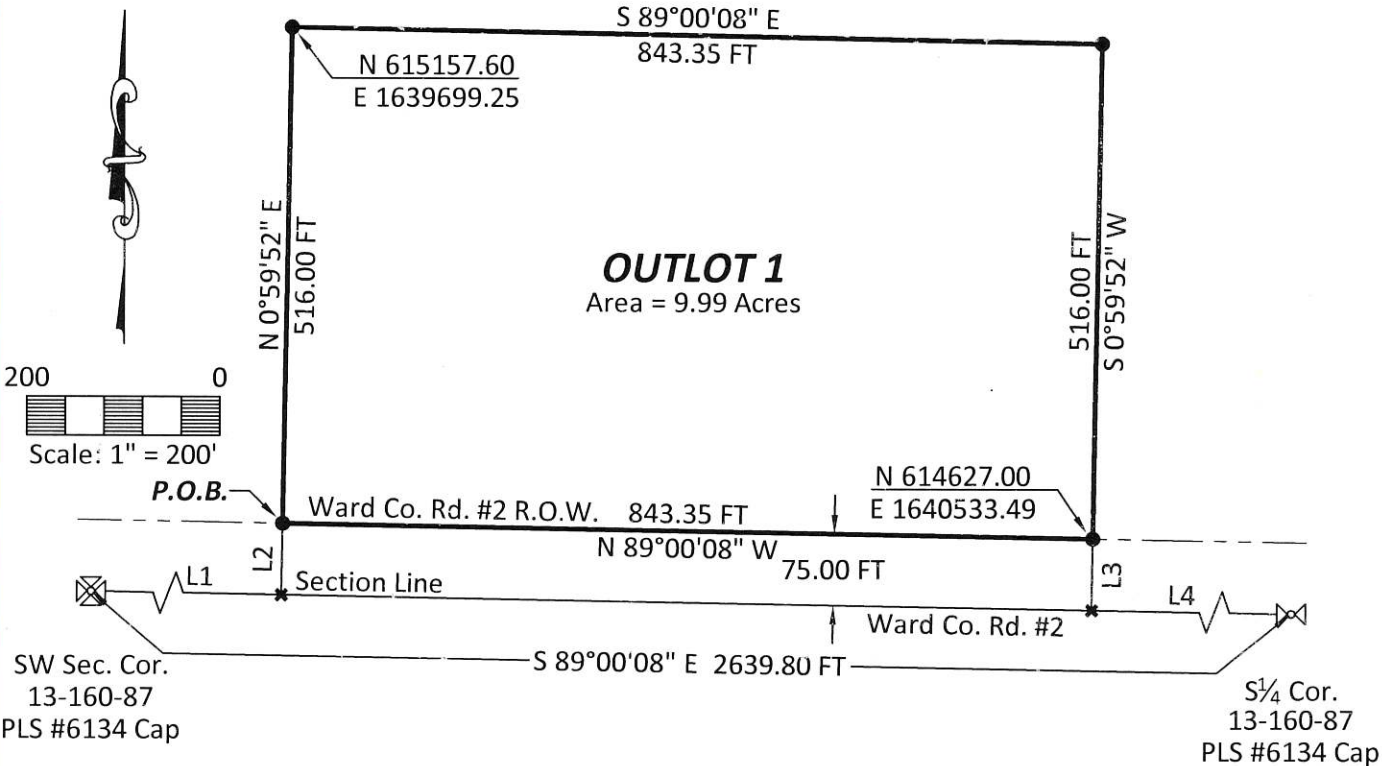
Bearings and Distances may vary from previous plats due to
different methods of measurement.

Plat is subject to all prior Easements of record.



SW 1/4
13-160-87

Line Table with 3 columns: Line #, Direction, Length. Rows L1 to L4 with bearings and distances.



- Denotes Property Corners Set 18" #5 Rebar with PLS Cap #6134
- Denotes Traverse Point
- Denotes Section Corners
- Denotes Quarter Corners

DESCRIPTION:

Outlot 1 of lying in the SW 1/4, Section 13, Township 160 N, Range 87 W described as follows:
Commencing at the Southwest Corner of Section 13, Township 160 N, Range 87 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence S 89°00'08" E, on the South Line, of the Southwest Quarter, of said Section 13, a distance of 808.04 FT; Thence N 0°59'52" E, being Perpendicular to the South Line, of the Southwest Quarter, of said Section 13, a distance 75.00 FT, to a Point being on the North Right of Way Line of Ward Co. Rd. #2, said Point also being the Point of Beginning;
Thence N 0°59'52" E, being Perpendicular to the South Line, of the Southwest Quarter, of said Section 13, a distance of 516.00 FT; Thence S 89°00'08" E, being Parallel with the South Line, of the Southwest Quarter, of said Section 13, a distance of 843.35 FT; Thence S 0°59'52" W, being Perpendicular to the South Line, of the Southwest Quarter, of said Section 13, a distance of 516.00 FT, to a Point being on the North Right of Way Line of Ward Co. Rd. #2; Thence N 89°00'08" W, on the North Right of Way Line of Ward Co. Rd. #2 a distance of 843.35 FT, to the Point of Beginning.

Said described tract of land contains 9.99 Acres more or less.

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set his hand and seal this 28th day of November, 2023

Signed in the presence of _____
(Seal)

(Seal)

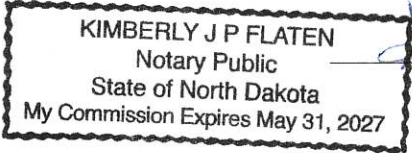
(Seal)

STATE OF NORTH DAKOTA }ss
County of Ward

On this 28th day of November in the year 2023, before me, a Notary Public in and for said County and State, personally appeared _____

Shane Cardinal
known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

My Commission Expires:



Notary Public

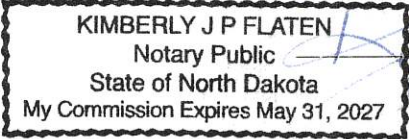
SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of Shane Cardinal made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description, are true and correct.

STATE OF NORTH DAKOTA }ss
County of Ward

Subscribed and sworn to before me this 24th day of October, 2023

My Commission Expires:

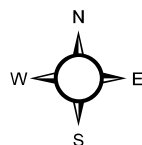


Registered Land Surveyor
THOMAS R. LESHOVSKY
LS-6134
DATE 10-24-2023
NORTH DAKOTA

Notary Public

Approved _____, 20____

Approved _____, 20____



Shane Cardinal
Outlot Plat Application
13-160-87
Sauk Prairie Township

 Ward County Parcels

 PlatsApplications

0 400 800
Feet

SHANE CARDINAL SW 13-160-87

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed
Doc #

YES

NO

2871297

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

SWSW?

Outlot Number Available

YES

NO

Additional Comments:

Final Recorder Review

David R. Schaefer

Date

12/28/23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Sauk Prairie Township Board, Ward County, North Dakota has reviewed the plat for which Shane Cardinal, has requested approval.

The plat is described as:

Outlot 1 of port of SW of Sec 13-160-87, Sauk Prairie Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment: _____

Signed: Kevin Tolbert

Chairman Sauk Prairie Township Board of Supervisors

Date: 1-5-2024



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

Planning Commission Staff Report

Items #: 8 & 9

Recommendations

Staff: **Approval w/ conditions**

Township: **Approval w/o conditions**

Water Board: **Approval w/conditions**

Meeting Date: January 18, 2024

Applicant: Martin Peterson, Court Appointed Referee
14083 51st St NW, Williston, ND 58801
320-905-5325

Owner: Douglas Petersen & Leona Petersen c/o Randal and Victoria Petersen (Co-Conservators for Leona Petersen)

Current legal description: Ports. Of Gov't Lot 10 ,11, 12 & 13 of Sec. 3-152-85

Proposed legal description: Outlot 5 of port of Gov't Lot 11 SWSW of Sec 3-152-85
Outlot 6 of ports of Gov't Lot 10,11,12 &13 of Sec 3-152-85

Address: (if applicable) N/A

Township: Rice Lake Township

Current Zoning: Ward County

Zoning Ordinance Reference: Ward County District #2

PROJECT DESCRIPTION:

The applicant is requesting to create 2 outlot for rural agricultural use.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 5 is 15.05 acres and proposed outlot 6 is 46.06 acres.
2. The land is currently agricultural and is proposed to continue to be agricultural.
3. The proposed Outlot 5 is being given access described on proposed Plat from historic trail.
4. The proposed Outlot 6 has access from Sunset Drive.



PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel outlot #5 & #6 for agricultural purpose. Outlot 5 is 15.05 acres and Outlot 6 is 46.06. The proposed outlots meets the 2.00 acre Ward County minimum.

HIGHWAY ENGINEERING CONSIDERATIONS:

Outlot 5 will need to have an access easement prior to recording. The surveyor has stated the access would be along an existing trail that crosses 4 separate parcels. Access needs to be defined prior to recording outlot 5. Outlot 6 will need to be updated to show the cul-de-sac that is a part of outlot 4 which is located at the end of Rice Lake Road N.

TOWNSHIP RECOMMENDATION:

Based upon review Rice Lake Township has responded and the Rice Lake Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. A storm water management plan may be required if the subject property:

- *has a special use permit applied for*
- 2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*
- 3. *Development of properties adjacent to Rice Lake should meet Ward County minimum elevation guidelines to account for the natural overflow elevation of Rice Lake and for wave run-up.*



Planning/Zoning Office

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT

APPLICANT INFORMATION

Name: Martin Peterson

Phone: 320 905 5325

Email Address: martin.peterson@steffesgroup.com

Mailing Address: 14083 51st Street NW, Williston, ND 58801

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s): Outlot 5

Legal Description: Outlot 5, Section 3, T152N, R85W, 5th P.M., Ward County, ND

Address: (If Applicable)

Proposed use: AG

Existing Use: AG

Number of Lots Proposed: 1

OWNER OF RECORD INFORMATION

Name: Douglas Petersen & Leona Petersen c/o Randall Petersen

Phone:

Address: 605 19th Avenue SE Apt. C, Minot, ND 58701

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:

3r party executor by court order

SIGNATURE

☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: *Martin Peterson*

Date: 12/12/23

** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.

OFFICIAL USE

Current Zoning:

Paid: Yes / No

Amount Paid:

Payment method/date:

Date Received:

Received By:

Staff Check List:

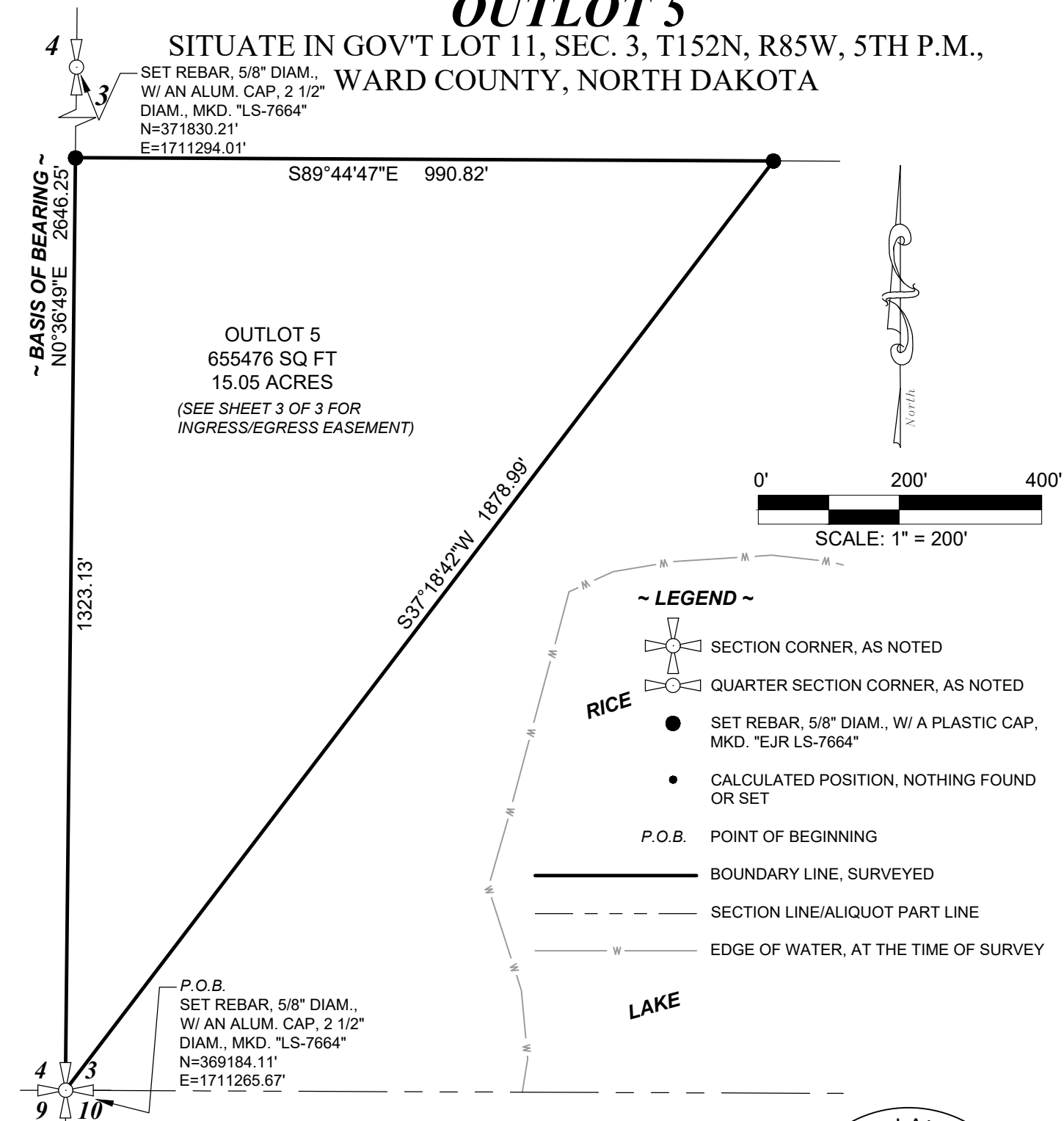
- ☐ Tnsp rcmd sent _____ Received _____
- ☐ WRD rcmd sent _____ Received _____
- ☐ Rcdr Rvw sent _____ Received _____
- ☐ Staff report written

PC Action:

CC Action:

OUTLOT 5

SITUATE IN GOV'T LOT 11, SEC. 3, T152N, R85W, 5TH P.M.,
WARD COUNTY, NORTH DAKOTA

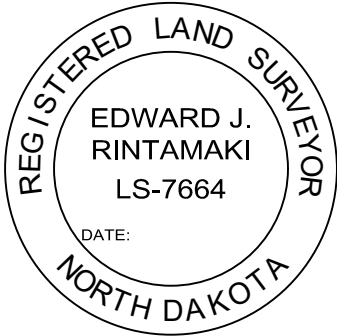


~ BASIS OF BEARING ~
THE BASIS OF BEARING FOR THIS SURVEY IS NAD 83, NORTH
DAKOTA STATE PLANE COORDINATES, NORTH ZONE 3301, USFT
POINT OF ORIGIN: NDMax
LAT 47°49'37.03345"N;
LONG 101°17'42.96375"W
HEIGHT: 2077.061'
NAVD88 DATUM CONVERTED TO NGVD29 DATUM
COMBINED SCALE FACTOR: 0.999845139
GROUND DISTANCES SHOWN

~ SURVEYOR'S CERTIFICATE ~
I, EDWARD J RINTAMAKI, A REGISTERED LAND SURVEYOR WITH 49TH LATITUDE LAND SURVEY, LLC, DO HEREBY CERTIFY THAT THIS
SURVEY WAS PERFORMED BY ME OR UNDER MY DIRECT SUPERVISION DURING THE MONTH OF NOVEMBER, 2023, AND THIS PLAT IS A
CORRECT REPRESENTATION OF THAT SURVEY SHOWN HEREON, AND THAT THE MONUMENTS ARE PLACED AS SHOWN, AND THAT I AM
A DULY REGISTERED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF NORTH DAKOTA.

EDWARD J RINTAMAKI
REGISTERED LAND SURVEYOR NO. LS-7664
STATE OF NORTH DAKOTA
49TH LATITUDE LAND SURVEY, LLC

DATE



 LATITUDELANDSURVEY® 13046 74th Street NW Alamo, ND 58830 Contact: 701.580.2651 www.49latitudelandsurvey.net	FILE NAME 23_136 Peterson Boundary_SURVEY.DWG		
	SCALE 200 Ft/In	DATE 01/03/24	DRAWN BY EJR
Prepared for: District Court, North Central Judicial District	JOB 23_136	REVISION 1/1	SHEET 1/3

SITUATE IN GOV'T LOT 11, SEC. 3, T152N, R85W, 5TH P.M.,
WARD COUNTY, NORTH DAKOTA

A TRACT OF LAND, BEING A PORTION OF THE GOV'T LOT 11, SECTION 3, TOWNSHIP 152 NORTH, RANGE 98 WEST, 5TH PRINCIPAL MERIDIAN, WARD COUNTY, NORTH DAKOTA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SECTION 3, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH AN ALUMINUM CAP, 2 1/2 INCHES DIAMETER, MARKED "LS-7664", FROM WHICH THE WEST QUARTER CORNER OF SECTION 3, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH AN ALUMINUM CAP, 2 1/2 INCHES DIAMETER, MARKED "LS-7664", BEARS NORTH 00°36'49" EAST, A DISTANCE OF 2646.25 FEET;

1. ALONG THE WEST LINE OF SECTION 3, NORTH 00°36'49" EAST, A DISTANCE OF 1323.13 FEET, TO THE NORTH BOUNDARY LINE OF GOVERNMENT LOT 11, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
2. THENCE ALONG THE SAID NORTH BOUNDARY LINE, SOUTH 89°44'47" EAST, A DISTANCE OF 990.82 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
3. THENCE SOUTH 37°18'42" WEST, A DISTANCE OF 1878.99 FEET, TO THE POINT OF BEGINNING, CONTAINING 15.05 ACRES, MORE OR LESS;

SUBJECT TO: ANY EXISTING RIGHTS OF WAY, EASEMENTS, COVENANTS, CONDITIONS, RIGHTS, RESERVATIONS, RESTRICTIONS, ENCUMBRANCES OR APPLICABLE SUBDIVISION, BUILDING AND ZONING ORDINANCES AND USE REGULATIONS, OF RECORD OR IN VIEW.

THE UNDERSIGNED, REFEREE APPOINTED BY THE DISTRICT COURT, NORTH CENTRAL JUDICIAL DISTRICT, CASE NO. 51-2022-CV-00595, ORDER TO CONVEY DESCRIBED PROPERTY, IN ACCORDANCE WITH THE PROVISIONS OF THE NORTH DAKOTA CENTURY CODE, SITUATE IN WARD COUNTY, NORTH DAKOTA, HAS CAUSED TO BE MADE THE WITHIN AND FOREGOING PLAT OF SAID LAND, WITH THE LOTS AS HEREIN DESCRIBED, AND HAS CAUSED THE SAME TO BE PLACED ON RECORD, AS PROVIDED BY LAW.

MARTIN PETERSON, COURT APPOINTED REFEREE

BE IT KNOWN ON THIS ____ DAY OF _____, IN THE YEAR 20____, BEFORE ME PERSONALLY APPEARED MARTIN PETERSON, KNOWN TO ME TO BE THE PERSON WHO IS DESCRIBED IN THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME AND WHO EXECUTED THE SAME.

[illegible]

MY COMMISSION EXPIRES:



 13046 74th Street NW Alamo, ND 58830 Contact: 701.580.2651 www.49latitudelandsurvey.net	FILE NAME 23_136 Peterson Boundary_SURVEY.DWG		
	SCALE 200 Ft/In	DATE 01/03/24	DRAWN BY EJ
<i>Prepared for: District Court, North Central Judicial District</i>	JOB 23 136	REVISION 1/1	SHEET 2/3

OUTLOT 5

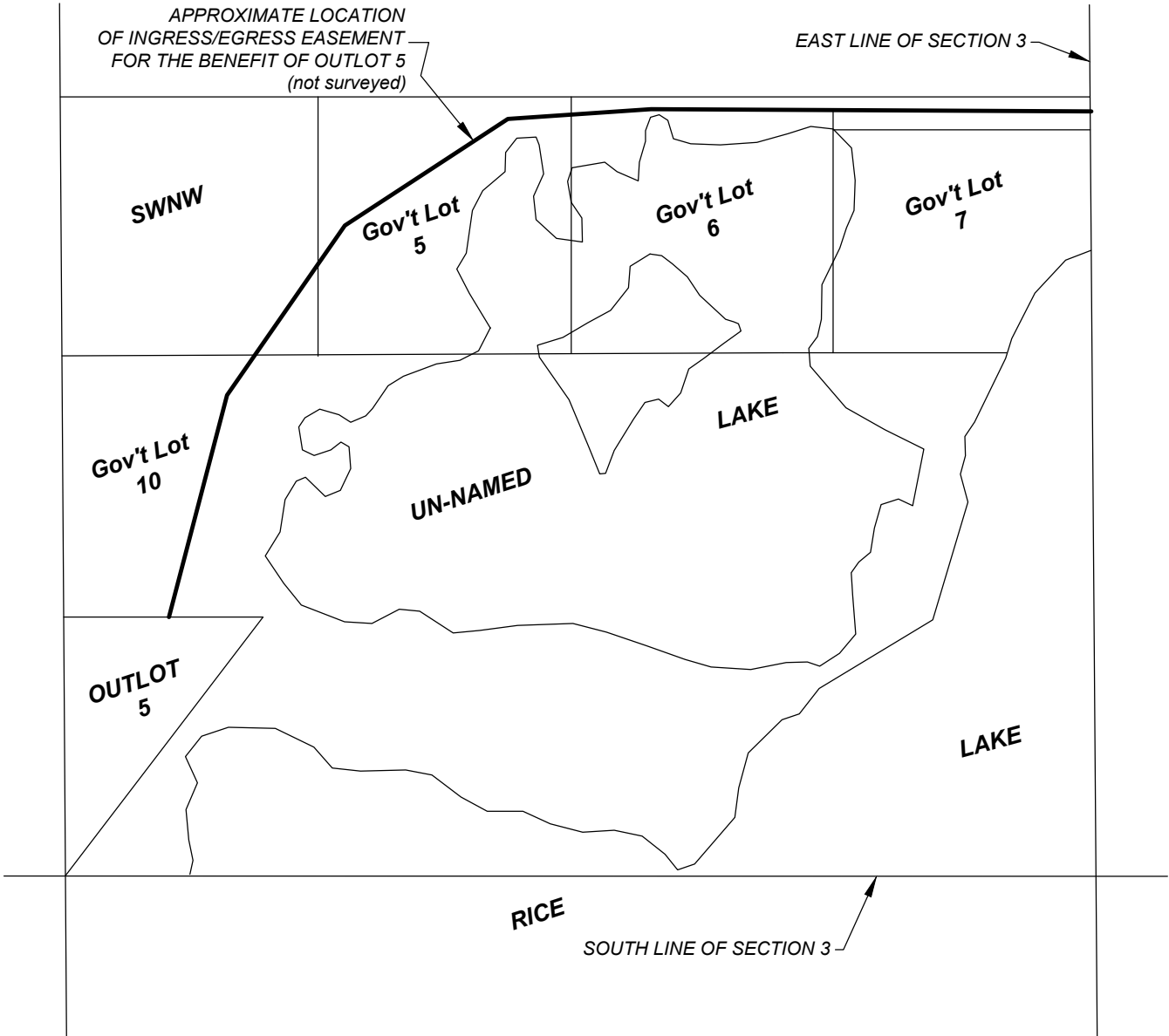
SITUATE IN GOV'T LOT 11, SEC. 3, T152N, R85W, 5TH P.M.,
WARD COUNTY, NORTH DAKOTA

~ INGRESS/EGRESS EASEMENT DESCRIPTION ~

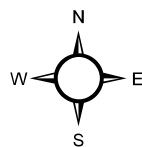
THE INGRESS/EGRESS EASEMENT FOR THE BENEFIT OF OUTLOT 5 SHALL BE ALONG THE EXISTING AND HISTORIC FARM TRAILS USED FOR AGRICULTURAL PURPOSES, BEGINNING AT THE INTERSECTION OF THE WEST STATUTORY 33 FEET WIDE PUBLIC ACCESS LINE, ADJACENT TO THE EAST LINE OF SECTION 3 AND THE NORTH BOUNDARY LINE OF GOVERNMENT LOT 7;

THENCE TRAVERSING WESTERLY AND SOUTHWESTERLY ACROSS GOVERNMENT LOTS 7, 6, 5 AND THE SW1/4NW1/4 AND GOVERNMENT LOT 10 TO THE NORTH BOUNDARY LINE OF OUTLOT 5;

THIS INGRESS/EGRESS EASEMENT SHALL REMAIN IN EFFECT AND ENCUMBER SAID LANDS UNTIL SUCH TIME THAT ANY FUTURE DEVELOPMENT AND/OR TRANSFER OF ANY OF SAID LANDS OR PORTIONS THEREOF, WHICH SHALL THEN REQUIRE A SURVEYED AND PLATTED INGRESS/EGRESS EASEMENT IN ACCORDANCE WITH THE WARD COUNTY ZONING AND SUBDIVISION REGULATIONS.



 LATITUDELANDSURVEY® <i>13046 74th Street NW Alamo, ND 58830 Contact: 701.580.2651 www.49latitudelandsurvey.net</i>	FILE NAME 23_136 Peterson Boundary_SURVEY.DWG		
	SCALE 200 Ft/In	DATE 01/03/24	DRAWN BY EJR
Prepared for: District Court, North Central Judicial District	JOB 23_136	REVISION 1/1	SHEET 3/3



Martin Peterson,
Court Appointed Referee
Outlot Plat Application
3-152-85
Rice Lake Township

Ward County Parcels

PlatsApplications

0 950 1,900 Feet



4

Rice Lake
T152 R85

3

N RICE LAKE RD

9

10



Planning/Zoning Office

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT

APPLICANT INFORMATION

Name: Martin Peterson

Phone: 320 905 5325

Email Address: martin.peterson@steffesgroup.com

Mailing Address: 14083 51st Street NW, Williston, ND 58801

SUBJECT PROPERTY INFORMATION

Proposed Name of Plat(s): Outlot 6

Legal Description: Outlot 6, Section 3, T152N, R85W, 5th P.M., Ward County, ND

Address: (If Applicable)

Proposed use: AG

Existing Use: AG

Number of Lots Proposed: 1

OWNER OF RECORD INFORMATION

Name: Douglas Petersen & Leona Petersen c/o Randall Petersen

Phone:

Address: 605 19th Avenue SE Apt. C, Minot, ND 58701

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:

3r party executor by court order

SIGNATURE

☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.

Signature of applicant: *Martin Peterson*

Date: 12/12/23

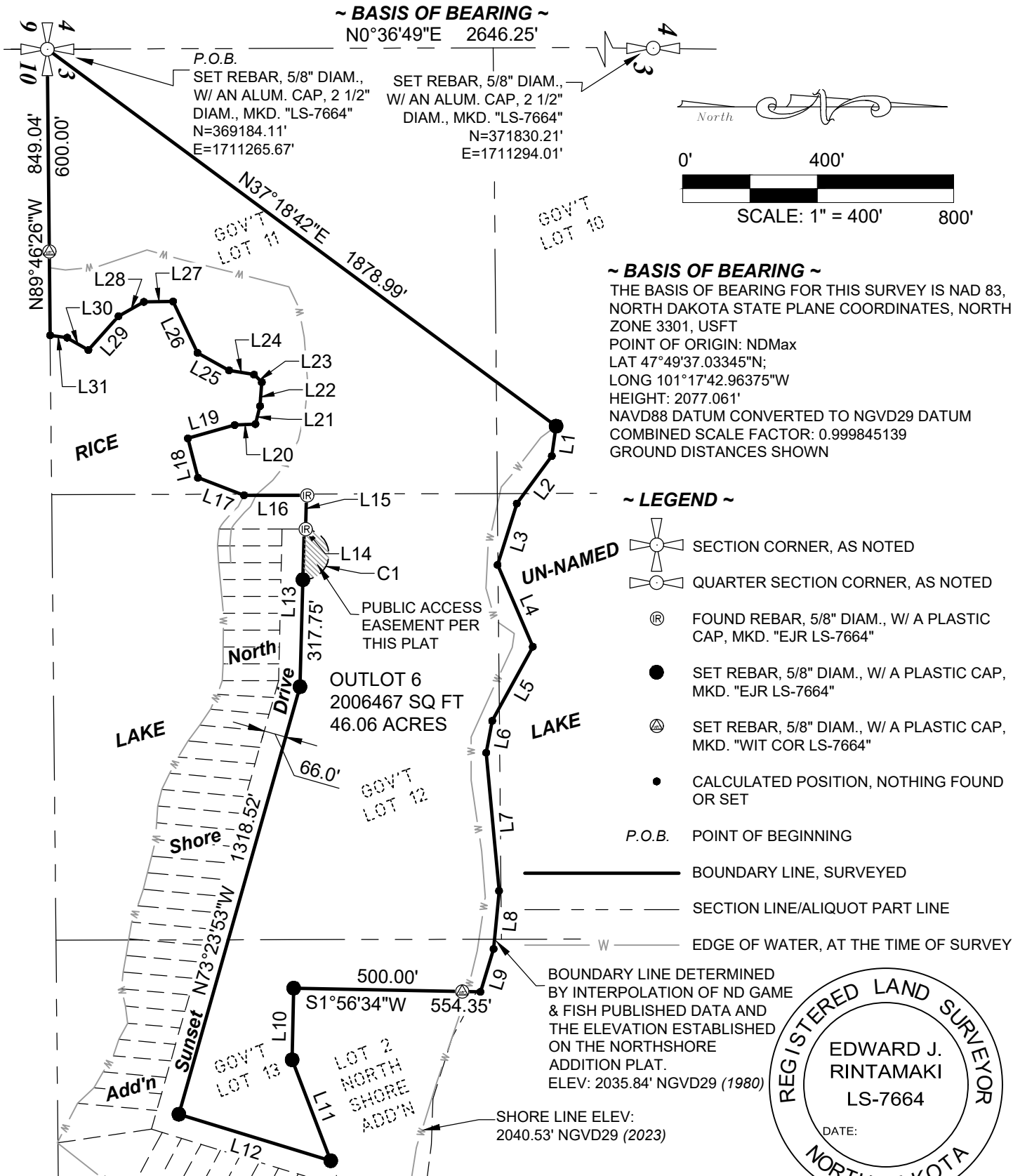
**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.**

OFFICIAL USE

Current Zoning:	Paid: Yes / No	Amount Paid:	Payment method/date:
Date Received:	Received By:		
Staff Check List:	PC Action:	CC Action:	
☐ Tnsp rcmd sent _____ Received _____ ☐ WRD rcmd sent _____ Received _____ ☐ Rcdr Rvw sent _____ Received _____ ☐ Staff report written			

OUTLOT 6

SITUATE IN GOV'T LOTS 10, 11, 12 & 13, SEC. 3, T152N, R85W, 5TH P.M.,
WARD COUNTY, NORTH DAKOTA

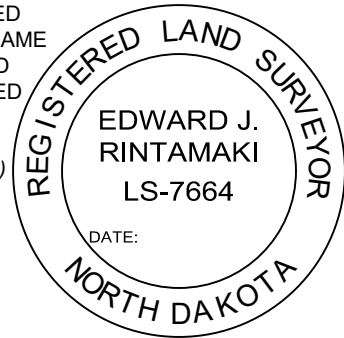


~ SURVEYOR'S CERTIFICATE ~

I, EDWARD J RINTAMAKI, A REGISTERED LAND SURVEYOR WITH 49TH LATITUDE LAND SURVEY, LLC, DO HEREBY CERTIFY THAT THIS SURVEY WAS PERFORMED BY ME OR UNDER MY DIRECT SUPERVISION DURING THE MONTH OF NOVEMBER, 2023, AND THIS PLAT IS A CORRECT REPRESENTATION OF THAT SURVEY SHOWN HEREON, AND THAT THE MONUMENTS ARE PLACED AS SHOWN, AND THAT I AM A DULY REGISTERED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF NORTH DAKOTA.

EDWARD J RINTAMAKI
REGISTERED LAND SURVEYOR NO. LS-7664
STATE OF NORTH DAKOTA
49TH LATITUDE LAND SURVEY, LLC

DATE



13046 74th Street NW
Alamo, ND 58830
Contact: 701.580.2651
www.49latitudelandsurvey.net

FILE NAME
23_136 Peterson Boundary_SURVEY.DWG

SCALE 400 Ft/In DATE 01/03/24 DRAWN BY EJR

JOB 23_136 REVISION 1/1 SHEET 1/3

Prepared for: District Court, North Central Judicial District

OUTLOT 6

SITUATE IN GOV'T LOTS 10, 11, 12 & 13, SEC. 3, T152N, R85W, 5TH P.M., WARD COUNTY, NORTH DAKOTA

~ **BOUNDARY DESCRIPTION** ~

A TRACT OF LAND, BEING A PORTION OF THE GOV'T LOTS 10, 11, 12, & 13, SITUATE IN SECTION 3, TOWNSHIP 152 NORTH, RANGE 98 WEST, 5TH PRINCIPAL MERIDIAN, WARD COUNTY, NORTH DAKOTA, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGINNING AT THE SOUTHWEST CORNER OF SECTION 3, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH AN ALUMINUM CAP, 2 1/2 INCHES DIAMETER, MARKED "LS-7664", FROM WHICH THE WEST QUARTER CORNER OF SECTION 3, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH AN ALUMINUM CAP, 2 1/2 INCHES DIAMETER, MARKED "LS-7664", BEARS NORTH 00°36'49" EAST, A DISTANCE OF 2646.25 FEET;

THENCE AROUND THE SUBJECT PARCEL, IN A CLOCKWISE MANNER, THE FOLLOWING THIRTY-FIVE (35) COURSES;

1.

NORTH 37°18'42" EAST, A DISTANCE OF 1878.99 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
2.

THENCE SOUTH 81°09'43" EAST, A DISTANCE OF 89.71 FEET;
3.

THENCE SOUTH 52°47'46" EAST, A DISTANCE OF 174.96 FEET;
4.

THENCE SOUTH 71°46'09" EAST, A DISTANCE OF 190.87 FEET;
5.

THENCE NORTH 67°28'51" EAST, A DISTANCE OF 264.34 FEET;
6.

THENCE SOUTH 60°32'12" EAST, A DISTANCE OF 250.57 FEET;
7.

THENCE SOUTH 78°33'04" EAST, A DISTANCE OF 96.51 FEET;
8.

THENCE NORTH 85°28'51" EAST, A DISTANCE OF 411.64 FEET;
9.

THENCE SOUTH 83°47'01" EAST, A DISTANCE OF 173.26 FEET;
10.

THENCE SOUTH 72°12'55" EAST, A DISTANCE OF 133.19 FEET, TO THE NORTHWEST CORNER OF LOT 2, NORTH SHORE ADDITION TO RICE LAKE;
11.

