



BURLEIGH COUNTY WATER RESOURCE DISTRICT AGENDA

Monday, August 7, 2023 at 8:00 am

Tom Baker Room, 221 N. 5th Street Bismarck

8:00 a.m. – Call to Order

- Roll Call (Reep, Landenberger, Palm, Smith, Binegar):
- **Approval of 07/12/2023 Minutes:**3-5
- **Amendments and Approval of Agenda:**
- Comments from Members of the Public: (For Items Not on the agenda):
- McDowell Dam (Binegar/Landenberger):
 - Facility Update
 - Supplemental Water Supply
 - Intake Site Easement
 - Landowner/BCHD (old Hwy #10) Easements (Surveys Completed)
 - McDowell Dam Inspection
 - Auxiliary Spillway Inlet Erosion (Project Scheduled For 2024)
- Financial Reports (Reep):
 - **Balance Sheet 07/31/2023**6-7
 - **P&L 07/31/2023**8-9
 - 2023 Burleigh County Audit10-71
 - **Property Insurance Policy Changes** 72-73
 - Securities Pledge 74
- Drainage Permits/Complaints/Issues: *Open (Palm)*:
 - 7232 Signal St – Schaff
- Drainage Permits/Complaints/Issues: *Closed (Palm)*:
 - 6460 80th St NE – Iverson - Dismissed
 - 6260 80th St NE – Fettig - Dismissed
- Projects:
 - Sibley Island (Gunsch\Reep):
 - Preliminary Engineering Report – (Restarted Alternative #5 – Preferred Alternative)
 - Alternative #5 – OPC Update
 - Economic Assessment – DWR (revisions underway)
 - Public Comments
 - Hoge Island Stabilization (Binegar):
 - **Preliminary Engineering Report Addendum** 75-87
 - **Public Hearing – August 29th, 2023 at 5:30 pm Tom Baker Room**
 - DWR/USACE – Regulatory Permitting Discussions
 - DWR – Cost Participation Request – August 10, 2023
- Other Old Business:
 - Burleigh County WRD Assessment District Projects

- Highway Dept O&M Agreements (draft updates to BCHD-Pending)
 - Annual project inspections – September 2023
 - Policy Manual (No Update)
 - 2024 Budget Update
 - Missouri River Joint Board Update (Smith)
 - Burnt Creek Spraying Update (Palm)
- New Business
 - NWRA 2023 Western Water Resources Seminar, Medora (August 1-4)
 - WSI Certificate of Payment88
- Correspondence or Document Information:
 - Plats & SWMP's – Not included due to size...Available on request.
 - Bismarck-Mandan MPO annual Transportation Improvement Program.....89
- **Approval of Bills (\$71,926.96)90**
- Detailed Bills91-170
- Next Meeting: Wednesday, September 13, 2023, 8:00 AM, Tom Baker Room
- Adjourn

Note: Bold Items Require Board Action

BCWRD Meeting Minutes
 July 12, 2023
 Draft – Not Yet Approved

Agenda Items	Discussion	Board Action	Responsible Party(s)	Due Date
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Present: James Landenberger; Dennis Reep; Randy Binegar; Cory Palm; Roger Smith; Jerry Woodcox, Burleigh County Commissioner; Michael Gunsch and Travis Johnson, Houston Engineering; Dave Bliss, Bliss Law Firm, and Wendy Egli, Fronteer Professional Services
Others Present: Dave Robinson and Dave Mayer (Bismarck Parks & Rec); Steve Leibel (Knoll Leibel LLP); Julie Fettig, John & Alice Homelvig, Rick Beierle; Jay Beyer; Steve Isles

Chairman Landenberger called the meeting to order at 8:00 am. Roll call was taken and a quorum was declared.

	Discussion	Action Taken	Responsible Party(s)	Due Date
Approval of 06/14/2023 Minutes		Mgr. Smith motions to approve 06/14/2023 minutes, Mgr. Binegar seconds. Carried by voice vote		
Amendments and Approval of Agenda		Mgr. Reep motions to approve agenda as amended, Mgr. Palm seconds. Carried by voice vote.		
Comments from Members of the Pubic	None noted.			
McDowell Dam				
Facility Update	Water access was closed on July 1 st due to blue algae uncertainty. It was reopened on July 3 rd after the health department was out and confirmed that although there was some it was well under the thresholds.			
Supplemental Water Supply Intake site Easement	They are in the process of getting ready to survey and secure easements			
Biennium Cost Share Reimbursement Request	This was submitted and a copy is in the packet			
McDowell Dam Inspection Auxiliary Spillway Inlet Erosion	Holding off until 2024			
Financial Reports				
Balance Sheet	None noted.	Mgr. Reep motion to approve balance sheet; Mgr. Smith second. Motion passed by unanimous roll call vote.		
Profit & Loss	None Noted	Mgr. Reep motion to approve profit & loss; Mgr. Binegar second. Motion passed by unanimous roll call vote.		

Agenda Items	Discussion	Board Action	Responsible Party(s)	Due Date
Drainage Permits/Complaints/ Issues: Open	6460 80 th St NE – Iverson Complaint Houston Engineering’s determination is that the waterway in question does not constitute a watercourse. Recommendation is to dismiss the complaint and advise legal counsel to notify the parties relative to their ability to appeal this determination. This finding results in the board not having jurisdiction.	Mgr Palm motions to dismiss this formal complaint and accept Houston’s report as a matter of record and ask legal counsel to draft a letter to the parties. Mgr. Binegar seconded. Motion passed by unanimous roll call vote.		
	6260 80 th St NE – Fettig Complaint – See above	Mgr. Palm motioned to dismiss based on above findings. Mgr. Binegar seconded. Motion passed by unanimous roll call vote.		
	7232 Signal St – Schaff Mgr. Palm went out to the location and found trees planted within the waterway. Mgr. Palm is attempting to contact the individuals who planted the trees. He will work with Houston Engineering to determine next steps.			
Drainage Permits/Complaints/ Issues: Closed	None			
Projects				
Sibley Island	Alternative #5 – we have general landowner concurrent with this alternative. This requires the economic assessment to need to be revised. This revision is in process and it looks like there will be a reduction in costs.			
Hoge Island	Public Informational meeting was held. Michael Gunsch from Houston Engineering went over the timeline. Discussion about the fact that this is two projects, the state portion (Section 32) and the special assessment district. Regardless of the vote on the assessment district, the state will still proceed with the section 32 portion of the project. One resident emailed with some concerns, Mr. Gunsch replied. Another resident has requested a meeting and that will take place in the next day or two. Jay Beyer questions whether sheet piling was an option. Michael Gunsch stated that it is not. It is more expensive and will most likely fail. Question was asked about how the contractor will access the location. This has not been determined. Easements that are			

Agenda Items	Discussion	Board Action	Responsible Party(s)	Due Date
	currently in place do allow for access. If something is damaged in this process it will be repaired. Informational meeting was closed at 9:02 am.			
Public Comments				
Other Old Business				
Highway Dept O&M Agreements	No Updates			
Policy Manual	No Updates			
New Business				
2024 Budget	Our current mill request is 1.75, the commission asked if we could survive with slightly less (1.62 mill.) Budget hearings are July 19-20, 2023.			
ND WRD Summer Meeting	Roger, James, and Dennis will be attending			
Approval of Bills	Bills and payroll were presented totaling \$88,348.19	Mgr. Reep motions to approve payment of bills. Mr. Smith 2nd. Motion passed by unanimous roll call vote.		
Next Meeting	The next meeting date is Monday, August 7, 2023 at 8:00 AM in the Tom Baker Room.	Mgr. Palm motions to move the August meeting to Monday, August 7th based on room availability. Mgr. Binegar 2nd. Motion passed by voice vote.		

With no further business the meeting adjourned at 9:15 a.m.

Wendy Egli, BCWRD Admin. Secretary

Burleigh County Water Resource District (BCWRD)

Balance Sheet

08/04/23

As of July 31, 2023

Accrual Basis

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Bravera Bank Center Checking	
General Funds	2,112,299.59
O & M Funds	
Brookfield O&M	-3,415.37
Burnt Creek O&M	98,818.43
Country Creek 3rd O&M	-1,240.68
Fox Island O&M	11,359.01
Total O & M Funds	105,521.39
Special Assessment Districts	
Apple Valley Special Assessment	13,259.37
Fox Island Special Assessment	159,106.23
MRCC Special Assessment	120,844.36
Total Special Assessment Districts	293,209.96
Bravera Bank Center Checking - Other	-33,549.40
Total Bravera Bank Center Checking	2,477,481.54
Designated Reserve Funds	
Aero Club Rent	13.00
Apple Valley	19,000.00
Apple Valley Spec. Assessment	12,626.81
Brookfield Estates	2,377.34
Burnt Creek	115,000.00
Emergency Fund	265,037.13
Hay Creek Watershed	100,000.00
McDowell Dam (Buffer Zone)	80,000.00
McDowell Dam Capital Improvemen	60,000.00
McDowell Dam Fresh Water Intake	410,000.00
McDowell Rent	10,609.00
Missouri River Bank Stabilizati	124,906.33
Sibley Island	500,000.00
Designated Reserve Funds - Other	631.91
Total Designated Reserve Funds	1,700,201.52
Total Checking/Savings	4,177,683.06
Other Current Assets	
11010 - Taxes Receivable	492.18
Total Other Current Assets	492.18
Total Current Assets	4,178,175.24
Fixed Assets	
15005 - Land	112,481.50
15010 - Infrastructure	6,679,991.93
15015 - Land Improvements	1,810,033.62
15020 - Buildings	187,659.68
15025 - Office Furniture & Equipment	162,206.58
15051 - Acc Depr - Infrastructure	-230,788.13
15052 - Acc Depr - Land Improvements	-989,289.34
15053 - Acc Depr - Building	-151,017.71
15054 - Acc Depr - Office Furn & Equip	-114,986.82
Total Fixed Assets	7,466,291.31
TOTAL ASSETS	11,644,466.55

Burleigh County Water Resource District (BCWRD)