THENCE ALONG THE WEST BOUNDARY LINE OF SAID LOT 2, SOUTH 01°56'34" WEST, A DISTANCE OF 554.35 FEET, TO THE SOUTHWEST CORNER OF SAID LOT 2, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
12.

THENCE ALONG THE SOUTH BOUNDARY LINE OF SAID LOT 2, SOUTH 87°56'56" EAST, A DISTANCE OF 212.63 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
13.

THENCE CONTINUING ALONG THE SAID SOUTH BOUNDARY LINE, NORTH 69°50'34" EAST, A DISTANCE OF 320.65 FEET, TO THE NORTH RIGHT OF WAY LINE OF SUNSET DRIVE, MONUMENTED WITH A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
14.

THENCE ALONG THE SAID NORTH RIGHT OF WAY LINE, SOUTH 17°48'07" WEST, A DISTANCE OF 471.30 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
15.

THENCE CONTINUING ALONG THE SAID NORTH RIGHT OF WAY LINE, NORTH 73°23'53" WEST, A DISTANCE OF 1318.52 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
16.

THENCE CONTINUING ALONG THE SAID NORTH RIGHT OF WAY LINE, NORTH 87°37'53" WEST, A DISTANCE OF 467.75 FEET;
17.

THENCE NORTH 00°53'41" EAST, A DISTANCE OF 4.00 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
18.

THENCE NORTH 87°53'19" WEST, A DISTANCE OF 100.02 FEET, TO A REBAR, 5/8 INCH DIAMETER, WITH A PLASTIC CAP, MARKED "EJR LS-7664";
19.

THENCE SOUTH 00°53'41" WEST, A DISTANCE OF 185.42 FEET;
20.

THENCE SOUTH 21°41'07" WEST, A DISTANCE OF 146.41 FEET;
21.

THENCE SOUTH 76°28'56" WEST, A DISTANCE OF 120.53 FEET;
22.

THENCE NORTH 15°02'03" WEST, A DISTANCE OF 144.51 FEET;
23.

THENCE NORTH 01°56'09" WEST, A DISTANCE OF 61.48 FEET;
24.

THENCE NORTH 74°39'06" WEST, A DISTANCE OF 55.14 FEET;
25.

THENCE NORTH 84°57'17" WEST, A DISTANCE OF 71.06 FEET;
26.

THENCE SOUTH 45°00'50" WEST, A DISTANCE OF 32.41 FEET;
27.

THENCE SOUTH 10°23'08" WEST, A DISTANCE OF 75.17 FEET;
28.

THENCE SOUTH 29°49'35" WEST, A DISTANCE OF 106.84 FEET;
29.

THENCE SOUTH 65°14'50" WEST, A DISTANCE OF 169.09 FEET;
30.

THENCE SOUTH 00°00'26" WEST, A DISTANCE OF 86.44 FEET;
31.

THENCE SOUTH 28°43'05" EAST, A DISTANCE OF 86.70 FEET;
32.

THENCE SOUTH 47°30'58" EAST, A DISTANCE OF 134.18 FEET;
33.

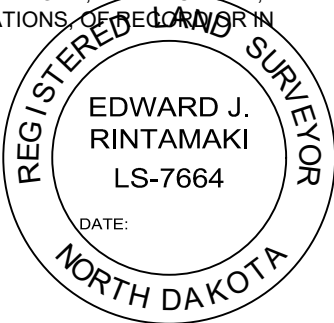
THENCE SOUTH 30°58'37" WEST, A DISTANCE OF 72.88 FEET;
34.

THENCE SOUTH 08°34'35" WEST, A DISTANCE OF 51.09 FEET, TO THE SOUTH LINE OF SECTION 3;
35.

THENCE ALONG THE SOUTH LINE OF SECTION 3, NORTH 89°46'26" WEST, A DISTANCE OF 849.04 FEET, TO THE POINT OF BEGINNING, CONTAINING 46.06 ACRES, MORE OR LESS;

HEREAFTER TO BE KNOWN AS OUTLOT 6, SITUATE IN GOV'T LOT 11, SECTION 3, T152N, R85W, 5TH P.M., WARD COUNTY, NORTH DAKOTA.

SUBJECT TO: ANY EXISTING RIGHTS OF WAY, EASEMENTS, COVENANTS, CONDITIONS, RIGHTS, RESERVATIONS, RESTRICTIONS, ENCUMBRANCES OR APPLICABLE SUBDIVISION, BUILDING AND ZONING ORDINANCES AND USE REGULATIONS OF RECORD OR IN VIEW.



49th LATITUDELANDSURVEY® 13046 74th Street NW Alamo, ND 58830 Contact: 701.580.2651 www.49latitudelandsurvey.net	FILE NAME		
	23_136 Peterson Boundary_SURVEY.DWG		
Prepared for: District Court, North Central Judicial District	SCALE	DATE	DRAWN BY
	400 Ft/In	01/03/24	EJR
	JOB	REVISION	SHEET
	23_136	1/1	2/3

OUTLOT 6

SITUATE IN GOV'T LOTS 10, 11, 12 & 13, SEC. 3, T152N, R85W, 5TH P.M.,
WARD COUNTY, NORTH DAKOTA

Line Table			Line Table			Line Table		
Line #	Length	Direction	Line #	Length	Direction	Line #	Length	Direction
L1	89.71'	S81°09'43"E	L12	471.30'	S17°48'07"W	L23	32.41'	S45°00'50"W
L2	174.96'	S52°47'46"E	L13	467.75'	N87°37'53"W	L24	75.17'	S10°23'08"W
L3	190.87'	S71°46'09"E	L14	4.00'	N0°53'41"E	L25	106.84'	S29°49'35"W
L4	264.34'	N67°28'51"E	L15	100.02'	N87°53'19"W	L26	169.09'	S65°14'50"W
L5	250.57'	S60°32'12"E	L16	185.42'	S0°53'41"W	L27	86.44'	S0°00'26"W
L6	96.51'	S78°33'04"E	L17	146.41'	S21°41'07"W	L28	86.70'	S28°43'05"E
L7	411.64'	N85°28'51"E	L18	120.53'	S76°28'56"W	L29	134.18'	S47°30'58"E
L8	173.26'	S83°47'01"E	L19	144.51'	N15°02'03"W	L30	72.88'	S30°58'37"W
L9	133.19'	S72°12'55"E	L20	61.48'	N1°56'09"W	L31	51.09'	S8°34'35"W
L10	212.63'	S87°56'56"E	L21	55.14'	N74°39'06"W			
L11	320.65'	N69°50'34"E	L22	71.06'	N84°57'17"W			

Curve Table					
Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C1	235.62'	75.00'	180°00'00"	N87°37'53"W	150.00'

~ OWNER'S CERTIFICATION ~

THE UNDERSIGNED, REFEREE APPOINTED BY THE DISTRICT COURT, NORTH CENTRAL JUDICIAL DISTRICT, CASE NO. 51-2022-CV-00595, ORDER TO CONVEY DESCRIBED PROPERTY, IN ACCORDANCE WITH THE PROVISIONS OF THE NORTH DAKOTA CENTURY CODE, SITUATE IN WARD COUNTY, NORTH DAKOTA, HAS CAUSED TO BE MADE THE WITHIN AND FOREGOING PLAT OF SAID LAND, WITH THE LOTS AS HEREIN DESCRIBED, AND HAS CAUSED THE SAME TO BE PLACED ON RECORD, AS PROVIDED BY LAW.

IN TESTIMONY WHEREOF, THE SAID OWNERS HAVE HEREUNTO SET THEIR HAND AND SEAL THIS ____ DAY OF _____, IN THE YEAR 20____.

MARTIN PETERSON, COURT APPOINTED REFEREE

DATE

BE IT KNOWN ON THIS ____ DAY OF _____, IN THE YEAR 20____, BEFORE ME PERSONALLY APPEARED MARTIN PETERSON, KNOWN TO ME TO BE THE PERSON WHO IS DESCRIBED IN THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME AND WHO EXECUTED THE SAME.

STATE OF NORTH DAKOTA)
):SS
COUNTY OF WARD)

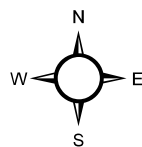
MY COMMISSION EXPIRES: _____

~ WARD COUNTY RECORDER ~



49th LATITUDELANDSURVEY[®] 13046 74th Street NW Alamo, ND 58830 Contact: 701.580.2651 www.49latitudelandsurvey.net	FILE NAME 23_136 Peterson Boundary_SURVEY.DWG		
	SCALE 400 Ft/In	DATE 01/03/24	DRAWN BY EJR
	JOB 23_136	REVISION 1/1	SHEET 3/3

Prepared for: District Court, North Central Judicial District



Martin Peterson
Court Appointed Referee
Outlot Plat Application
3-152-85
Rice Lake Township

Ward County Parcels

PlatsApplications

0 600 1,200 Feet

Martin Peterson-Court Appointed Referee

RE: Douglas and Leona Petersen

3-152-85
OL5 - GOU LOT 11

Recorders Outlot Plat Checklist:

OL6 - GOU LOT 10-11-12-13

Property Outlot coming out of
looks to be correct

☒ YES

☐ NO

*ORDER TO CONVEY

Signed by parties we show on deed

YES

☒ NO

Doc #

Signed by Surveyor

YES

☒ NO

Notarized (signer(s) & surveyor)

YES

☒ NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

☒ NO

Outlot Number Available

☒ YES

☐ NO

Additional Comments:

OL5
GOU L 11 SWSW
L 10 N2SW
L 11 SWSW OL6
L 12 SESW
L 13 SWSE

Final Recorder Review

Dan P. Debie

Date

12-28-23



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Rice Lake Township Board, Ward County, North Dakota has reviewed the plat for which Martin Peterson, Court Appointed Referee, has requested approval.

The plat is described as:

Outlot 5 of port of Gov't Lot 11 Sec 3-152-85 AND;
Outlot 6 of port Gov't Lots 10,11,12 & 13 Sec 3-152-85, Rice
Lake Township

It is the conclusion of the Township Board of Supervisors that:

☒ the plat be approved

☐ the plat not be approved, because _____

Comments or suggestions for amendment: _____

Signed: _____

Chairman Rice Lake Township Board of Supervisors

Date: _____

1-4-24



PO Box 5005
Minot, ND 58702-5005
(701) 857-6405

**Planning Commission
Staff Report**

Item #: 10

Recommendations

Staff: Approval w/conditions

Township: Approval w/o conditions

Water Board: Approval w/conditions

Meeting Date: December 21, 2023

Applicant: Josh Cogdill

PO Box 239, Burlington, ND 58722
701-371-7842

Owner: Joshua & Any Cogdill

Current legal description: Olt 7, A Por of Olt 2 S33-165-84

Proposed legal description: Outlot 8 being a Portion of Outlot 7 S33-156-84
Outlot 9 being a Portion of Outlot 7 S33-156-85

Address: (if applicable) 12200 Hwy 2 & 52 W

Township: Kirkelie Township

Current Zoning: Ward County Rural

Zoning Ordinance Reference: Ward County Zoning Dist. 2

PROJECT DESCRIPTION:

The applicant is requesting two proposed outlots for future residential purposes.

RECOMMENDATION:

Staff recommends approval based on the findings of fact, recommendations from the township, Water Board and County Highway Department.

FINDINGS OF FACT:

1. Proposed Outlot 8 is 3.90 acres and Outlot 9 is 2.61 acres.
2. The land is currently residential and will be used for residential purposes.
3. The outlots have access from Hwy 52.

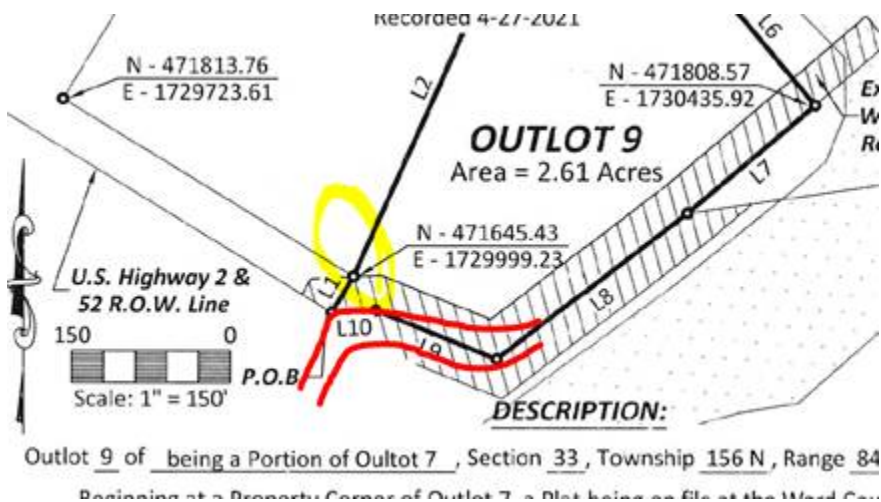


PLANNING AND ZONING CONSIDERATIONS:

The applicant is proposing to parcel two outlots for residential purposes. Outlot 8 is 3.90 acres and Outlot 9 is 2.61 acres. The proposed outlots meets the 2.00 acre Ward County minimum.

HIGHWAY ENGINEERING CONSIDERATIONS:

Outlots 8 & 9 propose to share the existing access onto US 2&52. An easement may need to be created to address how Outlot 8 will access their property since they will either need to travel across outlot 9 or outlot 6 for a very short distance. There may need to be a small access easement granted for outlot 8



TOWNSHIP RECOMMENDATION:

Based upon review Kirkelie Township has responded and the Kirkelie Township Board of Supervisors has recommended the plat be approved without comment or objection.

WATERBOARD RECOMMENDATION:

Based upon review and recommendation of the Water Resource Board Engineer, the plat is returned without objection but with the following recommendations:

1. *A storm water management plan may be required if the subject property:
- has a special use permit applied for*
2. *No development as a result of this plat should obstruct any watercourse or divert surface water flows.*

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT**APPLICANT INFORMATION**Name: Josh Cogdill Phone: 701-721-2938

Email Address:

Mailing Address: P.O. Box 239 Burlington, ND 58707**SUBJECT PROPERTY INFORMATION**Proposed Name of Plat(s): Dist Lot 8Legal Description: 33-156-84

Address: (If Applicable)

Proposed use: Existing Use: Number of Lots Proposed: 1**OWNER OF RECORD INFORMATION**Name: Josh Cogdill Phone: 701-721-2938Address: P.O. Box 239 Burlington, ND 58707

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:**SIGNATURE**☒ I, the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.Signature of applicant: [Signature] Date:**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.****OFFICIAL USE**

Current Zoning:	Paid: ☒ Yes / ☐ No	Amount Paid: <u>\$50.00</u>	Payment method/date: <u>CHECK #5341 11/09/2023</u>
Date Received: <u>11/09/2023</u>	Received By: <u>Aaron Rust</u>		
Staff Check List: ☐ Tnsp rcmd sent _____ Received _____ ☐ WRD rcmd sent _____ Received _____ ☐ Rcdr Rvw sent _____ Received _____ ☐ Staff report written _____	PC Action:	CC Action:	

**Planning/Zoning Office**

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

PLAT APPLICATION \$50/LOT**APPLICANT INFORMATION**Name: Josh CogdillPhone: 701-721-2938

Email Address:

Mailing Address: P.O. Box 239 Burlington, ND 58707**SUBJECT PROPERTY INFORMATION**Proposed Name of Plat(s): Outlot 9Legal Description: 33-150-84

Address: (If Applicable)

Proposed use:

Existing Use:

Number of Lots Proposed: 1**OWNER OF RECORD INFORMATION**Name: Josh CogdillPhone: 701-721-2938Address: P.O. Box 239 Burlington, ND 58707

Email Address:

If applicant is different than the owner, please explain the position of the applicant as to the property in question:**SIGNATURE**☒ the undersigned, hereby certify that the statements contained herein are true and correct to the best of my knowledge.Signature of applicant: Josh Cogdill

Date:

**** Please submit with this application, an official, notarized and signed surveyor's plat. All Landowners names and signatures must the plat.**

OFFICIAL USE

Current Zoning:

Paid: ☒ Yes ☐ NoAmount Paid: \$50.00Payment method/date: CHECK #5341 11/09/2023Date Received: 11/09/2023Received By: Barbara Rust

Staff Check List:

- ☐ Tnsp rcmd sent _____ Received _____
- ☐ WRD rcmd sent _____ Received _____
- ☐ Rcdr Rvw sent _____ Received _____
- ☐ Staff report written

PC Action:

CC Action:

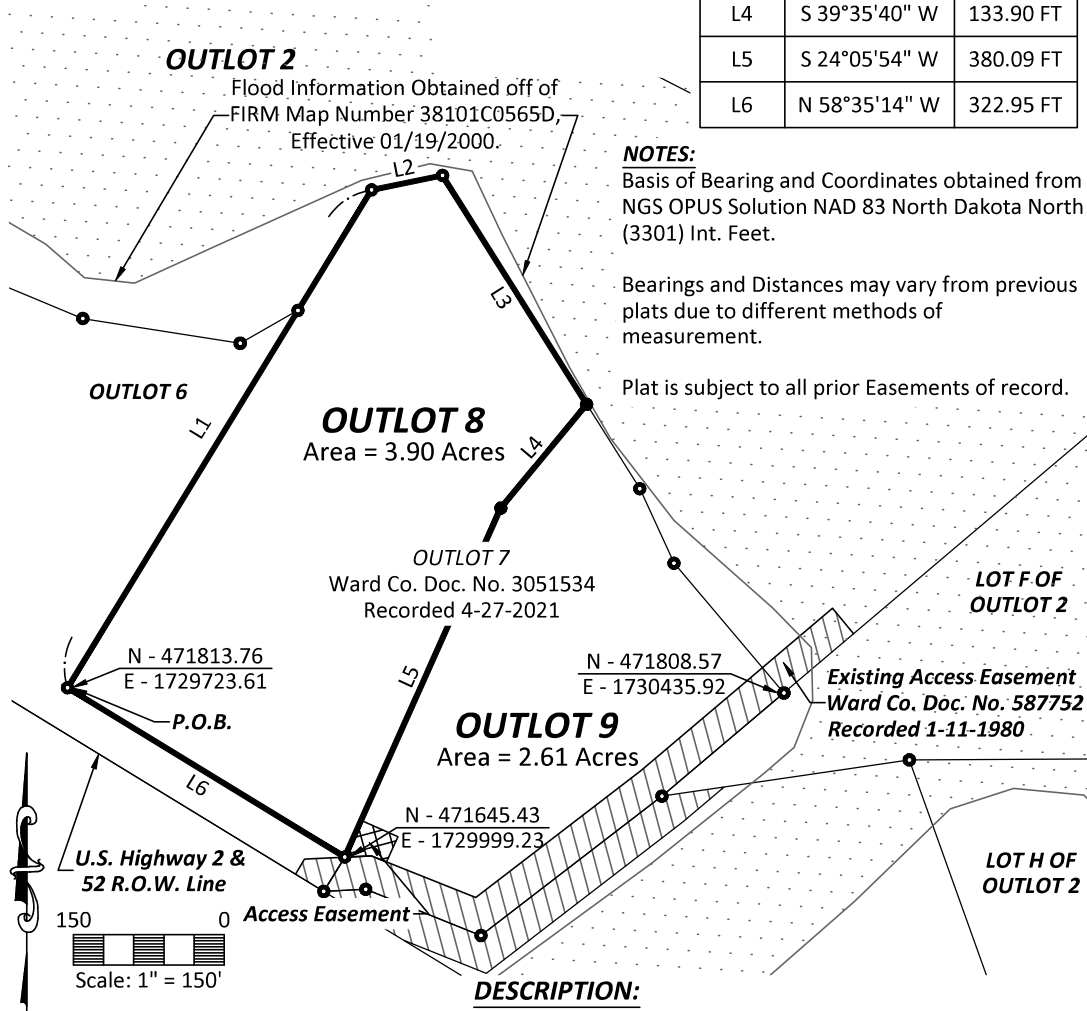
PLAT OF OUTLOT 8

of being a Portion of Outlot 7, Section 33, Township 156 N, Range 84 W

Owners Joshua & Amy Cogdill

- - Denotes Property Corners Set
18" #5 Rebar with PLS Cap #6134
- - Denotes Property Corners Found
- - Denotes R.O.W. Monument
- ⊠ - Denotes Section Corners
- ⊞ - Denotes Quarter Corners
- ▨ - Denotes Existing 66 FT
Access Easement

Line Table		
Line #	Direction	Length
L1	N 31°24'46" E	580.10 FT
L2	N 78°28'00" E	71.95 FT
L3	S 32°11'26" E	268.99 FT
L4	S 39°35'40" W	133.90 FT
L5	S 24°05'54" W	380.09 FT
L6	N 58°35'14" W	322.95 FT



Outlot 8 of being a Portion of Outlot 7, Section 33, Township 156 N, Range 84 W described as follows:

Beginning at the Southwest Property Corner of Outlot 7, a Plat being on file at the Ward County Recorder's Office, lying in Section 33, Township 156 N, Range 84 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 31°24'46" E, on a Boundary Line of said Outlot 7, a distance of 580.10 FT; Thence N 78°28'00" E, on a Boundary Line of said Outlot 7, a distance of 71.95 FT; Thence S 32°11'26" E, on a Boundary Line of said Outlot 7, a distance of 268.99 FT; Thence S 39°35'40" W a distance of 133.90 FT; Thence S 24°05'54" W a distance of 380.54 FT to a Point being on a Boundary Line of said Outlot 7; Thence N 58°35'14" W, on a Boundary Line of said Outlot 7, a distance of 322.95 FT, to the Point of Beginning.

Said described tract of land contains 3.90 Acres more or less.



WOLD
ENGINEERING, P.C.

Bottineau: 228-2292
Minot: 852-0338
Bismarck: 258-9227

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set their hand 5 and seal this 9th day of November, 2023

Signed in the presence of
(Seal)

(Seal)

(Seal)

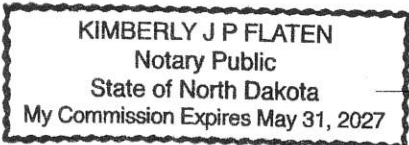
STATE OF NORTH DAKOTA }ss

County of Ward

On this 9th day of November in the year 2023, before me, a Notary Public in and for said County and State, personally appeared _____

known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

My Commission Expires:



Notary Public

SURVEYOR'S CERTIFICATE

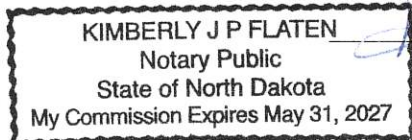
I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of Joshua Cogdill made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description, are true and correct.

STATE OF NORTH DAKOTA }ss

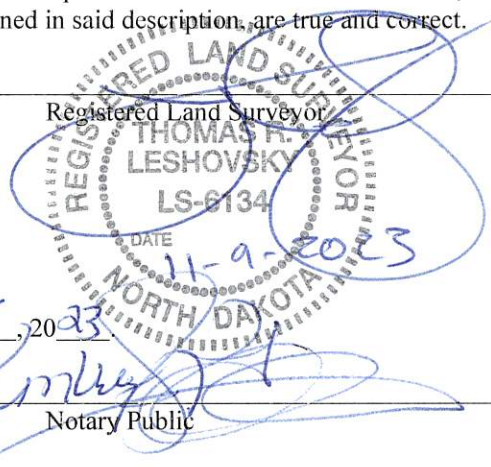
County of Ward

Subscribed and sworn to before me this 9th day of November, 2023

My Commission Expires:



Notary Public



Approved _____, 20____

Approved _____, 20____

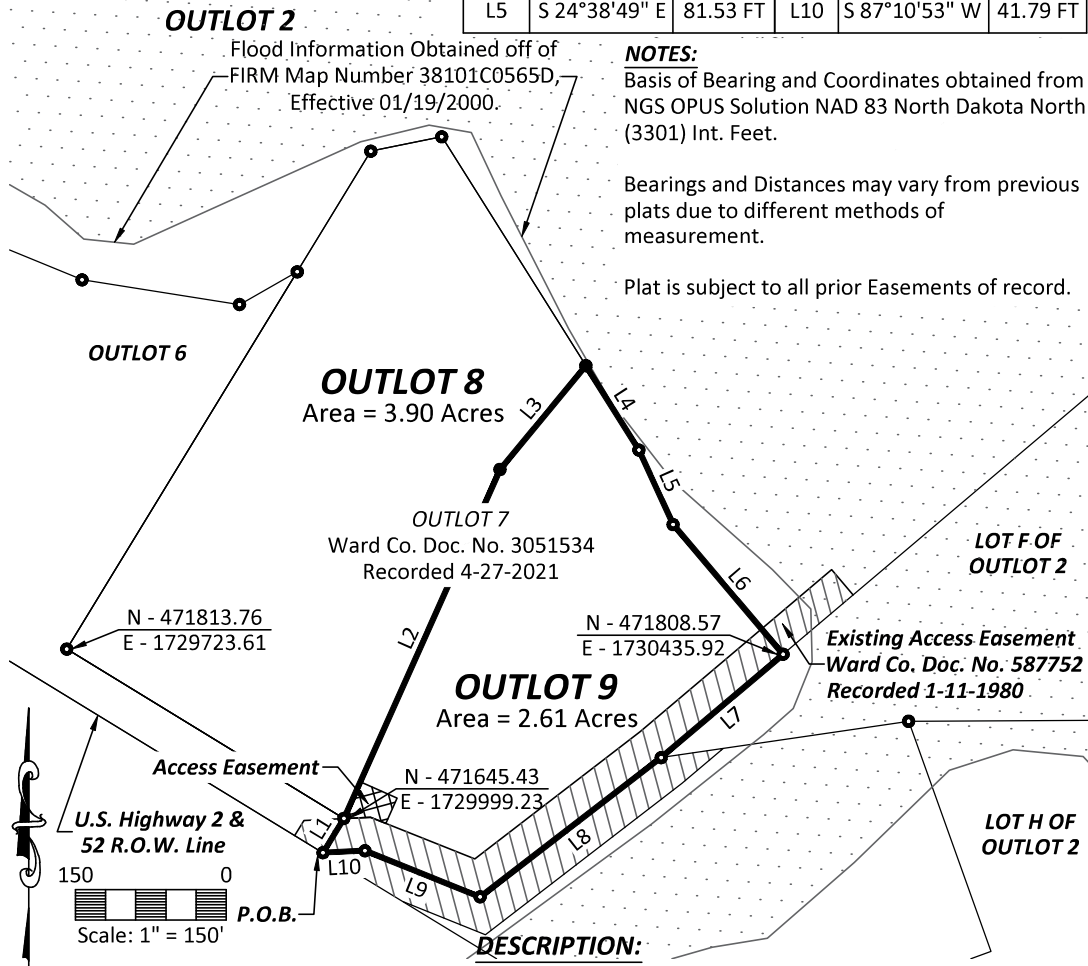
PLAT OF OUTLOT 9

of being a Portion of Outlot 7, Section 33, Township 156 N, Range 84 W

Owners Joshua & Amy Cogdill

- - Denotes Property Corners Set 18" #5 Rebar with PLS Cap #6134
- - Denotes Property Corners Found
- - Denotes R.O.W. Monument
- ⊠ - Denotes Section Corners
- ⊞ - Denotes Quarter Corners
- ▨ - Denotes Existing 66 FT Access Easement

Line Table					
Line #	Direction	Length	Line #	Direction	Length
L1	N 31°24'46" E	40.00 FT	L6	S 40°16'55" E	169.16 FT
L2	N 24°05'54" E	380.09 FT	L7	S 49°45'06" W	158.89 FT
L3	N 39°35'40" E	133.90 FT	L8	S 52°25'23" W	227.09 FT
L4	S 32°11'30" E	99.10 FT	L9	N 68°09'07" W	123.42 FT
L5	S 24°38'49" E	81.53 FT	L10	S 87°10'53" W	41.79 FT



NOTES:

Basis of Bearing and Coordinates obtained from NGS OPUS Solution NAD 83 North Dakota North (3301) Int. Feet.

Bearings and Distances may vary from previous plats due to different methods of measurement.

Plat is subject to all prior Easements of record.

Outlot 9 of being a Portion of Outlot 7, Section 33, Township 156 N, Range 84 W described as follows:

Beginning at the Southwest Property Corner of Outlot 7, a Plat being on file at the Ward County Recorder's Office, lying in Section 33, Township 156 N, Range 84 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 31°24'46" E, on a Boundary Line of said Outlot 7, a distance of 40.00 FT; Thence N 24°05'54" E, a distance of 380.09 FT; Thence N 39°35'40" E, a distance of 133.90 FT to a point on the Boundary Line of said Outlot 7; Thence S 32°11'30" E, on a Boundary Line of said Outlot 7, a distance of 99.10 FT; Thence S 24°38'49" E, on a Boundary Line of said Outlot 7, a distance of 81.53 FT; Thence S 40°16'55" E, on a Boundary Line of said Outlot 7, a distance of 169.16 FT; Thence S 49°45'06" W, on a Boundary Line of said Outlot 7, a distance of 158.89 FT; Thence S 52°25'23" W, on a Boundary Line of said Outlot 7, a distance of 227.09 FT; Thence N 68°09'07" W, on a Boundary Line of said Outlot 7, a distance of 123.42 FT; Thence S 87°10'53" W, on a Boundary Line of said Outlot 7, a distance of 41.79 FT, to the Point of Beginning.

Said described tract of land contains 6.51 Acres more or less.



WOLD
ENGINEERING, P.C.

Bottineau: 228-2292
Minot: 852-0338
Bismarck: 258-9227

THE UNDERSIGNED, Owners of the within described property, in accordance with the provisions of Sec. 57-02-39, Revised Code of 1943, and upon demand of the County Auditor of Ward County, North Dakota, have caused to be made the within and foregoing plat of said land with the lots as herein described, hereby donate and dedicate all the streets and alleys hereon shown to the public for public use, and have caused the same to be placed on record, as provided by law.

IN TESTIMONY WHEREOF the said owner has here unto set their hand S and seal this 9th day of November, 2023.

Signed in the presence of
(Seal) [Signature]
[Signature]
(Seal)
(Seal)

STATE OF NORTH DAKOTA }ss
County of Ward
On this 9th day of November in the year 2023, before me, a Notary Public in and for said County and State, personally appeared

Joshua and Amy Cogdill
known to me to be the person who described in, and who executed the foregoing instrument and acknowledged that he executed the same.

My Commission Expires:

KIMBERLY J P FLATEN
Notary Public
State of North Dakota
My Commission Expires May 31, 2027

[Signature]
Notary Public

SURVEYOR'S CERTIFICATE

I, Thomas R. Leshovsky Registered Land Surveyor, do hereby certify that at the request of Joshua Cogdill made the within and foregoing plat and description of the land as herein described, and that the lots, distances, area and location, as indicated on said plat and contained in said description, are true and correct.

STATE OF NORTH DAKOTA }ss
County of Ward

Subscribed and sworn to before me this 9th day of November, 2023.

KIMBERLY J P FLATEN
Notary Public
State of North Dakota
My Commission Expires May 31, 2027

[Signature]
Notary Public



Approved _____, 20____ Approved _____, 20____

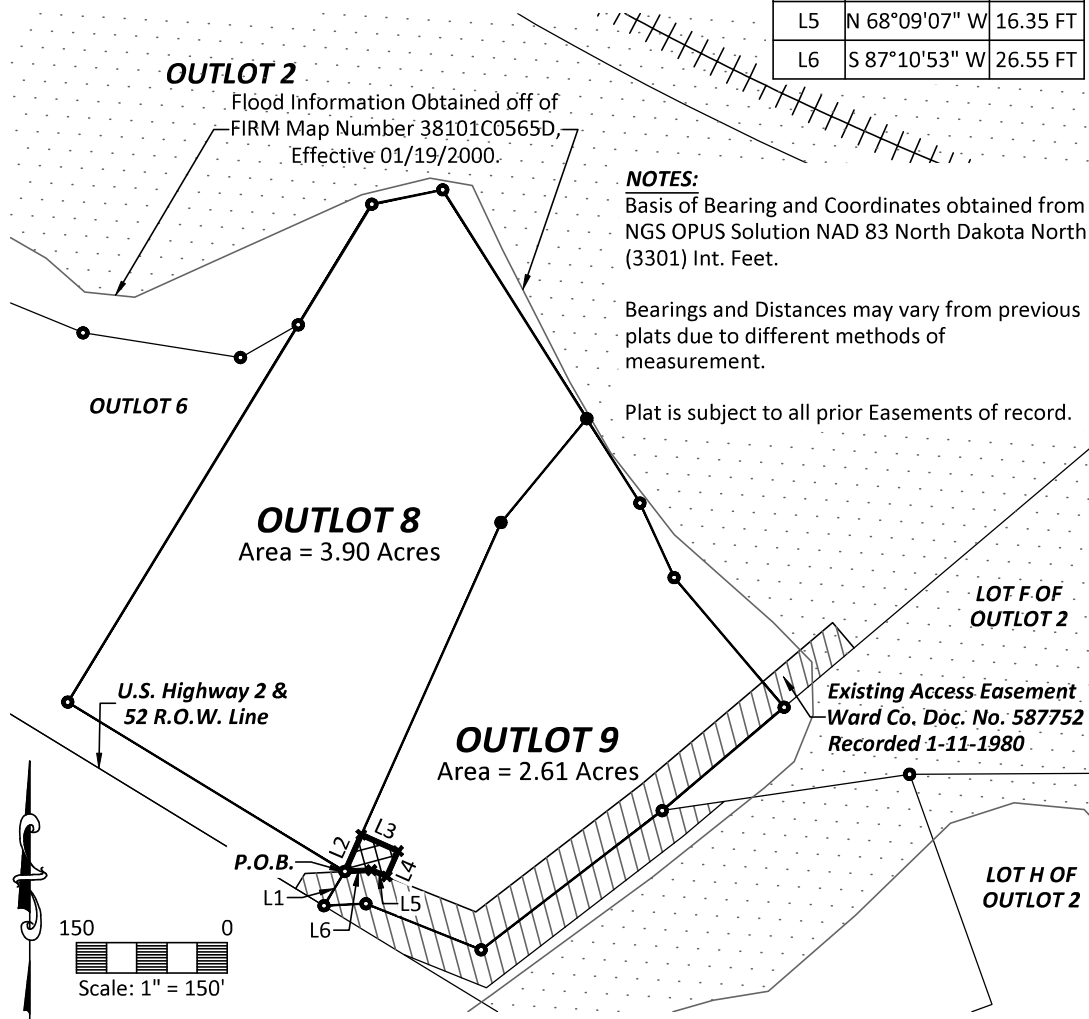
EXHIBIT "A"

of being a Portion of Outlot 9, Section 33, Township 156 N, Range 84 W

Owners Joshua & Amy Cogdill

- - Denotes Property Corners Set
18" #5 Rebar with PLS Cap #6134
- - Denotes Property Corners Found
- - Denotes R.O.W. Monument
- ⊠ - Denotes Section Corners
- ⊞ - Denotes Quarter Corners
- ▨ - Denotes Existing 66 FT
Access Easement

Line Table		
Line #	Direction	Length
L1	N 31°24'46" E	39.91 FT
L2	N 24°05'54" E	40.00 FT
L3	S 65°54'06" E	40.00 FT
L4	S 24°05'54" W	27.42 FT
L5	N 68°09'07" W	16.35 FT
L6	S 87°10'53" W	26.55 FT



ACCESS EASEMENT DESCRIPTION:

Comencing at the Southwest Property Corner of Outlot 9, Section 33, Township 156 N, Range 84 W, of the 5th Principal Meridian, Ward County, North Dakota; Thence N 31°24'46" E, a distance of 40.00 FT, to the Point of Beginning;

Thence N 24°05'54" E, a distance of 40.00 FT; Thence S 65°54'06" E, a distance of 40.00 FT; Thence S 24°05'54" W, a distance of 27.42 FT; Thence N 68°09'07" W, a distance of 16.35 FT; Thence S 87°10'53" W, a distance of 26.55 FT, to the Point of Beginning.