08/04/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	Jul 31, 23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	65,923.96
Total Accounts Payable	65,923.96
Other Current Liabilities	
24000 · Payroll Liabilities	941.33
Total Other Current Liabilities	941.33
Total Current Liabilities	66,865.29
Long Term Liabilities	
23200 · Rehab Apple Valley Waste Water	130,000.00
237 · Burnt Creek Floodway	250,000.00
23800 · Missouri River Correctional Cen	260,000.00
23900 · Fox Island Improvement	1,210,000.00
25000 · Bond Discount	-26,477.50
Total Long Term Liabilities	1,823,522.50
Total Liabilities	1,890,387.79
Equity	
32000 · Retained Earnings	9,014,347.76
Net Income	739,731.00
Total Equity	9,754,078.76
TOTAL LIABILITIES & EQUITY	11,644,466.55

Burleigh County Water Resource District (BCWRD)

Profit & Loss by Class

January through July 2023

	TOTAL	- General	Apple Valley	Brookfield Est.	Burnt Creek Floodway	Country Ridge/Creek	Fox Island	Hoge Island	McDowell Dam	Missouri River Gen.	MRCC	Sibley Island	TOTAL
Income													
31110 · Real Estate Tax	868,584.90	868,584.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	868,584.90
31810 · In Lieu of Tax	444.86	444.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	444.86
36110 · Interest	226.40	226.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226.40
36210 · McDowell Dam Recreation Income	11,359.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,359.23	0.00	0.00	0.00	11,359.23
43610 · State Aid Distribution	24,358.55	24,358.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,358.55
43810 · Reimbursements	233,100.41	1,140.52	11,169.01	0.00	27,947.24	0.00	128,405.92	0.00	5,904.80	0.00	23,910.37	34,622.55	233,100.41
Total Income	1,138,074.35	894,755.23	11,169.01	0.00	27,947.24	0.00	128,405.92	0.00	17,264.03	0.00	23,910.37	34,622.55	1,138,074.35
Gross Profit	1,138,074.35	894,755.23	11,169.01	0.00	27,947.24	0.00	128,405.92	0.00	17,264.03	0.00	23,910.37	34,622.55	1,138,074.35
Expense													
111 · Payroll Expenses													
111A · Payroll Taxes	1,477.28	1,477.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,477.28
111B · Workforce Safety & Insurance	250.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
111 · Payroll Expenses - Other	18,971.70	18,971.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,971.70
Total 111 · Payroll Expenses	20,698.98	20,698.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,698.98
113 · Accounting & Contract Services	15,636.25	15,636.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,636.25
114 · Audit	9,896.09	9,896.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,896.09
312 · Legal Fees	9,223.00	9,223.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,223.00
315 · Engineering Administration	7,633.75	7,281.25	0.00	0.00	0.00	352.50	0.00	0.00	0.00	0.00	0.00	0.00	7,633.75
328 · Liability Insurance	4,861.00	4,861.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,861.00
376 · Dues & Publications	2,125.00	2,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.00
411 · Office Expense	1,308.51	1,308.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,308.51
50913 · Interest Expense	18,927.50	1,750.00	1,750.00	0.00	3,600.00	0.00	8,265.00	0.00	0.00	0.00	3,562.50	0.00	18,927.50
904 · McDowell Dam	110,769.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,769.57	0.00	0.00	0.00	110,769.57
905 · McDowell Dam-Capital Improvemen	48,509.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,509.25	0.00	0.00	0.00	48,509.25
910 · Projects													
Administration	2,640.00	350.00	350.00	0.00	605.00	0.00	730.00	0.00	0.00	0.00	605.00	0.00	2,640.00
Legal Fees	7,881.70	498.10	0.00	0.00	0.00	0.00	0.00	2,842.10	498.10	468.80	0.00	3,574.60	7,881.70
O&M	1,595.37	0.00	0.00	1,595.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,595.37
910 · Projects - Other	296.95	0.00	0.00	0.00	0.00	179.75	0.00	0.00	0.00	0.00	0.00	117.20	296.95
Total 910 · Projects	12,414.02	848.10	350.00	1,595.37	605.00	179.75	730.00	2,842.10	498.10	468.80	605.00	3,691.80	12,414.02
937 · Design/Special Assessment	124,618.88	98.00	0.00	0.00	0.00	0.00	98.00	25,940.63	0.00	59,440.50	0.00	39,041.75	124,618.88
940 · Operations & Maintenances													
940A · Burnt Creek Watershed	1,046.25	0.00	0.00	0.00	1,046.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,046.25
940 · Operations & Maintenances - Other	5,705.60	0.00	0.00	1,820.00	3,885.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,705.60
Total 940 · Operations & Maintenances	6,751.85	0.00	0.00	1,820.00	4,931.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,751.85
960 · Drainage Complaints	4,969.70	4,969.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,969.70
Total Expense	398,343.35	78,695.88	2,100.00	3,415.37	9,136.85	532.25	9,093.00	28,782.73	159,776.92	59,909.30	4,167.50	42,733.55	398,343.35
Net Income	739,731.00	816,059.35	9,069.01	-3,415.37	18,810.39	-532.25	119,312.92	-28,782.73	-142,512.89	-59,909.30	19,742.87	-8,111.00	739,731.00

Burleigh County Water Resource District (BCWRD)

08/04/23

Profit & Loss Budget vs. Actual

Accrual Basis

January through July 2023

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
Income				
31110 · Real Estate Tax	868,584.90	1,014,125.00	-145,540.10	85.6%
31810 · In Lieu of Tax	444.86	1,000.00	-555.14	44.5%
33620 · Homestead Credit	0.00	6,000.00	-6,000.00	0.0%
36110 · Interest	226.40	200.00	26.40	113.2%
36210 · McDowell Dam Recreation Income	11,359.23	26,500.00	-15,140.77	42.9%
36215 · McDowell Dam Land Lease	0.00	3,200.00	-3,200.00	0.0%
43610 · State Aid Distribution	24,358.55	36,000.00	-11,641.45	67.7%
43810 · Reimbursements	233,100.41			
46910 · Misc Revenue	0.00	500.00	-500.00	0.0%
Total Income	1,138,074.35	1,087,525.00	50,549.35	104.6%
Gross Profit	1,138,074.35	1,087,525.00	50,549.35	104.6%
Expense				
111 · Payroll Expenses				
111A · Payroll Taxes	1,477.28	3,000.00	-1,522.72	49.2%
111B · Workforce Safety & Insurance	250.00			
111 · Payroll Expenses - Other	18,971.70	30,000.00	-11,028.30	63.2%
Total 111 · Payroll Expenses	20,698.98	33,000.00	-12,301.02	62.7%
113 · Accounting & Contract Services	15,636.25	32,000.00	-16,363.75	48.9%
114 · Audit	9,896.09	11,000.00	-1,103.91	90.0%
312 · Legal Fees	9,223.00	24,000.00	-14,777.00	38.4%
315 · Engineering Administration	7,633.75	24,000.00	-16,366.25	31.8%
328 · Liability Insurance	4,861.00	5,000.00	-139.00	97.2%
341 · Travel	0.00	2,000.00	-2,000.00	0.0%
376 · Dues & Publications	2,125.00	5,000.00	-2,875.00	42.5%
411 · Office Expense	1,308.51	3,000.00	-1,691.49	43.6%
50913 · Interest Expense	18,927.50			
904 · McDowell Dam	110,769.57	300,000.00	-189,230.43	36.9%
905 · McDowell Dam-Capital Improvemen				
905-A · Fresh Water Intake	0.00	22,525.00	-22,525.00	0.0%
905 · McDowell Dam-Capital Improvemen - Other	48,509.25	20,000.00	28,509.25	242.5%
Total 905 · McDowell Dam-Capital Improvemen	48,509.25	42,525.00	5,984.25	114.1%
910 · Projects				
Administration	2,640.00			
Legal Fees	7,881.70			
O&M	1,595.37			
910 · Projects - Other	296.95	320,000.00	-319,703.05	0.1%
Total 910 · Projects	12,414.02	320,000.00	-307,585.98	3.9%
911 · Misc	0.00	2,500.00	-2,500.00	0.0%
920 · Continuing Education	0.00	2,500.00	-2,500.00	0.0%
933 · Missouri River General Services	0.00	15,000.00	-15,000.00	0.0%
937 · Design/Special Assessment	124,618.88	200,000.00	-75,381.12	62.3%
940 · Operations & Maintenances				
940A · Burnt Creek Watershed	1,046.25			
940 · Operations & Maintenances - Other	5,705.60	20,000.00	-14,294.40	28.5%
Total 940 · Operations & Maintenances	6,751.85	20,000.00	-13,248.15	33.8%
941 · Stream Gages	0.00	6,000.00	-6,000.00	0.0%
960 · Drainage Complaints	4,969.70	20,000.00	-15,030.30	24.8%
970 · Storm Water Management Plans	0.00	20,000.00	-20,000.00	0.0%
Total Expense	398,343.35	1,087,525.00	-689,181.65	36.6%
Net Income	739,731.00	0.00	739,731.00	100.0%



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Burleigh County

Bismarck, North Dakota

Audit Report for the Year Ended December 31, 2022

Client Code: PS8000



Photo credit: North Dakota Tourism

BURLEIGH COUNTY

Table of Contents

For the Years Ended December 31, 2022

County Officials.....	1
Independent Auditor’s Report	2
Basic Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Balance Sheet - Governmental Funds.....	7
Reconciliation of Governmental Funds Balance Sheets to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	10
Statement of Net Position Proprietary Fund – Health Insurance	11
Statement of Revenues Expenses and Changes in Fund Net Position Proprietary Fund – Health Insurance	12
Statement of Cash Flow - Proprietary Fund – Health Insurance	13
Statement of Fiduciary Net Position – Fiduciary Funds.....	14
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	15
Notes to the Financial Statements	16
Required Supplementary Information	
Budgetary Comparison Schedules	34
Schedule of Employer’s Share of Net Pension Liability and Employer Contributions	36
Schedule of Employer’s Share of Net OPEB Liability and Employer Contributions	37
Notes to the Required Supplementary Information	38
Supplementary Information	
Schedule of Expenditures of Federal Awards.....	40
Notes to the Schedule of Expenditures of Federal Awards	41
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.....	42
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	44
Summary of Auditor’s Results.....	47
Schedule of Audit Findings and Questioned Costs	48
Management’s Corrective Action Plan.....	51
Schedule of Prior Year Findings.....	53
Governance Communication	57

BURLEIGH COUNTY

County Officials
December 31, 2022

COUNTY OFFICIALS

At December 31, 2022

Jim Peluso	Commissioner - Chairman
Brian Bitner	Commissioner – Vice Chairman
Mark Armstrong	Commissioner
Kathleen Jones	Commissioner
Becky Matthews	Commissioner
Leo Vetter	Auditor/Treasurer
Justin Schulz	Deputy Finance Director
Kelly Leben	Sheriff
Melissa Hanson	Recorder
Julie Lawyer	State’s Attorney



INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Burleigh County, North Dakota, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Burleigh County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Burleigh County, North Dakota, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 (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 Burleigh County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 2 to the financial statements, the 2021 financial statements have been restated to correct misstatements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 misstatement, 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 Burleigh County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 our audit in accordance with GAAS and *Government Auditing Standards*, 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 Burleigh 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 Burleigh 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 *budgetary comparison schedules, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information*, be presented to supplement the basic financial statements. Such 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. 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 require 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 Burleigh County's basic financial statements. The *schedule of expenditures of federal awards and notes to the schedule of expenditures of federal awards*, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic 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 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 expenditures of federal awards and notes to the schedule of expenditures of federal awards* 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 July 25, 2023 on our consideration of Burleigh 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 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 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 Burleigh County's internal control over financial reporting and compliance.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
July 25, 2023

BURLEIGH COUNTY

Statement of Net Position

December 31, 2022

	Primary Government	Component Unit
	Governmental Activities	Water Resource District
ASSETS		
Cash and Investments	\$ 81,290,773	\$ 3,533,203
Accounts Receivable	543,901	-
Intergovernmental Receivable	5,275,514	9,679
Inventories	1,829,495	-
Taxes Receivable	158,696	10,297
Special Assessments Receivable	3,603,041	1,240,392
Capital Assets		
Nondepreciable	9,980,825	349,729
Depreciable, Net	140,130,476	6,936,570
Total Assets	<u>\$ 242,812,721</u>	<u>\$ 12,079,870</u>
DEFERRED OUTFLOWS OF RESOURCES		
Derived from Pension and OPEB	<u>\$ 30,515,237</u>	<u>\$ -</u>
LIABILITIES		
Accounts Payable	\$ 2,679,623	\$ 55,770
Salaries Payable	575,488	1,025
Incurred But Not Reported Claims	443,000	-
Grants Received in Advance	14,476,329	-
Retainages Payable	6,000	-
Interest Payable	173,274	6,264
Long-Term Liabilities		
Due Within One Year		
Long Term Debt	3,582,752	113,451
Compensated Absences Payable	174,477	-
Due After One Year		
Long Term Debt	46,444,927	1,828,170
Compensated Absences Payable	1,570,291	-
Net Pension and OPEB Liability	46,532,212	-
Total Liabilities	<u>\$ 116,658,373</u>	<u>\$ 2,004,680</u>
DEFERRED INFLOWS OF RESOURCES		
Taxes Received in Advance	\$ 4,086,109	\$ -
Derived from Pension and OPEB	<u>18,173,556</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>\$ 22,259,665</u>	<u>\$ -</u>
NET POSITION		
Net Investment In Capital Assets	\$ 99,916,348	\$ 6,585,070
Restricted		
Debt Service	29,081,592	5,624
Highways and Bridges	3,875,818	-
Culture and Recreation	5,962,537	-
Conservation of Resources/Econ. Dev.	242,346	3,484,496
Other	200,083	-
Capital Projects	2,244,985	-
Unrestricted	<u>(7,115,109)</u>	<u>-</u>
Total Net Position	<u>\$ 134,409,920</u>	<u>\$ 10,075,190</u>

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

BURLEIGH COUNTY
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Governmental Activities	Water Resource Board
Primary Government						
Governmental Activities						
General Government	\$ 10,941,303	\$ 1,820,645	\$ 3,982,618	\$ -	\$ (5,138,040)	\$ -
Public Safety	22,824,895	5,760,995	2,138	-	(17,061,762)	-
Highways and Bridges	14,846,783	5,311,091	6,592,856	1,506,750	(1,436,086)	-
Health and Welfare	8,833,788	244	7,247,606	-	(1,585,938)	-
Culture and Recreation	930,786	-	-	-	(930,786)	-
Conservation and Economic Development	913,535	121,177	-	-	(792,358)	-
Other	1,579,173	-	-	-	(1,579,173)	-
Interest on Long Term Debt	1,067,830	-	-	-	(1,067,830)	-
Total Primary Government	\$ 61,938,093	\$ 13,014,152	\$ 17,825,218	\$ 1,506,750	\$ (29,591,973)	\$ -
Component Unit						
Water Resource District	\$ 831,212	\$ -	\$ 73,926	\$ 634,876	\$ -	\$ (122,410)
General Revenues						
Property taxes					\$ 17,598,760	\$ 963,589
Sales taxes					10,876,346	-
Non restricted grants and contributions					5,585,213	61,214
Interest Income					(252,393)	323
Gain (Loss) on Sale of Assets					(8,385)	-
Miscellaneous revenues					756,631	36,281
Total General Revenues					\$ 34,556,172	\$ 1,061,407
Change in Net Position					\$ 4,964,199	\$ 938,997
Net Position - January 1					\$ 129,510,098	\$ 9,136,193
Prior Period Adjustments					\$ (64,377)	\$ -
Net Position - January 1, as restated					\$ 129,445,721	\$ 9,136,193
Net Position - December 31					\$ 134,409,920	\$ 10,075,190

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

BURLEIGH COUNTY

Balance Sheet – Governmental Funds
December 31, 2022

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Investments	\$ 16,865,214	\$ 35,458,455	\$ 1,333,507	\$ 23,604,706	\$ 77,261,882
Accounts Receivable	59,708	318,549	35	-	378,292
Intergovernmental Receivable	1,419,099	906,441	966,623	1,983,351	5,275,514
Interfund Loan Receivable	2,700,000	-	-	-	2,700,000
Taxes Receivable	120,462	38,234	-	-	158,696
Special Assessment Receivable	-	-	-	3,603,041	3,603,041
Inventories	-	1,829,495	-	-	1,829,495
Total Assets	\$ 21,164,483	\$ 38,551,174	\$ 2,300,165	\$ 29,191,098	\$ 91,206,920
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities					
Accounts Payable	\$ 1,001,353	\$ 1,623,090	\$ 55,180	\$ -	\$ 2,679,623
Salaries Payable	360,665	214,823	-	-	575,488
Retainage Payable	-	6,000	-	-	6,000
Grants Received in Advance	-	14,476,329	-	-	14,476,329
Total Liabilities	\$ 1,362,018	\$ 16,320,242	\$ 55,180	\$ -	\$ 17,737,440
Deferred Inflows of Resources					
Taxes Receivable	\$ 120,462	\$ 38,234	\$ -	\$ -	\$ 158,696
Special Assessment Receivable	-	-	-	3,603,041	3,603,041
Taxes Received in Advance	2,966,315	1,010,288	-	109,506	4,086,109
Total Deferred Inflow Of Resources	\$ 3,086,777	\$ 1,048,522	\$ -	\$ 3,712,547	\$ 7,847,846
Total Liabilities And Deferred Inflows Of Resources	\$ 4,448,795	\$ 17,368,764	\$ 55,180	\$ 3,712,547	\$ 25,585,286
FUND BALANCE					
Nonspendable					
Inventory	\$ -	\$ 1,829,495	\$ -	\$ -	\$ 1,829,495
Interfund Loan Receivable	2,700,000	-	-	-	2,700,000
Restricted					
Capital Project Funds	-	-	2,936,136	-	2,936,136
Conservation & Econ. Develop.	-	550,170	-	-	550,170
Culture and Recreation	-	5,910,701	-	-	5,910,701
Debt Service	-	-	-	25,533,867	25,533,867
General Government	-	1,007,416	-	-	1,007,416
Health and Welfare	-	712,629	-	-	712,629
Highways and Bridges	-	6,621,281	-	-	6,621,281
Other	-	590,532	-	-	590,532
Public Safety	-	2,362,948	-	-	2,362,948
Committed					
Jail Commissary	-	370,461	-	-	370,461
Parking Lot	-	69,128	-	-	69,128
Provident Building	-	1,471,870	-	-	1,471,870
Unassigned					
General Fund	14,015,688	-	-	-	14,015,688
Negative Funds	-	(314,221)	(691,151)	(55,316)	(1,060,688)
Total Fund Balances	\$ 16,715,688	\$ 21,182,410	\$ 2,244,985	\$ 25,478,551	\$ 65,621,634
Total Liabilities and Fund Balances	\$ 21,164,483	\$ 38,551,174	\$ 2,300,165	\$ 29,191,098	\$ 91,206,920

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

BURLEIGH COUNTY

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position December 31, 2022

Total Fund Balances for Governmental Funds		\$ 65,621,634
Total <i>net position</i> reported for government activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds.		150,111,301
An internal service fund is used by the county to charge the cost of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,051,500
Certain receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred revenues in the funds.		
Taxes Receivable	\$ 158,696	
Special Assessments Receivable	<u>3,603,041</u>	3,761,737
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred Inflows of Resources	\$ (18,173,556)	
Deferred Outflows of Resources	<u>30,515,237</u>	12,341,681
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Long-Term Debt	\$ (50,027,679)	
Interest Payable	(173,274)	
Compensated Absences Payable	(1,744,768)	
Net Pension and OPEB Liability	<u>(46,532,212)</u>	<u>(98,477,933)</u>
Total Net Position of Governmental Activities		<u><u>\$ 134,409,920</u></u>

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

BURLEIGH COUNTY

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Year Ended December 31, 2022