Said described tract of land contains 0.03 Acres more or less.



WOLD
ENGINEERING, P.C.

Bottineau: 228-2292
Minot: 852-0338
Bismarck: 258-9227



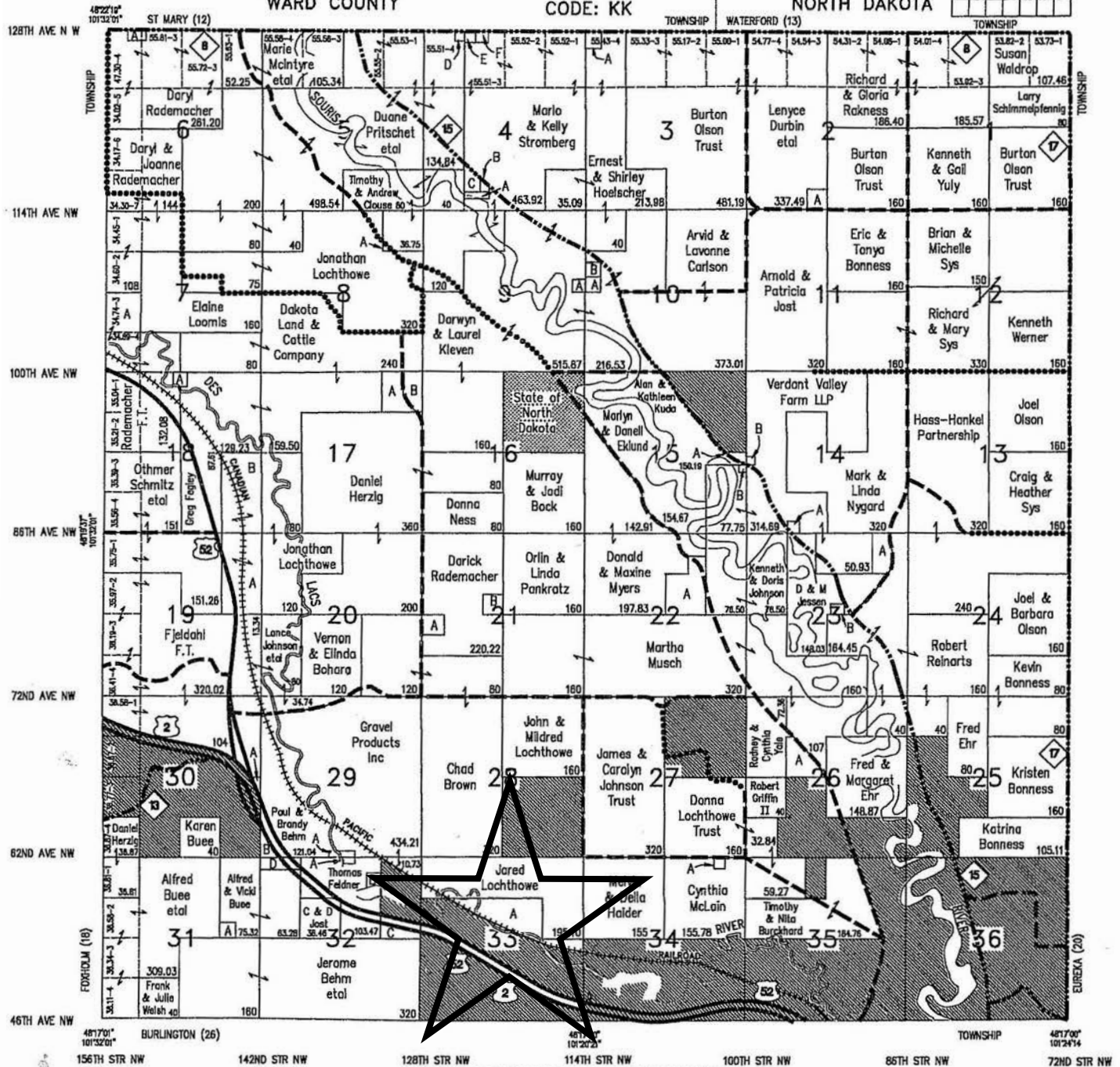
MAP OF KIRKELIE

TOWNSHIP: 156 N
WARD COUNTY

MIDLAND ATLAS COMPANY LLC. COPYRIGHT 2011

CODE: KK

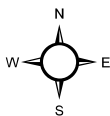
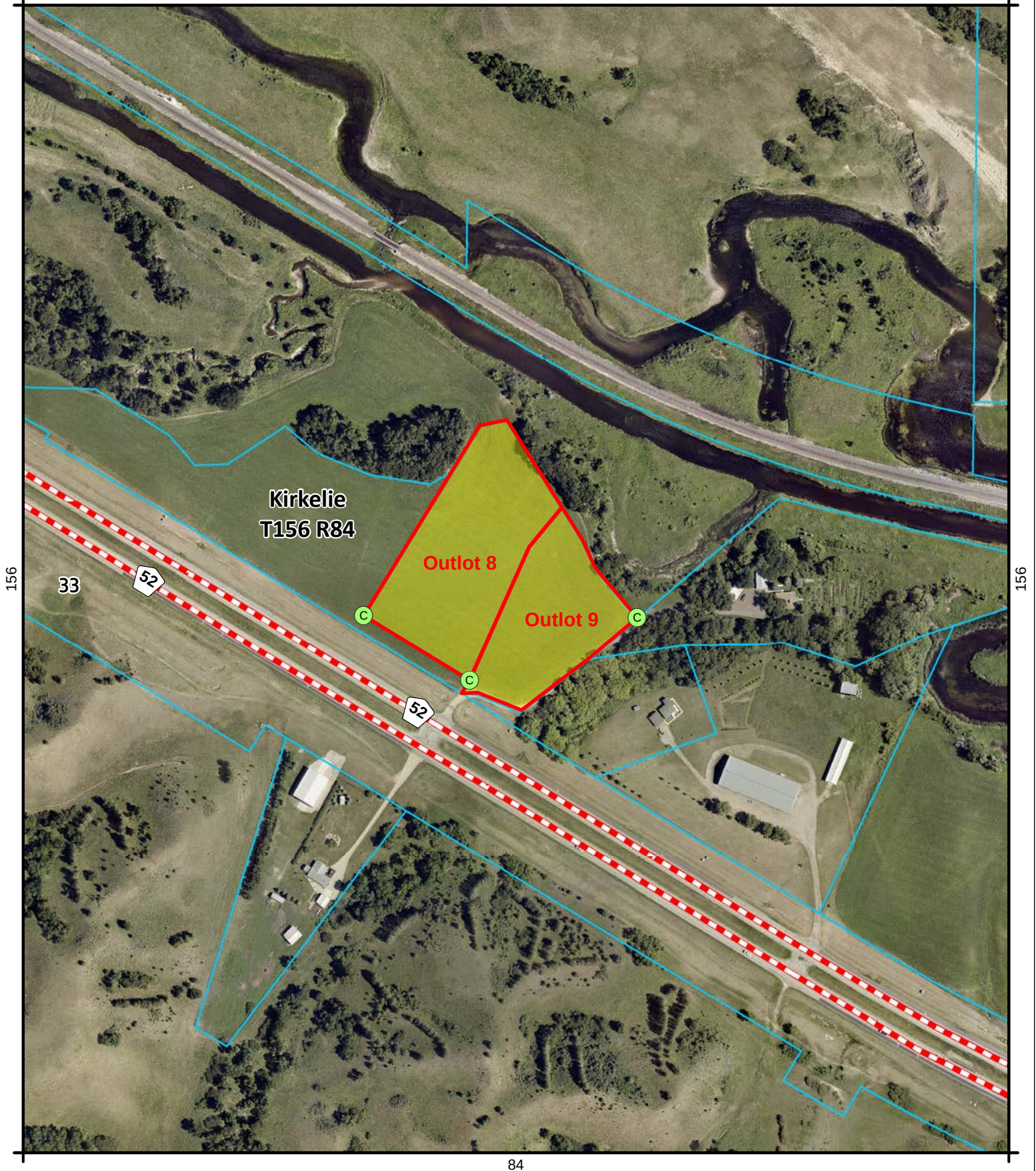
RANGE: 84 W
NORTH DAKOTA



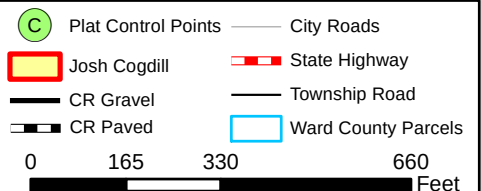
EXCAVATING INC.
ALL TYPES OF EXCAVATING
COMMERCIAL/MUNICIPAL
Certified Tank Removal & Installation
Excavating - Grading/Fill
Gravel/Crushed Asphalt
Water/Sewer - Septic Systems
Basements - Trucking
Demolition - Landscaping
Email: mailboxes@excavatinginc.com
5820 Hwy 2 East, Minot, ND
(701) 839-1817 (701) 277-1884

Hovde Insurance Agency
Car - Home - Commercial - Health - Life - Disability
Long Term Care - State Farm Bank
Darrel V. Hovde, Agent
111 11th Ave SW - PO Box 1805
Minot, ND
(Next to Food's Supermarket Side-W-Side)
(701) 852-2757 - Res. (701) 838-5679 - Fax: (701) 852-3320

ACKERMAN SURVEYING & ASSOCIATES, INC.
Lot Surveys - Subdivisions - Land Boundaries - Land Planning
Topographic & Construction Surveys - GPS Services
Rolly B. Ackerman, Robby L. Berard & Aaron J. Anderson
Registered Land Surveyors
6008 Highway 2 East, Minot, ND 58701
Fax: (701) 838-0786 www.ackermansurvey.com
Fax: (701) 837-1990 email: landsurvey@art.com



Josh Cogdill Outlot Plat Application S33-T156-R84



Township Board Plat Recommendation

TO: Board of Ward County Commissioners

The Kirkelie Township Board, Ward County, North Dakota has reviewed the plats for which Josh Cogdill, has requested approval.

The plat is described as:

Outlot 8 & 9 being a portion of Outlot 7 Section 33-156-84,
Kirkelie Township

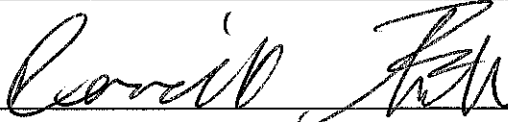
It is the conclusion of the Township Board of Supervisors that:

☒ the plats be approved

☐ the plats not be approved,

because _____

Comments or suggestions for amendment: _____

Signed: 
Chairman Kirkelie Township Board of Supervisors

Date: 11-29-23

Joshua & Amy Cogdill
Port. of 0417 N¹/₂SW
33-156-84
0419

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Signed by parties we show on deed
Doc #

YES

NO

3058815

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Doc # FOR 0417 BEING REFERENCED IS INCORRECT
S/B 3051564

*TYPO ON Doc IF COULD BE RECORDED w/ CORRECTION!

Initial Recorder Review Dan DeJohn 11-28-23 Date

Final P & Z Review _____ Date

Final Recorder Review _____ Date

Joshua & Amy Cogdill
Port. of Otl 7 N $\frac{1}{2}$ SW
33-156-84

Recorders Outlot Plat Checklist:

Property Outlot coming out of
looks to be correct

YES

NO

Otl 8

Signed by parties we show on deed
Doc #

YES

NO

3058815

Signed by Surveyor

YES

NO

Notarized (signer(s) & surveyor)

YES

NO

Surveyor's Seal on drawing on front
And on back with signatures

YES

NO

Outlot Number Available

YES

NO

Additional Comments:

Doc # For Otl 7 BEING REFERENCED IS INCORRECT
S/B 3051504

*TYPO on Doc# COULD BE RECORDED W/O CORRECTION

Initial Recorder Review Daniel John 11-28-23 Date

Final P & Z Review _____ Date

Final Recorder Review _____ Date



Ward County Highway Department

900 13th St. SE • P.O. Box 5005 • Minot, ND 58702-5005 • (701) 838-2810 • Fax (701) 838-3801

Ward County Agenda Items February 6, 2024

A. Snow Plow Equipment

Attached is a copy of quotes for a wing, underbody, and reversible plow for our snow plow trucks we are building. I would like to have permission to purchase the wing, underbody, reversible front plow and sander body for our last truck we purchased from surplus property. In total we purchased nine 2007 -2009 Freightliner trucks from surplus properties for around \$8,000 each and have been turning them in to dedicated snowplow trucks. The first six were built with dump boxes and the last three we are building with sanders. Our mechanics work on building the snowplow truck when they have time. The first six, we pushed hard and built two snowplow trucks each year and now have been building one per year. Back in June, the commission approved the purchase of a sander body and it was just delivered. The we should finish the truck hopeful later this month now that the sander came in. The Cost for the underbody scraper is \$13,276, the snow wing is \$17,190, the reversible front plow is \$17,250, and the sander would be around \$49,000. So the total cost would be around \$97,000 for the four items. We want to place the order for these items because the lead time on delivery is between 5 to 14+ months.

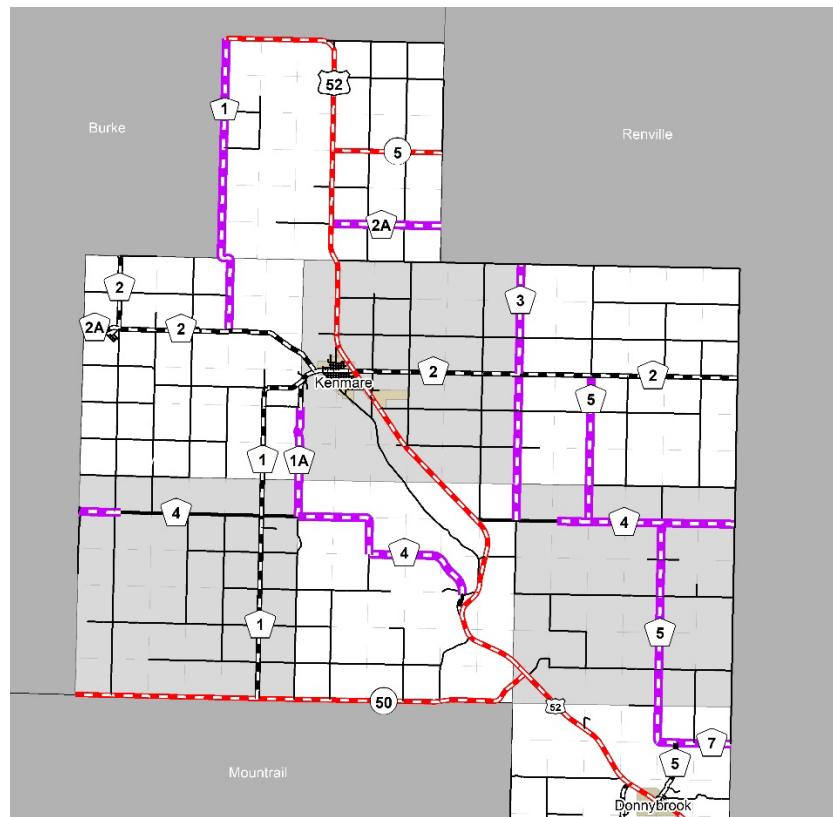


I would need a motion to authorize the Highway Department to order a Falls reversible snow plow, a Henke postless snow wing, a Monroe underbody scraper, and a Saltdog stainless steel sander body.

B. County Road Graveling Project in the Kenmare area.

The county gravel roads in the Kenmare area are due for graveling. It has been 10 years since our last big graveling project was done in the Kenmare area. We target a to have six inches of gravel on a roadway when we are done with a project and based on the gravel depth checks in this area, the roads will need between three to five inches of new gravel placed on the roadway. We are looking at reshaping and graveling 45.7 miles of roadway in the Kenmare area. This would be all of the county gravel road in the gooseneck area, with the exception of those roads on a transporter erector route, which are graveled through a missile road graveling project. The estimated cost of the project is around \$4 million. The roadways included in the project are County

Road 1A, 2, 2A, 3, 4, 5, and 7 and I have included a map of the proposed roadways below. We are also evaluating adding County Roads 5 and 6 south of Donnybrook as well and may bid these roads as an alternate on the bid and would be awarded based on the bid price and available funding.



I would need a motion to authorized the Highway Department to advertise and bid the Kenmare Area Graveling project to be completed in 2024

C. Letter of Support for RAISE Planning Grant

I have attached a letter of support for the MAGIC RAISE Grant. The grant would be for planning dollars that would continue the planning for both Phase I and II of the connector corridor. This would consist of environmental analysis, equity analysis, community engagement, feasibility study, cost analysis and other preconstruction activities for the projects with the goal of having the projects at about a 30% design. This will be the same grant we applied for last year. As you are aware, our project was not selected last year but we did have a debrief with a US DOT staff member last month to gage our chance if we were to resubmit. The staff member when over our applications were we scored high and areas we scored a little lower. The staff member stated that it was a very good application and scored well for a first time application.

Lance and I met with Bolton and Menk to go over the comments on areas where we can improve our application. I ask Bolton and Menk to provide a quote to improve on the sections in the application based off our notes and assist us on resubmitting. I have attached a copy of their quote based off an hourly rate not to exceed \$8,000 which would be split, 50/50 between the city and county. The application is due by February

28 and we will need to also regather letter of support for the grant as soon as possible. I have attached a letter of support to be signed by the commission and we will be working on getting letters of support from the Governor, the Congressional delegation, Minot Air Force Base, Trinity Hospital, first responders, NDDOT, and Minot EDC and their partners.

I would need motion to authorize approve the scope and fees from Bolton and Menk to assist the county and city with applying for the 2024 Raise grant.

I would need a motion to authorize the chairman to sign the letter of support for the 2024 RAISE planning grant.

Lead Time 157
265 Days



1012 1st Ave SE
P.O. Box 1522
Dickinson, ND 58601
Tele: (701) 225-4369
Fax: (701) 225-4923
Toll: 1-800-743-2934

"The Truck Equipment
That Works For You"

Date: 1-10-23 | File: Yes / No | Quote/Invoice | Terms: | Upon Receipt
Direct Ship | H/ M/ E | Net 30
Credit Card

Sold To:
Ward County Hwy Dept
PO Box 5005
900 13th Street SE
Minot ND 58703

Customer Info: RON
701-833-4144 or 838-3801
DTE PO#: _____
Customer PO#: _____

B / I / SO	QTY	Parts Description	Unit Price	Amount
	1	MS4511-FX 11' TITE 4511 MONROE SCRAPER Fixed Angle		12,026
Lead Time 265 Days		1" THICK x 15" H Moldboard 2 1/2" O.D. Hinge Shaft (2) HD SHOCKS ABS w/ Replaceable Trunnions		
Quote TDE 1921 1/10/24		(2) 3 1/2" x 10" Actuating Cyl's Cushion Valve (3) Hinge Anchor Points All Cylinders Have Smooth Rods Hanger Plates		
	1	Freight LTL Direct to Minot ND		1,250

Credit Card Use over \$1,000 Must Be Charged a 3% Processing Fee: _____

Parts Total: 12,026 | Ship To: _____ | ☐ UPS GROUND
5% Sales Tax: CURT | Attention: _____ | ☐ UPS NXT DAY
Freight In/Out: 1,250 | Address: _____ | ☐ UPS 2ND DAY
Total Labor: \$135.00 | ☐ UPS 3RD DAY
Total Amount: 13,274.00 | City/State/Zip: _____ | ☐



Account: Ward County Highway Department Quote Number: Q-33717-1
- ND
Quote Date: 1/11/2024 Quote Expiration Date: 2/10/2024
Prepared By: Shaun Johnson
Prepared For: Ronald Kostenko Credit Terms: Net 30
Bill To: Ward County Highway Department Freight Terms: EX3 - CPU
- ND
Ship To: Ward County Highway Department Incoterms: EX Works (Transfer at Origin
- ND on Notification)

Notes:

Duplicate of previous purchases

PPW,Mid Mount, 10 Foot Snow Wing

Lead Time: 400+ Days

App. Wt: 2663.00lbs

Hyd Funct. 3

Front Post

- 1 6249453 Henke Postless Patrol Wing
Mid-mount (F2 or F3 location, see layout image below and verify at time of order) design with 12.65" of float.
23" by 12" heavy-duty parallel arm structure with 3" x 10" x 2" double-acting lift cylinder (lock valve is recommended to prevent drifting).
Parallel arm structure will not bind up like traditional slide posts so it requires less maintenance and will last longer.
Additionally, our unique "true float, non-trailing link" design reduces wing "chatter" and increases effectiveness to cut through packed snow and ice.

Moldboard

- 1 6249372 Moldboard set up for front lift
10' long
Leading end height 29" and discharge end height 36"
Smooth rolled 3/16" hi-tensile 50,000psi steel plate
(1) one position pivot bushing on leading end and (8) eight position push-beam adjustment on back-side of discharge end



Front Attach

- 1 6249055 Front post mounting items that include: (2) two 12" wide mounting plates, attaching angles to hold the cross-tube to the mounting plates and a pipe brace assembly

Rear Attach

- 1 6249715 Rear Post: Standard Cross Tube, Offset Side Plates, Frame Height

Trip Hinge

- 1 6249502 Non-trip wing moldboard / post hinge assembly that includes a pull pin so the wing moldboard can be removed from the wing post

Pushbeam

- 1 7080516 Single, 4" x 28" hydraulic adjustable push-beam with built in accumulator
Cylinder shaft is nitrited for improved service life

Cutting Edge

- 1 6212412 3/4" x 8" carbide cutting edge

Features and Add Ons

- 1 6189002 Henke remote mount lock valve that prevents post drift

Freight

- 1 N/A Freight included - order is prepay and allow

Paint

- 150 7182102 Black

Standard Items

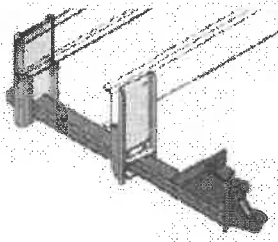
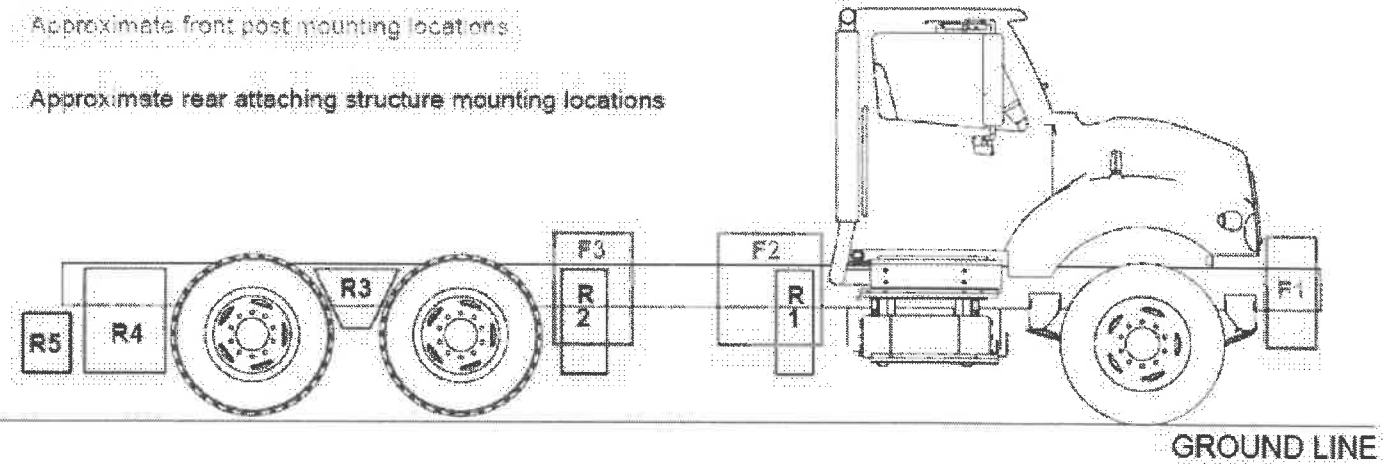
- 1 7090231 Henke lock valve with work port relief for hydraulic adjustable push-beams*
*recommended when valve mounted work port relief is not available
- 1 6249082 Hydraulic adjustable push-beam attaching knuckles with anti-rotation connection pin and bushings

PPW,Mid Mount, 10 Foot Snow Wing Net: \$ 17,190

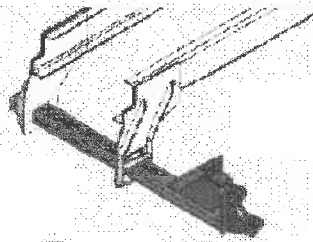
Black only **Net Total For All Items Above Not Including Options: \$ 17,190**

Approximate front post mounting locations

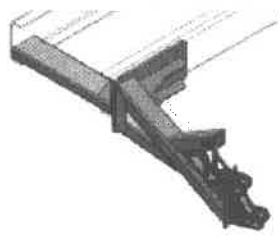
Approximate rear attaching structure mounting locations



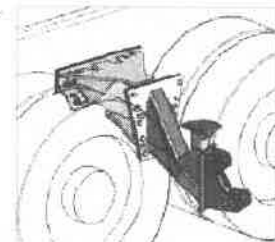
Standard Cross Tube & Cheek Plate



Off-set Cross Tube & Cheek Plate



One Piece Side Frame



Between Tandem

Truck Information Checklist - Must Be Filled At Time Of Order

Please confirm the truck year:	
Please confirm the truck make:	
Please confirm the truck model:	
Please confirm the truck axle (circle one):	Single Axle or Tandem Axle
Please confirm the if the truck is all wheel drive (circle one):	<u>Yes</u> or No

Unit # 157

Sourcewell Pricing

<< QUOTE >>



Little Falls Machine, Inc.
300 Lindbergh Dr S
Little Falls, MN 56345
UNITED STATES
(320)-632-9266

PAGE 1

QUOTE DATE 1/9/2024

QUOTE NO 15620

S
O
L
D

T
O

WARD
WARD COUNTY HIGHWAY DEPARTMENT
P.O. BOX 5005
MINOT, ND 58701

S
H
I
P

T
O

WARD
WARD COUNTY HIGHWAY DEPARTMENT
RON 701-833-4164
P.O. BOX 5005
MINOT, ND 58701

TOTAL DUE 17,250.00

SLS1	SLS2	DUE DATE	DISC DUE DATE	ORDER NO	ORDER DATE	SHIP NO
TD		2/8/2024	1/9/2024	00058480	1/9/2024	

TERMS DESCRIPTION	CUSTOMER PO NO	SHIP VIA	SHIP DATE
n/30		UPS DELIVERY	

ITEM ID	UNITS	ORDERED	SHIPPED	UNIT PRICE	NET PRICE	EXTENSION
FALLS MODEL 1243 E-1-MS REV SNOW PLOW	EA	1.000	0.000	10,860.0000	10,860.0000	10,860.00
STD CUTTING EDGE, MUSHROOM SHOES, TRIP SPRINGS	EA	1.000	0.000	0.0000	0.0000	0.00
PAINT YELLOW	EA	1.000	0.000	735.0000	735.0000	735.00
PLOW UNIT TO FIT #46XB2	EA	1.000	0.000	1,245.0000	1,245.0000	1,245.00
FALLS MODEL #46XB2 HITCH	EA	1.000	0.000	2,610.0000	2,610.0000	2,610.00
X-6	EA	1.000	0.000	600.0000	600.0000	600.00

MN SALES TAX

0.00

LFCity SALES TAX

0.00

This quote is good for 30 days.

TAXABLE	NONTAXABLE	FREIGHT	SALES TAX	MISC	TOTAL
0.00	16,050.00	1,200.00	0.00	0.00	17,250.00
TOTAL DUE					17,250.00

MAIN OFFICE
3404 WEST MAIN AVENUE
P.O. BOX 1963
FARGO, ND 58107-1963
PHONE (701) 293-7325
FAX (701) 293-9468
swanston@swanston.com
www.swanston.com



BRANCH OFFICE
4100 HWY 52 SOUTH
P.O. BOX 1238
MINOT, ND 58702
PHONE (701) 837-9901
FAX (701) 837-9904
minot@swanston.com
www.swanston.com

DATE 3/10/2023

SOLD TO: Quote
Ward Co. Highway Dept.
200 72nd St. SE
Minot, ND 58701

SHIP TO:
Same
Attn: Dana

TERMS:			PRICE TOTAL
QUANTITY	NUMBER	ARTICLE	

1 ea.	#933123648T1	Spreadder, Dump combination, 12ft., sensed motor Stock body no Fenders or Catwalk (Less hoist option duduct \$2,500.00,change part number 933123648T1Z1)	\$43,500.00
-------	--------------	---	-------------

#9331024	Shield, cab, MDS, 24in., SST		\$2,150
----------	------------------------------	--	---------

#9331000	Ladder,MDS, Folding, SST		\$1,150.00
----------	--------------------------	--	------------

Plus freight. - True freight cost to be added - est. \$2,500 - \$3,500

Pricing is good for 30 days

Estimated delivery within 45-60 days.

Tax
City Tax
Ward Co. Tax

Total

Pete Sigurdson
SALESPERSON

ACCEPTED
SWANSTON EQUIPMENT CORPORATION

BY

SIGNED
BUYER

BY



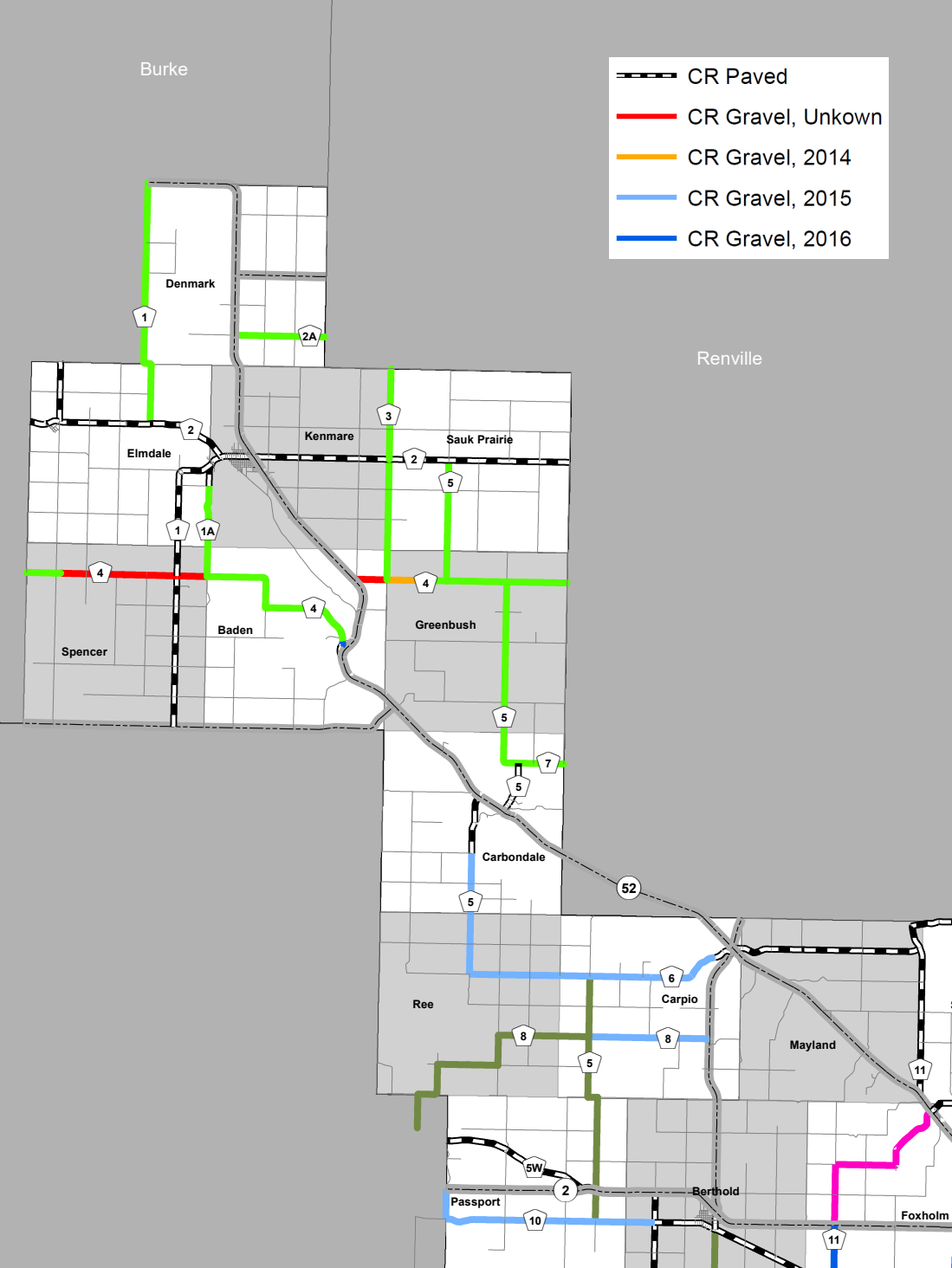
AN EQUAL OPPORTUNITY EMPLOYER



Burke

- CR Paved
- CR Gravel, Unkown
- CR Gravel, 2014
- CR Gravel, 2015
- CR Gravel, 2016

Renville





February 6, 2024

Mr. Pete Buttigieg
Secretary of Transportation
1200 New Jersey Ave, SE
Washington, DC 20590

**RE: 2024 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Planning Grant
submittal for Minot's Accessible, Growth-driving Intermodal Connector (MAGIC)**

Dear Mr. Buttigieg,

The Ward County Commission is writing in strong support of Ward County, North Dakota and the City of Minot's joint 2024 RAISE Planning Grant request to implement new highway connections south and west of Minot, North Dakota on US Highways 2, 52, and 83. The Ward County, the City of Minot, NDDOT, and all other project partners need federal grant assistance to plan and implement these improvements that will result in improved safety and mobility for the region, enhanced connections to northwest North Dakota's only regional trauma hospital, better access to the economy for agriculture and energy sectors, and reliable movement for Minot Air Force Base's 91st Missile Wing's operations.

The proposed alternatives contained in MAGIC will be an investment in a system that prioritizes all highway users. Southern Minot is unique with three of the state's eight US Highways converging near this project area, and this system is not forecasted to meet the needs of a region that has been steadily growing since 2000. With continued growth, efficient connectivity will be most important so that residents, and tourists, can get to areas where they live and work. Additionally, with the opening of the new Trinity Hospital campus just months away, emergency services will require alternative routes in and around the city to be able to quickly respond to emergencies for those in need. This hospital serves as the region's only Level II Trauma center, supporting 11 rural hospitals, as well as Fort Berthold and Turtle Mountain Reservations.