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Property Taxes	\$ 13,146,683	\$ 4,445,600	\$ -	\$ -	\$ 17,592,283
Sales Taxes	-	-	-	10,876,346	10,876,346
Special Assessments	-	-	-	740,982	740,982
Licenses, Permits and Fines	192,067	56,851	-	-	248,918
Intergovernmental Revenue	6,120,214	20,290,218	-	-	26,410,432
Charges for Services	4,419,845	5,345,390	-	-	9,765,235
Interest Income	(85,703)	(243,957)	2,619	74,648	(252,393)
Miscellaneous	111,481	632,117	13,035	-	756,633
Total Revenues	\$ 23,904,587	\$ 30,526,219	\$ 15,654	\$ 11,691,976	\$ 66,138,436
EXPENDITURES					
Current					
General Government	\$ 7,992,248	\$ 3,696,816	\$ -	\$ -	\$ 11,689,064
Public Safety	16,707,244	2,503,978	-	-	19,211,222
Highways and Bridges	-	13,210,991	-	-	13,210,991
Health and Welfare	865,192	7,072,767	-	-	7,937,959
Culture and Recreation	340,865	423,463	-	-	764,328
Conservation and Economic Development	80,638	763,614	-	-	844,252
Other	434,162	1,087,932	-	-	1,522,094
Capital Outlay	-	-	776,287	3,536	779,823
Debt Service					
Principal	-	169,687	-	3,457,170	3,626,857
Interest	-	9,601	-	1,011,599	1,021,200
Fees	-	-	-	17,638	17,638
Total Expenditures	\$ 26,420,349	\$ 28,938,849	\$ 776,287	\$ 4,489,943	\$ 60,625,428
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,515,762)	\$ 1,587,370	\$ (760,633)	\$ 7,202,033	\$ 5,513,008
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 510,000	\$ 510,000
Sale of Assets	-	342,339	-	-	342,339
Transfers In	1,035,646	9,124,636	-	442,625	10,602,907
Transfers Out	(550,000)	(10,052,907)	-	-	(10,602,907)
Total Other Financing Sources (Uses)	\$ 485,646	\$ (585,932)	\$ -	\$ 952,625	\$ 852,339
Net Change in Fund Balances	\$ (2,030,116)	\$ 1,001,438	\$ (760,633)	\$ 8,154,658	\$ 6,365,347
Fund Balances - January 1	\$ 18,745,804	\$ 20,208,541	\$ 2,392,614	\$ 17,936,897	\$ 59,283,856
Fund Balance Classification Change	\$ -	\$ -	\$ 613,004	\$ (613,004)	\$ -
Prior Period Adjustment	\$ -	\$ (27,569)	\$ -	\$ -	\$ (27,569)
Fund Balances - January 1 Restated	\$ 18,745,804	\$ 20,180,972	\$ 3,005,618	\$ 17,323,893	\$ 59,256,287
Fund Balances - December 31	\$ 16,715,688	\$ 21,182,410	\$ 2,244,985	\$ 25,478,551	\$ 65,621,634

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

BURLEIGH COUNTY

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 6,365,347

The change in net position reported for governmental activities in the statement of activities is 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.

Current Year Capital Outlay	\$ 4,192,160	
Capital Contributions	790,355	
Current Year Depreciation Expense	<u>(4,826,630)</u>	155,885

In the statement of activities, only the gain(loss) on the sale of assets and the donation of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold and donated.

Proceeds from Sale of Asset	\$ (342,339)	
Loss on Sale of Capital Asset	<u>(8,385)</u>	(350,724)

The proceeds of debt issuances are reported as other financing sources in governmental funds and contribute to change in fund balance. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt Issuance	\$ (510,000)	
Repayment of Debt	3,626,857	
Net Amortization of Bond Discount/Premium	<u>(35,352)</u>	3,081,505

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

Increase in Net Pension and OPEB Liability	\$ (29,373,976)	
Increase in Deferred Outflows of Resources	10,568,915	
Decrease in Deferred Inflows of Resources	<u>14,332,273</u>	(4,472,788)

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.

Increase in Compensated Absences	\$ (172,738)	
Decrease in Interest Payable	<u>6,359</u>	(166,379)

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.

Increase in Taxes Receivable	\$ 6,477	
Decrease in Special Assessments Receivable	<u>(24,588)</u>	(18,111)

An internal service fund is used by the county's management to charge the cost of health insurance to individual functions. The net operating income of certain activities of internal service funds is reported with governmental activities.

	<u>369,464</u>
Change in Net Position of Governmental Activities	<u><u>\$ 4,964,199</u></u>

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

BURLEIGH COUNTY

Statement of Net Position – Proprietary Fund – Health Insurance
December 31, 2022

	<u>Internal Service Fund</u>
CURRENT ASSETS	
Cash	\$ 4,028,891
Accounts Receivable	<u>165,609</u>
Total assets	<u>\$ 4,194,500</u>
CURRENT LIABILITIES	
Current Liabilities	
Incurred But Not Reported Claims	\$ 443,000
Interfund Loan Payable	<u>2,700,000</u>
Total Liabilities	<u>\$ 3,143,000</u>
NET POSITION	
Restricted	<u>\$ 1,051,500</u>

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

BURLEIGH COUNTYStatement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund – Health Insurance
For the Year Ended December 31, 2022

	<u>Internal Service Fund</u>
OPERATING REVENUES	
Contributions to Self-Insurance	\$ 5,335,746
Miscellaneous	<u>499,198</u>
Total Operating Revenues	<u>\$ 5,834,944</u>
OPERATING EXPENSES	
Health Insurance Claims	\$ 3,651,061
Administrative Fees	186,662
Stop Loss Fees	<u>1,629,289</u>
Total Operating Expenses	<u>\$ 5,467,012</u>
Operating Income	<u>\$ 367,932</u>
NONOPERATING REVENUES (EXPENSES)	
Interest Income	\$ 9,323
Interest Expense	<u>(7,791)</u>
Total Nonoperating Revenues (Expenses)	<u>\$ 1,532</u>
Change in Net Position	<u>369,464</u>
Net Position - January 1	<u>\$ 682,036</u>
Net Position - December 31	<u><u>\$ 1,051,500</u></u>

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

BURLEIGH COUNTY

Statement of Cash Flows – Proprietary Fund – Health Insurance
 For the Year Ended December 31, 2022

	<u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from User Charges	\$ 5,240,511
Other Receipts	499,198
Payments for Health Insurance Claims	(3,672,061)
Payments for Fees	<u>(2,375,862)</u>
Net Decrease in Cash Provided by Operating Activities	<u>\$ (308,214)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income	\$ 9,323
Interest Expense	<u>(7,792)</u>
Net Increase in Cash Provided by Investing Activities	<u>\$ 1,531</u>
Net Decrease in Cash And Cash Equivalents	<u>\$ (306,683)</u>
Cash - January 1	<u>\$ 4,335,574</u>
Cash - December 31	<u>\$ 4,028,891</u>
RECONCILIATION OF OPERATING LOSS TO NET DECREASE IN CASH	
Operating Income	<u>\$ 367,932</u>
Adjustments to Reconcile Operating Loss to Net Decrease in Cash	
Decrease in IBNR Claims Payable	\$ (21,000)
Decrease in Accounts Payable	(59,911)
Decrease in Loans Payable	(500,000)
Increase in Accounts Receivable	<u>(95,235)</u>
Net Decrease in Cash	<u>\$ (308,214)</u>

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

BURLEIGH COUNTY

Statement of Fiduciary Net Position – Fiduciary Funds
For the Year Ended December 31, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 27,546,502
Taxes Receivable	904,849
Special Assessments Receivable	<u>460,557</u>
Total Assets	<u>\$ 28,911,908</u>
LIABILITIES & DERRERED INFLOWS OF RESOURCES	
Liabilities	
Funds Held for Other Governmental Units	\$ 5,183,077
Funds Held for Other Purposes	<u>(1,204)</u>
Total Liabilities	<u>\$ 5,181,873</u>
Deferred Inflows of Resources	
Taxes Received in Advance	<u>\$ 23,730,035</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 28,911,908</u>
Total Net Position	<u><u>\$ -</u></u>

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

BURLEIGH COUNTY

Statement of Changes in Fiduciary Net Position – Fiduciary Funds
December 31, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Tax Collections for Other Governments	\$ 139,180,701
Miscellaneous Collections	<u>176,630</u>
Total Additions	<u>\$ 139,357,331</u>
DEDUCTIONS	
Tax Disbursements to Other Governments	\$ 139,180,701
Miscellaneous Disbursements	<u>176,630</u>
Total Deductions	<u>\$ 139,357,331</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>\$ -</u>
Net Position - Beginning	<u>\$ -</u>
Net Position - Ending	<u>\$ -</u>

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

BURLEIGH COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The accompanying financial statements present the activities of the County. The County has considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationships with the County are such that exclusion would cause its financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria in GASB Statement No. 61 to be considered in determining financial accountability. These criteria includes appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

Based on these criteria, 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.

Component Unit

In conformity with accounting principles generally accepted in the United States of America, the financial statements of the component unit have been included in the financial reporting entity either as a blended component unit or as a discretely presented component unit.

Discretely Presented Component Units: The component unit columns in the government wide financial statements include the financial data of the County's one component unit. This component unit is reported in a separate column to emphasize that it is legally separate from the County.

Burleigh County Water Resource District ("Water Resource District") – The governing board is appointed by the County's governing body. The County's governing body has the authority to disapprove, amend, or approve the Water Resource District budget.

Complete financial statements of the Water Resource District are included in these financial statements. Additional information may be obtained from the Burleigh County Water Resource District: 1720 Burnt Boat Drive, Ste 205; Bismarck, ND 58503.

Basis of Presentation

Government-wide statements. The statement of net position and the statement of activities display information about the primary government 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 a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, interest, and non-restricted grants and contributions, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the County's funds, including its custodial 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 financial resources that exist for special purposes. The major sources of revenues are a restricted tax levy and state/federal grants and reimbursements.

Capital Projects Fund - This fund accounts for the costs associated with construction of buildings and infrastructure.

Debt Service Fund - This fund accounts for the costs associated with long-term debt obligations.

Additionally, the County reports the following fund types:

Internal Service Fund. This fund accounts for medical insurance and workers' compensation insurance and unemployment claims provided to other departments on a cost-reimbursement basis.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

All revenues are considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service fund is contributions to self-insurance. Operating expenses for internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash and Investments

Cash includes amounts in demand deposits, money market accounts and short-term certificates of deposit. Cash includes certificates of deposit with maturities of 3 months or less.

The investments consist of an investment in an investment pool stated at market value, and certificates of deposit with maturities of greater than 3 months.

Inventories

Inventories are valued 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.

Capital Assets

Capital assets include 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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not capitalized.

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

Infrastructure	40 – 50
Land Improvements	15 – 40
Buildings	40
Building Improvements	15 – 20
Office Equipment & Furniture	3 – 10
Vehicles	3 – 10
Machinery & Equipment	3 – 15

Compensated Absences

Vested or accumulated vacation leave is reported in the 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 leave not to exceed 240 hours.

Compensation for unused sick leave will be granted to all full-time employees upon termination of employment of 5 or more years. Employees may carry forward unlimited unused sick leave. The severance payment will be based on 25% of accumulated sick leave for employees hired prior to January 1, 1991 and 10% of accumulated sick leave for those hired on or after January 1, 1991.

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.