Prior planning efforts included feedback from industry in Ward County, such as Enbridge and Minot Milling, with strong support. Alternative heavy freight routes will be able to bypass Minot's urban core, along US Highway 2, 52, and 83/Broadway, and these routes can help close a 16-mile gap in east-west freight routes south of Minot. These improved connections mean better access of goods and services to support this critical economy, and lower congestion on the existing US Highway network. Improved freight routes provide separation between trucks and passenger vehicles that will reduce the number of fatalities and serious delays especially during the morning rush hour when traffic is the heaviest.

Lastly, Minot Air Force Base utilizes reliable and well-maintained routes that traverse the region and Minot. The 91st Missile Wing and 5th Bomb Wing will be supported indirectly, and possibly directly, with the completion of new roadway connections. Within the next 10 years, the United States Air Force will

be renovating nearby facilities and missile sites. This will require the movement of materials, many of which currently pass through Minot's urban core. The improvements will lower congestion, and provide routing alternatives for the operations and maintenance of some of our nation's most critical military assets.

For all the reasons above, the Ward County Commission fully support and request your strong consideration of Ward County and Minot's RAISE Planning Grant application. We thank you for this opportunity. If you have questions, please feel free to contact our County Engineer at 701-838-2810 or by email at dana.larsen@co.ward.nd.us

Sincerely,

John Fjeldahl
Chairman
Ward County Commission



Real People. Real Solutions.

3168 41st Street South
Suite 2
Fargo, ND 58104

Ph: (701) 566-5339
Fax: (701) 566-5348
Bolton-Menk.com

January 28, 2024

Mr. Dana Larsen, PE
County Engineer
Ward County
PO Box 5005
200 72nd St SE
Minot, ND 58702-5005

Lance Meyer, PE
City Engineer
City of Minot
1025 31st St SE
Minot, ND 58701

RE: City of Minot and Ward County Southwest Connector Corridor RAISE Grant Funding Application

Dear Mr. Larsen and Mr. Meyer:

We are pleased to present the following proposal to support the City of Minot, Ward County and the Minot region in updating its existing grant application for the 2024 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Discretionary Grant Application. The proposed scope of services includes all activities leading to a re-submittal of a planning grant application, to fund MAGIC, Minot's Accessible Growth-driving Intermodal Corridor.

Funding Pursuit Understanding

With residential, commercial, and industrial development growing rapidly in the southern and western portions of Minot, regional planning efforts in the past 20 years have consistently called for connections and improvements to north/south connections between US Highway 2/52 and County Road 14/37th Avenue Southwest. The Minot 2035 Transportation Plan, the Ward County Transportation Plan, and most recently the Southwest and Southeast Connector Corridor Study have all laid the framework for improvements in this area. The latter study included participation from NDDOT, county, and city staff members, a partnership that strategized an implementation strategy to make these plans a reality. In 2023, Ward County and the City of Minot partnered to pursue federal funding to continue development of MAGIC. In 2024, this partnership is prepared to re-submit their application for RAISE.

Scope of Services

RAISE discretionary grants can be used for a wide variety of transportation infrastructure projects. The RAISE program helps communities large and small fix and modernize their infrastructure. Projects that effectively prioritize the programs' goals of improving safety, economic strength, global competitiveness, equity, climate, and sustainability will be the most competitive. The Bipartisan Infrastructure Law passed in 2021 provides \$1.5 billion annually in support of the RAISE program. The 2024 NOFO includes changes from the previous application that will need to be addressed for application success. This application will utilize and build off the previous RAISE application, address notes from a USDOT debrief, and meet the new NOFO requirements. Our team will provide the following application support:

- Implement feedback from 2023 application debrief and any project updates to strengthen the following application elements:
 - Merit Criteria – Safety, Environmental Sustainability, Quality of Life, Improves Mobility and Community Connectivity, Economic Competitiveness Opportunities, State of Good Repair, Partnership and Collaboration, Innovation, and Project Readiness.
 - Update the following metrics used in the 2023 application based on new requirements
 - Urban and Rural Areas
 - Areas of Persistent Poverty
 - Strengthening of the application based on 2023 debrief feedback.
- Necessary attachment updates
 - Resolution of support from Ward County
- Drafting of new letters of support (anticipating some may be reused)
- Coordination Meetings:
 - Up to two (2) local agency coordination meetings

Expectations of City of Minot and Ward County as the applicant

- Set up and provide client access to Grants.gov application
- Coordination for new letters of support, resolution of support
- Critical review of draft materials
- Final submission of application

Anticipated Grant Award Timeline

- NOFO Released – November 30, 2023
- Application Due Date – February 28, 2024
- Award Announcements – anticipated sometime between June or August 2024
- If an award is received, it has been taking 6-12 months to reach a grant agreement at which time the recipient can start to use the funds. This is currently being worked on by the DOTs to expedite.
- Funding obligation (written grant agreement) sunset date is September 30, 2028
- Expenditure of all funds – begin using in 12 months

Name: City of Minot, Ward County RAISE Planning Grant Application

Date: 1/11/2023

Page: 3

Estimate of Fees

We estimate a **total budget of up to \$8,000** to accomplish the services outlined above and propose to be reimbursed at an hourly not to exceed contract. We will not bill any time if the work is not completed on time to submit the application.

We are excited to continue to help Ward County and City of Minot work toward securing funding for these important needs. If you have questions on anything outlined above, please do not hesitate to email or call.

Sincerely,

Bolton & Menk, Inc.

A handwritten signature in blue ink, appearing to read "Jim Mertz".

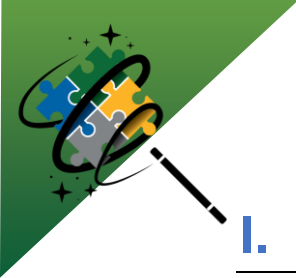
Jim Mertz, GISP

Project Manager | Associate

A handwritten signature in blue ink, appearing to read "Mike Bittner".

Mike Bittner, PE, PTOE, PTP, RSP, PMP, IMSA II

Principal Transportation Engineer



I. MAGIC Talking Points

CURRENT ISSUES

- Minot has grown substantially in the past decade, 18% growth from 2010-2020 fueled by a growing energy sector in the region
- Three of North Dakota's eight US Highways converge south of Minot. Continued growth coupled with limited roadway connections have resulted in significant delays on this system. Modeled moderate growth anticipates increases of delays on the US Highway network of up to 15 minutes by 2045.
- With this congestion, 87% of the area's crashes occur on the US Highway network. 75% of these crashes occurred on roadway segments that are approaching deficient traffic operation.
- New developments impacting southwest Minot are underway, including the state-of-the-art Trinity Hospital, a regional hospital that serves as the trauma facility for all northwest North Dakota. These additions will drive further travel demand to the area.
- Challenging topography in the region limits connection alternatives. The existing US Highway system presents access and encroachment challenges that limit fiscally responsible capacity improvements.
- Minot Air Force Base's 91st Missile Wing operates roughly 150 Intercontinental Ballistic Missile sites in the region and requires a reliable network of roadways for its operations and maintenance. Planned construction and renovations from 2023 to 2036 will increase military personnel movements that impact regional traffic.

PROJECT OPPORTUNITIES

- Capitalize on prior planning efforts to improve multimodal network connectivity southwest of Minot. Past plans all laid the groundwork to provide these improvements.
- Prior engagement in planning efforts showed support for route alternatives. The proposed hybrid implementation strategy minimizes property impacts and provides maximum utility for all modes of transportation.
- Direct improvements to three roadways and intersections that have been identified among the highest crash locations in the state.
- Travel demand of up to 12,000 vehicles per day on new segments would mean less demand on existing roads, supporting safety, mobility, and economic growth.
- Provide critical connections for agriculture and energy, closing a gap in east-west market access routes for up to 4,990 trucks per day south of Minot. Enhanced mobility on the US Highway network in support of increased regional population growth and economic development.
- Improved connections for emergency services including access including multimodal access to critical healthcare services for low-income portions of Minot. 25% of Trinity Hospital's patients are residents outside of Ward County. Reliable connections for first responders, patients, and visitors will improve quality of life for all of northwest North Dakota.
- Provide safe and reliable routing alternatives for Minot Air Force Base's 91st Missile Wing for operations and support.

MAGIC RAISE Grant Application

City of Minot, Ward County, ND



in partnership with

NORTH
Dakota
Be Legendary.

Transportation



Investment Results

- Leverages prior planning and community engagement efforts to improve multi-modal network connectivity in Minot.
- Minimizes property impacts and maximizes utility for all travel modes through a hybrid implementation strategy
- Directly improves three of the highest crash rate roadways and intersections in the state.
- Removes stress from local roads and support safety, mobility, and economic growth.
- Closes a gap in east-west market access routes for up to support increased regional population growth and economic development.
- Provides reliable, multimodal connections for first responders, patients, and visitors to Trinity Hospital, improving quality of life for all residents in the northwest region.
- Provides safe and reliable routing alternatives for operations and support of Minot Air Force Base.

Legend

Implementation Plan

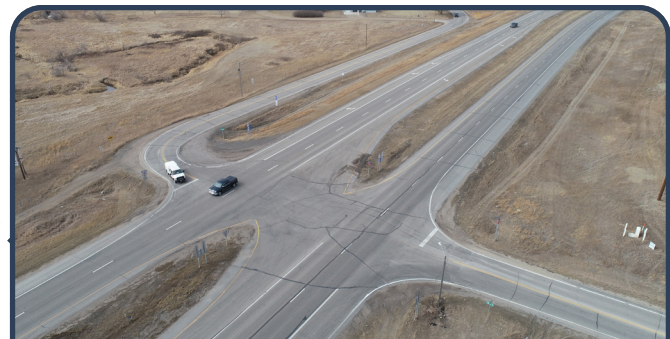
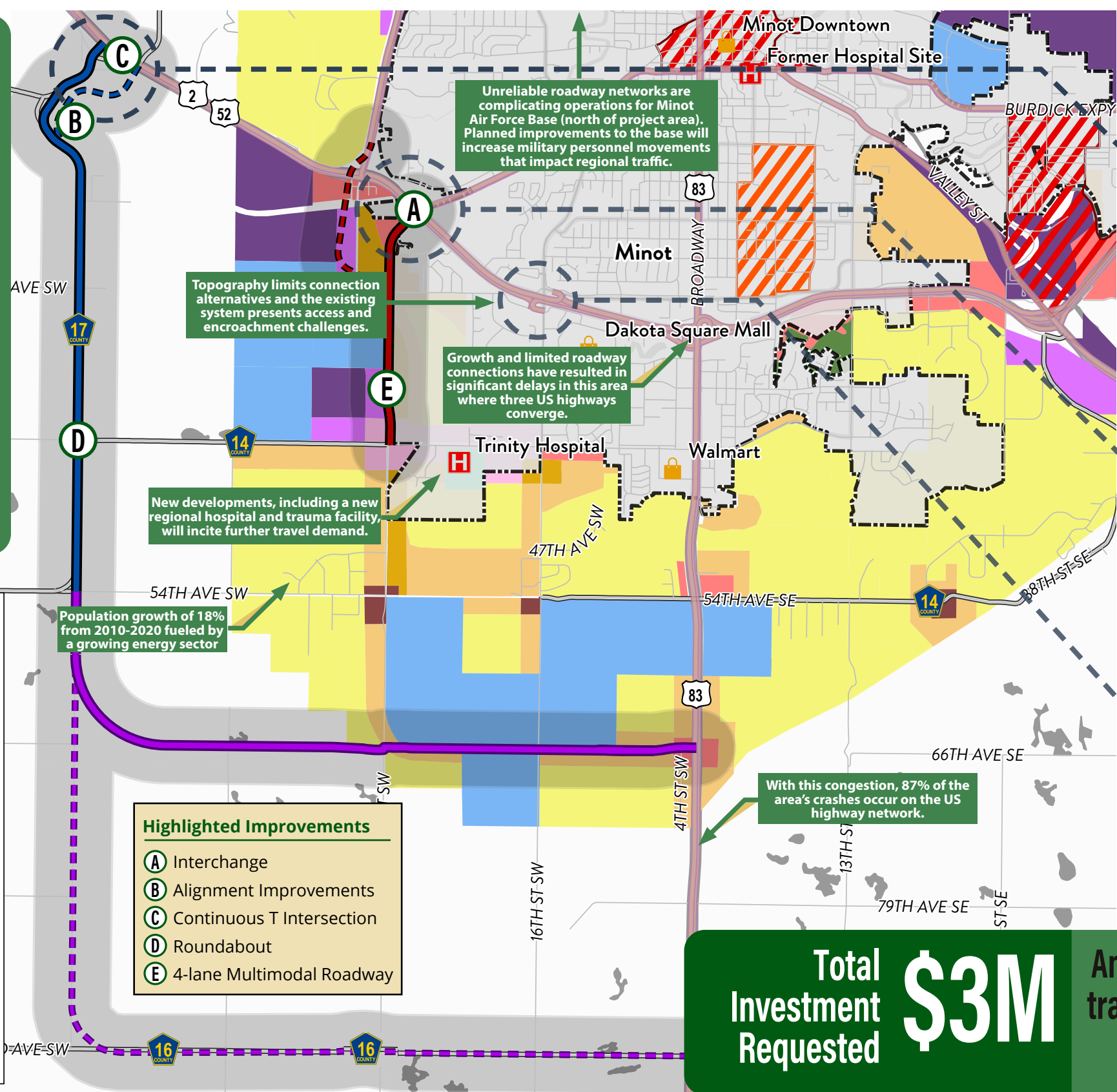
- Outer Connector
- Inner Connector
- County led project
- Inner Alternative
- Outer Alternative
- US Highway
- County Roads
- City Limits

Environmental Justice Low Income Areas

- 80 - 90 Percentile
- 90 - 100 Percentile

Planned Land Use

- Low Dens Res
- Med Dens Res
- High Dens Res
- Commercial
- Nbhd Comm
- Mixed Use
- Industrial
- Business Park
- Public/Semi-Public
- Hospital
- Parks/Open Space



Challenging Environmental Conditions at CR 17/US 2/52 Intersection with regionally significant crash statistics



Intersection of US 2/52 and Burdick Expressway – one of the highest crash locations in the state without south access



With a clearance of 16 feet, the operationally deficient 16th Street Bridge has been struck by oversize truck loads numerous times in the past decade.

Total Investment Requested

\$3M

Annual savings in travel time, safety, and emissions

\$8.4M

Source: NDDOT, NDGIS, US EPA



WARD COUNTY HUMAN RESOURCES DEPARTMENT

LOLLY GORZE, SHRM-CP
DIRECTOR

HUMAN RESOURCE GENERALISTS:
MYRNA MOBERG
DANAE GREEK

Memorandum

To: Commissioners
From: Lolly Gorze, Human Resources Director
Date: February 6, 2024
Re: Human Resource's Agenda Items for February 6, 2024 Commission Meeting

Human Resources Office's Agenda items for the February 6, 2024 Commission Meeting are as follows:

1. Pay Amendments
2. Approval to post the Senior Assistant County Engineer Position with a possible Underfill listed as an Assistant County Engineer.

Pay Amendments

2/6/2024

New Hires/Rehires

Name	Dept	Title	FT/PT	Pay	Start Date
Michael Behles	Highway	Equipment Operator II	FT	\$25.50	1.22.24
Avery Baker	Highway	Equipment Operator I	FT	\$24.25	1.29.24
Diana Leon	Jail	Correctional Officer	FT	\$24.65	1.30.24
Tailee Parisien-Trottier	Jail	Correctional Officer	FT	\$24.65	2.5.24
Jared Berg	Highway	Equipment Operator II	FT		

Dept Change/Promotion

Name	Dept	Title	FT/PT	Pay	Start Date
Brooke Sloboden	Facility				2.1.24
Jason Stohlquist	Facility				2.1.24
Daniel Moss	Jail				2.1.24
Oshane Bryan	Juvenile				2.1.24

Seperations**Dept****Title****End Date**

Lakyn Morgan	Jail	Correctional Officer			1.7.24
Paul O'Dell	Jail	Correctional Officer			1.13.24
Emily Westlake	HSZ				1.24.24
Brad Starnes	Veterans	Veterans Director			1.26.24

Featured Job Opportunities

Assistant County Engineer

Posted January 18, 2024 3:00 PM | Open Until Filled

Assistant County Engineer Ward County Highway Department is hiring for a Senior Assistant County Engineer and will underfill an Assistant County Engineer for the right... [Full Description](#)

Assistant State's Attorney

Posted January 18, 2024 8:30 AM | Open Until Filled

You can find the Online Ward County Application: HERE Assistant State's Attorney The Ward County Human Resources Department will be accepting applications for... [Full Description](#)

Correctional Officer

Posted January 18, 2024 8:00 AM | Open Until Filled

Correctional Officer The Ward County Human Resources Department will be accepting applications for the position of a Correctional Officer in the Ward County Detention... [Full Description](#)

Patrol Deputy

Posted January 18, 2024 10:45 AM | Open Until Filled

Online Ward County Application The Ward County Sheriff's Department is currently taking applications for the position of Deputy Sheriff. Pay will start at... [Full Description](#)

[Apply Online](#)

Senior Assistant County Engineer

Posted January 18, 2024 3:00 PM | Open Until Filled

Senior Assistant County Engineer Ward County Highway Department is hiring for a Senior Assistant County Engineer. Starting Range: \$107,995.37 - \$113,462.64 Annually... [Full Description](#)

Veteran's Service Director

Posted January 29, 2024 3:15 PM | Closes February 12, 2024 4:30 PM

Veteran's Service Director Ward County Human Resources Department will be accepting applications for the position of Veteran's Service Director in the Ward County Veteran's... [Full Description](#)

Court Facilities Improvement Advisory Committee

600 E Boulevard Ave
Bismarck, ND 58505-0530
Phone: (701) 328-2689
Fax: (701) 328-2092

Sally Holewa, Chair

January 12, 2024

Mr. John Fjeldahl, Chairman
Ward County Commission
301 254th St SW
Berthold, ND 58718-9183

RE: Court Facilities Improvement Grant Award – Notification

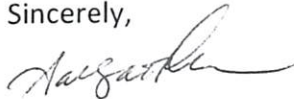
Dear Commissioner Fjeldahl,

The Court Facilities Improvement Advisory Committee recently reviewed applications for court facilities improvement grants submitted by Ward County.

I am pleased to inform you that the Committee approved a grant to the county in the amount of \$6,217.50, which reflects the 25% contribution by the county. This grant award is for the project presented in the county's application and briefly described to add sound absorbing wall panels to the third floor deliberation room.

Grant dollars, up to the amount awarded, will be disbursed to the county at the time the project is completed and upon receipt by the Committee of the attached reimbursement request form, accompanied by copies of all relevant receipts for project expenses. As a condition of the grant award, the county must provide an initial progress report within 60 days of receipt of this notification and monthly reports thereafter concerning the status of the project and the estimated completion date. The project must be commenced, absent good cause, within 120 days of this award notification.

Sincerely,



Sally Holewa, Chair
Court Facilities Improvement Advisory Committee

SH/lmz

cc: Marisa Haman, Ward County Auditor

Marisa Haman

From: Christal Halseth <christal@northernplainscac.org>
Sent: Monday, January 22, 2024 9:37 AM
To: Jim Rostad
Cc: Marisa Haman; Larry Hubbard; Steven Lautt
Subject: RE 4th Floor Space - County Building
Attachments: Commissioner Letter.docx

***EXTERNAL** email received. DO NOT open suspicious emails.*

Good morning Commissioner Rostad,

Please see attached our letter regarding the vacant space on the fourth floor of the county building, drafted by our NPCAC board member, Steven Lautt.

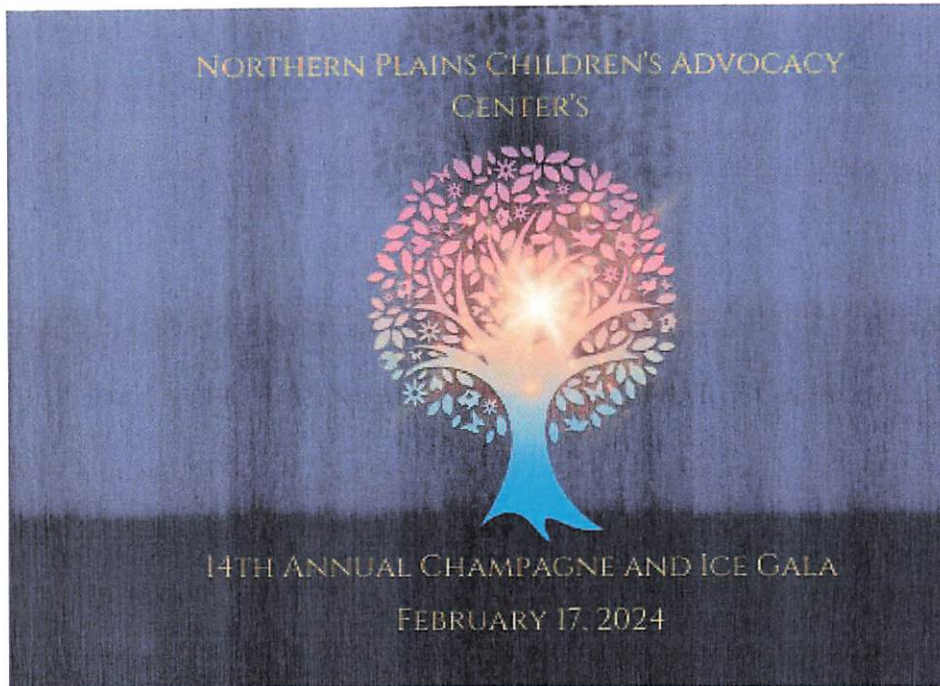
Feel free to contact us at any time for any questions or discussion.

We look forward to hearing from you, have a great day!

Christal Halseth, LCSW
NPCAC Executive Director
20 1st SW Suite 202
Minot, ND 58701
Phone: (701) 852-0836
Fax: (701) 852-0623

2024 Champagne and Ice Gala
Featuring Sasha Joseph Neulinger
SATURDAY, FEBRUARY 17, 2024 AT 6 PM – 11:45 PM

Tickets on sale now at <https://npcacgala.cbo.io>



www.northernplainscac.org

Confidentiality Statement:

This email/fax, including attachments, may include confidential and/or proprietary information and may be used only by the person or entity to which it is addressed. If the reader of this email/fax is not the intended recipient or his or her agent, the reader is hereby notified that any dissemination, distribution or copying of this email/fax is prohibited. If you have received this email/fax in error, please notify the sender by replying to this message and deleting this email or destroying this facsimile immediately.



**Backed by
National Children's Alliance®**
Accredited Member

01-22-24

Dear Commissioner Rostad:

I write on behalf of the Northern Plains Children's Advocacy Center ("NPCAC") regarding the office space that is currently available on the fourth floor of the Ward County Office Building. As the Commission is likely aware, the NPCAC works closely and on a daily basis with members of the Ward County State's Attorney's office, the Ward County Human Service Zone, and the Ward County Sheriff's office. Together, these organizations form a multi-disciplinary team that effectively responds to child sexual abuse cases along with other crimes committed against children. As agencies and departments that are responsible for the protection of children, they must be united in a collaborative effort to respond with the recognition that no one agency by itself could assure the protection of children. Only by working as a multidisciplinary team are they able to effectively respond to child abuse and hold offenders accountable. The space on the fourth floor would be an ideal fit for the NPCAC. Collocation would allow for necessary services that promote a thorough investigation of crimes and evidence-based treatment services they provide to the children the NPCAC serves in collaboration with Ward County. For that reason, we are very interested in leasing the available space from Ward County on a long-term basis.

NPCAC's offices are currently housed in the upper floor of the old Bremer Bank building at 20 1st St SW. NPCAC is under lease at its current location through May 31, 2028. However, given the unique quality of the space available in the Ward County Office Building and its close proximity to our partners the multi-disciplinary team, NPCAC is interested in securing a lease for the available space now on terms that would allow NPCAC the flexibility to attempt to assign or sublet its current space (and maintain its current lease obligations) while also taking advantage of this rare opportunity to bring our services under one roof with our Ward County partners. NPCAC envisions an agreement with the following material terms:

- The fourth-floor office space would require no renovation to accommodate for the NPCAC. It is also projected there will be minimal impact on staff parking.
- NPCAC would enter into a lease agreement with Ward County for the available space on the fourth floor of the Ward County Office Building for a term of fifteen (15) years commencing on approximately June 1, 2024 [or some other mutually agreeable date], with an option to extend for an additional five (5) years.
- During the first approximately four (4) years of the lease (thru May 31, 2028), rent to Ward County would be in the amount of zero.
- Beginning immediately upon execution of the lease, NPCAC would attempt to market its current lease space through an assignment or sublease. Upon an effective assignment or

sublease of its current lease space, and in any event beginning June 2028, NPCAC would begin paying rent to Ward County in the amount of \$7000 per month, increasing each year thereafter at the rate of 7%.

- The lease would include the usual and customary terms and conditions for similar leases in Ward County.

If Ward County is open to pursuing a lease agreement with NPCAC on terms similar to those described herein, we would welcome the opportunity to discuss further in person.

Steven A. Lautt
PRINGLE & HERIGSTAD, P.C.
2525 Elk Drive
P.O. Box 1000
Minot, ND 58702-1000
Phone: (701) 852-0381
slautt@pringlend.com

CENTRAL DAKOTA METROPOLITAN PLANNING ORGANIZATION
MEETING MINUTES

December 21, 2023 at 3:00 PM

3rd Floor Executive Conference Room, City Hall (10 3rd Ave SW)

Present:

Burlington City- Zach Walker

Minot City- Lisa Olson, Mark Jantzer, and Harold Stewart

Surrey City- Michael Thiesen

Ward County- Bucky Anderson and John Fjeldahl

Also Present: Lance Meyer, Wayne Zacher, Dana Larsen, Paul Benning, Michael Johnson, Stacey Hanson, and Korby Seward,

Also Present: Beth Pietsch

Chair Thiesen called the meeting to order at 3:00 pm, with roll taken, and quorum present. Mr. Fjeldahl and Mr. Stewart not there yet.

Review/Approval of November Policy Board Meeting Minutes

The monthly minutes were presented for review. Mr. Walker moved to approve the November 30, 2023 meeting minutes. Motion 2nd by Mr. Jantzer. Motion passed unanimously on the following vote: Ayes: Walker, Jantzer, Olson, ~~Peach~~, Anderson, and Thiesen; Nays: None. A suggestion was made that abbreviations be spelled out moving forward so that people requesting minutes have a better understanding of the topics being referenced versus short form when reading. All members agreed to avoid using acronyms within future meeting minutes.

2024 Chair and Vice Chair

Discussion ensued on who will preside over the meetings in the new year. The idea of having rotation between the county and then each city every year was recommended but that would leave Burlington out of the 4-year cycle. Mr. Anderson moved to cast a unanimous ballot and appoint Mr. Fjeldahl as the 2024 Central Dakota MPO Policy Board Chairman. With no other nominations, voice vote. Motion passed unanimously. Having the Vice move into the role of Chair would be nice for the experience. Ms. Olson moved to nominate Mr. Jantzer as the 2024 Central Dakota MPO Policy Board Vice-Chairman. Mr. Thiesen moved to nominate Mr. Walker as the 2024 Central Dakota MPO Policy Board Vice-Chairman. Member Fjeldahl and Stewart both joined the meeting. Nominations ceased. Mr. Walker takes role of the 2024 Central Dakota MPO Policy Board Vice-Chairman based on the following cast votes: Walker (6), Jantzer (2).

To Do List

An update of tasks complete and items still pending was provided. The contract awaiting legal review is scheduled to be on the agenda for approval at Minot City Council's January 2, 2024 meeting. With approval, this will confirm funding plus enable the administrative position to be posted and filled. Comments were received back on the Unified Planning Work Program commending all for their efforts. The 3C Agreement has been signed along with Boundary Map approved. A list of projects desired to be included within the Transportation Improvement Program will be forthcoming. These will be specified plans that qualify for the federal funding received. Point was made that Jesse Berg from Moore

Engineering should avoid signing any firm proposals since he will be representing separately on the Technical Advisory Committee. Validating the entity through the System for Award Management is in progress and tax identification with the Internal Revenue Service, pending a filed name correction, has been obtained.

Additional Business

The first official Technical Advisory Committee meeting is set for January 9th to be held at the Minot Public Works Building. The working group is aware that some may not be able to attend in person and preparing for a virtual option. Publications, noticing, and taking minutes will be required. All members agreed that any Policy Board and Technical Advisory Committee meetings be recorded as well as minutes notated formally in writing.

Next Meeting & Adjournment

The next meeting is scheduled for January 25, 2024. Whether to set meetings later in the day was questioned. Mr. Stewart moved to hold Policy Board meetings at 4:00 p.m. on the fourth Thursday of each month. Motion 2nd by Ms. Olson. Aside from flexing work schedules, traveling, and then having other meetings in the evenings were all reasons mentioned. Mr. Stewart amended his motion to hold Policy Board meetings at 4:30 p.m. on the fourth Thursday of each month. Ms. Olson 2nd the amended motion. Motion passed unanimously on the following vote: Ayes: Stewart, Olson, Jantzer, Anderson, ~~Peach~~, Walker, Fjeldahl, and Thiesen; nays: none. Meeting adjourned at 3:25 p.m.

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month:

December

☒ Include Cash Balance

Year:

2023

Fund Type:

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
001	GENERAL	\$6,962,438.99	\$19,738,224.65	(\$20,661,367.46)	\$3,259.45	\$6,042,555.63	\$5,904,452.16	\$138,103.47
100	LIBRARY	\$42,508.65	\$503,133.56	(\$440,274.47)	\$0.00	\$105,367.74	\$102,007.74	\$3,360.00
101	BOOKMOBILE REPLACEMENT	\$85,094.55	\$30,002.10	\$0.00	\$0.00	\$115,096.65	\$115,096.65	\$0.00
110	911 WIRED/WIRELESS	\$776,565.47	\$3,168,537.68	(\$2,630,376.69)	\$0.00	\$1,314,726.46	\$1,313,826.46	\$900.00
111	911 DEPRECIATION	\$518,875.94	\$135,000.00	(\$13,305.75)	\$0.00	\$640,570.19	\$640,570.19	\$0.00
120	24/7 SOBRIETY	\$179,385.35	\$197,383.74	(\$245,498.43)	\$0.00	\$131,270.66	\$131,270.66	\$0.00
130	HIGHWAY	\$121,236.52	\$3,263,820.04	(\$9,634,017.88)	\$5,405,241.64	(\$843,719.68)	(\$843,719.68)	\$0.00
131	HIGHWAY USERS	\$3,079,672.24	\$5,918,726.18	\$0.00(\$5,400,000.00)		\$3,598,398.42	\$3,598,398.42	\$0.00
132	VISION ZERO OUTREACH	(\$3,572.97)	\$100,214.17	(\$107,006.72)	\$0.00	(\$10,365.52)	(\$10,365.52)	\$0.00
133	HIGHWAY-CO INFRASTRUCTURE DIST.	\$0.00	\$5,554,776.84	(\$3,648,702.16)	\$0.00	\$1,906,074.68	\$1,906,074.68	\$0.00
134	HIGHWAY-SALES TAX	\$0.00	\$0.00	\$0.00	\$1,321,340.26	\$1,321,340.26	\$1,321,340.26	\$0.00
140	WEED	\$77,018.80	\$459,092.89	(\$435,729.90)	\$0.00	\$100,381.79	\$100,381.79	\$0.00
150	HUMAN SERVICE ZONE	\$906,825.45	\$6,143,838.55	(\$5,850,258.01)	\$0.00	\$1,200,405.99	\$1,200,405.99	\$0.00
151	HUMAN SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
160	STATE ATTORNEY CONTINGENCY	\$10,547.80	\$0.00	(\$1,503.21)	\$0.00	\$9,044.59	\$9,044.59	\$0.00
161	CRIME/VICTIM WITNESS	\$2,586.80	\$26,665.18	(\$19,774.55)	(\$5,906.66)	\$3,570.77	\$3,570.77	\$0.00
162	MARRIAGE LICENSE - DVCC	(\$6,160.00)	\$20,230.00	(\$20,685.00)	\$0.00	(\$6,615.00)	(\$6,615.00)	\$0.00
163	DIST CT REIMBURSEMENTS	(\$23,158.99)	\$5,330.66	(\$13,572.20)	\$0.00	(\$31,400.53)	(\$31,400.53)	\$0.00
164	FOSTER CARE RECRUIT/RETAIN	\$47,960.51	\$156.00	(\$28,494.50)	\$0.00	\$19,622.01	\$19,622.01	\$0.00
165	EMPLOYEE BENEFITS	\$99,329.27	\$89,996.54	(\$32,448.83)	\$0.00	\$156,876.98	\$156,876.98	\$0.00
166	JAIL INMATE TRUST (COMMISSARY)	\$390,516.51	\$134,872.06	(\$92,504.16)	\$0.00	\$432,884.41	\$432,884.41	\$0.00
200	TELECOMMUNICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201	DISABLED VETERAN CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202	HOMESTEAD CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203	UTILITIES CENTRAL ASSESS	\$1,283.99	\$0.00	\$0.00	\$0.00	\$1,283.99	\$1,283.99	\$0.00
204	GAS AND OIL PRODUCTION	\$27,964.67	\$0.00	\$0.00	\$0.00	\$27,964.67	\$27,964.67	\$0.00
205	STATE AID DISTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
206	HAZARDOUS CHEMICAL	\$44,923.21	\$3,850.00	\$0.00	\$0.00	\$48,773.21	\$48,773.21	\$0.00
207	GAMBLING TAX	\$3,112.52	\$8,501.09	\$0.00	(\$8,501.09)	\$3,112.52	\$3,112.52	\$0.00
208	FIRST DISTRICT HEALTH UNIT	\$61,565.89	\$826,439.42	(\$825,536.53)	\$0.00	\$62,468.78	\$62,468.78	\$0.00
209	STATE MEDICAL CENTER	\$16,848.09	\$341,716.55	(\$340,110.19)	\$0.00	\$18,454.45	\$18,454.45	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month:

December

☒ Include Cash Balance

Year:

2023

Fund Type:

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
210	STATE FAIR	\$19,947.42	\$373,020.78	(\$372,850.97)	\$0.00	\$20,117.23	\$20,117.23	\$0.00
211	TOWNSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
212	CITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213	SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214	GARRISON DIVERSION	\$3,952.08	\$374,288.99	(\$374,012.44)	\$0.00	\$4,228.63	\$4,228.63	\$0.00
215	WEATHER MODIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
216	WATER MANAGEMENT DISTRICT	\$24,506.31	\$879,100.96	(\$880,752.77)	\$0.00	\$22,854.50	\$22,854.50	\$0.00
217	SENIOR CITIZENS	\$4,261.95	\$663,402.42	(\$663,139.34)	\$0.00	\$4,525.03	\$4,525.03	\$0.00
218	SOIL CONSERVATION	\$1,619.92	\$218,470.56	(\$217,257.75)	\$0.00	\$2,832.73	\$2,832.73	\$0.00
219	SOURIS RIVER JOINT BOARD	\$12,084.83	\$653,578.02	(\$653,523.43)	\$0.00	\$12,139.42	\$12,139.42	\$0.00
220	UNORGANIZED TOWNSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
221	ASSINBOINE RIVER BASIN BOARD	(\$87.53)	\$6,847.95	(\$6,828.94)	\$0.00	(\$68.52)	(\$68.52)	\$0.00
222	PREPAID TAXES	\$19,639,157.86	(\$11,438,972.26)	(\$354,424.42)	\$0.00	\$7,845,761.18	\$7,845,761.18	\$0.00
223	ESTIMATED TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
224	PAID UNDER PROTEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225	TAX DEED SALES	\$103,944.47	\$80,679.46	(\$81,029.69)	\$0.00	\$103,594.24	\$103,594.24	\$0.00
226	STATE PILT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300	CONSTRUCTION FUND	\$871,291.51	\$0.00	\$0.00	(\$871,291.51)	\$0.00	\$0.00	\$0.00
301	SALES TAX BOND	\$7,608,543.81	\$8,101,483.55	(\$13,378,659.70)	(\$449,992.66)	\$1,881,375.00	\$1,881,375.00	\$0.00
302	BOND SURPLUS	(\$0.42)	\$56.51	\$0.00	(\$56.09)	\$0.00	\$0.00	\$0.00
400	SPECIAL DISTRICT FINANCE	\$173,311.64	\$500.00	\$0.00	\$0.00	\$173,811.64	\$173,811.64	\$0.00
401	APPLE GROVE SPECIALS	\$4,326.27	\$3,416.01	\$0.00	\$0.00	\$7,742.28	\$7,742.28	\$0.00
402	19TH AVE / 56TH ST	\$75,552.98	\$34,618.09	\$0.00	\$0.00	\$110,171.07	\$110,171.07	\$0.00
403	ROBINWOOD SPECIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
404	WEST HILLS ACRES SPECIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
405	COUNTRY CLUB HEIGHTS/APPLE GROVE	\$121,747.52	\$33,712.61	\$0.00	\$0.00	\$155,460.13	\$155,460.13	\$0.00
406	Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500	EMERGENCY	\$738,145.56	\$330.78	(\$3,599.97)	\$0.00	\$734,876.37	\$734,876.37	\$0.00
501	EMERGENCY FEMA TWP	\$68,438.89	\$0.00	\$0.00	\$0.00	\$68,438.89	\$68,438.89	\$0.00
502	EMERGENCY FEMA COUNTY	\$91,388.83	\$0.00	\$0.00	\$0.00	\$91,388.83	\$91,388.83	\$0.00
503	CDBG PROJECTS	(\$31,411.52)	\$0.00	\$0.00	\$0.00	(\$31,411.52)	(\$31,411.52)	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month: December

Year: 2023

Fund Type:

☒ Include Cash Balance

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
504	GRANTS - HOMELAND SECURITY (HSGP)	\$2,855.00	\$0.00	\$0.00	\$0.00	\$2,855.00	\$2,855.00	\$0.00
505	GRANTS - DEPT. OF JUSTICE (DOJ)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	AMERICAN RESCUE PLAN ACT '21	\$12,071,481.72	\$223,221.46	(\$3,925,029.94)	\$0.00	\$8,369,673.24	\$8,369,673.24	\$0.00
507	OPIOID SETTLEMENT	\$15,794.97	\$39,261.21	\$0.00	\$0.00	\$55,056.18	\$55,056.18	\$0.00
508	LATCF	\$0.00	\$100,255.17	\$0.00	\$0.00	\$100,255.17	\$100,255.17	\$0.00
601	ASSET FORFEITURES - SHERIFF	\$148,014.28	\$197.17	(\$13,217.32)	\$0.00	\$134,994.13	\$134,994.13	\$0.00
602	DRUG PROCEEDS - SA	\$37,895.83	\$0.00	(\$75.00)	\$0.00	\$37,820.83	\$37,820.83	\$0.00
603	PARK IMPROVEMENT	\$81,229.29	\$143,925.89	(\$73,215.43)	\$0.00	\$151,939.75	\$151,939.75	\$0.00
604	DOC PRESERVATION	\$358,760.63	\$50,615.30	(\$110,070.24)	\$0.00	\$299,305.69	\$299,305.69	\$0.00
605	NDSU EXTENSION ACTIVITIES	\$19,912.94	\$6,107.70	(\$7,651.40)	\$0.00	\$18,369.24	\$18,369.24	\$0.00
606	MINOT PARENT RESOURCE	\$1,526.02	\$9,267.91	(\$10,615.10)	\$0.00	\$178.83	\$178.83	\$0.00
701	UNCLAIMED PROPERTY	\$36,213.73	\$6,617.10	(\$4,288.85)	\$0.00	\$38,541.98	\$38,541.98	\$0.00
702	VENDING COMMISSIONS	\$13,375.08	\$818.70	\$0.00	\$0.00	\$14,193.78	\$14,193.78	\$0.00
703	GAME & FISH LICENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
800	PAYROLL	\$50.00	(\$50.00)	\$0.00	\$0.00	\$0.00	\$973,730.08	(\$973,730.08)
801	AFTON TOWNSHIP	\$868.08	\$140,254.18	(\$133,191.19)	\$0.00	\$7,931.07	\$7,931.07	\$0.00
802	ANNA TOWNSHIP	\$133.90	\$26,477.92	(\$21,553.58)	\$0.00	\$5,058.24	\$5,058.24	\$0.00
803	BADEN TOWNSHIP	\$156.76	\$53,493.31	(\$45,872.55)	\$0.00	\$7,777.52	\$7,777.52	\$0.00
804	BERTHOLD TOWNSHIP	\$267.79	\$79,877.80	(\$72,308.72)	\$0.00	\$7,836.87	\$7,836.87	\$0.00
805	BRILLIAN TOWNSHIP	\$395.99	\$42,860.49	(\$35,077.02)	\$0.00	\$8,179.46	\$8,179.46	\$0.00
806	BURLINGTON TOWNSHIP	\$1,012.77	\$65,551.61	(\$62,308.69)	\$0.00	\$4,255.69	\$4,255.69	\$0.00
807	BURT TOWNSHIP	\$244.93	\$63,999.19	(\$58,902.07)	\$0.00	\$5,342.05	\$5,342.05	\$0.00
808	CAMERON TOWNSHIP	\$179.62	\$37,084.33	(\$32,265.47)	\$0.00	\$4,998.48	\$4,998.48	\$0.00
809	CARBONDALE TOWNSHIP	\$294.76	\$39,443.12	(\$33,851.52)	\$0.00	\$5,886.36	\$5,886.36	\$0.00
810	CARPIO TOWNSHIP	\$277.59	\$40,689.89	(\$35,644.71)	\$0.00	\$5,322.77	\$5,322.77	\$0.00
811	DENMARK TOWNSHIP	\$305.17	\$30,221.94	(\$24,838.20)	\$0.00	\$5,688.91	\$5,688.91	\$0.00
812	DES LACS TOWNSHIP	\$274.33	\$52,230.43	(\$45,522.75)	\$0.00	\$6,982.01	\$6,982.01	\$0.00
813	ELMDALE TOWNSHIP	\$298.52	\$34,433.66	(\$26,825.43)	\$0.00	\$7,906.75	\$7,906.75	\$0.00
814	EUREKA TOWNSHIP	\$1,172.06	\$120,909.30	(\$114,729.24)	\$0.00	\$7,352.12	\$7,352.12	\$0.00
815	EVERGREEN TOWNSHIP	\$96.65	\$24,868.16	(\$20,224.89)	\$0.00	\$4,739.92	\$4,739.92	\$0.00
816	FOXHOLM TOWNSHIP	\$335.23	\$51,324.74	(\$45,767.42)	\$0.00	\$5,892.55	\$5,892.55	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month: December

Year: 2023

Fund Type:

☒ Include Cash Balance

☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
817	FREEDOM TOWNSHIP	\$650.90	\$47,946.62	(\$42,790.15)	\$0.00	\$5,807.37	\$5,807.37	\$0.00
818	GASMAN TOWNSHIP	\$531.69	\$53,041.41	(\$48,728.30)	\$0.00	\$4,844.80	\$4,844.80	\$0.00
819	GREELY TOWNSHIP	\$111.42	\$23,098.62	(\$19,651.40)	\$0.00	\$3,558.64	\$3,558.64	\$0.00
820	GREENBUSH TOWNSHIP	\$294.71	\$31,458.58	(\$26,509.49)	\$0.00	\$5,243.80	\$5,243.80	\$0.00
821	HARRISON TOWNSHIP	\$3,743.07	\$266,139.16	(\$258,172.37)	\$0.00	\$11,709.86	\$11,709.86	\$0.00
822	HIDDENWOOD TOWNSHIP	\$281.84	\$47,279.00	(\$38,631.32)	\$0.00	\$8,929.52	\$8,929.52	\$0.00
823	HILTON TOWNSHIP	\$37.27	\$30,611.22	(\$25,400.12)	\$0.00	\$5,248.37	\$5,248.37	\$0.00
824	IOTA FLAT TOWNSHIP	\$310.25	\$57,056.75	(\$51,572.18)	\$0.00	\$5,794.82	\$5,794.82	\$0.00
825	KENMARE TOWNSHIP	\$384.85	\$48,248.21	(\$41,510.32)	\$0.00	\$7,122.74	\$7,122.74	\$0.00
826	KIRKELIE TOWNSHIP	\$544.42	\$88,794.36	(\$82,317.66)	\$0.00	\$7,021.12	\$7,021.12	\$0.00
827	LINTON TOWNSHIP	\$124.10	\$22,603.90	(\$20,275.89)	\$0.00	\$2,452.11	\$2,452.11	\$0.00
828	LUND TOWNSHIP	\$163.29	\$33,547.79	(\$26,601.08)	\$0.00	\$7,110.00	\$7,110.00	\$0.00
829	MANDAN TOWNSHIP	\$244.93	\$39,180.04	(\$33,219.40)	\$0.00	\$6,205.57	\$6,205.57	\$0.00
830	MARGARET TOWNSHIP	\$235.14	\$57,405.55	(\$50,932.61)	\$0.00	\$6,708.08	\$6,708.08	\$0.00
831	MARYLAND TOWNSHIP	\$432.96	\$46,633.09	(\$40,619.63)	\$0.00	\$6,446.42	\$6,446.42	\$0.00
832	MAYLAND TOWNSHIP	\$488.69	\$41,278.98	(\$35,238.66)	\$0.00	\$6,529.01	\$6,529.01	\$0.00
833	MCKINLEY TOWNSHIP	\$421.29	\$51,855.00	(\$45,214.95)	\$0.00	\$7,061.34	\$7,061.34	\$0.00
834	NEDROSE TOWNSHIP	\$3,470.83	\$349,541.09	(\$336,324.48)	\$0.00	\$16,687.44	\$16,687.44	\$0.00
835	NEW PRAIRE TOWNSHIP	\$785.87	\$65,594.29	(\$58,066.78)	\$0.00	\$8,313.38	\$8,313.38	\$0.00
836	NEWMAN TOWNSHIP	\$1,267.59	\$38,134.02	(\$33,209.36)	\$0.00	\$6,192.25	\$6,192.25	\$0.00
837	ORLIEN TOWNSHIP	\$218.81	\$37,805.64	(\$31,291.19)	\$0.00	\$6,733.26	\$6,733.26	\$0.00
838	PASSPORT TOWNSHIP	\$189.42	\$47,715.71	(\$41,729.72)	\$0.00	\$6,175.41	\$6,175.41	\$0.00
839	REE TOWNSHIP	\$173.09	\$36,992.75	(\$29,722.20)	\$0.00	\$7,443.64	\$7,443.64	\$0.00
840	RICE LAKE TOWNSHIP	\$177.70	\$28,708.21	(\$25,378.62)	\$0.00	\$3,507.29	\$3,507.29	\$0.00
842	ROLLING GREEN TOWNSHIP	\$1,174.13	\$43,428.99	(\$40,442.85)	\$0.00	\$4,160.27	\$4,160.27	\$0.00
843	RUSHVILLE TOWNSHIP	(\$105,473.34)	\$54,494.29	(\$25,051.45)	\$0.00	(\$76,030.50)	(\$76,030.50)	\$0.00
844	RYDER TOWNSHIP	\$897.04	\$51,266.66	(\$46,110.78)	\$0.00	\$6,052.92	\$6,052.92	\$0.00
845	SAUK PRAIRE TOWNSHIP	\$396.25	\$46,273.78	(\$39,205.86)	\$0.00	\$7,464.17	\$7,464.17	\$0.00
846	SAWYER TOWNSHIP	\$813.48	\$56,469.31	(\$52,020.49)	\$0.00	\$5,262.30	\$5,262.30	\$0.00
847	SHEALY TOWNSHIP	\$163.29	\$26,924.36	(\$23,812.82)	\$0.00	\$3,274.83	\$3,274.83	\$0.00
848	SPENCER TOWNSHIP	\$377.48	\$38,583.03	(\$30,690.98)	\$0.00	\$8,269.53	\$8,269.53	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month: December

Year: 2023

Fund Type:

☒ Include Cash Balance

☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
849	SPRING LAKE TOWNSHIP	\$167.85	\$23,559.80	(\$20,131.46)	\$0.00	\$3,596.19	\$3,596.19	\$0.00
850	ST MARYS TOWNSHIP	\$317.63	\$28,574.80	(\$24,383.21)	\$0.00	\$4,509.22	\$4,509.22	\$0.00
851	SUNDRE TOWNSHIP	\$1,558.23	\$165,593.26	(\$156,041.90)	\$0.00	\$11,109.59	\$11,109.59	\$0.00
852	SURREY TOWNSHIP	\$623.76	\$146,346.82	(\$135,730.67)	\$0.00	\$11,239.91	\$11,239.91	\$0.00
853	TATMAN TOWNSHIP	\$5,329.76	\$89,798.90	(\$80,741.06)	\$0.00	\$14,387.60	\$14,387.60	\$0.00
854	TOLGEN TOWNSHIP	\$14.16	\$23,165.32	(\$20,705.55)	\$0.00	\$2,473.93	\$2,473.93	\$0.00
855	TORNING TOWNSHIP	\$422.45	\$26,469.80	(\$23,231.21)	\$0.00	\$3,661.04	\$3,661.04	\$0.00
856	VANG TOWNSHIP	\$154.01	\$26,785.83	(\$22,365.89)	\$0.00	\$4,573.95	\$4,573.95	\$0.00
857	WATERFORD TOWNSHIP	\$2,860.83	\$86,005.94	(\$78,240.08)	\$0.00	\$10,626.69	\$10,626.69	\$0.00
858	WILLIS TOWNSHIP	\$244.93	\$71,800.89	(\$61,667.91)	\$0.00	\$10,377.91	\$10,377.91	\$0.00
859	BERTHOLD CITY	\$797.88	\$460,895.32	(\$460,554.11)	\$0.00	\$1,139.09	\$1,139.09	\$0.00
860	BURLINGTON CITY	\$1,879.99	\$634,923.35	(\$616,733.91)	\$0.00	\$20,069.43	\$20,069.43	\$0.00
861	CARPIO CITY	\$328.48	\$67,541.62	(\$67,827.55)	\$0.00	\$42.55	\$42.55	\$0.00
862	DES LACS CITY	\$0.00	\$23,570.95	(\$23,342.95)	\$0.00	\$228.00	\$228.00	\$0.00
863	DONNYBROOK CITY	\$117.06	\$13,244.70	(\$13,292.53)	\$0.00	\$69.23	\$69.23	\$0.00
864	DOUGLAS CITY	\$12.94	\$7,120.44	(\$7,084.43)	\$0.00	\$48.95	\$48.95	\$0.00
865	KENMARE CITY	\$2,754.83	\$531,610.64	(\$527,295.56)	\$0.00	\$7,069.91	\$7,069.91	\$0.00
866	MAKOTI CITY	\$350.22	\$18,747.51	(\$18,555.52)	\$0.00	\$542.21	\$542.21	\$0.00
867	MINOT CITY	\$201,275.39	\$27,032,126.04	(\$27,091,912.68)	\$0.00	\$141,488.75	\$141,488.75	\$0.00
868	RYDER CITY	\$28.19	\$18,106.92	(\$17,046.46)	\$0.00	\$1,088.65	\$1,088.65	\$0.00
869	SAWYER CITY	\$576.50	\$100,917.73	(\$92,544.26)	\$0.00	\$8,949.97	\$8,949.97	\$0.00
870	SURREY CITY	\$632.26	\$804,328.82	(\$804,253.20)	\$0.00	\$707.88	\$707.88	\$0.00
871	UNITED AMBULANCE DISTRICT	\$317.81	\$161,446.12	(\$161,078.52)	\$0.00	\$685.41	\$685.41	\$0.00
872	BERTHOLD RURAL FIRE	\$134.09	\$1,942.14	(\$1,945.60)	\$0.00	\$130.63	\$130.63	\$0.00
873	BURLINGTON RURAL FIRE	\$1,242.11	\$135,728.89	(\$135,377.63)	\$0.00	\$1,593.37	\$1,593.37	\$0.00
874	CARPIO RURAL FIRE	\$199.10	\$9,414.29	(\$9,501.89)	\$0.00	\$111.50	\$111.50	\$0.00
875	DEERING RURAL FIRE	\$71.76	\$8,913.02	(\$8,895.41)	\$0.00	\$89.37	\$89.37	\$0.00
876	DES LACS RURAL FIRE	\$355.75	\$27,421.73	(\$27,637.94)	\$0.00	\$139.54	\$139.54	\$0.00
877	DONNYBROOK RURAL FIRE	\$42.39	\$9,724.72	(\$9,760.32)	\$0.00	\$6.79	\$6.79	\$0.00
878	DOUGLAS RURAL FIRE	\$1.06	\$4,331.26	(\$4,304.38)	\$0.00	\$27.94	\$27.94	\$0.00
879	GLENBURN RURAL FIRE	\$110.65	\$12,588.94	(\$12,414.68)	\$0.00	\$284.91	\$284.91	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month:

December

☒ Include Cash Balance

Year:

2023

Fund Type:

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
880	KENMARE RURAL FIRE	\$101.83	\$32,898.51	(\$32,980.36)	\$0.00	\$19.98	\$19.98	\$0.00
881	MAX RURAL FIRE	\$431.65	\$54,716.23	(\$54,701.18)	\$0.00	\$446.70	\$446.70	\$0.00
882	MINOT RURAL FIRE	\$5,059.51	\$636,919.70	(\$635,164.99)	\$0.00	\$6,814.22	\$6,814.22	\$0.00
883	PLAZA RURAL FIRE	\$39.19	\$4,894.76	(\$4,880.13)	\$0.00	\$53.82	\$53.82	\$0.00
884	RYDER MAKOTI RURAL FIRE	\$820.19	\$71,908.88	(\$71,937.39)	\$0.00	\$791.68	\$791.68	\$0.00
885	SAWYER RURAL FIRE	\$339.46	\$10,158.25	(\$10,134.56)	\$0.00	\$363.15	\$363.15	\$0.00
886	SURREY RURAL FIRE	\$209.31	\$40,453.58	(\$40,148.40)	\$0.00	\$514.49	\$514.49	\$0.00
887	VELVA RURAL FIRE	\$74.60	\$4,708.02	(\$4,640.99)	\$0.00	\$141.63	\$141.63	\$0.00
888	BERTHOLD CITY PARK	\$16.83	\$24,318.36	(\$24,302.31)	\$0.00	\$32.88	\$32.88	\$0.00
889	CARPIO CITY PARK	\$25.57	\$3,114.10	(\$3,136.23)	\$0.00	\$3.44	\$3.44	\$0.00
890	DES LACS CITY PARK	\$0.00	\$1,814.78	(\$1,797.09)	\$0.00	\$17.69	\$17.69	\$0.00
891	DONNYBROOK CITY PARK	\$10.92	\$16.47	(\$27.39)	\$0.00	\$0.00	\$0.00	\$0.00
892	KENMARE CITY PARK	\$250.62	\$53,992.20	(\$53,368.40)	\$0.00	\$874.42	\$874.42	\$0.00
893	MAKOTI CITY PARK	\$4.54	\$3,728.11	(\$3,684.22)	\$0.00	\$48.43	\$48.43	\$0.00
894	MINOT CITY PARK	\$59,724.41	\$10,715,951.03	(\$10,720,271.96)	\$0.00	\$55,403.48	\$55,403.48	\$0.00
895	RYDER CITY PARK	\$1.64	\$974.14	(\$969.84)	\$0.00	\$5.94	\$5.94	\$0.00
896	SURREY CITY PARK	\$101.78	\$74,176.56	(\$74,115.47)	\$0.00	\$162.87	\$162.87	\$0.00
897	MINOT SCHOOL 1	\$155,306.73	\$31,640,406.02	(\$31,621,993.97)	\$0.00	\$173,718.78	\$173,718.78	\$0.00
898	VELVA SCHOOL 2	\$582.15	\$31,795.12	(\$29,372.40)	\$0.00	\$3,004.87	\$3,004.87	\$0.00
899	NEDROSE SCHOOL 4	\$6,896.53	\$3,240,994.31	(\$3,226,635.46)	\$0.00	\$21,255.38	\$21,255.38	\$0.00
900	UNITED SCHOOL 7	\$17,826.09	\$2,655,361.20	(\$2,654,585.25)	\$0.00	\$18,602.04	\$18,602.04	\$0.00
901	BOWBELLS SCHOOL 14	\$422.24	\$8,481.69	(\$8,903.93)	\$0.00	\$0.00	\$0.00	\$0.00
902	SAWYER SCHOOL 16	\$11,929.56	\$856,812.90	(\$856,445.02)	\$0.00	\$12,297.44	\$12,297.44	\$0.00
903	GLENBURN SCHOOL 26	\$3,052.90	\$440,929.35	(\$436,642.01)	\$0.00	\$7,340.24	\$7,340.24	\$0.00
904	KENMARE SCHOOL 28	\$5,495.41	\$1,263,013.27	(\$1,262,135.89)	\$0.00	\$6,372.79	\$6,372.79	\$0.00
905	SURREY SCHOOL 41	\$1,305.40	\$1,185,275.87	(\$1,178,766.99)	\$0.00	\$7,814.28	\$7,814.28	\$0.00
906	MAX SCHOOL 50	\$559.38	\$415,094.57	(\$414,556.45)	\$0.00	\$1,097.50	\$1,097.50	\$0.00
907	GARRISON SCHOOL 51	\$0.00	\$5,514.82	(\$5,514.82)	\$0.00	\$0.00	\$0.00	\$0.00
908	SOUTH PRAIRE SCHOOL 70	\$4,490.64	\$3,073,793.89	(\$3,072,803.52)	\$0.00	\$5,481.01	\$5,481.01	\$0.00
909	LEWIS AND CLARK SCHOOL 161	\$5,094.71	\$2,622,752.20	(\$2,617,119.34)	\$0.00	\$10,727.57	\$10,727.57	\$0.00
910	RICE LAKE RECREATION DIST	\$13,511.01	\$203,671.41	(\$214,721.44)	\$0.00	\$2,460.98	\$2,460.98	\$0.00

WARD COUNTY

Fund Balances

Fiscal Year: 2023-2023

Month: December

Year: 2023

Fund Type:

☒ Include Cash Balance

☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
911	RICE LAKE SEWER ASSESSMENT	\$16,050.56	\$164,228.25	(\$179,023.46)	\$0.00	\$1,255.35	\$1,255.35	\$0.00
912	GARRISON MAX AMBULANCE DIST.	\$0.00	\$161,445.40	(\$160,586.17)	\$0.00	\$859.23	\$859.23	\$0.00
913	VELVA AMBULANCE DIST.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
914	PARSHALL AMBULANCE DIST.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$56,193,805.17	\$140,524,170.88	(\$159,091,401.40)	(\$5,906.66)	\$37,620,667.99	\$38,452,034.60	(\$831,366.61)

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
001 - GENERAL						
0001 - COMMISSIONERS						
300 - GENERAL GOVT						
2300 - TRAVEL	\$4,500.00	\$4,500.00	\$3,680.75	\$167.88	\$819.25	18.21%
2900 - CONTINGENCY MISCELLANEOUS	\$250,000.00	\$250,000.00	\$147,609.58	\$84,002.75	\$102,390.42	40.96%
304 - PAYROLL						
2000 - SALARIES	\$116,075.00	\$116,075.00	\$168.05	\$9,658.25	\$115,906.95	99.86%
2101 - RETIREMENT	\$15,392.00	\$15,392.00	\$22.63	\$1,280.70	\$15,369.37	99.85%
2102 - SOCIAL SECURITY	\$7,197.00	\$7,197.00	\$269.73	\$575.96	\$6,927.27	96.25%
2103 - MEDICARE	\$1,683.00	\$1,683.00	\$63.17	\$134.68	\$1,619.83	96.25%
2104 - HEALTH INSURANCE	\$75,780.00	\$75,780.00	(\$19,279.20)	\$8,294.40	\$95,059.20	125.44%
2105 - LIFE INSURANCE	\$17.00	\$17.00	\$0.20	\$1.40	\$16.80	98.82%
0001 - COMMISSIONERS Total:	\$470,644.00	\$470,644.00	\$132,534.91	\$104,116.02	\$338,109.09	71.84%
0002 - AUDITOR						
300 - GENERAL GOVT						
2300 - TRAVEL	\$3,000.00	\$3,000.00	\$1,345.24	\$386.79	\$1,654.76	55.16%
2400 - OFFICE SUPPLIES	\$12,400.00	\$12,400.00	\$789.82	\$1,951.29	\$11,610.18	93.63%
2500 - OFFICE EQUIPMENT	\$4,160.00	\$4,160.00	\$2,973.74	\$1,186.26	\$1,186.26	28.52%
304 - PAYROLL						
2000 - SALARIES	\$465,575.00	\$465,575.00	\$26,446.97	\$35,517.20	\$439,128.03	94.32%
2101 - RETIREMENT	\$61,470.00	\$61,470.00	\$3,686.65	\$4,709.55	\$57,783.35	94.00%
2102 - SOCIAL SECURITY	\$28,742.00	\$28,742.00	\$3,237.47	\$2,056.86	\$25,504.53	88.74%
2103 - MEDICARE	\$6,722.00	\$6,722.00	\$757.06	\$481.04	\$5,964.94	88.74%
2104 - HEALTH INSURANCE	\$164,576.00	\$164,576.00	(\$6,461.36)	\$14,515.20	\$171,037.36	103.93%
2105 - LIFE INSURANCE	\$27.00	\$27.00	\$1.80	\$1.96	\$25.20	93.33%
0002 - AUDITOR Total:	\$746,672.00	\$746,672.00	\$32,777.39	\$60,806.15	\$713,894.61	95.61%
0003 - TAX EQUALIZATION						
300 - GENERAL GOVT						
2300 - TRAVEL	\$20,000.00	\$20,000.00	\$7,224.82	\$1,357.40	\$12,775.18	63.88%
2400 - OFFICE SUPPLIES	\$1,700.00	\$1,700.00	\$1,106.35	\$350.36	\$593.65	34.92%
2500 - OFFICE EQUIPMENT	\$1,200.00	\$1,200.00	\$420.41	\$0.00	\$779.59	64.97%
2509 - OFFICE SOFTWARE	\$29,150.00	\$29,150.00	\$4,290.00	\$14,250.00	\$24,860.00	85.28%
2900 - CONTINGENCY MISCELLANEOUS	\$5,500.00	\$5,500.00	\$2,030.95	\$282.93	\$3,469.05	63.07%
304 - PAYROLL						
2000 - SALARIES	\$437,405.00	\$437,405.00	\$2,829.16	\$36,667.87	\$434,575.84	99.35%
2101 - RETIREMENT	\$58,000.00	\$58,000.00	\$375.28	\$4,862.13	\$57,624.72	99.35%
2102 - SOCIAL SECURITY	\$27,119.00	\$27,119.00	\$324.66	\$2,297.13	\$26,794.34	98.80%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2103 - MEDICARE	\$6,342.00	\$6,342.00	\$75.53	\$537.22	\$6,266.47	98.81%
2104 - HEALTH INSURANCE	\$129,360.00	\$129,360.00	(\$16,189.64)	\$12,083.52	\$145,549.64	112.52%
2105 - LIFE INSURANCE	\$24.00	\$24.00	\$0.48	\$1.96	\$23.52	98.00%
0003 - TAX EQUALIZATION Total:	\$715,800.00	\$715,800.00	\$2,488.00	\$72,690.52	\$713,312.00	99.65%
0004 - STATES ATTORNEY						
300 - GENERAL GOVT						
2300 - TRAVEL	\$7,000.00	\$7,000.00	\$3,011.14	\$1,940.89	\$3,988.86	56.98%
2400 - OFFICE SUPPLIES	\$25,000.00	\$25,000.00	(\$1,059.66)	\$15,013.14	\$26,059.66	104.24%
2500 - OFFICE EQUIPMENT	\$2,310.00	\$2,310.00	\$1,541.05	\$0.00	\$768.95	33.29%
2900 - CONTINGENCY MISCELLANEOUS	\$49,020.00	\$49,020.00	\$9,449.44	\$8,248.89	\$39,570.56	80.72%
304 - PAYROLL						
2000 - SALARIES	\$1,480,822.00	\$1,480,822.00	\$151,500.02	\$123,459.99	\$1,329,321.98	89.77%
2101 - RETIREMENT	\$190,655.00	\$190,655.00	\$21,065.17	\$14,728.31	\$169,589.83	88.95%
2102 - SOCIAL SECURITY	\$89,827.00	\$89,827.00	\$11,002.16	\$7,385.43	\$78,824.84	87.75%
2103 - MEDICARE	\$21,008.00	\$21,008.00	\$2,573.24	\$1,727.26	\$18,434.76	87.75%
2104 - HEALTH INSURANCE	\$365,881.00	\$365,881.00	\$47,177.47	\$27,240.00	\$318,703.53	87.11%
2105 - LIFE INSURANCE	\$71.00	\$71.00	\$7.30	\$5.88	\$63.70	89.72%
0004 - STATES ATTORNEY Total:	\$2,231,594.00	\$2,231,594.00	\$246,267.33	\$199,749.79	\$1,985,326.67	88.96%
0005 - RECORDER						
300 - GENERAL GOVT						
2300 - TRAVEL	\$3,000.00	\$3,000.00	\$1,095.52	\$380.00	\$1,904.48	63.48%
2400 - OFFICE SUPPLIES	\$3,000.00	\$3,000.00	\$1,312.19	\$473.45	\$1,687.81	56.26%
2900 - CONTINGENCY MISCELLANEOUS	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
304 - PAYROLL						
2000 - SALARIES	\$226,917.00	\$226,917.00	\$7,474.37	\$14,593.07	\$219,442.63	96.71%
2101 - RETIREMENT	\$30,089.00	\$30,089.00	\$1,130.12	\$1,935.03	\$28,958.88	96.24%
2102 - SOCIAL SECURITY	\$14,069.00	\$14,069.00	\$1,354.27	\$878.54	\$12,714.73	90.37%
2103 - MEDICARE	\$3,290.00	\$3,290.00	\$316.37	\$205.45	\$2,973.63	90.38%
2104 - HEALTH INSURANCE	\$88,797.00	\$88,797.00	(\$4,188.60)	\$6,220.80	\$92,985.60	104.72%
2105 - LIFE INSURANCE	\$14.00	\$14.00	\$0.84	\$0.84	\$13.16	94.00%
0005 - RECORDER Total:	\$369,676.00	\$369,676.00	\$8,995.08	\$24,687.18	\$360,680.92	97.57%
0006 - SHERIFFS OFFICE						
300 - GENERAL GOVT						
2400 - OFFICE SUPPLIES	\$10,000.00	\$10,000.00	\$369.01	\$3,058.00	\$9,630.99	96.31%
2403 - FUEL, GAS, OIL	\$160,000.00	\$160,000.00	\$1,341.26	\$13,065.10	\$158,658.74	99.16%
2405 - RADIO/UNIFORM	\$262,906.00	\$262,906.00	\$43,546.89	\$18,382.44	\$219,359.11	83.44%
2500 - OFFICE EQUIPMENT	\$40,810.00	\$40,810.00	\$2,195.76	\$17,010.72	\$38,614.24	94.62%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2506 - REPAIRS & MAINTENANCE	\$50,000.00	\$50,000.00	(\$1,583.73)	\$5,045.13	\$51,583.73	103.17%
301 - PUBLIC SAFETY						
2110 - PSYCHOLOGICAL TESTING/PHYSICALS	\$5,500.00	\$5,500.00	\$1,065.00	\$1,811.00	\$4,435.00	80.64%
2300 - TRAVEL	\$86,600.00	\$86,600.00	\$19,639.57	\$29,527.77	\$66,960.43	77.32%
2503 - AUTO/STREET EQUIPMENT PURCHASES	\$175,000.00	\$175,000.00	\$118,581.27	\$8,586.12	\$56,418.73	32.24%
2510 - K9	\$2,500.00	\$2,500.00	(\$11,844.47)	\$194.85	\$14,344.47	573.78%
304 - PAYROLL						
2000 - SALARIES	\$2,808,557.00	\$2,808,557.00	\$173,278.33	\$210,303.48	\$2,635,278.67	93.83%
2101 - RETIREMENT	\$393,984.00	\$393,984.00	\$32,084.85	\$29,879.22	\$361,899.15	91.86%
2102 - SOCIAL SECURITY	\$162,278.00	\$162,278.00	\$1,870.65	\$12,805.59	\$160,407.35	98.85%
2103 - MEDICARE	\$37,952.00	\$37,952.00	\$437.37	\$2,994.80	\$37,514.63	98.85%
2104 - HEALTH INSURANCE	\$822,879.00	\$822,879.00	\$42,477.86	\$65,883.20	\$780,401.14	94.84%
2105 - LIFE INSURANCE	\$138.00	\$138.00	\$3.30	\$10.89	\$134.70	97.61%
0006 - SHERIFFS OFFICE Total:	\$5,019,104.00	\$5,019,104.00	\$423,462.92	\$418,558.31	\$4,595,641.08	91.56%
0007 - JAIL						
300 - GENERAL GOVT						
2400 - OFFICE SUPPLIES	\$85,000.00	\$85,000.00	(\$2,656.58)	\$13,551.90	\$87,656.58	103.13%
2405 - RADIO/UNIFORM	\$27,000.00	\$27,000.00	\$12,908.93	\$2,969.54	\$14,091.07	52.19%
2500 - OFFICE EQUIPMENT	\$78,000.00	\$78,000.00	\$19,874.22	\$14,717.37	\$58,125.78	74.52%
2506 - REPAIRS & MAINTENANCE	\$67,515.00	\$67,515.00	(\$13,201.91)	\$664.01	\$80,716.91	119.55%
2800 - CONTRACTS	\$5,000.00	\$5,000.00	\$4,679.79	\$0.00	\$320.21	6.40%
2812 - MEDICAL	\$784,200.00	\$784,200.00	\$227,889.10	\$107,280.26	\$556,310.90	70.94%
2815 - PRISONER BOARD/MEALS	\$475,000.00	\$475,000.00	(\$9,778.10)	\$158,122.50	\$484,778.10	102.06%
301 - PUBLIC SAFETY						
2301 - TRAINING/STAFF DEVELOPMENT	\$25,000.00	\$25,000.00	\$5,777.33	\$4,841.57	\$19,222.67	76.89%
2810 - COMMUNITY SERVICE/RESTITUTION	\$1,500.00	\$1,500.00	\$805.25	\$0.00	\$694.75	46.32%
304 - PAYROLL						
2000 - SALARIES	\$2,802,568.00	\$2,802,568.00	\$246,055.55	\$221,582.35	\$2,556,512.45	91.22%
2101 - RETIREMENT	\$420,431.00	\$420,431.00	\$44,829.78	\$31,229.68	\$375,601.22	89.34%
2102 - SOCIAL SECURITY	\$173,759.00	\$173,759.00	\$18,330.42	\$13,498.40	\$155,428.58	89.45%
2103 - MEDICARE	\$40,637.00	\$40,637.00	\$4,286.35	\$3,156.82	\$36,350.65	89.45%
2104 - HEALTH INSURANCE	\$875,653.00	\$875,653.00	\$114,251.70	\$62,671.84	\$761,401.30	86.95%
2105 - LIFE INSURANCE	\$172.00	\$172.00	\$14.24	\$13.47	\$157.76	91.72%
0007 - JAIL Total:	\$5,861,435.00	\$5,861,435.00	\$674,066.07	\$634,299.71	\$5,187,368.93	88.50%
0008 - JUVENILE DETENTION						
300 - GENERAL GOVT						
2400 - OFFICE SUPPLIES	\$8,000.00	\$8,000.00	\$1,288.56	\$617.60	\$6,711.44	83.89%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2405 - RADIO/UNIFORM	\$13,800.00	\$13,800.00	\$364.16	\$915.53	\$13,435.84	97.36%
2500 - OFFICE EQUIPMENT	\$17,490.00	\$17,490.00	\$1,988.04	\$2,364.47	\$15,501.96	88.63%
2812 - MEDICAL	\$10,000.00	\$10,000.00	\$4,737.50	\$179.14	\$5,262.50	52.63%
301 - PUBLIC SAFETY						
2110 - PSYCHOLOGICAL TESTING/PHYSICALS	\$540.00	\$540.00	\$0.00	\$0.00	\$540.00	100.00%
2300 - TRAVEL	\$1,000.00	\$1,000.00	\$709.60	\$0.00	\$290.40	29.04%
2301 - TRAINING/STAFF DEVELOPMENT	\$4,000.00	\$4,000.00	\$3,250.54	\$144.00	\$749.46	18.74%
2815 - PRISONER BOARD/MEALS	\$13,000.00	\$13,000.00	\$123.90	\$1,333.78	\$12,876.10	99.05%
304 - PAYROLL						
2000 - SALARIES	\$572,952.00	\$572,952.00	(\$4,748.93)	\$54,254.40	\$577,700.93	100.83%
2101 - RETIREMENT	\$88,834.00	\$88,834.00	\$6,494.40	\$6,928.40	\$82,339.60	92.69%
2102 - SOCIAL SECURITY	\$35,523.00	\$35,523.00	\$305.65	\$3,318.32	\$35,217.35	99.14%
2103 - MEDICARE	\$8,308.00	\$8,308.00	\$71.75	\$776.07	\$8,236.25	99.14%
2104 - HEALTH INSURANCE	\$178,107.00	\$178,107.00	\$27,671.52	\$16,545.28	\$150,435.48	84.46%
2105 - LIFE INSURANCE	\$37.00	\$37.00	(\$0.24)	\$3.08	\$37.24	100.65%
2107 - UNEMPLOYMENT	\$0.00	\$0.00	(\$3,888.00)	\$0.00	\$3,888.00	0.00%
0008 - JUVENILE DETENTION Total:	\$951,591.00	\$951,591.00	\$38,368.45	\$87,380.07	\$913,222.55	95.97%
0009 - EXTENSION						
300 - GENERAL GOVT						
2300 - TRAVEL	\$28,000.00	\$28,000.00	\$2,267.96	\$5,725.21	\$25,732.04	91.90%
2400 - OFFICE SUPPLIES	\$19,000.00	\$19,000.00	\$519.30	\$5,223.60	\$18,480.70	97.27%
2500 - OFFICE EQUIPMENT	\$6,400.00	\$6,400.00	\$1,094.55	\$1,783.45	\$5,305.45	82.90%
304 - PAYROLL						
2000 - SALARIES	\$106,462.00	\$106,462.00	\$1.84	\$8,871.75	\$106,460.16	100.00%
2001 - SHARED SALARIES	\$131,754.00	\$131,754.00	\$14,152.49	\$0.00	\$117,601.51	89.26%
2101 - RETIREMENT	\$14,117.00	\$14,117.00	\$0.50	\$1,176.39	\$14,116.50	100.00%
2102 - SOCIAL SECURITY	\$6,601.00	\$6,601.00	\$202.18	\$563.73	\$6,398.82	96.94%
2103 - MEDICARE	\$1,544.00	\$1,544.00	\$47.54	\$131.83	\$1,496.46	96.92%
2104 - HEALTH INSURANCE	\$31,382.00	\$31,382.00	(\$2,213.12)	\$2,931.36	\$33,595.12	107.05%
2105 - LIFE INSURANCE	\$11.00	\$11.00	\$1.20	\$0.84	\$9.80	89.09%
2300 - TRAVEL	\$0.00	\$0.00	(\$944.45)	\$60.00	\$944.45	0.00%
0009 - EXTENSION Total:	\$345,271.00	\$345,271.00	\$15,129.99	\$26,468.16	\$330,141.01	95.62%
0010 - VET SERVICES						
300 - GENERAL GOVT						
2300 - TRAVEL	\$5,500.00	\$5,500.00	\$680.16	\$0.00	\$4,819.84	87.63%
2400 - OFFICE SUPPLIES	\$6,200.00	\$6,200.00	\$5,016.54	\$0.00	\$1,183.46	19.09%
2500 - OFFICE EQUIPMENT	\$0.00	\$0.00	(\$1,728.82)	\$1,347.00	\$1,728.82	0.00%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
304 - PAYROLL						
2000 - SALARIES	\$159,291.00	\$159,291.00	\$4,871.83	\$12,144.59	\$154,419.17	96.94%
2101 - RETIREMENT	\$21,122.00	\$21,122.00	\$645.94	\$1,610.37	\$20,476.06	96.94%
2102 - SOCIAL SECURITY	\$9,876.00	\$9,876.00	\$544.79	\$740.66	\$9,331.21	94.48%
2103 - MEDICARE	\$2,310.00	\$2,310.00	\$127.64	\$173.21	\$2,182.36	94.47%
2104 - HEALTH INSURANCE	\$66,598.00	\$66,598.00	(\$4,203.92)	\$7,257.60	\$70,801.92	106.31%
2105 - LIFE INSURANCE	\$11.00	\$11.00	\$0.92	\$0.98	\$10.08	91.64%
0010 - VET SERVICES Total:	\$270,908.00	\$270,908.00	\$5,955.08	\$23,274.41	\$264,952.92	97.80%
0011 - SUPT SCHOOLS						
300 - GENERAL GOVT						
2300 - TRAVEL	\$2,500.00	\$2,500.00	\$1,012.55	\$792.10	\$1,487.45	59.50%
2400 - OFFICE SUPPLIES	\$650.00	\$650.00	\$267.37	\$25.00	\$382.63	58.87%
2500 - OFFICE EQUIPMENT	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00	0.00%
2900 - CONTINGENCY MISCELLANEOUS	\$200.00	\$200.00	(\$673.84)	\$0.00	\$873.84	436.92%
304 - PAYROLL						
2000 - SALARIES	\$33,777.00	\$33,777.00	\$0.36	\$2,814.72	\$33,776.64	100.00%
2101 - RETIREMENT	\$4,479.00	\$4,479.00	\$172.44	\$358.88	\$4,306.56	96.15%
2102 - SOCIAL SECURITY	\$2,095.00	\$2,095.00	\$891.49	\$105.88	\$1,203.51	57.45%
2103 - MEDICARE	\$490.00	\$490.00	\$208.60	\$24.76	\$281.40	57.43%
2104 - HEALTH INSURANCE	\$11,100.00	\$11,100.00	(\$782.40)	\$1,036.80	\$11,882.40	107.05%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.64	\$0.28	\$3.36	84.00%
0011 - SUPT SCHOOLS Total:	\$55,495.00	\$55,495.00	\$1,297.21	\$5,158.42	\$54,197.79	97.66%
0012 - FACILITY MGT						
300 - GENERAL GOVT						
2300 - TRAVEL	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.00%
2900 - CONTINGENCY MISCELLANEOUS	\$700.00	\$700.00	(\$102.90)	\$99.94	\$802.90	114.70%
304 - PAYROLL						
2000 - SALARIES	\$602,183.00	\$602,183.00	\$8,414.93	\$47,259.12	\$593,768.07	98.60%
2101 - RETIREMENT	\$79,319.00	\$79,319.00	\$1,028.74	\$6,243.33	\$78,290.26	98.70%
2102 - SOCIAL SECURITY	\$37,087.00	\$37,087.00	\$1,226.54	\$2,860.10	\$35,860.46	96.69%
2103 - MEDICARE	\$8,674.00	\$8,674.00	\$287.53	\$668.92	\$8,386.47	96.69%
2104 - HEALTH INSURANCE	\$184,455.00	\$184,455.00	(\$32,228.04)	\$17,588.16	\$216,683.04	117.47%
2105 - LIFE INSURANCE	\$48.00	\$48.00	\$1.80	\$3.64	\$46.20	96.25%
2109 - TAXABLE FRINGE	\$0.00	\$0.00	(\$102.00)	\$102.00	\$102.00	0.00%
0012 - FACILITY MGT Total:	\$917,466.00	\$917,466.00	(\$16,473.40)	\$74,825.21	\$933,939.40	101.80%
0013 - FACILITY UTILITIES						
300 - GENERAL GOVT						