In the fund financial statements, the face amount of the debt is reported as other financing sources. Premiums and discounts received on debt issuances are reported as other financing sources (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) and 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, 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 as 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 Balances

Minimum Fund Balance Policy. The County will maintain a minimum unassigned fund balance in its General Fund ranging from 15 percent to 25 percent of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies – when fund balance falls below the minimum 25 percent range, the County will replenish shortages/deficiencies using the budget strategies and time frames described below.

The following budgetary strategies shall be utilized by the County to replenish funding deficiencies:

- Reduce recurring expenditures to eliminate any structural deficit.
- Increase revenues or pursue other funding sources.
- Some combination of the two options above.

Minimum fund balance deficiencies shall be replenished within the following time periods:

- Deficiency resulting in a minimum fund balance between 15 percent and 25 percent shall be replenished over a period not to exceed one year.
- Deficiency resulting in a minimum fund balance between 10 percent and 15 percent shall be replenished over a period not to exceed three years.
- Deficiency resulting in a minimum fund balance of less than 10 percent shall be replenished over a period not to exceed five years.

Fund Balance Spending Policy. It is the policy of the County to spend restricted resources first, followed by unrestricted resources. It is also the policy of the Board to spend unrestricted resources of funds in the following order: committed, assigned, and then unassigned.

Nonspendable Balances. Nonspendable fund balance is shown for inventory in the special revenue fund.

Restricted Fund Balances. Restricted fund balance is shown by primary function on the balance sheet. Restricted fund balances are restricted by tax levies (enabling legislation) and by outside 3rd parties (state and federal governments for various grants & reimbursements).

Committed Fund Balances. Committed fund balance is committed by the highest level of decision-making authority (governing board).

Unassigned Fund Balances. Unassigned fund balance is reported in the general fund and for negative fund balances at year-end.

Net Position

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets is reported for capital assets less accumulated depreciation, as well as net of any related debt to purchase or finance the capital assets. These assets are not available for future spending.

Restrictions of net position in the statement of net position are due to restricted tax levies and restricted federal and state grants or reimbursements.

Unrestricted net position is primarily unrestricted amounts related to the general fund and negative fund balances.

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.

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

NOTE 2 PRIOR PERIOD ADJUSTMENTS

Prior period adjustments were necessary for the government wide statements to properly report the beginning balance of capital assets as shown below:

	Amounts
Beginning Net Position, as previously reported	\$ 129,510,098
Adjustments to restate the January 1, 2021 Net Position	
Capital Assets, Net	(64,377)
Net Position January 1, 2021, as restated	\$ 129,445,721

Prior period adjustments were necessary for the Capital Projects Funds balance and Debt Service Fund balance to properly report fund balances in their proper classifications. Additionally, prior period adjustments were necessary for the fund level statements to properly report the beginning balance of retainage payable for the fund level activities as shown below:

	Amounts
Beginning Special Revenue Fund Balance, as previously reported	\$ 20,208,541
Adjustments to restate the January 1, 2021 Fund Balance	
Retainage Payable	(27,569)
Debt Service Fund Balance January 1, 2021, as restated	\$ 20,180,972

	Amounts
Beginning Capital Projects Fund Balance, as previously reported	\$ 2,392,614
Adjustments to restate the January 1, 2021 Fund Balance	
Fund Classification Change	613,004
Capital Projects Fund Balance January 1, 2021, as restated	\$ 3,005,618

	Amounts
Beginning Debt Service Fund Balance, as previously reported	\$ 17,936,897
Adjustments to restate the January 1, 2021 Fund Balance	
Fund Classification Change	(613,004)
Debt Service Fund Balance January 1, 2021, as restated	\$ 17,323,893

NOTE 3 DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk associated with the failure of a depository institution, such that in the event of a depository financial institution’s failure, the County would not be able to recover the deposits or collateralized securities that are in the possession of the outside parties. The County does not have a formal policy regarding deposits that limits the amount it may invest in any one issuer.

In accordance with North Dakota Statutes, deposits must either be deposited with the Bank of North Dakota or in other financial institutions situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the 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 such other securities approved by the banking board.

At year ended December 31, 2022, the County’s carrying amount of deposits totaled \$109,770,935 and the bank balances totaled \$104,987,322. Of the bank balances, \$75,943,737 was covered by Federal Depository and the remaining bank balances were collateralized with securities held by the pledging financial institution’s agent in the government’s name.

At year ended December 31, 2022, the District’s carrying amount of deposits totaled \$3,533,203, and the bank balances totaled \$3,558,117. Of the bank balances, \$500,000 was covered by Federal Depository Insurance. The remaining bank balances were collateralized with securities held by the pledging financial institution’s agent in the government’s name.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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.
- (e) Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in 270 days or less.

Investment Type	Total	Less Than			More Than
	Fair Value	1 Year	1-6 Years	6-10 Years	10 Years
Government Obligation Bonds	\$ 4,437,905	\$3,217,095	\$1,220,810	\$ -	\$ -
Municipal Bonds	5,314,372	475,641	3,478,051	793,499	567,181
Total	\$ 9,752,277	\$ 3,692,736	\$ 4,698,861	\$ 793,499	\$ 567,181

NOTE 4 FAIR VALUE OF FINANCIAL INSTRUMENTS

In accordance with GASB Statement No. 72, assets, deferred outflows of resources, liabilities and deferred inflows of resources are grouped at fair value in three levels, based on the markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are:

Level 1: Valuation is based upon quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2: Valuation is based upon quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3: Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include use of option pricing models, discounted cash flow models and similar techniques.

The following table below presents the balances of assets measured at fair value on a recurring basis at December 31, 2022:

Asset	Quotes Prices in Active Markets Level 1	Significant Other Obervable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
General Obligation Bonds	\$ 4,437,905	\$ -	\$ -	\$ 4,437,905
Municipal Bonds	-	5,314,372	-	5,314,372
Total	\$ 4,437,905	\$ 5,314,372	\$ -	\$ 9,752,277

NOTE 5 PROPERTY TAXES

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all the special assessments; 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.

NOTE 6 CAPITAL ASSETS

Primary Government

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

Primary Government	Bal Jan 1 Restated	Increases	Decreases	Transfers	Balance Dec 31
Capital assets not being depreciated					
Land	\$ 8,033,969	\$ 33,753	\$ -	\$ -	\$ 8,067,722
Construction in Progress	6,975,936	2,386,071	-	(7,448,904)	1,913,103
Total Capital Assets, Not Being Depreciated	\$ 15,009,905	\$ 2,419,824	\$ -	\$ (7,448,904)	\$ 9,980,825
Capital assets, being depreciated					
Infrastructure	\$ 84,574,629	\$ -	\$ -	\$ 7,448,904	\$ 92,023,533
Land Improvements	6,551,879	22,666	-	-	6,574,545
Building	99,746,028	934,222	-	-	100,680,250
Machinery and Equipment	12,992,791	1,531,442	812,051	-	13,712,182
Furniture and Equipment	5,282,165	74,363	10,545	-	5,345,983
Total Capital Assets, Being Depreciated	\$ 209,147,492	\$ 2,562,693	\$ 822,596	\$ 7,448,904	\$ 218,336,493
Less accumulated depreciation					
Infrastructure	\$ 42,890,701	\$ 1,399,537	\$ -	\$ -	\$ 44,290,238
Land Improvements	2,551,226	210,382	-	-	2,761,608
Building	18,692,444	1,871,725	-	-	20,564,169
Machinery and Equipment	6,373,441	853,586	464,951	-	6,762,076
Furniture and Equipment	3,343,446	491,400	6,920	-	3,827,926
Total Accumulated Depreciation	\$ 73,851,258	\$ 4,826,630	\$ 471,871	\$ -	\$ 78,206,017
Total Capital Assets Being Depreciated, Net	\$ 135,296,234	\$ (2,263,937)	\$ 350,725	\$ 7,448,904	\$ 140,130,476
Total Capital Assets, Net	\$ 150,306,139	\$ 155,887	\$ 350,725	\$ -	\$ 150,111,301

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

General Government	\$ 298,948
Public Safety	1,960,097
Highways and Bridges	2,367,801
Health and Welfare	11,167
Conservation of Natural Resources	13,437
Culture and Recreation	171,265
Other	3,915
Total Depreciation Expense	\$ 4,826,630

Water Resource District

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

Water Resource District	Balance Jan 1	Increases	Decreases	Transfers	Balance Dec 31
Capital assets not being depreciated					
Land	\$ 112,482	\$ -	\$ -	\$ -	\$ 112,482
Construction in Progress	165,335	71,912	-	-	237,247
Total Capital Assets, Not Being Depreciated	\$ 277,817	\$ 71,912	\$ -	\$ -	\$ 349,729
Capital assets, being depreciated					
Infrastructure	\$ 6,679,992	\$ -	\$ -	\$ -	\$ 6,679,992
Land Improvements	1,810,033	12,740	-	-	1,822,773
Building	187,660	-	-	-	187,660
Office Furniture & Equip.	162,207	34,876	-	-	197,083
Total Capital Assets, Being Depreciated	\$ 8,839,892	\$ 47,616	\$ -	\$ -	\$ 8,887,508
Less accumulated depreciation					
Infrastructure	\$ 395,467	\$ 164,679	\$ -	\$ -	\$ 560,146
Land Improvements	1,047,012	58,218	-	-	1,105,230
Building	152,429	1,411	-	-	153,840
Office Furniture & Equip.	123,726	7,996	-	-	131,722
Total Accumulated Depreciation	\$ 1,718,634	\$ 232,304	\$ -	\$ -	\$ 1,950,938
Total Capital Assets Being Depreciated, Net	\$ 7,121,258	\$ (184,688)	\$ -	\$ -	\$ 6,936,570
Total Capital Assets, Net	\$ 7,399,075	\$ (112,776)	\$ -	\$ -	\$ 7,286,299

Depreciation expense was charged to the Conservation of Natural Resources function.