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2407 - JANITORIAL SUPPLIES	\$24,360.00	\$24,360.00	(\$10,502.45)	\$6,461.48	\$34,862.45	143.11%
2500 - OFFICE EQUIPMENT	\$960.00	\$960.00	\$960.00	\$0.00	\$0.00	0.00%
2501 - NON-OFFICE EQUIPMENT PURCHASES	\$47,000.00	\$47,000.00	\$25,195.22	\$0.00	\$21,804.78	46.39%
2502 - TOOLS	\$7,250.00	\$7,250.00	\$2,876.00	\$0.00	\$4,374.00	60.33%
2506 - REPAIRS & MAINTENANCE	\$226,515.00	\$226,515.00	\$76,784.96	\$48,817.99	\$149,730.04	66.10%
2601 - TELEPHONES	\$33,000.00	\$33,000.00	\$633.97	\$7,307.30	\$32,366.03	98.08%
2603 - GARBAGE & LANDFILL	\$8,000.00	\$8,000.00	\$91.05	\$600.00	\$7,908.95	98.86%
2604 - GAS COURTHOUSE	\$14,400.00	\$14,400.00	(\$354.81)	\$1,243.82	\$14,754.81	102.46%
2605 - GAS JAIL	\$38,400.00	\$38,400.00	(\$7,778.77)	\$8,691.41	\$46,178.77	120.26%
2606 - GAS COUNTY NORTH BLDG	\$2,400.00	\$2,400.00	(\$1,390.11)	\$310.83	\$3,790.11	157.92%
2607 - GAS ADMIN BLDG	\$16,800.00	\$16,800.00	\$7,118.55	\$739.76	\$9,681.45	57.63%
2608 - GAS 425 BUILDING	\$2,160.00	\$2,160.00	\$1,803.40	\$0.00	\$356.60	16.51%
2609 - ELECTRICITY COURTHOUSE	\$55,400.00	\$55,400.00	(\$3,428.08)	\$4,883.15	\$58,828.08	106.19%
2610 - ELECTRICITY JAIL	\$82,000.00	\$82,000.00	(\$27,252.18)	\$9,068.71	\$109,252.18	133.23%
2611 - ELECTRICITY COUNTY NORTH	\$1,400.00	\$1,400.00	(\$265.00)	\$263.00	\$1,665.00	118.93%
2612 - ELECTRICITY ADMIN BLDG	\$93,900.00	\$93,900.00	(\$2,296.48)	\$7,092.88	\$96,196.48	102.45%
2613 - ELECTRICITY 425 BLDG	\$2,050.00	\$2,050.00	\$643.57	\$116.78	\$1,406.43	68.61%
2614 - WATER COURTHOUSE	\$10,000.00	\$10,000.00	\$1,968.35	\$890.92	\$8,031.65	80.32%
2615 - WATER JAIL	\$50,000.00	\$50,000.00	\$692.73	\$8,073.34	\$49,307.27	98.61%
2616 - WATER COUNTY NORTH	\$500.00	\$500.00	(\$163.12)	\$112.53	\$663.12	132.62%
2617 - WATER ADMIN BLDG	\$12,000.00	\$12,000.00	\$79.09	\$1,408.36	\$11,920.91	99.34%
2618 - WATER 425 BLDG	\$900.00	\$900.00	\$433.20	\$77.80	\$466.80	51.87%
2619 - WATER 900 BLDG	\$3,200.00	\$3,200.00	\$880.68	\$432.92	\$2,319.32	72.48%
2620 - ELECTRICITY 900 BLDG	\$30,000.00	\$30,000.00	\$18,094.17	\$845.52	\$11,905.83	39.69%
2621 - GAS 900 BLDG	\$19,200.00	\$19,200.00	\$6,400.60	\$1,016.92	\$12,799.40	66.66%
2705 - OFFICE/JAIL BUILDING	\$187,150.00	\$187,150.00	\$42,016.88	\$22,215.77	\$145,133.12	77.55%
2709 - SNOW REMOVAL	\$40,000.00	\$40,000.00	\$5,387.19	\$2,868.05	\$34,612.81	86.53%
0013 - FACILITY UTILITIES Total:	\$1,008,945.00	\$1,008,945.00	\$138,628.61	\$133,539.24	\$870,316.39	86.26%
0014 - EMERGENCY MANAGEMENT						
300 - GENERAL GOVT						
2300 - TRAVEL	\$8,500.00	\$8,500.00	\$5,677.36	\$288.20	\$2,822.64	33.21%
2400 - OFFICE SUPPLIES	\$10,250.00	\$10,250.00	\$4,479.90	\$1,439.41	\$5,770.10	56.29%
2500 - OFFICE EQUIPMENT	\$16,000.00	\$16,000.00	\$12,015.04	\$0.00	\$3,984.96	24.91%
2509 - OFFICE SOFTWARE	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00	0.00%
2800 - CONTRACTS	\$37,657.51	\$37,657.51	\$37,657.51	\$0.00	\$0.00	0.00%
2900 - CONTINGENCY MISCELLANEOUS	\$22,900.00	\$22,900.00	\$10,998.00	\$250.00	\$11,902.00	51.97%
304 - PAYROLL						

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2000 - SALARIES	\$178,455.00	\$178,455.00	\$7,064.84	\$15,048.60	\$171,390.16	96.04%
2101 - RETIREMENT	\$23,663.00	\$23,663.00	\$2,253.77	\$1,373.28	\$21,409.23	90.48%
2102 - SOCIAL SECURITY	\$11,064.00	\$11,064.00	\$614.19	\$916.56	\$10,449.81	94.45%
2103 - MEDICARE	\$2,588.00	\$2,588.00	\$144.10	\$214.38	\$2,443.90	94.43%
2104 - HEALTH INSURANCE	\$40,564.00	\$40,564.00	(\$14,722.32)	\$5,004.96	\$55,286.32	136.29%
2105 - LIFE INSURANCE	\$11.00	\$11.00	\$1.20	\$0.84	\$9.80	89.09%
0014 - EMERGENCY MANAGEMENT Total:	\$352,252.51	\$352,252.51	\$66,783.59	\$24,536.23	\$285,468.92	81.04%
0015 - PLANNING AND ZONING						
300 - GENERAL GOVT						
2300 - TRAVEL	\$12,000.00	\$12,000.00	\$9,000.00	\$0.00	\$3,000.00	25.00%
2400 - OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$1,496.38	\$105.63	\$503.62	25.18%
2500 - OFFICE EQUIPMENT	\$1,000.00	\$1,000.00	\$562.43	\$0.00	\$437.57	43.76%
2509 - OFFICE SOFTWARE	\$700.00	\$700.00	\$260.00	\$0.00	\$440.00	62.86%
2900 - CONTINGENCY MISCELLANEOUS	\$5,000.00	\$5,000.00	\$2,694.30	\$0.00	\$2,305.70	46.11%
304 - PAYROLL						
2000 - SALARIES	\$83,731.00	\$83,731.00	\$4,103.73	\$5,966.18	\$79,627.27	95.10%
2101 - RETIREMENT	\$11,103.00	\$11,103.00	\$931.56	\$791.12	\$10,171.44	91.61%
2102 - SOCIAL SECURITY	\$5,191.00	\$5,191.00	\$379.32	\$334.00	\$4,811.68	92.69%
2103 - MEDICARE	\$1,214.00	\$1,214.00	\$88.75	\$78.12	\$1,125.25	92.69%
2104 - HEALTH INSURANCE	\$22,200.00	\$22,200.00	(\$1,564.80)	\$2,073.60	\$23,764.80	107.05%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.64	\$0.28	\$3.36	84.00%
0015 - PLANNING AND ZONING Total:	\$144,143.00	\$144,143.00	\$17,952.31	\$9,348.93	\$126,190.69	87.55%
0016 - PARK						
300 - GENERAL GOVT						
2300 - TRAVEL	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00%
2400 - OFFICE SUPPLIES	\$4,000.00	\$4,000.00	(\$1,708.14)	\$195.00	\$5,708.14	142.70%
2403 - FUEL, GAS, OIL	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00%
2414 - MATERIALS/SERVICES	\$91,215.43	\$91,215.43	(\$32,669.19)	\$46,865.00	\$123,884.62	135.82%
2506 - REPAIRS & MAINTENANCE	\$10,000.00	\$10,000.00	\$7,489.36	\$0.00	\$2,510.64	25.11%
2600 - UTILITIES	\$10,000.00	\$10,000.00	(\$1,559.52)	\$877.55	\$11,559.52	115.60%
2708 - PARK MAINTENANCE	\$100,000.00	\$100,000.00	\$7,832.39	\$1,922.50	\$92,167.61	92.17%
2800 - CONTRACTS	\$20,000.00	\$20,000.00	\$12,615.10	\$7,384.90	\$7,384.90	36.92%
2999 - EXPENDITURES	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	0.00%
0016 - PARK Total:	\$243,215.43	\$243,215.43	\$0.00	\$57,244.95	\$243,215.43	100.00%
0017 - INSURANCE						
300 - GENERAL GOVT						
2701 - PROPERTY & LIABILITY INSURANCE	\$400,000.00	\$400,000.00	(\$8,825.23)	\$7,941.70	\$408,825.23	102.21%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2702 - WORKFORCE SAFETY	\$145,000.00	\$145,000.00	(\$24,945.16)	\$0.00	\$169,945.16	117.20%
0017 - INSURANCE Total:	\$545,000.00	\$545,000.00	(\$33,770.39)	\$7,941.70	\$578,770.39	106.20%
0018 - GEN OFFICE SUPPLIES/EQUIP						
300 - GENERAL GOVT						
2400 - OFFICE SUPPLIES	\$10,000.00	\$10,000.00	\$4,038.39	\$0.00	\$5,961.61	59.62%
0018 - GEN OFFICE SUPPLIES/EQUIP Total:	\$10,000.00	\$10,000.00	\$4,038.39	\$0.00	\$5,961.61	59.62%
0019 - GENERAL MISCELLANEOUS						
300 - GENERAL GOVT						
1166 - COLLECTIONS/JUDGMENTS	\$0.00	\$0.00	(\$107.41)	\$0.00	\$107.41	0.00%
1168 - LAW ENFORCEMENT RANGE (LER)	\$0.00	\$0.00	(\$2,500.00)	\$1,500.00	\$2,500.00	0.00%
2408 - POSTAGE	\$99,000.00	\$99,000.00	\$46,299.33	\$4,372.94	\$52,700.67	53.23%
2409 - PUBLISHING PRINTING	\$15,000.00	\$15,000.00	\$4,753.54	\$2,120.56	\$10,246.46	68.31%
2410 - TECHNOLOGY PURCHASES/MAINT	\$100,000.00	\$100,000.00	(\$194.37)	\$0.00	\$100,194.37	100.19%
2411 - ELECTIONS	\$8,000.00	\$8,000.00	\$7,820.12	\$0.00	\$179.88	2.25%
2412 - CO OWNED PROPERTY MAINT	\$25,000.00	\$25,000.00	\$22,094.25	\$0.00	\$2,905.75	11.62%
2413 - NUISANCE ABATEMENTS	\$0.00	\$0.00	(\$726.97)	\$0.00	\$726.97	0.00%
2801 - ANNUAL AUDIT	\$50,000.00	\$50,000.00	\$21,407.08	\$2,500.00	\$28,592.92	57.19%
2805 - HISTORICAL SOCIETY	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$85,000.00	100.00%
2806 - ECONOMIC DEVELOPMENT CORP	\$155,500.00	\$155,500.00	\$500.00	\$0.00	\$155,000.00	99.68%
2807 - SOURIS BASIN PLANNING	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$39,000.00	100.00%
2808 - DISTRICT COURT	\$102,650.00	\$102,650.00	(\$46,896.68)	\$76,188.68	\$149,546.68	145.69%
2809 - DOMESTIC VIOLENCE CRISIS CENTER	\$50,118.00	\$50,118.00	\$0.00	\$0.00	\$50,118.00	100.00%
2810 - COMMUNITY SERVICE/RESTITUTION	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$12,500.00	100.00%
2811 - COMMUNITY PARTNERS	\$34,850.00	\$34,850.00	\$0.00	\$0.00	\$34,850.00	100.00%
2813 - ATTENDANT CARE	\$70,000.00	\$70,000.00	\$944.20	\$5,754.65	\$69,055.80	98.65%
2900 - CONTINGENCY MISCELLANEOUS	\$119,550.00	\$119,550.00	\$40,143.71	\$21,602.06	\$79,406.29	66.42%
5802 - CORONER	\$80,000.00	\$80,000.00	(\$15,470.60)	\$13,457.20	\$95,470.60	119.34%
304 - PAYROLL						
2102 - SOCIAL SECURITY	\$0.00	\$0.00	(\$2,976.00)	\$2,976.00	\$2,976.00	0.00%
2103 - MEDICARE	\$0.00	\$0.00	(\$696.00)	\$696.00	\$696.00	0.00%
307 - INTERGOV. EXPENSE						
2115 - BACK THE BLUE - STATE GRANT	\$0.00	\$0.00	(\$48,000.00)	\$48,000.00	\$48,000.00	0.00%
312 - GRANTS						
1303 - DET. & MIT. COVID-19 CONFINEMENT FAC.	\$0.00	\$0.00	(\$11,513.00)	\$1,881.14	\$11,513.00	0.00%
1400 - OTHER GRANTS	\$0.00	\$0.00	(\$2,394.00)	\$0.00	\$2,394.00	0.00%
0019 - GENERAL MISCELLANEOUS Total:	\$1,046,168.00	\$1,046,168.00	\$12,487.20	\$181,049.23	\$1,033,680.80	98.81%
0090 - HUMAN RESOURCE						