NOTE 7 LONG-TERM LIABILITIES

Primary Government

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

Primary Government	Balance Jan 1	Increases	Decreases	Balance Dec 31	Due Within One Year
Long-Term Debt					
Sales Tax Bonds	\$ 42,432,000	\$ -	\$ 2,681,750	\$ 39,750,250	\$ 2,647,750
Certificate of Indebtedness	6,618,892	-	310,419	6,308,473	325,541
Capital Lease Payable	344,108	-	169,687	174,421	174,421
Special Assessment Bonds	4,110,000	510,000	465,000	4,155,000	470,000
Bond Discount	(448,189)	-	(52,809)	(395,380)	(52,418)
Bond Premium	52,373	-	17,458	34,915	17,458
Total Long-Term Debt	53,109,184	510,000	3,591,505	50,027,679	3,582,752
Compensated Absences *	1,572,030	172,738	-	1,744,768	174,477
Net Pension & OPEB Liability	17,158,236	29,373,976	-	46,532,212	-
Total Primary Government	\$ 71,839,450	\$ 30,056,714	\$ 3,591,505	\$ 98,304,659	\$ 3,757,229

* The change in compensated absences is shown as a net change because changes in salary prohibit exact calculations of additions and reductions.

Debt Service requirement on long-term debt at December 31, 2022 are as follows:

Year Ending Dec 31	Sales Tax Bonds		Certificate of Indebtedness		Capital Lease Payable		Spec. Assmt. Bonds		Bond Discount	Bond Premium
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2023	\$ 2,647,750	\$ 777,639	\$ 325,541	\$ 124,286	\$ 174,421	\$ 4,866	\$ 470,000	\$ 88,793	\$ 52,418	\$ 17,458
2024	2,673,250	751,162	332,085	117,742	-	-	475,000	72,801	52,418	17,457
2025	3,548,750	720,420	338,760	111,067	-	-	495,000	63,486	38,427	-
2026	3,591,250	674,286	345,569	104,258	-	-	505,000	53,629	38,427	-
2027	3,646,500	620,417	352,515	97,312	-	-	495,000	43,663	36,946	-
2028 - 2032	23,642,750	1,964,235	1,871,748	377,387	-	-	1,660,000	85,028	176,744	-
2033 - 2037	-	-	2,067,574	181,560	-	-	55,000	756	-	-
2038 - 2042	-	-	674,681	14,465	-	-	-	-	-	-
Total	\$ 39,750,250	\$ 5,508,159	\$ 6,308,473	\$ 1,128,077	\$ 174,421	\$ 4,866	\$ 4,155,000	\$ 408,156	\$ 395,380	\$ 34,915

Water Resource District

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

Water Resource District	Balance Jan 1	Increases	Decreases	Balance Dec 31	Due Within One Year
Long Term Debt					
Loans Payable	\$ 150,000	\$ -	\$ 10,000	\$ 140,000	\$ 10,000
Bonds Payable	1,930,000	-	105,000	1,825,000	105,000
Bond Discount	(24,928)	-	1,549	(23,379)	(1,549)
Total Long Term Debt	\$ 2,055,072	\$ -	\$ 116,549	\$ 1,941,621	\$ 113,451

Debt Service requirement on long-term debt at December 31, 2022 are as follows:

Year Ending Dec 31	Loans Payable		Bonds Payable		Bond Discount
	Principal	Interest	Principal	Interest	
2023	\$ 10,000	\$ 3,500	\$ 105,000	\$ 30,230	\$ 1,549
2024	10,000	3,250	110,000	28,930	1,549
2025	15,000	3,000	110,000	27,580	1,549
2026	15,000	2,625	110,000	26,068	1,549
2027	15,000	2,250	115,000	24,230	1,549
2028 - 2032	75,000	5,625	595,000	90,303	7,747
2033 - 2037	-	-	440,000	41,290	5,232
2038 - 2042	-	-	240,000	6,660	2,655
Total	\$ 140,000	\$ 20,250	\$ 1,825,000	\$ 275,291	\$ 23,379

NOTE 8 PENSION PLAN

General Information about the NDPERS Pension Plan

North Dakota Public Employees Retirement System (Main System)

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of 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 plan is financed through the contributions and investment earnings of the plan.

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

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member 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.

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, 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, 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.

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

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 terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

Member and Employer Contributions

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.

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 following net pension liabilities were reported:

	Net Pension Liability
Primary Government	\$ 44,838,000

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 its respective share of covered payroll in the main system pension plan relative to the covered payroll of all participating main system employers. At June 30, 2022 the entities had the following proportions, change in proportions, and pension expense:

	Proportion	Increase (Decrease) in Proportion from June 30, 2021 Measurement	Pension Expense
Primary Government	1.556839%	-0.014553%	\$ 5,904,826

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

Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 233,888	\$ 856,483
Changes in Assumptions	26,813,784	16,623,062
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,641,061	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,777	632,325
Employer Contributions Subsequent to the Measurement Date	751,434	-
Total Primary Government	\$ 29,692,944	\$ 18,111,870

The following amounts were 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:

Primary Government	\$ 751,434
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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$	3,033,023
2024		3,508,206
2025		164,205
2026		4,124,206
2027		-

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:

Asset Class	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%
International Fixed Income	0%	0.00%
Global Real Assets	19%	4.77%
Cash Equivalents	0%	0.00%

Discount Rate

For PERS, 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 PERS plan, the use of a municipal bond rate is required.

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 Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the 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:

Proportionate Share of the Net Pension Liability	1% Decrease (4.10%)	Current Discount Rate (5.10%)	1% Increase (6.10%)
Primary Government	\$ 59,183,075	\$ 44,838,000	\$ 33,061,189

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued NDPERS financial report.

NOTE 9 OTHER POST EMPLOYMENT BENEFITS (OPEB)

General Information about the OPEB Plan

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 PERS, 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 PERS, 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. 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 PERS, 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.

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

At December 31, 2022, for its respective proportionate share of the net pension liability, the following net OPEB liabilities were reported:

	Net OPEB Liability
Primary Government	\$ 1,694,212

The net OPEB liability was measured as of June 30, 2021, 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 OPEB liability was based on their respective share of covered payroll in the main system pension plan relative to the covered payroll of all participating main system employers. At June 30, 2021, the entities had the following proportions, change in proportions, and pension expense:

	Proportion	Increase (Decrease) in Proportion from June 30, 2021 Measurement	OPEB Expense
Primary Government	1.411479%	0.009741%	\$ 277,279

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

Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 40,165	\$ 14,569
Changes in Assumptions	426,752	-
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	228,120	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,311	47,117
Employer Contributions Subsequent to the Measurement Date	91,945	-
Total Primary Government	\$ 822,293	\$ 61,686

The following amounts were 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, 2022:

Primary Government	\$ 91,945
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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

	Primary Government
2023	\$ 172,921
2024	160,231
2025	140,267
2026	195,243
2027	-
2028	-
Thereafter	-

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 MortalityPub-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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	33%	5.85%
Small Cap Domestic Equities	6%	6.75%
Domestic Fixed Income	35%	0.50%
International Equities	26%	6.25%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. 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.

Sensitivity of the 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 6.50%, 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:

Proportionate Share of the Net OPEB Liability	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
Primary Government	\$ 2,162,559	\$ 1,694,212	\$ 1,301,047

NOTE 10 TRANSFERS

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

	Transfers In	Transfers Out
General Fund	\$ 1,035,646	\$ 550,000
Special Revenue Fund	9,124,636	10,052,907
Debt Service Fund	442,625	-
Total Transfers	\$ 10,602,907	\$ 10,602,907

Transfers are primarily used to move funds between highway gas tax to road and bridge department and to move funds between debt service and capital project funds for construction costs. The remaining transfers are for various purposes.

NOTE 11 CONSTRUCTION COMMITMENTS

Primary Government

Burleigh County had multiple open constructions commitment as of December 31, 2022 as follows:

Project	Amended Contract	Complete	Retainage	Balance to Finish
Courthouse Remodel	\$ 1,256,610	\$ 1,256,610	\$ 6,000	\$ 6,000

NOTE 12 RISK MANAGEMENT

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

In 1986 state agencies and political subdivisions of the state of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDRIF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. Burleigh County pays an annual premium to NDRIF for its general liability, automobile, and public assets insurance coverage. The coverage by NDRIF is limited to losses of two million dollars per occurrence for general liability and automobile and \$6,274,070 for public assets (mobile equipment and portable property).

Burleigh 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.

Burleigh County has workers compensation with the North Dakota Workforce Safety and Insurance and purchases commercial insurance for employee dental, vision, cancer, and various other types of insurance.

NOTE 13 CONDUIT DEBT

From time to time, the County has issued Municipal Industrial Development (MIDA) Bonds and obtained community development block grant loans to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds and loans are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facility transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements as Burleigh County has a limited commitment to the conduit debt.

As of December 31, 2022, there were 11 outstanding issuances with a total balance of \$135,599,095.

NOTE 14 COST SHARE ARRANGEMENT

Burleigh County entered into an agreement with the City of Bismarck and the City of Mandan for a combined communications center known as Central Dakota Communications Center (CenCom). The most recent agreement in effect is as of January 1, 2016. CenCom will dispatch all emergency call for law enforcement, fire and emergency medical services in Bismarck, Mandan, and Burleigh County, including Wilton. Burleigh County collects all 911 fees and 75% is remitted to the City of Bismarck for the operating expenses. The amount remitted in 2022 for operating expenses was \$1,114,717. After revenue and that portion of 911 fees allocated for the annual operating budget of CenCom, the remainder of the budget responsibility is split between the parties who entered into the agreement, with Burleigh County's share at 28%. Burleigh County incurred operating expenditures of \$675,241 related to costs of CenCom during the year ending December 31, 2022. Burleigh County also receives 911 fees from Morton County to help cover this payment. Total 911 fees from Morton County totaled \$341,398 for the year ending December 31, 2022.

NOTE 15 CONTINGENT LIABILITIES

The County is a plaintiff and defendant in various lawsuits incident to its operations. In the opinion of County Counsel and management, such claims against the County not covered by insurance would not materially affect the financial condition of the County.

NOTE 16 DEFECIT FUND BALANCES

The following funds had a deficit fund balance at December 31, 2022. The county plans to eliminate this deficit with less spending, future collections, or transfers from other funds.