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
300 - GENERAL GOVT						
2300 - TRAVEL	\$5,000.00	\$5,000.00	\$1,752.89	\$710.00	\$3,247.11	64.94%
2400 - OFFICE SUPPLIES	\$23,550.00	\$23,550.00	\$19,081.25	\$1,049.83	\$4,468.75	18.98%
2500 - OFFICE EQUIPMENT	\$2,360.00	\$2,360.00	\$2,142.52	\$0.00	\$217.48	9.22%
2509 - OFFICE SOFTWARE	\$0.00	\$0.00	(\$11,399.03)	\$8,434.13	\$11,399.03	0.00%
2703 - EMPLOYEE ASSISTANCE PROGRAM	\$10,000.00	\$10,000.00	\$1,330.00	\$0.00	\$8,670.00	86.70%
2900 - CONTINGENCY MISCELLANEOUS	\$13,200.00	\$13,200.00	\$11,501.43	\$0.00	\$1,698.57	12.87%
304 - PAYROLL						
2000 - SALARIES	\$227,948.00	\$227,948.00	\$14,634.27	\$17,808.64	\$213,313.73	93.58%
2101 - RETIREMENT	\$30,226.00	\$30,226.00	\$2,158.82	\$2,361.44	\$28,067.18	92.86%
2102 - SOCIAL SECURITY	\$14,133.00	\$14,133.00	\$1,169.60	\$1,106.47	\$12,963.40	91.72%
2103 - MEDICARE	\$3,305.00	\$3,305.00	\$273.20	\$258.76	\$3,031.80	91.73%
2104 - HEALTH INSURANCE	\$66,598.00	\$66,598.00	\$1,740.88	\$5,004.96	\$64,857.12	97.39%
2105 - LIFE INSURANCE	\$11.00	\$11.00	\$0.64	\$0.84	\$10.36	94.18%
0090 - HUMAN RESOURCE Total:	\$396,331.00	\$396,331.00	\$44,386.47	\$36,735.07	\$351,944.53	88.80%
0091 - IT						
300 - GENERAL GOVT						
2300 - TRAVEL	\$15,000.00	\$15,000.00	\$1,240.00	\$0.00	\$13,760.00	91.73%
2400 - OFFICE SUPPLIES	\$38,550.00	\$38,550.00	\$24,136.85	\$3,961.83	\$14,413.15	37.39%
2500 - OFFICE EQUIPMENT	\$273,853.00	\$273,853.00	(\$2,155.86)	\$17,891.50	\$276,008.86	100.79%
2509 - OFFICE SOFTWARE	\$1,200.00	\$1,200.00	\$753.81	\$0.00	\$446.19	37.18%
2900 - CONTINGENCY MISCELLANEOUS	\$5,000.00	\$5,000.00	\$2,092.95	\$1,262.26	\$2,907.05	58.14%
304 - PAYROLL						
2000 - SALARIES	\$271,167.00	\$271,167.00	\$3,660.83	\$23,000.80	\$267,506.17	98.65%
2101 - RETIREMENT	\$35,493.00	\$35,493.00	\$387.69	\$3,049.90	\$35,105.31	98.91%
2102 - SOCIAL SECURITY	\$16,595.00	\$16,595.00	\$443.70	\$1,405.53	\$16,151.30	97.33%
2103 - MEDICARE	\$3,881.00	\$3,881.00	\$103.87	\$328.72	\$3,777.13	97.32%
2104 - HEALTH INSURANCE	\$66,598.00	\$66,598.00	(\$24,761.36)	\$8,294.40	\$91,359.36	137.18%
2105 - LIFE INSURANCE	\$14.00	\$14.00	\$1.68	\$1.12	\$12.32	88.00%
0091 - IT Total:	\$727,351.00	\$727,351.00	\$5,904.16	\$59,196.06	\$721,446.84	99.19%
0092 - INDIRECT						
300 - GENERAL GOVT						
2300 - TRAVEL	\$3,700.00	\$3,700.00	\$1,177.97	\$921.25	\$2,522.03	68.16%
2400 - OFFICE SUPPLIES	\$36,700.00	\$36,700.00	\$21,895.68	\$2,756.20	\$14,804.32	40.34%
2500 - OFFICE EQUIPMENT	\$27,000.00	\$27,000.00	\$20,076.92	\$955.29	\$6,923.08	25.64%
2601 - TELEPHONES	\$18,500.00	\$18,500.00	\$2,075.54	\$3,175.14	\$16,424.46	88.78%
2701 - PROPERTY & LIABILITY INSURANCE	\$12,500.00	\$12,500.00	(\$411.00)	\$0.00	\$12,911.00	103.29%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2900 - CONTINGENCY MISCELLANEOUS	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	0.00%
0092 - INDIRECT Total:	\$98,500.00	\$98,500.00	\$44,915.11	\$7,807.88	\$53,584.89	54.40%
001 - GENERAL Total:	\$22,527,561.94	\$22,527,561.94	\$1,866,194.48	\$2,249,413.24	\$20,661,367.46	91.72%
100 - LIBRARY						
0020 - LIBRARY						
300 - GENERAL GOVT						
2300 - TRAVEL	\$5,000.00	\$5,000.00	\$1,973.44	\$435.96	\$3,026.56	60.53%
2400 - OFFICE SUPPLIES	\$14,500.00	\$14,500.00	\$3,213.09	\$3,104.24	\$11,286.91	77.84%
2403 - FUEL, GAS, OIL	\$20,500.00	\$20,500.00	\$1,553.39	\$1,151.16	\$18,946.61	92.42%
2404 - BOOKS, PERIODICALS, AV MATERIALS	\$38,000.00	\$38,000.00	\$2,751.42	\$7,638.89	\$35,248.58	92.76%
2418 - LIBRARY AUTOMATION	\$12,280.00	\$12,280.00	\$4,857.81	\$173.49	\$7,422.19	60.44%
2501 - NON-OFFICE EQUIPMENT PURCHASES	\$11,000.00	\$11,000.00	\$9,825.15	\$1,174.85	\$1,174.85	10.68%
2600 - UTILITIES	\$14,273.00	\$14,273.00	\$782.62	\$106.12	\$13,490.38	94.52%
2900 - CONTINGENCY MISCELLANEOUS	\$400.00	\$400.00	\$400.00	\$0.00	\$0.00	0.00%
304 - PAYROLL						
2000 - SALARIES	\$243,245.00	\$243,245.00	\$12,215.06	\$18,762.79	\$231,029.94	94.98%
2101 - RETIREMENT	\$29,355.00	\$29,355.00	\$969.55	\$2,474.21	\$28,385.45	96.70%
2102 - SOCIAL SECURITY	\$15,081.00	\$15,081.00	\$1,847.65	\$1,048.79	\$13,233.35	87.75%
2103 - MEDICARE	\$3,527.00	\$3,527.00	\$431.96	\$245.28	\$3,095.04	87.75%
2104 - HEALTH INSURANCE	\$89,463.00	\$89,463.00	\$15,548.55	\$6,739.50	\$73,914.45	82.62%
2105 - LIFE INSURANCE	\$21.00	\$21.00	\$0.84	\$1.68	\$20.16	96.00%
0020 - LIBRARY Total:	\$496,645.00	\$496,645.00	\$56,370.53	\$43,056.96	\$440,274.47	88.65%
100 - LIBRARY Total:	\$496,645.00	\$496,645.00	\$56,370.53	\$43,056.96	\$440,274.47	88.65%
101 - BOOKMOBILE REPLACEMENT						
0020 - LIBRARY						
300 - GENERAL GOVT						
2505 - BOOKMOBILE REPLACEMENT	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	0.00%
0020 - LIBRARY Total:	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	0.00%
101 - BOOKMOBILE REPLACEMENT Total:	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	0.00%
110 - 911 WIRED/WIRELESS						
0021 - 911 WIRED/WIRELESS						
300 - GENERAL GOVT						
2300 - TRAVEL	\$5,000.00	\$5,000.00	\$2,936.58	\$176.80	\$2,063.42	41.27%
2305 - PSAP TRAVEL	\$750.00	\$750.00	\$485.40	\$88.20	\$264.60	35.28%
2420 - QUEST FEDERAL ACCESS/LONG DISTANCE	\$132,570.00	\$132,570.00	\$54,444.26	\$8,757.77	\$78,125.74	58.93%
2421 - 911 SRT UTILITIES	\$58,000.00	\$58,000.00	\$1,480.00	\$9,420.00	\$56,520.00	97.45%
2422 - 911 SIGNAGE	\$15,000.00	\$15,000.00	\$9,292.34	\$4,327.08	\$5,707.66	38.05%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2500 - OFFICE EQUIPMENT	\$3,250.00	\$3,250.00	\$1,254.35	\$0.00	\$1,995.65	61.40%
2508 - DISPATCH DEPRECIATION	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$135,000.00	100.00%
2602 - CITYWATCH PHONE LINES	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$14,000.00	100.00%
2701 - PROPERTY & LIABILITY INSURANCE	\$300.00	\$300.00	\$9.36	\$0.00	\$290.64	96.88%
2818 - WIRED/WIRELESS SHARE TO NDACO	\$498,000.00	\$498,000.00	(\$2,814.37)	\$44,889.96	\$500,814.37	100.57%
2819 - CENTRAL DISPATCH OPERATIONS	\$1,788,888.00	\$1,788,888.00	\$250,653.69	\$182,327.61	\$1,538,234.31	85.99%
2820 - MOTOROLA TOWER MAINTENANCE	\$49,400.00	\$49,400.00	\$0.00	\$0.00	\$49,400.00	100.00%
2821 - KENMARE TOWER RENT	\$2,300.00	\$2,300.00	\$44.00	\$1,296.00	\$2,256.00	98.09%
2999 - EXPENDITURES	\$100,000.00	\$100,000.00	\$2,931.56	\$36,803.50	\$97,068.44	97.07%
304 - PAYROLL						
2000 - SALARIES	\$65,524.00	\$65,524.00	\$4,871.97	\$4,834.28	\$60,652.03	92.56%
2101 - RETIREMENT	\$8,689.00	\$8,689.00	\$1,036.60	\$637.70	\$7,652.40	88.07%
2102 - SOCIAL SECURITY	\$4,063.00	\$4,063.00	\$364.64	\$287.22	\$3,698.36	91.03%
2103 - MEDICARE	\$950.00	\$950.00	\$85.09	\$67.18	\$864.91	91.04%
2104 - HEALTH INSURANCE	\$22,200.00	\$22,200.00	(\$1,564.80)	\$2,073.60	\$23,764.80	107.05%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.64	\$0.28	\$3.36	84.00%
307 - INTERGOV. EXPENSE						
1167 - LOAN	\$0.00	\$0.00	(\$52,000.00)	\$0.00	\$52,000.00	0.00%
0021 - 911 WIRED/WIRELESS Total:	\$2,903,888.00	\$2,903,888.00	\$273,511.31	\$295,987.18	\$2,630,376.69	90.58%
110 - 911 WIRED/WIRELESS Total:	\$2,903,888.00	\$2,903,888.00	\$273,511.31	\$295,987.18	\$2,630,376.69	90.58%
111 - 911 DEPRECIATION						
0022 - 911 DEPRECIATION						
300 - GENERAL GOVT						
2999 - EXPENDITURES	\$13,305.75	\$13,305.75	\$0.00	\$0.00	\$13,305.75	100.00%
0022 - 911 DEPRECIATION Total:	\$13,305.75	\$13,305.75	\$0.00	\$0.00	\$13,305.75	100.00%
111 - 911 DEPRECIATION Total:	\$13,305.75	\$13,305.75	\$0.00	\$0.00	\$13,305.75	100.00%
120 - 24/7 SOBRIETY						
0023 - 24/7 SOBRIETY						
300 - GENERAL GOVT						
2999 - EXPENDITURES	\$164,000.00	\$164,000.00	\$18,994.10	\$19,849.30	\$145,005.90	88.42%
304 - PAYROLL						
2000 - SALARIES	\$55,732.00	\$55,732.00	(\$6,544.64)	\$8,814.06	\$62,276.64	111.74%
2101 - RETIREMENT	\$8,889.00	\$8,889.00	(\$886.77)	\$1,297.44	\$9,775.77	109.98%
2102 - SOCIAL SECURITY	\$3,455.00	\$3,455.00	(\$330.91)	\$532.92	\$3,785.91	109.58%
2103 - MEDICARE	\$808.00	\$808.00	(\$77.49)	\$124.62	\$885.49	109.59%
2104 - HEALTH INSURANCE	\$22,200.00	\$22,200.00	(\$1,564.80)	\$2,073.60	\$23,764.80	107.05%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.08	\$0.56	\$3.92	98.00%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
0023 - 24/7 SOBRIETY Total:	\$255,088.00	\$255,088.00	\$9,589.57	\$32,692.50	\$245,498.43	96.24%
120 - 24/7 SOBRIETY Total:	\$255,088.00	\$255,088.00	\$9,589.57	\$32,692.50	\$245,498.43	96.24%
130 - HIGHWAY						
0024 - HIGHWAY						
300 - GENERAL GOVT						
2300 - TRAVEL	\$15,000.00	\$15,000.00	\$7,512.36	\$890.00	\$7,487.64	49.92%
2400 - OFFICE SUPPLIES	\$75,000.00	\$75,000.00	\$2,798.67	\$17,960.77	\$72,201.33	96.27%
2403 - FUEL, GAS, OIL	\$550,000.00	\$550,000.00	(\$6,161.39)	\$35,442.43	\$556,161.39	101.12%
2414 - MATERIALS/SERVICES	\$900,000.00	\$900,000.00	(\$52,241.12)	\$89,394.02	\$952,241.12	105.80%
2503 - AUTO/STREET EQUIPMENT PURCHASES	\$900,000.00	\$900,000.00	\$42,163.34	\$125,843.07	\$857,836.66	95.32%
2506 - REPAIRS & MAINTENANCE	\$350,000.00	\$350,000.00	(\$127,233.93)	\$44,445.57	\$477,233.93	136.35%
2600 - UTILITIES	\$200,000.00	\$200,000.00	\$55,256.55	\$21,863.62	\$144,743.45	72.37%
2704 - INSURANCE DUE TO GENERAL	\$100,000.00	\$100,000.00	(\$1,889.04)	\$0.00	\$101,889.04	101.89%
2711 - ROAD CONSTRUCTION	\$3,104,806.70	\$3,104,806.70	\$180,931.14	\$181,350.71	\$2,923,875.56	94.17%
304 - PAYROLL						
2000 - SALARIES	\$0.00	\$0.00	(\$11,113.44)	\$0.00	\$11,113.44	0.00%
2002 - SALARIES	\$2,628,326.00	\$2,628,326.00	\$248,999.43	\$183,212.25	\$2,379,326.57	90.53%
2101 - RETIREMENT	\$308,736.00	\$308,736.00	\$23,906.82	\$22,412.74	\$284,829.18	92.26%
2102 - SOCIAL SECURITY	\$162,956.00	\$162,956.00	\$16,209.86	\$11,305.86	\$146,746.14	90.05%
2103 - MEDICARE	\$38,111.00	\$38,111.00	\$3,791.22	\$2,644.11	\$34,319.78	90.05%
2104 - HEALTH INSURANCE	\$659,817.00	\$659,817.00	(\$20,516.24)	\$61,812.48	\$680,333.24	103.11%
2105 - LIFE INSURANCE	\$118.00	\$118.00	\$5.16	\$9.66	\$112.84	95.63%
2107 - UNEMPLOYMENT	\$9,000.00	\$9,000.00	\$6,159.43	\$0.00	\$2,840.57	31.56%
2109 - TAXABLE FRINGE	\$0.00	\$0.00	(\$726.00)	\$726.00	\$726.00	0.00%
0024 - HIGHWAY Total:	\$10,001,870.70	\$10,001,870.70	\$367,852.82	\$799,313.29	\$9,634,017.88	96.32%
130 - HIGHWAY Total:	\$10,001,870.70	\$10,001,870.70	\$367,852.82	\$799,313.29	\$9,634,017.88	96.32%
132 - VISION ZERO OUTREACH						
0024 - HIGHWAY						
300 - GENERAL GOVT						
2300 - TRAVEL	\$8,000.00	\$8,000.00	(\$16.56)	\$14.00	\$8,016.56	100.21%
2400 - OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$2,015.13	\$0.00	\$484.87	19.39%
2600 - UTILITIES	\$1,000.00	\$1,000.00	\$431.11	\$94.98	\$568.89	56.89%
2999 - EXPENDITURES	\$1,000.00	\$1,000.00	\$600.00	\$0.00	\$400.00	40.00%
304 - PAYROLL						
2000 - SALARIES	\$63,653.00	\$63,653.00	\$3,355.93	\$1,630.65	\$60,297.07	94.73%
2101 - RETIREMENT	\$8,440.00	\$8,440.00	\$627.86	\$32.94	\$7,812.14	92.56%
2102 - SOCIAL SECURITY	\$3,950.00	\$3,950.00	\$203.88	\$101.49	\$3,746.12	94.84%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
2103 - MEDICARE	\$923.00	\$923.00	\$46.89	\$23.73	\$876.11	94.92%
2104 - HEALTH INSURANCE	\$22,200.00	\$22,200.00	(\$2,601.60)	\$2,073.60	\$24,801.60	111.72%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.64	\$0.14	\$3.36	84.00%
0024 - HIGHWAY Total:	\$111,670.00	\$111,670.00	\$4,663.28	\$3,971.53	\$107,006.72	95.82%
132 - VISION ZERO OUTREACH Total:	\$111,670.00	\$111,670.00	\$4,663.28	\$3,971.53	\$107,006.72	95.82%
133 - HIGHWAY-CO INFRASTRUCTURE DIST.						
0024 - HIGHWAY						
307 - INTERGOV. EXPENSE						
2999 - EXPENDITURES	\$3,648,702.16	\$3,648,702.16	\$0.00	\$79,095.23	\$3,648,702.16	100.00%
0024 - HIGHWAY Total:	\$3,648,702.16	\$3,648,702.16	\$0.00	\$79,095.23	\$3,648,702.16	100.00%
133 - HIGHWAY-CO INFRASTRUCTURE DIST. Total:	\$3,648,702.16	\$3,648,702.16	\$0.00	\$79,095.23	\$3,648,702.16	100.00%
140 - WEED						
0025 - WEED						
300 - GENERAL GOVT						
2300 - TRAVEL	\$3,800.00	\$3,800.00	\$2,288.09	\$289.87	\$1,511.91	39.79%
2400 - OFFICE SUPPLIES	\$5,500.00	\$5,500.00	\$410.05	\$107.16	\$5,089.95	92.54%
2415 - BIO EXPENSES	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.00%
2424 - CHEMICALS	\$105,000.00	\$105,000.00	(\$58,587.28)	\$62,861.63	\$163,587.28	155.80%
2425 - SPRAYING EXPENSES	\$48,000.00	\$48,000.00	\$448.14	\$32,318.50	\$47,551.86	99.07%
2800 - CONTRACTS	\$125,000.00	\$125,000.00	\$51,312.74	\$13,540.96	\$73,687.26	58.95%
2900 - CONTINGENCY MISCELLANEOUS	\$2,500.00	\$2,500.00	\$927.43	\$735.00	\$1,572.57	62.90%
304 - PAYROLL						
2000 - SALARIES	\$116,524.00	\$116,524.00	\$17,421.48	\$7,618.62	\$99,102.52	85.05%
2101 - RETIREMENT	\$11,805.00	\$11,805.00	\$0.37	\$983.71	\$11,804.63	100.00%
2102 - SOCIAL SECURITY	\$5,520.00	\$5,520.00	(\$625.41)	\$498.46	\$6,145.41	111.33%
2103 - MEDICARE	\$1,291.00	\$1,291.00	(\$146.35)	\$116.59	\$1,437.35	111.34%
2104 - HEALTH INSURANCE	\$22,200.00	\$22,200.00	(\$1,564.80)	\$2,073.60	\$23,764.80	107.05%
2105 - LIFE INSURANCE	\$4.00	\$4.00	\$0.64	\$0.28	\$3.36	84.00%
2109 - TAXABLE FRINGE	\$0.00	\$0.00	(\$471.00)	\$471.00	\$471.00	0.00%
0025 - WEED Total:	\$448,144.00	\$448,144.00	\$12,414.10	\$121,615.38	\$435,729.90	97.23%
140 - WEED Total:	\$448,144.00	\$448,144.00	\$12,414.10	\$121,615.38	\$435,729.90	97.23%
Grand Total:	\$40,491,875.55	\$40,491,875.55	\$2,675,596.09	\$3,625,145.31	\$37,816,279.46	93.39%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
160 - STATE ATTORNEY CONTINGENCY						
0031 - STATE ATTORNEY CONTINGENCY						
300 - GENERAL GOVT						
2999 - EXPENDITURES	\$6,000.00	\$6,000.00	\$4,496.79	\$459.79	\$1,503.21	25.05%
0031 - STATE ATTORNEY CONTINGENCY Total:	\$6,000.00	\$6,000.00	\$4,496.79	\$459.79	\$1,503.21	25.05%
160 - STATE ATTORNEY CONTINGENCY Total:	\$6,000.00	\$6,000.00	\$4,496.79	\$459.79	\$1,503.21	25.05%
Grand Total:	\$6,000.00	\$6,000.00	\$4,496.79	\$459.79	\$1,503.21	25.05%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
208 - FIRST DISTRICT HEALTH UNIT						
0046 - FIRST DISTRICT HEALTH UNIT						
300 - GENERAL GOVT						
2999 - EXPENDITURES	\$830,512.00	\$830,512.00	\$4,975.47	\$14,091.74	\$825,536.53	99.40%
0046 - FIRST DISTRICT HEALTH UNIT Total:	\$830,512.00	\$830,512.00	\$4,975.47	\$14,091.74	\$825,536.53	99.40%
208 - FIRST DISTRICT HEALTH UNIT Total:	\$830,512.00	\$830,512.00	\$4,975.47	\$14,091.74	\$825,536.53	99.40%
Grand Total:	\$830,512.00	\$830,512.00	\$4,975.47	\$14,091.74	\$825,536.53	99.40%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
301 - SALES TAX BOND						
0065 - SALES TAX BOND						
300 - GENERAL GOVT						
2719 - SALES TAX BOND PAYMENT	\$5,832,250.00	\$5,832,250.00	\$0.00	\$0.00	\$5,832,250.00	100.00%
2720 - GO TAX BOND PAYMENT	\$7,546,409.70	\$7,546,409.70	\$0.00	\$0.00	\$7,546,409.70	100.00%
0065 - SALES TAX BOND Total:	\$13,378,659.70	\$13,378,659.70	\$0.00	\$0.00	\$13,378,659.70	100.00%
301 - SALES TAX BOND Total:	\$13,378,659.70	\$13,378,659.70	\$0.00	\$0.00	\$13,378,659.70	100.00%
Grand Total:	\$13,378,659.70	\$13,378,659.70	\$0.00	\$0.00	\$13,378,659.70	100.00%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
500 - EMERGENCY						
0072 - EMERGENCY						
300 - GENERAL GOVT						
2999 - EXPENDITURES	\$700,000.00	\$700,000.00	\$696,400.03	\$0.00	\$3,599.97	0.51%
0072 - EMERGENCY Total:	\$700,000.00	\$700,000.00	\$696,400.03	\$0.00	\$3,599.97	0.51%
500 - EMERGENCY Total:	\$700,000.00	\$700,000.00	\$696,400.03	\$0.00	\$3,599.97	0.51%
Grand Total:	\$700,000.00	\$700,000.00	\$696,400.03	\$0.00	\$3,599.97	0.51%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
506 - AMERICAN RESCUE PLAN ACT '21						
0000 - GENERAL						
300 - GENERAL GOVT						
2998 - ARPA	\$3,506,468.26	\$3,506,468.26	\$3,506,468.26	\$0.00	\$0.00	0.00%
0000 - GENERAL Total:	\$3,506,468.26	\$3,506,468.26	\$3,506,468.26	\$0.00	\$0.00	0.00%
0001 - COMMISSIONERS						
300 - GENERAL GOVT						
2998 - ARPA	\$0.00	\$0.00	(\$3,506,468.26)	\$101,898.13	\$3,506,468.26	0.00%
0001 - COMMISSIONERS Total:	\$0.00	\$0.00	(\$3,506,468.26)	\$101,898.13	\$3,506,468.26	0.00%
0006 - SHERIFFS OFFICE						
300 - GENERAL GOVT						
2998 - ARPA	\$20,913.44	\$20,913.44	\$0.00	\$0.00	\$20,913.44	100.00%
0006 - SHERIFFS OFFICE Total:	\$20,913.44	\$20,913.44	\$0.00	\$0.00	\$20,913.44	100.00%
0007 - JAIL						
300 - GENERAL GOVT						
2998 - ARPA	\$41,414.08	\$41,414.08	\$0.00	\$0.00	\$41,414.08	100.00%
0007 - JAIL Total:	\$41,414.08	\$41,414.08	\$0.00	\$0.00	\$41,414.08	100.00%
0013 - FACILITY UTILITIES						
300 - GENERAL GOVT						
2998 - ARPA	\$5,992.49	\$5,992.49	\$0.00	\$0.00	\$5,992.49	100.00%
0013 - FACILITY UTILITIES Total:	\$5,992.49	\$5,992.49	\$0.00	\$0.00	\$5,992.49	100.00%
0016 - PARK						
300 - GENERAL GOVT						
2998 - ARPA	\$66,956.00	\$66,956.00	\$0.00	\$0.00	\$66,956.00	100.00%
0016 - PARK Total:	\$66,956.00	\$66,956.00	\$0.00	\$0.00	\$66,956.00	100.00%
0019 - GENERAL MISCELLANEOUS						
300 - GENERAL GOVT						
2998 - ARPA	\$18,555.41	\$18,555.41	\$0.00	\$0.00	\$18,555.41	100.00%
0019 - GENERAL MISCELLANEOUS Total:	\$18,555.41	\$18,555.41	\$0.00	\$0.00	\$18,555.41	100.00%
0020 - LIBRARY						
300 - GENERAL GOVT						
2998 - ARPA	\$113,987.67	\$113,987.67	\$0.00	\$0.00	\$113,987.67	100.00%
0020 - LIBRARY Total:	\$113,987.67	\$113,987.67	\$0.00	\$0.00	\$113,987.67	100.00%
0024 - HIGHWAY						
300 - GENERAL GOVT						
2998 - ARPA	\$10,135.09	\$10,135.09	\$0.00	\$0.00	\$10,135.09	100.00%
0024 - HIGHWAY Total:	\$10,135.09	\$10,135.09	\$0.00	\$0.00	\$10,135.09	100.00%

WARD COUNTY

General Ledger - 2023 MONTHLY EXPENSES

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
0091 - IT						
300 - GENERAL GOVT						
2998 - ARPA	\$140,607.50	\$140,607.50	\$0.00	\$0.00	\$140,607.50	100.00%
0091 - IT Total:	\$140,607.50	\$140,607.50	\$0.00	\$0.00	\$140,607.50	100.00%
506 - AMERICAN RESCUE PLAN ACT '21 Total:	\$3,925,029.94	\$3,925,029.94	\$0.00	\$101,898.13	\$3,925,029.94	100.00%
Grand Total:	\$3,925,029.94	\$3,925,029.94	\$0.00	\$101,898.13	\$3,925,029.94	100.00%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
001 - GENERAL						
0000 - GENERAL						
200 - PROPERTY TAXES						
1001 - TAXES	(\$2,415,790.00)	(\$2,415,790.00)	(\$17,174.65)	(\$13,486.02)	(\$2,398,615.35)	99.29%
1114 - HISTORICAL SOCIETY	(\$85,000.00)	(\$85,000.00)	(\$4,669.48)	(\$441.11)	(\$80,330.52)	94.51%
1130 - ADVERTISING & PROMOTION TAX	(\$155,500.00)	(\$155,500.00)	(\$8,161.98)	(\$810.04)	(\$147,338.02)	94.75%
1131 - COMPREHENSIVE HEALTH TAX	(\$3,092,548.00)	(\$3,092,548.00)	(\$185,985.70)	(\$16,012.51)	(\$2,906,562.30)	93.99%
1133 - SOCIAL SECURITY TAX	(\$771,962.00)	(\$771,962.00)	(\$48,422.10)	(\$3,994.83)	(\$723,539.90)	93.73%
1159 - OVER/UNDER TAXES	\$0.00	\$0.00	\$12.84	\$0.00	(\$12.84)	0.00%
1165 - STABILIZATION	\$0.00	\$0.00	\$3.92	(\$0.06)	(\$3.92)	0.00%
201 - INTERGOVERNMENTAL						
1002 - OIL & GAS TAX	(\$17,500.00)	(\$17,500.00)	(\$12,258.36)	(\$1,532.58)	(\$5,241.64)	29.95%
1003 - STATE AID DISTRIBUTION	(\$2,800,000.00)	(\$2,800,000.00)	\$405,843.76	(\$276,441.68)	(\$3,205,843.76)	114.49%
1004 - HOMESTEAD CREDIT	(\$49,500.00)	(\$49,500.00)	(\$5,610.29)	\$0.00	(\$43,889.71)	88.67%
1005 - VETERANS CREDIT	(\$75,000.00)	(\$75,000.00)	\$13,906.87	\$0.00	(\$88,906.87)	118.54%
1007 - CENTRAL ASSESSED UTILITY	(\$105,000.00)	(\$105,000.00)	(\$10,895.31)	\$0.00	(\$94,104.69)	89.62%
1027 - REIMBURSEMENTS - STATE	\$0.00	\$0.00	\$529.20	\$0.00	(\$529.20)	0.00%
202 - CHARGES FOR SERVICES						
1006 - TELECOMMUNICATION	(\$93,107.00)	(\$93,107.00)	(\$0.43)	\$0.00	(\$93,106.57)	100.00%
1009 - PERMITS & LICENSES	(\$40,000.00)	(\$40,000.00)	\$6,764.80	(\$14,752.78)	(\$46,764.80)	116.91%
1010 - POSTAGE, COPIES, PHONES	(\$1,000.00)	(\$1,000.00)	(\$3,818.54)	(\$208.24)	\$2,818.54	-281.85%
1011 - ASSESSING SERVICE EQUAL	(\$78,000.00)	(\$78,000.00)	(\$11,922.60)	\$0.00	(\$66,077.40)	84.71%
1012 - COUNTY OFFICE FEES	(\$360,000.00)	(\$360,000.00)	(\$5,644.77)	(\$22,284.20)	(\$354,355.23)	98.43%
1014 - ELECTION REIMBURSEMENT	(\$8,000.00)	(\$8,000.00)	(\$8,000.00)	\$0.00	\$0.00	0.00%
1015 - CITY TRANSFER FINES/FEES	(\$200.00)	(\$200.00)	\$149.75	(\$16.00)	(\$349.75)	174.88%
1016 - CAMPING FEES	(\$5,000.00)	(\$5,000.00)	\$6,604.44	\$0.00	(\$11,604.44)	232.09%
1089 - CRIME VICTIM WITNESS FEES	(\$5,600.00)	(\$5,600.00)	\$306.66	(\$558.94)	(\$5,906.66)	105.48%
203 - PUBLIC SAFETY CHARGES						
1017 - HOUSING JUVENILES	(\$100,000.00)	(\$100,000.00)	\$124,105.10	(\$28,740.06)	(\$224,105.10)	224.11%
1018 - HOUSING PRISONERS	(\$1,250,000.00)	(\$1,250,000.00)	\$3,329.12	(\$117,317.80)	(\$1,253,329.12)	100.27%
1019 - CRIMINAL MILEAGE	(\$140,000.00)	(\$140,000.00)	\$32,921.61	(\$37,510.56)	(\$172,921.61)	123.52%
1020 - SPECIAL POLICING	(\$20,000.00)	(\$20,000.00)	\$9,782.50	\$0.00	(\$29,782.50)	148.91%
1087 - CORRECTIONAL REVENUE	\$0.00	\$0.00	\$8,400.00	\$0.00	(\$8,400.00)	0.00%
1163 - K9	\$0.00	\$0.00	\$5,537.64	(\$24.64)	(\$5,537.64)	0.00%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$275,000.00)	(\$275,000.00)	\$64,485.62	(\$8,294.31)	(\$339,485.62)	123.45%
1030 - CONFERMENT OF BENEFITS	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	\$0.00	\$0.00	0.00%

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
1049 - GAMBLING TAX	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00	0.00%
1166 - COLLECTIONS/JUDGMENTS	\$0.00	\$0.00	\$193.45	\$0.00	(\$193.45)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$40,000.00)	(\$40,000.00)	(\$5,500.50)	(\$3,447.74)	(\$34,499.50)	86.25%
1038 - INTEREST EARNINGS	(\$45,000.00)	(\$45,000.00)	\$438,917.49	(\$19,631.80)	(\$483,917.49)	1075.37%
207 - RENTS						
1039 - COLLECTED RENT	(\$560.00)	(\$560.00)	\$3,100.00	\$0.00	(\$3,660.00)	653.57%
208 - GRANTS						
1026 - FEDERAL AID REIMBURSEMENTS	\$0.00	\$0.00	\$39,280.05	\$0.00	(\$39,280.05)	0.00%
1027 - REIMBURSEMENTS - STATE	\$0.00	\$0.00	\$2,182.22	\$0.00	(\$2,182.22)	0.00%
1043 - LAW ENFORCEMENT GRANT	(\$100,000.00)	(\$100,000.00)	\$12,355.02	(\$11,348.11)	(\$112,355.02)	112.36%
1400 - OTHER GRANTS	\$0.00	\$0.00	\$24,358.19	\$0.00	(\$24,358.19)	0.00%
210 - PURCHASE CARD REVENUE						
1025 - REIMBURSEMENTS - GENERAL	(\$15,000.00)	(\$15,000.00)	\$13,794.95	\$0.00	(\$28,794.95)	191.97%
0000 - GENERAL Total:	(\$12,199,267.00)	(\$12,199,267.00)	\$833,800.49	(\$576,854.01)	(\$13,033,067.49)	106.83%
0007 - JAIL						
200 - PROPERTY TAXES						
1001 - TAXES	(\$4,735,247.00)	(\$4,735,247.00)	(\$248,247.53)	(\$24,741.36)	(\$4,486,999.47)	94.76%
1004 - HOMESTEAD CREDIT	(\$32,000.00)	(\$32,000.00)	(\$838.26)	\$0.00	(\$31,161.74)	97.38%
1005 - VETERANS CREDIT	(\$50,000.00)	(\$50,000.00)	\$13,448.08	\$0.00	(\$63,448.08)	126.90%
1007 - CENTRAL ASSESSED UTILITY	(\$46,000.00)	(\$46,000.00)	\$1,833.23	\$0.00	(\$47,833.23)	103.99%
1132 - CAPITAL PROJECT TAX	\$0.00	\$0.00	\$17.13	(\$0.29)	(\$17.13)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$32,000.00)	(\$32,000.00)	(\$8,861.80)	(\$2,423.66)	(\$23,138.20)	72.31%
0007 - JAIL Total:	(\$4,895,247.00)	(\$4,895,247.00)	(\$242,649.15)	(\$27,165.31)	(\$4,652,597.85)	95.04%
0009 - EXTENSION						
200 - PROPERTY TAXES						
1001 - TAXES	(\$340,138.00)	(\$340,138.00)	(\$18,779.77)	(\$1,770.91)	(\$321,358.23)	94.48%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	(\$2,000.00)	(\$2,000.00)	\$229.42	\$0.00	(\$2,229.42)	111.47%
1005 - VETERANS CREDIT	(\$3,000.00)	(\$3,000.00)	\$1,542.98	\$0.00	(\$4,542.98)	151.43%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$1,000.00)	(\$1,000.00)	\$628.93	(\$173.06)	(\$1,628.93)	162.89%
0009 - EXTENSION Total:	(\$346,138.00)	(\$346,138.00)	(\$16,378.44)	(\$1,943.97)	(\$329,759.56)	95.27%
0010 - VET SERVICES						
200 - PROPERTY TAXES						
1001 - TAXES	(\$269,568.00)	(\$269,568.00)	(\$15,011.47)	(\$1,407.08)	(\$254,556.53)	94.43%

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	(\$1,800.00)	(\$1,800.00)	(\$26.79)	\$0.00	(\$1,773.21)	98.51%
1005 - VETERANS CREDIT	(\$3,000.00)	(\$3,000.00)	\$606.54	\$0.00	(\$3,606.54)	120.22%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$1,000.00)	(\$1,000.00)	\$314.82	(\$138.02)	(\$1,314.82)	131.48%
0010 - VET SERVICES Total:	(\$275,368.00)	(\$275,368.00)	(\$14,116.90)	(\$1,545.10)	(\$261,251.10)	94.87%
0016 - PARK						
200 - PROPERTY TAXES						
1001 - TAXES	(\$167,500.00)	(\$167,500.00)	(\$6,791.57)	(\$885.37)	(\$160,708.43)	95.95%
201 - INTERGOVERNMENTAL						
1003 - STATE AID DISTRIBUTION	(\$1,800.00)	(\$1,800.00)	\$574.65	(\$204.77)	(\$2,374.65)	131.93%
1004 - HOMESTEAD CREDIT	(\$1,000.00)	(\$1,000.00)	\$115.15	\$0.00	(\$1,115.15)	111.52%
1005 - VETERANS CREDIT	(\$1,500.00)	(\$1,500.00)	\$770.66	\$0.00	(\$2,270.66)	151.38%
202 - CHARGES FOR SERVICES						
1006 - TELECOMMUNICATION	(\$300.00)	(\$300.00)	\$44.93	\$0.00	(\$344.93)	114.98%
1016 - CAMPING FEES	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00	0.00%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	\$0.00	\$0.00	\$73,215.43	(\$73,215.43)	(\$73,215.43)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$1,200.00)	(\$1,200.00)	(\$374.04)	(\$86.62)	(\$825.96)	68.83%
0016 - PARK Total:	(\$178,300.00)	(\$178,300.00)	\$62,555.21	(\$74,392.19)	(\$240,855.21)	135.08%
0017 - INSURANCE						
200 - PROPERTY TAXES						
1001 - TAXES	(\$536,000.00)	(\$536,000.00)	(\$23,771.55)	(\$2,824.88)	(\$512,228.45)	95.57%
1007 - CENTRAL ASSESSED UTILITY	(\$5,000.00)	(\$5,000.00)	\$461.49	\$0.00	(\$5,461.49)	109.23%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	(\$3,500.00)	(\$3,500.00)	\$55.03	\$0.00	(\$3,555.03)	101.57%
1005 - VETERANS CREDIT	(\$5,500.00)	(\$5,500.00)	\$1,749.37	\$0.00	(\$7,249.37)	131.81%
1090 - INS AUTO, PROPERTY & OTHER	(\$50,000.00)	(\$50,000.00)	\$50,750.30	(\$1,319.00)	(\$100,750.30)	201.50%
204 - MISCELLANEOUS						
1090 - INS AUTO, PROPERTY & OTHER	\$0.00	\$0.00	\$3,017.00	\$0.00	(\$3,017.00)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$2,000.00)	(\$2,000.00)	\$610.65	(\$276.64)	(\$2,610.65)	130.53%
0017 - INSURANCE Total:	(\$602,000.00)	(\$602,000.00)	\$32,872.29	(\$4,420.52)	(\$634,872.29)	105.46%
0019 - GENERAL MISCELLANEOUS						
201 - INTERGOVERNMENTAL						
2115 - BACK THE BLUE - STATE GRANT	\$0.00	\$0.00	\$130,581.00	(\$130,581.00)	(\$130,581.00)	0.00%

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
204 - MISCELLANEOUS						
1168 - LAW ENFORCEMENT RANGE (LER)	\$0.00	\$0.00	\$2,500.00	(\$1,500.00)	(\$2,500.00)	0.00%
208 - GRANTS						
1027 - REIMBURSEMENTS - STATE	\$0.00	\$0.00	\$0.00	\$130,581.00	\$0.00	0.00%
1303 - DET. & MIT. COVID-19 CONFINEMENT FAC.	\$0.00	\$0.00	\$11,513.00	(\$1,881.14)	(\$11,513.00)	0.00%
0019 - GENERAL MISCELLANEOUS Total:	\$0.00	\$0.00	\$144,594.00	(\$3,381.14)	(\$144,594.00)	0.00%
0092 - INDIRECT						
200 - PROPERTY TAXES						
1001 - TAXES	\$0.00	\$0.00	\$97.96	(\$1.70)	(\$97.96)	0.00%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$440,000.00)	(\$440,000.00)	\$1,059.62	\$0.00	(\$441,059.62)	100.24%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$69.57	(\$1.35)	(\$69.57)	0.00%
0092 - INDIRECT Total:	(\$440,000.00)	(\$440,000.00)	\$1,227.15	(\$3.05)	(\$441,227.15)	100.28%
001 - GENERAL Total:	(\$18,936,320.00)	(\$18,936,320.00)	\$801,904.65	(\$689,705.29)	(\$19,738,224.65)	104.23%
100 - LIBRARY						
0020 - LIBRARY						
200 - PROPERTY TAXES						
1001 - TAXES	(\$408,325.00)	(\$408,325.00)	(\$17,077.56)	(\$2,619.86)	(\$391,247.44)	95.82%
201 - INTERGOVERNMENTAL						
1003 - STATE AID DISTRIBUTION	(\$7,000.00)	(\$7,000.00)	\$3,153.64	(\$875.55)	(\$10,153.64)	145.05%
1004 - HOMESTEAD CREDIT	(\$2,500.00)	(\$2,500.00)	(\$329.87)	\$0.00	(\$2,170.13)	86.81%
1005 - VETERANS CREDIT	(\$4,000.00)	(\$4,000.00)	\$877.35	\$0.00	(\$4,877.35)	121.93%
1007 - CENTRAL ASSESSED UTILITY	(\$5,000.00)	(\$5,000.00)	\$5,810.43	\$0.00	(\$10,810.43)	216.21%
1051 - LOCAL GOVT SHARE TO LIBRARY	(\$38,400.00)	(\$38,400.00)	\$1,920.00	(\$3,360.00)	(\$40,320.00)	105.00%
202 - CHARGES FOR SERVICES						
1006 - TELECOMMUNICATION	(\$1,378.00)	(\$1,378.00)	(\$0.27)	\$0.00	(\$1,377.73)	99.98%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$2,500.00)	(\$2,500.00)	\$1,001.33	(\$340.46)	(\$3,501.33)	140.05%
1164 - DONATION	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$1,200.00)	(\$1,200.00)	\$830.13	(\$256.90)	(\$2,030.13)	169.18%
1038 - INTEREST EARNINGS	(\$200.00)	(\$200.00)	\$2,072.16	(\$195.11)	(\$2,272.16)	1136.08%
208 - GRANTS						
1046 - LIBRARY STATE AID	(\$29,000.00)	(\$29,000.00)	\$4,373.22	\$0.00	(\$33,373.22)	115.08%
0020 - LIBRARY Total:	(\$499,503.00)	(\$499,503.00)	\$3,630.56	(\$7,647.88)	(\$503,133.56)	100.73%
100 - LIBRARY Total:	(\$499,503.00)	(\$499,503.00)	\$3,630.56	(\$7,647.88)	(\$503,133.56)	100.73%

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
101 - BOOKMOBILE REPLACEMENT						
0020 - LIBRARY						
200 - PROPERTY TAXES						
1001 - TAXES	(\$20,000.00)	(\$20,000.00)	(\$918.85)	(\$119.63)	(\$19,081.15)	95.41%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	\$0.00	\$0.00	\$95.52	\$0.00	(\$95.52)	0.00%
1005 - VETERANS CREDIT	\$0.00	\$0.00	\$220.86	\$0.00	(\$220.86)	0.00%
1007 - CENTRAL ASSESSED UTILITY	\$0.00	\$0.00	\$533.82	\$0.00	(\$533.82)	0.00%
204 - MISCELLANEOUS						
1164 - DONATION	\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$70.75	(\$10.48)	(\$70.75)	0.00%
0020 - LIBRARY Total:	(\$20,000.00)	(\$20,000.00)	\$10,002.10	(\$130.11)	(\$30,002.10)	150.01%
101 - BOOKMOBILE REPLACEMENT Total:	(\$20,000.00)	(\$20,000.00)	\$10,002.10	(\$130.11)	(\$30,002.10)	150.01%
110 - 911 WIRED/WIRELSS						
0021 - 911 WIRED/WIRELESS						
200 - PROPERTY TAXES						
1001 - TAXES	(\$731,388.00)	(\$731,388.00)	(\$35,352.20)	(\$3,692.05)	(\$696,035.80)	95.17%
1004 - HOMESTEAD CREDIT	(\$7,000.00)	(\$7,000.00)	\$3,533.77	\$0.00	(\$10,533.77)	150.48%
1005 - VETERANS CREDIT	(\$10,000.00)	(\$10,000.00)	\$11,363.47	\$0.00	(\$21,363.47)	213.63%
1007 - CENTRAL ASSESSED UTILITY	(\$2,500.00)	(\$2,500.00)	\$5,851.71	\$0.00	(\$8,351.71)	334.07%
2824 - MINOT 911 TAX	(\$650,000.00)	(\$650,000.00)	\$136,514.57	(\$4,137.86)	(\$786,514.57)	121.00%
201 - INTERGOVERNMENTAL						
1027 - REIMBURSEMENTS - STATE	\$0.00	\$0.00	\$617.40	\$0.00	(\$617.40)	0.00%
1167 - LOAN	\$0.00	\$0.00	\$10,399.98	(\$1,733.33)	(\$10,399.98)	0.00%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$1,500,000.00)	(\$1,500,000.00)	\$91,305.42	(\$124,916.06)	(\$1,591,305.42)	106.09%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$1,000.00)	(\$1,000.00)	\$1,172.83	(\$335.61)	(\$2,172.83)	217.28%
1038 - INTEREST EARNINGS	(\$2,000.00)	(\$2,000.00)	\$39,242.73	(\$3,188.99)	(\$41,242.73)	2062.14%
0021 - 911 WIRED/WIRELESS Total:	(\$2,903,888.00)	(\$2,903,888.00)	\$264,649.68	(\$138,003.90)	(\$3,168,537.68)	109.11%
110 - 911 WIRED/WIRELSS Total:	(\$2,903,888.00)	(\$2,903,888.00)	\$264,649.68	(\$138,003.90)	(\$3,168,537.68)	109.11%
111 - 911 DEPRECIATION						
0022 - 911 DEPRECIATION						
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	\$0.00	\$0.00	\$135,000.00	\$0.00	(\$135,000.00)	0.00%
0022 - 911 DEPRECIATION Total:	\$0.00	\$0.00	\$135,000.00	\$0.00	(\$135,000.00)	0.00%

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
111 - 911 DEPRECIATION Total:	\$0.00	\$0.00	\$135,000.00	\$0.00	(\$135,000.00)	0.00%
120 - 24/7 SOBRIETY						
0023 - 24/7 SOBRIETY						
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$205,000.00)	(\$205,000.00)	(\$7,616.26)	(\$24,387.00)	(\$197,383.74)	96.28%
0023 - 24/7 SOBRIETY Total:	(\$205,000.00)	(\$205,000.00)	(\$7,616.26)	(\$24,387.00)	(\$197,383.74)	96.28%
120 - 24/7 SOBRIETY Total:	(\$205,000.00)	(\$205,000.00)	(\$7,616.26)	(\$24,387.00)	(\$197,383.74)	96.28%
130 - HIGHWAY						
0024 - HIGHWAY						
200 - PROPERTY TAXES						
1001 - TAXES	(\$2,620,814.00)	(\$2,620,814.00)	(\$238,099.47)	(\$14,040.97)	(\$2,382,714.53)	90.92%
1153 - FARM TO MARKET	\$0.00	\$0.00	\$0.86	\$0.00	(\$0.86)	0.00%
1154 - COUNTY ROAD DEPT TAX	(\$150,000.00)	(\$150,000.00)	(\$13,747.88)	\$0.00	(\$136,252.12)	90.83%
201 - INTERGOVERNMENTAL						
1002 - OIL & GAS TAX	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	\$0.00	\$0.00	0.00%
1003 - STATE AID DISTRIBUTION	(\$160,000.00)	(\$160,000.00)	\$53,717.48	(\$18,428.98)	(\$213,717.48)	133.57%
1004 - HOMESTEAD CREDIT	(\$22,000.00)	(\$22,000.00)	(\$4,221.54)	\$0.00	(\$17,778.46)	80.81%
1005 - VETERANS CREDIT	(\$30,000.00)	(\$30,000.00)	\$5,898.48	\$0.00	(\$35,898.48)	119.66%
1007 - CENTRAL ASSESSED UTILITY	(\$31,000.00)	(\$31,000.00)	(\$4,227.64)	\$0.00	(\$26,772.36)	86.36%
1028 - REIMBURSEMENTS - CITY	(\$10,000.00)	(\$10,000.00)	(\$4,854.81)	(\$263.54)	(\$5,145.19)	51.45%
1029 - REIMBURSEMENTS - TWP	(\$40,000.00)	(\$40,000.00)	\$36,451.44	(\$2,320.76)	(\$76,451.44)	191.13%
203 - PUBLIC SAFETY CHARGES						
1021 - OVERWEIGHT FEES	(\$60,000.00)	(\$60,000.00)	\$110,322.62	(\$10,496.25)	(\$170,322.62)	283.87%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$200,000.00)	(\$200,000.00)	(\$15,741.39)	(\$11,677.41)	(\$184,258.61)	92.13%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	(\$21,000.00)	(\$21,000.00)	(\$6,492.11)	(\$1,403.54)	(\$14,507.89)	69.09%
0024 - HIGHWAY Total:	(\$3,354,814.00)	(\$3,354,814.00)	(\$90,993.96)	(\$58,631.45)	(\$3,263,820.04)	97.29%
130 - HIGHWAY Total:	(\$3,354,814.00)	(\$3,354,814.00)	(\$90,993.96)	(\$58,631.45)	(\$3,263,820.04)	97.29%
131 - HIGHWAY USERS						
0024 - HIGHWAY						
208 - GRANTS						
1047 - HIGHWAY USERS GRANT	(\$4,400,000.00)	(\$4,400,000.00)	\$1,518,726.18	(\$1,862,096.33)	(\$5,918,726.18)	134.52%
0024 - HIGHWAY Total:	(\$4,400,000.00)	(\$4,400,000.00)	\$1,518,726.18	(\$1,862,096.33)	(\$5,918,726.18)	134.52%
131 - HIGHWAY USERS Total:	(\$4,400,000.00)	(\$4,400,000.00)	\$1,518,726.18	(\$1,862,096.33)	(\$5,918,726.18)	134.52%
132 - VISION ZERO OUTREACH						
0024 - HIGHWAY						

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$111,670.00)	(\$111,670.00)	(\$11,455.83)	(\$9,424.64)	(\$100,214.17)	89.74%
0024 - HIGHWAY Total:	(\$111,670.00)	(\$111,670.00)	(\$11,455.83)	(\$9,424.64)	(\$100,214.17)	89.74%
132 - VISION ZERO OUTREACH Total:	(\$111,670.00)	(\$111,670.00)	(\$11,455.83)	(\$9,424.64)	(\$100,214.17)	89.74%
133 - HIGHWAY-CO INFRASTRUCTURE DIST.						
0024 - HIGHWAY						
201 - INTERGOVERNMENTAL						
1027 - REIMBURSEMENTS - STATE	(\$5,554,766.84)	(\$5,554,766.84)	\$10.00	\$0.00	(\$5,554,776.84)	100.00%
0024 - HIGHWAY Total:	(\$5,554,766.84)	(\$5,554,766.84)	\$10.00	\$0.00	(\$5,554,776.84)	100.00%
133 - HIGHWAY-CO INFRASTRUCTURE DIST. Total:	(\$5,554,766.84)	(\$5,554,766.84)	\$10.00	\$0.00	(\$5,554,776.84)	100.00%
140 - WEED						
0025 - WEED						
200 - PROPERTY TAXES						
1001 - TAXES	(\$342,144.00)	(\$342,144.00)	(\$20,327.68)	(\$1,702.02)	(\$321,816.32)	94.06%
1031 - LAND OWNER REIMB	(\$20,000.00)	(\$20,000.00)	\$12,269.37	(\$1,097.60)	(\$32,269.37)	161.35%
201 - INTERGOVERNMENTAL						
1003 - STATE AID DISTRIBUTION	(\$50,000.00)	(\$50,000.00)	\$23,245.30	(\$6,315.98)	(\$73,245.30)	146.49%
1004 - HOMESTEAD CREDIT	(\$1,500.00)	(\$1,500.00)	\$607.76	\$0.00	(\$2,107.76)	140.52%
1005 - VETERANS CREDIT	(\$1,500.00)	(\$1,500.00)	\$2,912.77	\$0.00	(\$4,412.77)	294.18%
1007 - CENTRAL ASSESSED UTILITY	(\$2,000.00)	(\$2,000.00)	\$1,462.57	\$0.00	(\$3,462.57)	173.13%
202 - CHARGES FOR SERVICES						
1006 - TELECOMMUNICATION	(\$4,500.00)	(\$4,500.00)	\$14.08	\$0.00	(\$4,514.08)	100.31%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$1,000.00)	(\$1,000.00)	\$760.85	\$0.00	(\$1,760.85)	176.09%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$1,120.66	(\$154.89)	(\$1,120.66)	0.00%
1038 - INTEREST EARNINGS	(\$500.00)	(\$500.00)	\$1,283.21	(\$154.33)	(\$1,783.21)	356.64%
208 - GRANTS						
1048 - WEED CONTROL GRANT	(\$5,000.00)	(\$5,000.00)	\$7,600.00	\$0.00	(\$12,600.00)	252.00%
0025 - WEED Total:	(\$428,144.00)	(\$428,144.00)	\$30,948.89	(\$9,424.82)	(\$459,092.89)	107.23%
140 - WEED Total:	(\$428,144.00)	(\$428,144.00)	\$30,948.89	(\$9,424.82)	(\$459,092.89)	107.23%
Grand Total:	(\$36,414,105.84)	(\$36,414,105.84)	\$2,654,806.01	(\$2,799,451.42)	(\$39,068,911.85)	107.29%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
208 - FIRST DISTRICT HEALTH UNIT						
0046 - FIRST DISTRICT HEALTH UNIT						
200 - PROPERTY TAXES						
1001 - TAXES	(\$747,512.00)	(\$747,512.00)	(\$44,554.78)	(\$3,875.25)	(\$702,957.22)	94.04%
201 - INTERGOVERNMENTAL						
1003 - STATE AID DISTRIBUTION	(\$76,000.00)	(\$76,000.00)	\$21,605.82	(\$8,416.60)	(\$97,605.82)	128.43%
1004 - HOMESTEAD CREDIT	\$0.00	\$0.00	\$4,878.77	\$0.00	(\$4,878.77)	0.00%
1005 - VETERANS CREDIT	\$0.00	\$0.00	\$9,939.20	\$0.00	(\$9,939.20)	0.00%
1007 - CENTRAL ASSESSED UTILITY	(\$7,000.00)	(\$7,000.00)	\$496.26	\$0.00	(\$7,496.26)	107.09%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$3,562.15	(\$379.16)	(\$3,562.15)	0.00%
0046 - FIRST DISTRICT HEALTH UNIT Total:	(\$830,512.00)	(\$830,512.00)	(\$4,072.58)	(\$12,671.01)	(\$826,439.42)	99.51%
208 - FIRST DISTRICT HEALTH UNIT Total:	(\$830,512.00)	(\$830,512.00)	(\$4,072.58)	(\$12,671.01)	(\$826,439.42)	99.51%
Grand Total:	(\$830,512.00)	(\$830,512.00)	(\$4,072.58)	(\$12,671.01)	(\$826,439.42)	99.51%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
301 - SALES TAX BOND						
0065 - SALES TAX BOND						
200 - PROPERTY TAXES						
1001 - TAXES	\$0.00	\$0.00	\$38.59	(\$0.56)	(\$38.59)	0.00%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	\$0.00	\$0.00	\$5.08	\$0.00	(\$5.08)	0.00%
1005 - VETERANS CREDIT	\$0.00	\$0.00	\$11.68	\$0.00	(\$11.68)	0.00%
204 - MISCELLANEOUS						
1025 - REIMBURSEMENTS - GENERAL	(\$6,600,000.00)	(\$6,600,000.00)	\$1,411,660.30	(\$679,942.78)	(\$8,011,660.30)	121.39%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$13.93	(\$0.25)	(\$13.93)	0.00%
1038 - INTEREST EARNINGS	\$0.00	\$0.00	\$89,753.97	(\$8,013.47)	(\$89,753.97)	0.00%
0065 - SALES TAX BOND Total:	(\$6,600,000.00)	(\$6,600,000.00)	\$1,501,483.55	(\$687,957.06)	(\$8,101,483.55)	122.75%
301 - SALES TAX BOND Total:	(\$6,600,000.00)	(\$6,600,000.00)	\$1,501,483.55	(\$687,957.06)	(\$8,101,483.55)	122.75%
302 - BOND SURPLUS						
0066 - BOND SURPLUS						
200 - PROPERTY TAXES						
1001 - TAXES	\$0.00	\$0.00	\$31.40	(\$0.46)	(\$31.40)	0.00%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	\$0.00	\$0.00	\$4.14	\$0.00	(\$4.14)	0.00%
1005 - VETERANS CREDIT	\$0.00	\$0.00	\$9.54	\$0.00	(\$9.54)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$11.43	(\$0.20)	(\$11.43)	0.00%
0066 - BOND SURPLUS Total:	\$0.00	\$0.00	\$56.51	(\$0.66)	(\$56.51)	0.00%
302 - BOND SURPLUS Total:	\$0.00	\$0.00	\$56.51	(\$0.66)	(\$56.51)	0.00%
Grand Total:	(\$6,600,000.00)	(\$6,600,000.00)	\$1,501,540.06	(\$687,957.72)	(\$8,101,540.06)	122.75%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
500 - EMERGENCY						
0072 - EMERGENCY						
200 - PROPERTY TAXES						
1001 - TAXES	\$0.00	\$0.00	\$251.19	(\$2.97)	(\$251.19)	0.00%
201 - INTERGOVERNMENTAL						
1004 - HOMESTEAD CREDIT	\$0.00	\$0.00	\$6.82	\$0.00	(\$6.82)	0.00%
1005 - VETERANS CREDIT	\$0.00	\$0.00	\$4.23	\$0.00	(\$4.23)	0.00%
206 - INTEREST						
1024 - INTEREST & PENALTY PROP TAX	\$0.00	\$0.00	\$68.54	(\$0.99)	(\$68.54)	0.00%
0072 - EMERGENCY Total:	\$0.00	\$0.00	\$330.78	(\$3.96)	(\$330.78)	0.00%
500 - EMERGENCY Total:	\$0.00	\$0.00	\$330.78	(\$3.96)	(\$330.78)	0.00%
Grand Total:	\$0.00	\$0.00	\$330.78	(\$3.96)	(\$330.78)	0.00%

End of Report

WARD COUNTY

General Ledger - 2023 MONTHLY REVENUE

Fiscal Year: 2023-2023 From Date:12/1/2023 To Date:12/31/2023

FUND / DEPT / ELEMENT / OBJECT	2023 Adopted	Adjusted Budget	Budget Balance	Range To Date	Year To Date	percent Used
506 - AMERICAN RESCUE PLAN ACT '21						
0000 - GENERAL						
206 - INTEREST						
1038 - INTEREST EARNINGS	\$0.00	\$0.00	\$223,221.46	(\$18,949.93)	(\$223,221.46)	0.00%
0000 - GENERAL Total:	\$0.00	\$0.00	\$223,221.46	(\$18,949.93)	(\$223,221.46)	0.00%
506 - AMERICAN RESCUE PLAN ACT '21 Total:	\$0.00	\$0.00	\$223,221.46	(\$18,949.93)	(\$223,221.46)	0.00%
507 - OPIOID SETTLEMENT						
0019 - GENERAL MISCELLANEOUS						
204 - MISCELLANEOUS						
1401 - OTHER REVENUES	\$0.00	\$0.00	\$39,261.21	\$0.00	(\$39,261.21)	0.00%
0019 - GENERAL MISCELLANEOUS Total:	\$0.00	\$0.00	\$39,261.21	\$0.00	(\$39,261.21)	0.00%
507 - OPIOID SETTLEMENT Total:	\$0.00	\$0.00	\$39,261.21	\$0.00	(\$39,261.21)	0.00%
508 - LATCF						
0000 - GENERAL						
201 - INTERGOVERNMENTAL						
1026 - FEDERAL AID REIMBURSEMENTS	\$0.00	\$0.00	\$50,000.00	\$0.00	(\$50,000.00)	0.00%
206 - INTEREST						
1038 - INTEREST EARNINGS	\$0.00	\$0.00	\$50,255.17	(\$137.23)	(\$50,255.17)	0.00%
0000 - GENERAL Total:	\$0.00	\$0.00	\$100,255.17	(\$137.23)	(\$100,255.17)	0.00%
508 - LATCF Total:	\$0.00	\$0.00	\$100,255.17	(\$137.23)	(\$100,255.17)	0.00%
Grand Total:	\$0.00	\$0.00	\$362,737.84	(\$19,087.16)	(\$362,737.84)	0.00%

End of Report

CONTRACT

THIS AGREEMENT entered into this 12 day of Nov, 2023, by and between WARD COUNTY, North Dakota, hereinafter called County, and DESOUR VALLEY DEVELOPMENT CORPORATION, Burlington, North Dakota, hereinafter called DSVDC:

WHEREAS, County does not have sufficient staff and personnel to carry on an effective advertising and promotional campaign within the limit of funds available to them; and

WHEREAS, DSVDC is staffed and experienced in advertising and promoting industrial and business expansion in Ward County;

WITNESSETH:

1. County hereby agrees to hire DSVDC to conduct an advertising and promotion campaign for Ward County.
2. DSVDC hereby agrees to use its best efforts to advertise and promote the advantages of Ward County to business and industry and agrees to use its best efforts to attract and assist industry and business in locating within Ward County.
3. County hereby agrees to pay to DSVDC the sum of \$30,000 in 2024 as full compensation, payable on or before April 15, 2024. DSVDC hereby agrees to accept the same. DSVDC agrees to certify to Ward County by July 31, 2024 that said funds were expended in the manner set out in paragraph two above or return the funds to Ward County prior to December 31, 2024.
4. DSVDC hereby agrees that a member of the County Board shall be a member of the DSVDC Board of Directors and shall approve or disapprove the conduct of DSVDC in fulfilling this Agreement.
5. This Agreement shall continue in force for calendar year 2024, and may be renewed at the discretion of both parties for periods beyond 2024.

WARD COUNTY

BY: _____
Chair, Ward County Commissioners

DESOUR VALLEY DEVELOPMENT CORP

BY: Barb Just
Chair, DSVDC

ADDRESS: PO Box 209
Burlington, ND 58712

PHONE: 701-838-6059

ATTEST: _____
Ward County Auditor/Treasurer

ATTEST: William Hoo
Secretary

CONTRACT

THIS AGREEMENT is made and entered into this 10th day of February, 2023, by and between WARD COUNTY, a political subdivision of the State of North Dakota, hereinafter called County, and the MAKOTI THRESHERS ASSOCIATION, a North Dakota Corporation, hereinafter called Society, as is as follows:

1. County desires to promote historical work within the borders of Ward County, and to defray the expense of carrying on such historical work pursuant to Section 11-11-53 of the North Dakota Century Code.
2. For and in consideration of the payment of funds to Society, Society agrees:
 - a. To collect, restore, and store those artifacts and archives useful in preserving the history of Ward County, North Dakota.
 - b. To preserve and display such material in such a manner and in such places that it is accessible for research and education and maintain educational facilities for that purpose.
 - c. To disseminate historical information and the product of research.
 - d. To accept and hold funds in trust for the above purposes; and to make grants therefrom for historical research regarding the history of Ward County and its residents and the publication of the results of such research; and for the purchase, moving, maintenance, cataloging, and display of artifacts and archives.
 - e. To sponsor and conduct pageants and other recreations of historical events.
3. Society shall restrict its expenditure of funds received from County to the geographical area of Ward County.
4. In recognition of the varying historical interests and distinct geographical areas within Ward County, it is agreed that the Society shall provide the services required in paragraph #3, through its own efforts.
5. Contracts with the sectional societies shall provide that:
 - a. No funds received by them from Society shall be expended except for purposes within the borders of Ward County.
 - b. Said sectional societies shall provide County with an accounting of the expenditures made by them each calendar year of the funds received from County.

6. This contract shall continue from the date of execution for a term of one year.
7. It is specifically agreed that if the services of another sectional society appear to be required to best serve the interests of the citizens of Ward County, County shall have the right to re-negotiate this contract to include said additional sectional society; and further, that if any sectional society contracting with Society ceases to exist, County shall cease to provide funds to that sectional society.
8. The appropriation by Ward County for the calendar year ending December 31st in 2024 is \$15,000.00 to the Makoti Threshers Association.
9. Each contracting party shall submit a budget to the Board of Ward County Commissioners each year prior to the disbursement of the annual appropriation. In the event that the Board of County Commissioners, upon review, deems a disbursement to any of the contracting parties unnecessary because the budget does not show a need for funds, the amount withheld from that contracting party shall be divided proportionately between the remaining contracting parties.

WARD COUNTY BOARD OF COMMISSIONERS

By: _____ Attest _____
Chairman Auditor/Treasurer

MAKOTI THRESHERS ASSOCIATION

By: Darin Vanoy Attest Heather Schifano
President Secretary



APPLICATION FOR A LOCAL PERMIT OR RESTRICTED EVENT PERMIT
NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 9338 (9-2023)

Applying for (check one)

☒ Local Permit ☐ Restricted Event Permit*

Games to be conducted ☐ Raffle by a Political or Legislative District Party

☐ Bingo ☒ Raffle ☐ Raffle Board ☐ Calendar Raffle ☐ Sports Pool ☐ Poker* ☐ Twenty-One* ☐ Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Fire fighters Local 1157		Dates of Activity (Does not include dates for the sales of tickets) 3/21/24-3/21/24	
Organization or Group Contact Person Justin Burgess	E-mail burgesscc701@gmail.com	Telephone Number 701-240-4851	
Business Address 1221 33rd Ave SW	City Minot	State ND	ZIP Code 58701
Mailing Address (if different)	City	State	ZIP Code

SITE INFO

Site Name North Dakota State Fair		County	
Site Physical Address 2005 East Burdick Expwy	City Minot	State ND	ZIP Code 58701
Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.) Raffles 3/21/24			

PRIZE / AWARD INFO (If More Prizes, Attach An Additional Sheet)

Game Type	Description of Prize	Exact Retail Value of Prize
Raffle	Winchester 12 SX4 12ga	799.99
Raffle	Stoeger M3500 12 ga	699.99
Raffle	Glock 17 9mm	499.99
Total (limit \$40,000 per year)		\$ 16,058.84

ADDITIONAL REQUIRED INFORMATION

Intended Uses of Gaming Proceeds Toys for Tots, Local charity donations, scholarship program (College scholarship for union member children)	
Does the organization presently have a state gaming license? (If yes, the organization is not eligible for a local permit or restricted event permit and should call the Office of Attorney General at 1-800-326-9240) ☐ Yes ☒ No	
Has the organization or group received a restricted event permit from any city or county for the fiscal year July 1 - June 30 (If yes, the organization or group does not qualify for a local permit or restricted event permit) ☐ Yes ☒ No	
Has the organization or group received a local permit from an city or county for the fiscal year July 1 - June 30 (If yes, indicate the total retail value of all prizes previously awarded) ☒ No ☐ Yes - Total Retail Value: (This amount is part of the total prize limit for \$40,000 per fiscal year)	
Is the organization or group a state political party or legislative district party? (If yes, the organization or group may only conduct a raffle and must complete SFN 52880 "Report on a Restricted Event Permit" within 30 days of the event. Net proceeds may be for political purposes.) ☐ Yes ☒ No	

Printed Name of Organization Group's Permit Organizer Justin Burgess	Telephone Number 701-240-4851	E-mail Address burgesscc701@gmail.com
Signature of Organization Group's Permit Organizer 	Title Treasurer	Date 1-16-2024

Raffle	Ruger Charger Takedown	\$ 399.99
Raffle	Ruger 10/22 LR	\$ 299.99
Raffle	Tikka T3X 30 O6	\$ 799.99
Raffle	Remington 870 Express	\$ 329.99
Raffle	S&W M&P Shield	\$ 579.99
Raffle	DPMS Oracle A15 .223	\$ 499.99
Raffle	Henry Golden Boy	\$ 869.99
Raffle	Hoyt PowerMax	\$ 699.99
Raffle	Yukon XL Ice House	\$ 549.99
Raffle	Benelli Nova 12ga	\$ 499.99
Raffle	Hanson Savage XP .243	\$ 329.99
Raffle	S&W Sport II	\$ 699.99
Raffle	Sig Sauer 380	\$ 499.99
Raffle	2024 Yamaha Kodiak 450	\$ 6,999.00



APPLICATION FOR A LOCAL PERMIT OR RESTRICTED EVENT PERMIT

NORTH DAKOTA OFFICE OF ATTORNEY GENERAL

GAMING DIVISION

SFN 9338 (9-2023)

Applying for (check one)



Local Permit



Restricted Event Permit*

Games to be conducted



Raffle by a Political or Legislative District Party



Bingo



Raffle



Raffle Board



Calendar Raffle



Sports Pool



Poker*



Twenty-One*



Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Heritage Singers		Dates of Activity (Does not include dates for the sales of tickets) Feb 29 March 1, 2 & March 7, 8, 9	
Organization or Group Contact Person Mike Pankow	E-mail mpfurn@srt.com	Telephone Number 701.509.6520	
Business Address 3001 24th St SE	City Minot	State ND	ZIP Code 58701
Mailing Address (if different)	City	State	ZIP Code

SITE INFO

Site Name 52 Pines	County Ward
Site Physical Address 2620 Heights Ave	City Burlington
State ND	ZIP Code 58722

Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.)

50/50 raffle on Feb 29, March 1, 2, 7, 8, 9 2024

PRIZE / AWARD INFO (If More Prizes, Attach An Additional Sheet)

Game Type	Description of Prize	Exact Retail Value of Prize
50/50 raffle	50% of money	
Total (limit \$40,000 per year)		\$

ADDITIONAL REQUIRED INFORMATION

Intended Uses of Gaming Proceeds
travel to perform on Dday in Normandy France

Does the organization presently have a state gaming license? (If yes, the organization is not eligible for a local permit or restricted event permit and should call the Office of Attorney General at 1-800-326-9240)

☐ Yes ☒ No

Has the organization or group received a restricted event permit from any city or county for the fiscal year July 1 - June 30 (If yes, the organization or group does not qualify for a local permit or restricted event permit)

☐ Yes ☒ No

Has the organization or group received a local permit from any city or county for the fiscal year July 1 - June 30 (If yes, indicate the total retail value of all prizes previously awarded)

☒ No ☐ Yes - Total Retail Value: (This amount is part of the total prize limit for \$40,000 per fiscal year)

Is the organization or group a state political party or legislative district party? (If yes, the organization or group may only conduct a raffle and must complete SFN 52880 "Report on a Restricted Event Permit" within 30 days of the event. Net proceeds may be for political purposes.)

☐ Yes ☒ No

Printed Name of Organization Group's Permit Organizer Michael Pankow	Telephone Number 701.509.6520	E-mail Address mpfurn@srt.com
Signature of Organization Group's Permit Organizer [Signature]	Title Vice Pres.	Date 01/23/24

Information required to be preprinted on a standard raffle ticket:

1. Name of organization;
2. Ticket number;
3. Price of the ticket, including any discounted price;
4. Prize, description of an optional prize selectable by a winning player, or option to convert a merchandise prize to a cash prize that is limited to the lesser of the value of the merchandise prize or eight thousand dollars. However, if there is insufficient space on a ticket to list each minor prize that has a retail price not exceeding twenty-five dollars, an organization may state the total number of minor prizes and their total retail price;
5. For an organization that has a permit, print the authorizing city or county and permit number;
6. A statement that a person is or is not required to be present at a drawing to win;
7. Date and time for each drawing and, if the winning player is to be announced later, date and time of that announcement. For a calendar raffle, if the drawings are on the same day of the week or month, print the day and time of the drawing;
8. Location and physical street address of the drawing;
9. If a merchandise prize requires a title transfer involving the Department of Transportation, a statement that a winning player is or is not liable for sales or use tax;
10. If a purchase of a ticket or winning prize is restricted to a person of a minimum age, a statement that a person must be at least "-" years of age to buy a ticket or win a prize;
11. A statement that a purchase of the ticket is not a charitable donation;
12. If a secondary prize is an unguaranteed cash or merchandise prize, a statement that the prize is not guaranteed to be won and odds of winning the prize based on numbers of chances; and
13. If a prize is live beef or dairy cattle, horse, bison, sheep, or pig, a statement that the winning player may convert the prize to a cash prize that is limited to the lesser of the market value of the animal or six thousand dollars.

PRIZE RESTRICTIONS:

A single cash prize cannot exceed \$8,000

The retail value of a merchandise prize cannot exceed \$8,000.

The total of all cash prizes and retail value of all merchandise prizes for all games cannot exceed \$40,000 per year.

If the value of the planned cash and merchandise prizes exceed \$40,000, the organization or group must reduce the prizes to this limit or a nonprofit corporation may apply for a state gaming license with the Office of Attorney General.

LOCAL PERMIT AND RESTRICTED EVENT PERMIT DIFFERENCES:

	<u>Local Permit</u>	<u>Restricted Event Permit</u>
Number of events per year	Limited by prizes	One
Must file an information report	Yes, if political party	Yes
May pay employees compensation	Yes	No
Must use chips as wagers	No	Yes
Use of net income	Unrestricted	Restricted
Games allowed	Bingo Raffles Sports Pools	Bingo Raffles Sports Pools Poker Twenty-One Paddlewheels

Compared to a "Local Permit," an organization or group with a "Restricted Event Permit" may conduct three more game types, but is restricted to one event per year, must file a "Report on a Restricted Event Permit" with the city or county and Office of Attorney General, and disburse net income to eligible uses. These uses are described by North Dakota Century Code 53-06.1-11.1(2) and North Dakota Administrative Code 99-01.3-14-02. Refer to the backside of the "Report on a Restricted Event Permit" form for a general list of eligible uses.

For a Restricted Event Permit, one method to ensure that the total of all cash prizes and retail value of all merchandise prizes do not exceed \$40,000 is to charge each player a standard amount at the start of the event for a certain number or value of chips. If a player loses all of the player's chips, the player may re-buy chips. The player would play games and, at the end of the event, the organization would auction merchandise prizes to the players. The player who bid the highest number or value of chips for a prize would win that prize. For those players who have chips but did not successfully bid on a prize, the organization may redeem the chips for a predetermined cash value per chip. For this method, the value of the players' chips redeemed for cash is no a prize.

WARD COUNTY LOCAL GAMING PERMIT
SUPPLEMENTARY APPLICATION
(please type or print)

1. The name of your organization: Heritage Singers
2. Type of gaming applied for: circle one
Bingo Raffle(s) Sports Pool
3. Date of event(s): Feb 29, March 1 & 2 March 7, 8, 9
4. Name of the event (if any): Heritage Singers Variety show
5. Person in charge of gaming event: Mike Pankow
- Weekday telephone number: 701 509-6520
6. Has your organization received a local gaming permit from Ward County in the past? No
If not, please refer to the attached Ward County gaming resolution and provide with your application the following:
- a. Evidence of the non-profit status of your organization. This may include a copy of your organization's Charter, constitution, by-laws, or articles of incorporation which is dated and signed by an officer of the organization attesting to the authenticity of the document and which clearly identifies the non-profit nature of your organization. A copy of an IRS determination on non-profit state may also be provided.
- b. Evidence your organization serves a "public-spirited" role in the community. This would include documents related to the formation or operation of your organization which specifically state the purposes of your organization. Financial records which identify the way in which the organization's funds are spent and pamphlets or brochures may also be helpful in identifying the purposes of your organization.
7. Attach a permit fee of \$25.00. If a check is used, make it payable to the Ward County Auditor.
8. If different then shown on the application, to which name and address do you wish your permit to be mailed?

Name: Mike Pankow

Address: 3001 24th St SE
Minot ND
58701



0006556050



**NONPROFIT CORPORATION
ANNUAL REPORT**
SECRETARY OF STATE
(See SFN 50879)

For Office Use Only

-FILED-

SOS Control ID#: 0000021772

Date Filed: 1/6/2024

Fee for current filing year:

- \$10 if received on or before February 1; and
- \$15 if received after February 1.

Annual Report Due Date 02/01/2024									
Corporation Name THE HERITAGE SINGERS State or country of origin: NORTH DAKOTA									
Principal Executive Office Address 709 27TH ST NW MINOT, ND 58703									
Mailing Address PO BOX 943 MINOT, ND 58702-0943									
Registered Agent in North Dakota JARED L OLSON Registered Agent Physical Address 709 27TH ST NW MINOT, ND 58703 Mailing Address 709 27TH ST NW MINOT, ND 58703									
Character of the Business Male Choral Singing									
Tax Status 501(C)(3)									
Officers and Directors									
<table border="1"><thead><tr><th>Name of Officer or Director</th><th>Complete Mailing Address</th></tr></thead><tbody><tr><td>Chuck Repnow</td><td>1509 University Avenue W Minot, ND 58703</td></tr><tr><td>Jared L Olson</td><td>709 27th St NW Minot, ND 58703</td></tr><tr><td>Joseph Nesdahl</td><td>15 Fairway Minot, ND 58701</td></tr></tbody></table>		Name of Officer or Director	Complete Mailing Address	Chuck Repnow	1509 University Avenue W Minot, ND 58703	Jared L Olson	709 27th St NW Minot, ND 58703	Joseph Nesdahl	15 Fairway Minot, ND 58701
Name of Officer or Director	Complete Mailing Address								
Chuck Repnow	1509 University Avenue W Minot, ND 58703								
Jared L Olson	709 27th St NW Minot, ND 58703								
Joseph Nesdahl	15 Fairway Minot, ND 58701								
☒ The officers listed above include at least a president and a secretary. This nonprofit corporation has at least three voting members and at least three directors are listed above.									
Signature ☒ I, the undersigned, am authorized to sign this Annual Report, know the contents, and believe the statements contained within to be true. I understand that if I make a false statement, I may be subject to criminal penalties.									

B0650-0828 01/06/2024 Received by ND Secretary of State



Jared L. Olson

Sign Here

01/06/2024

Date

B0650-0829 01/06/2024 Received by ND Secretary of State



APPLICATION FOR A LOCAL PERMIT OR RESTRICTED EVENT PERMIT
NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 9338 (2-2023)

Applying for (check one)

☒ Local Permit ☐ Restricted Event Permit*

Games to be conducted ☐ Raffle by a Political or Legislative District Party

☐ Bingo ☒ Raffle ☐ Raffle Board ☐ Calendar Raffle ☐ Sports Pool ☐ Poker* ☐ Twenty-One ☐ Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Minot Area Men's Winter Refuge		Dates of Activity (Does not include dates for the sales of tickets) drawing on June 15, 2024	
Organization or Group Contact Person Mike Zimmer	E-mail winterrefuge@srt.com	Telephone Number 701-822-2585	
Business Address 1038 43rd St. SE	City Minot	State ND	ZIP Code 58701
Mailing Address (if different)	City	State	ZIP Code

SITE INFO

Site Name Magic City Harley Davidson		County Ward	
Site Physical Address 6701 US 83 South	City Minot	State ND	ZIP Code 58701
Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.) Raffle winners drawing on June 15			

PRIZE / AWARD INFO (If More Prizes, Attach An Additional Sheet)

Game Type	Description of Prize	Exact Retail Value of Prize
Separate sheet attached		
Total (limit \$40,000 per year)		\$ 3,000

Intended Uses of Gaming Proceeds

Homeless Shelter

Does the organization presently have a state gaming license? (If yes, the organization is not eligible for a local permit or restricted event permit and should call the Office of Attorney General at 1-800-326-9240)

☐ Yes ☒ No

Has the organization or group received a restricted event permit from any city or county for the fiscal year July 1 - June 30 (If yes, the organization or group does not qualify for a local permit or restricted event permit)

☐ Yes ☒ No

Has the organization or group received a local permit from an city or county for the fiscal year July 1 - June 30 (If yes, indicate the total retail value of all prizes previously awarded)

☐ No ☒ Yes - Total Retail Value: **\$ 2,000** (This amount is part of the total prize limit for \$40,000 per fiscal year)

Is the organization or group a state political party or legislative district party? (If yes, the organization or group may only conduct a raffle and must complete SFN 52880 "Report on a Restricted Event Permit" within 30 days of the event. Net proceeds may be for political purposes.)

☐ Yes ☒ No

Name Mike Zimmer	Title Director	Telephone Number 701-822-2585	E-mail Address winterrefuge@srt.com
Signature of Organization or Group's Top Official Mike Zimmer		Title Executive Director	Date 1/26/24

Prize list for Men's Winter Refuge raffle

\$500 Marketplace gift card

\$500 Cash Wise gift card

Car detail from Minot Automotive (\$350 value)

2 tickets to Motley Crue at the ND State Fair (\$250 value)

2 Country Showpasses for the ND State Fair (\$300 value)

\$1,000 in cash prizes: \$500, \$200, \$100, \$100, \$100