	Negative Fund Balance	Cash Balance
Special Revenue Funds		
Riverview Unorganized Township	\$ (240,682)	\$ (220,977)
Florence Unorganized Township	(60,218)	(59,305)
Homeland Security Grant - Equipment	(1,919)	(1,919)
Vision Zero	(9,778)	(9,778)
Law Enforcement Block Grant	(1,624)	(1,624)
Total Special Revenue Funds	\$ (314,221)	\$ (293,603)
Debt Service Funds		
Prairie Place	\$ (7,502)	\$ (7,502)
Prairie Pines Paving	(11,179)	(5,317)
Sabot's/Eden's/Oakland	(3,480)	856
County Creek 1ST-5TH Subdivision	(33,155)	(25,814)
Total Capital Project Fund	\$ (55,316)	\$ (37,777)
Capital Project Funds		
Towne & Country/Morgan Country Est	\$ (691,151)	\$ (691,151)
Total Capital Project Fund	\$ (691,151)	\$ (691,151)

BURLEIGH COUNTY

Budgetary Comparison Schedule - General Fund

December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property Taxes	\$ 13,286,730	\$ 13,286,730	\$ 13,146,683	\$ (140,047)
Licenses, Permits and Fines	192,000	192,000	192,067	67
Intergovernmental Revenue	4,811,849	4,811,849	6,120,214	1,308,365
Charges for Services	4,793,955	4,793,955	4,419,845	(374,110)
Interest Income	350,000	350,000	(85,703)	(435,703)
Miscellaneous	20,000	20,000	111,481	91,481
Total Revenues	\$ 23,454,534	\$ 23,454,534	\$ 23,904,587	\$ 450,053
EXPENDITURES				
Current				
General Government	\$ 8,351,680	\$ 8,351,680	\$ 7,992,248	\$ 359,432
Public Safety	18,195,439	18,195,439	16,707,244	1,488,195
Health and Welfare	893,849	893,849	865,192	28,657
Culture and Recreation	406,150	406,150	340,865	65,285
Conservation and Economic Development	90,193	90,193	80,638	9,555
Other	-	-	434,162	(434,162)
Total Expenditures	\$ 27,937,311	\$ 27,937,311	\$ 26,420,349	\$ 1,516,962
Excess (Deficiency) of Revenues Over Expenditures	\$ (4,482,777)	\$ (4,482,777)	\$ (2,515,762)	\$ 1,967,015
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,375,646	\$ 1,375,646	\$ 1,035,646	\$ (340,000)
Sale of Assets	10,000	10,000	-	(10,000)
Transfers Out	(578,954)	(578,954)	(550,000)	28,954
Total Other Financing Sources and Uses	\$ 806,692	\$ 806,692	\$ 485,646	\$ (321,046)
Net Change in Fund Balances	\$ (3,676,085)	\$ (3,676,085)	\$ (2,030,116)	\$ 1,645,969
Fund Balance - January 1	\$ 18,745,804	\$ 18,745,804	\$ 18,745,804	\$ -
Fund Balance - December 31	\$ 15,069,719	\$ 15,069,719	\$ 16,715,688	\$ 1,645,969

The accompanying required supplementary information notes are an integral part of this schedule.

BURLEIGH COUNTY

Budgetary Comparison Schedule - Special Revenue Fund
December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property Taxes	\$ 4,442,291	\$ 4,442,291	\$ 4,445,600	\$ 3,309
Licenses, Permits and Fines	113,000	113,000	56,851	(56,149)
Intergovernmental Revenue	7,303,075	7,303,075	20,290,218	12,987,143
Charges for Services	4,221,620	4,221,620	5,345,390	1,123,770
Interest Income	12,520	12,520	(243,957)	(256,477)
Miscellaneous	557,300	557,300	632,117	74,817
Total Revenues	\$ 16,649,806	\$ 16,649,806	\$ 30,526,219	\$ 13,876,413
EXPENDITURES				
Current				
General Government	\$ 537,419	\$ 3,733,980	\$ 3,696,816	\$ 37,164
Public Safety	6,046,663	6,100,663	2,503,978	3,596,685
Highways and Bridges	12,651,036	15,069,026	13,210,991	1,858,035
Health and Welfare	381,891	389,094	7,072,767	(6,683,673)
Culture and Recreation	968,345	990,179	423,463	566,716
Conservation and Economic Development	1,021,864	1,021,864	763,614	258,250
Other	1,087,500	1,087,500	1,087,932	(432)
Debt Service				
Principal	-	-	169,687	(169,687)
Interest	-	-	9,601	(9,601)
Total Expenditures	\$ 22,694,718	\$ 28,392,306	\$ 28,938,849	\$ (546,543)
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,044,912)	\$ (11,742,500)	\$ 1,587,370	\$ 14,422,956
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,651,054	\$ 1,651,054	\$ 9,124,636	\$ 7,473,582
Sale of Assets	318,600	318,600	342,339	23,739
Transfers Out	(7,078,164)	(7,078,164)	(10,052,907)	(2,974,743)
Total Other Financing Sources (Uses)	\$ (5,108,510)	\$ (5,108,510)	\$ (585,932)	\$ 4,522,578
Net Change in Fund Balances	\$ (11,153,422)	\$ (16,851,010)	\$ 1,001,438	\$ 18,945,534
Fund Balance - January 1	\$ 20,208,541	\$ 20,208,541	\$ 20,208,541	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ (27,569)	\$ (27,569)
Fund Balance - January 1 Restated	\$ 20,208,541	\$ 20,208,541	\$ 20,180,972	\$ (27,569)
Fund Balance - December 31	\$ 9,055,119	\$ 3,357,531	\$ 21,182,410	\$ 18,917,965

The accompanying required supplementary information notes are an integral part of this schedule.

BURLEIGH COUNTY

Schedule of Employer's Share of Net Pension and Employer Contributions
 For the Year Ended December 31, 2022

**Schedule of Employer's Share of Net Pension Liability
 ND Public Employee's Retirement System
 Last 10 Fiscal Years**

	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
County					
2022	1.556839%	\$ 44,838,000	\$ 18,072,350	248.10%	54.47%
2021	1.571392%	16,378,627	17,794,295	92.04%	78.26%
2020	1.562758%	49,164,701	16,803,375	292.59%	48.91%
2019	1.667743%	19,547,155	17,347,366	112.68%	71.66%
2018	1.625419%	27,430,719	16,698,206	164.27%	62.80%
2017	1.551922%	24,944,480	15,842,687	157.45%	61.98%
2016	1.480684%	14,430,709	14,921,800	96.71%	70.46%
2015	1.434633%	9,755,259	12,780,838	76.33%	77.15%
2014	1.475901%	9,367,859	12,432,688	75.35%	77.70%

	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
County					
2022	\$ 1,361,156	\$ 1,470,611	\$ (109,455)	\$ 19,321,869	7.61%
2021	1,312,251	1,314,929	(2,678)	18,993,040	6.92%
2020	1,220,679	1,282,720	(62,041)	17,794,295	7.21%
2019	1,262,986	1,256,023	6,963	17,347,366	7.24%
2018	1,229,894	1,123,082	106,812	16,698,206	6.73%
2017	1,148,788	1,210,248	(61,460)	15,842,687	7.64%
2016	1,080,314	1,057,662	22,652	14,921,800	7.09%
2015	970,807	1,010,081	(39,274)	12,780,838	7.90%
2014	885,207	885,207	-	12,432,688	7.12%

The notes to the required supplementary information are an integral part of this statement.

BURLEIGH COUNTY

Schedule of Employer's Share of Net OPEB Liability and Employer Contributions
 For the Year Ended December 31, 2022

**Schedule of Employer's Share of Net OPEB Liability
 ND Public Employees Retirement System
 Last 10 Fiscal Years**

	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB (Asset)	Covered-Employee Payroll	Proportionate Share of the Net OPEB (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
County					
2022	1.411479%	\$ 1,694,212	\$ 14,572,178	11.63%	56.28%
2021	1.401738%	779,609	15,282,554	5.10%	76.63%
2020	1.423433%	1,197,388	16,803,375	7.13%	63.38%
2019	1.554622%	1,248,653	17,347,366	7.20%	63.13%
2018	1.526042%	1,201,862	16,698,206	7.20%	61.89%
2017	1.464419%	1,158,371	15,842,687	7.31%	59.78%

	Statutory Required Contribution	Contributions in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
County					
2022	\$ 177,360	\$ 189,561	(12,201)	\$ 22,009,963	0.86%
2021	183,777	184,407	(630)	16,202,149	1.14%
2020	190,630	202,907	(12,277)	16,803,375	1.21%
2019	201,750	201,103	647	17,347,366	1.16%
2018	195,861	179,819	16,042	16,698,206	1.08%
2017	184,160	193,776	(9,616)	15,842,687	1.22%

The notes to the required supplementary information are an integral part of this statement.

BURLEIGH COUNTY

Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

- The County commission adopts an “appropriated budget” on a basis consistent with accounting principles generally accepted in the United States (GAAP).
- The County auditor prepares an annual budget for the general fund and each special revenue fund of the County. NDCC 11-23-02. The budget includes proposed expenditures and means of financing them.
- The County commission holds a public hearing where any taxpayer may appear and shall be heard in favor of or against any proposed disbursements or tax levies. When the hearing shall have been concluded, the board shall adopt such estimate as finally is determined upon. All taxes shall be levied in specific amounts and shall not exceed the amount specified in the published estimates. NDCC 11-23-04
- The board of County commissioners, on or before the October meeting shall determine the amount of taxes that shall be levied for County purposes and shall levy all such taxes in specific amounts. NDCC 11-23-05
- Each budget is controlled by the County auditor at the revenue and expenditure function/object level.
- The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared. NDCC 57-15-31.1
- All appropriations lapse at year-end.

NOTE 2: SCHEDULE OF EMPLOYER PENSION AND OPEB LIABILITY AND CONTRIBUTIONS

GASB Statements No. 68 and 75 require ten years of information to be presented in these tables. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

NOTE 3: CHANGES OF BENEFIT TERMS – PENSION AND OPEB

Pension

The interest rate earned on member contributions decreased from 7.00 percent to 6.50 percent effective January 1, 2021 (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, 2021.

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, 2021.

NOTE 4: CHANGES OF ASSUMPTIONS – PENSION AND OPEB

Pension

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2021.

OPEB

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2021.

NOTE 5: LEGAL COMPLIANCE - BUDGETS

Budget Amendments

The board of County commissioners amended the County budget for 2022:

	EXPENDITURES / TRANSFERS OUT		
	Original Budget	Budget Amendment	Amended Budget
Special Revenue Funds	\$ 29,772,882	\$ 5,697,588	\$ 35,470,470
Capital Projects Funds	-	691,000	691,000
Debt Service Funds	284,731	1,154,569	1,439,300

NOTE 6: EXCESS SPENT BUDGET TO ACTUAL/SOCIAL SERVICES BUDGET

The Special Revenue Funds Budget to Actual Schedule had actual expenditures in excess of final budgeted expenditures by \$546,543. Part of this excess is due to the Social Services fund not being budgeted by the county. Starting in 2020, the Social Services Fund was reorganized into the Human Services Zone fund which was established in conjunction with the Department of Human Services. The Human Services Zone now handles all budgeting and reimbursements for the Social Services Fund.

BURLEIGH COUNTY

Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

Federal ALN Number	Program Title	Pass-Through Grantor's Number	Expenditures
<u>U.S. DEPARTMENT OF TREASURY:</u>			
<u>Direct Program</u>			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	\$ 3,168,093
	Total U.S. Department of Treasury		<u>\$ 3,168,093</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
<u>Passed Through State Department of Corrections and Rehabilitation:</u>			
16.576	Crime Victim Compensation	AG00095	\$ 173,256
	Total U.S. Department of Justice		<u>\$ 173,256</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
<u>Passed Through State Department of Emergency Services:</u>			
97.042	Emergency Management Performance Grants	EMPG2021, EMPG2020	58,499
97.067	Homeland Security Grant Program	N/A	50,381
<u>Passed Through State Department of Game and Fish:</u>			
97.012	Boating Safety Financial Assistance	GF440, GF821	\$ 3,641
	Total U.S. Department of Homeland Security		<u>\$ 112,521</u>
<u>U.S. DEPARTMENT OF LABOR:</u>			
<u>Passed Through State Department of Labor:</u>			
17.225	Unemployment Insurance	N/A	\$ 3,029
	Total U.S. Department of Labor		<u>\$ 3,029</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>			
<u>Passed Through State Department of Transportation:</u>			
Highway Safety Cluster			
20.600	State and Community Highway Safety	HSPDD2111, HSPSC2107	\$ 3,856
20.616	National Priority Safety Programs	HSPID2110, HSPOP2105	8,730
	Highway Safety Cluster Total		<u>\$ 12,586</u>
	Total U.S. Department of Transportation		<u>\$ 12,586</u>
	Total Expenditures of Federal Awards		<u>\$ 3,469,485</u>

See notes to the Schedule of Expenditures of Federal Awards

BURLEIGH COUNTY

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

NOTE 1 BASIS OF PRESENTATION / ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2022. The information in the schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the 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 SIGNIFICANT ACCOUNTING POLICIES

Governmental fund types account for the County's federal grant activity. The County's summary of significant accounting policies is presented in Note 1 in the County's basic financial statements.

NOTE 3 PASS-THROUGH GRANT NUMBER

For federal programs marked "N/A", the County was unable to obtain a pass-through grant number.

NOTE 4 INDIRECT COST RATE

The County does not draw for indirect administrative expenses and has not elected to use the 10% de minimis cost rate

STATE AUDITOR
Joshua C. Gallion



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701-328-2345

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STATE OF NORTH DAKOTA
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STATE CAPITOL
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Burleigh County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Burleigh County's basic financial statements, and have issued our report thereon dated July 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Burleigh County's internal control over financial reporting (internal control) as a basis for designing 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 Burleigh County's internal control. Accordingly, we do not express an opinion on the effectiveness of Burleigh 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 first paragraph of this section 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 were not identified. We identified 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 Burleigh 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 financial statements. 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.

Burleigh County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Burleigh County's response to the findings identified in our audit and described in the accompanying *Schedule of Audit Findings and Questioned Costs*. Burleigh County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
July 25, 2023

STATE AUDITOR
Joshua C. Gallion



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

Opinion on Each Major Federal Program

We have audited Burleigh County's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Burleigh County's major federal programs for the year ended December 31, 2022. Burleigh County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Burleigh County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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 (GAS); 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 Burleigh 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 Burleigh County's compliance with the compliance requirements referred to above.

Responsibilities of Management's Responsibility

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 Burleigh 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 Burleigh 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 for 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 Burleigh 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 Burleigh 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 Burleigh 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 Burleigh 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.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying *Schedule of Audit Findings and Questioned Costs* as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Burleigh County's response to the noncompliance findings identified in our audit described in the accompanying *Schedule of Audit Findings and Questioned Costs*. Burleigh 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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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. *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 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.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
July 25, 2023

BURLEIGH COUNTY

Summary of Auditor’s Results
For the Year Ended December 31, 2022

Financial Statements

Type of Report Issued:	
Governmental Activities	Unmodified
Discretely Presented Component Unit	Unmodified
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Internal control over financial reporting

Material weaknesses identified?	<u> X </u> Yes	<u> </u> None	Noted
Significant deficiencies identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None	Noted
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> None	Noted

Federal Awards

Internal Control Over Major Programs

Material weaknesses identified?	<u> </u> Yes	<u> X </u> None	noted
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None	noted
Type of auditor’s report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with CFR §200.516 (Uniform Guidance) requirements?	<u> X </u> Yes	<u> </u> None	noted

Identification of Major Programs

ALN Number	Name of Federal Program or Cluster
ALN 21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and B programs:	<u> \$ 750,000 </u>
Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No

BURLEIGH COUNTY

Schedule of Audit Findings and Questioned Costs
For the Year Ended December 31, 2022

SECTION I – FINANCIAL STATEMENT FINDINGS

2022-001 – LACK OF SEGREGATION OF DUTIES – COMPONENT UNIT- MATERIAL WEAKNESS

Condition

Burleigh County Water Resource District has limited personnel responsible for most accounting functions. A lack of segregation of duties exists as limited personnel are responsible to collect and deposit monies, issue checks, send checks to vendors, record receipts disbursement in journals, maintain the general ledger, create credit memos, and perform bank reconciliations.

Effect

Limited segregation of duties exposes the District to the risk of loss of assets, potential liabilities, and damage to the reputation, whether due to error or fraud.

Cause

The Burleigh County Water Resource District has no full-time staff. They outsource their secretarial bookkeeping duties to a private company, which has limited staff, making segregating of duties difficult to accomplish.

Criteria

According to the COSO framework, proper internal controls surrounding custody of assets, the recording of transactions, reconciling bank accounts and preparation of financial statements dictates that there should be sufficient accounting personnel, so duties of employees are properly segregated. The segregation of duties would provide better control over the assets of Burleigh County Water Resource District.

Repeat Finding

Yes.

Recommendation

To mitigate the risk associated with this lack of segregation of duties, we recommend the following:

- Financial statements, credit memos, and payroll registers should be reviewed, analyzed, and spot-checked by a responsible official.
- Where possible, segregate the functions of approval, posting, custody of assets, and reconciliation as they relate to any amounts which impact the financial statements.

Burleigh County Water Resource District's Response

See Corrective Action Plan

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-002 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – NONCOMPLIANCE WITH SUBRECIPIENT GRANT AGREEMENT REQUIREMENTS – ALN 21.027 – OTHER NONCOMPLIANCE

FINDING TYPE: Other Noncompliance

Finding	2022-002
Federal Program:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Federal Award Number(s) and Year(s):	SLFRP1964, 2022
Federal Agency:	U.S. Department of Treasury
Questioned Cost:	\$0

Condition

Burleigh County did not communicate and document all of the elements as outlined in 2 CFR 200.332(a) for the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds program. During testing, we noted the following elements were not included:

- subrecipient's unique entity identifier
- federal award identification number
- federal award date (see definition of *Federal award date* § 200.1) of award to the recipient by the Federal agency
- subaward period of performance start and end date
- name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity
- Assistance Listings number and Title
- identification of whether the award is Research and Development
- indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414
- a requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part, and appropriate terms and conditions concerning closeout of the subaward

Effect

Burleigh County did not comply with all elements of 2 CFR 200.332(a). Therefore, subrecipients may not have been aware of all necessary grant information and requirements.

Cause

Burleigh County was not aware of the requirements set forth in 2 CFR 200.332(a) that needed to be included in the grant agreements.

Criteria

31 U.S.C 7502(f)(2)(A) states that each pass-through entity shall provide subrecipient the Federal requirements which govern the use of such awards.

2 CFR 200.332(a) states the required information that pass-through entities must disclose. This includes information related to federal award identification and period of performance, approved federally recognized indirect cost rate, requirement that the subrecipient allow access to records, and appropriate terms and conditions concerning closeout of the subaward.

Repeat Finding

Yes.

Recommendation

We recommend Burleigh County ensure that all elements as outlined in 2 CFR 200.332(a) are communicated and documented to the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds program.

Burleigh County's Response

See Corrective Action Plan



Burleigh County Water Resource District

PO Box 1255
Bismarck, North Dakota 58502-1255
(701) 354-1501
www.bcwrdd.org

Date: July 12, 2023
To: Joshua C. Gallion, ND State Auditor
From: James Landenberger, Board Chairman
RE: Burleigh County WRD – FY2022 Corrective Action Plan

Contact Person Responsible for Corrective Acton Plan: James Landenberger, Board Member

Section I – Financial Statement Findings:

2022-001 – LACK OF SEGREGATION OF DUTIES – COMPONENT UNIT- MATERIAL WEAKNESS

Condition:

Burleigh County Water Resource District has limited personnel responsible for most accounting functions. A lack of segregation of duties exists as limited personnel are responsible to collect and deposit monies, issue checks, send checks to vendors, record receipts disbursement in journals, maintain the general ledger, create credit memos, and perform bank reconciliations.

Corrective Action Plan:

Thank you for the recommendation. The Burleigh County Water Resource District has received this same material weakness recommendation in the past. A lack of resources to employ permanent staff and the use of consultants for office administration limits the ability to truly segregate these functions. The Burleigh County Water Resource District has taken steps to mitigate the situation by having the Secretary/Treasurer Board Position review monthly balance sheets, financial transactions, bank statements, invoices, etc. separate from office administration consultant. These reviews are documented via electronic edits, presented at monthly board meetings, and approved by the full board via a formal motion.

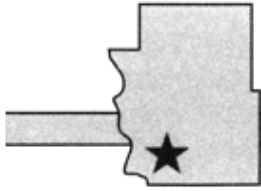
Anticipated Completion Date:

We will evaluate this next fiscal year to see if it is feasible to hire more staff.

Current Board Members:

James Landenberger, Chairman 701-426-6439 Cory Palm, Vice Chairman 701-516-4660
Dennis Reep, Secretary/Treasurer 701-595-2142 Roger Smith, Manager 701-400-6283
Randy Binegar, Manager 701-595-4947

County of Burleigh



221 NORTH 5TH STREET • P.O. BOX 5518 • BISMARCK, NORTH DAKOTA 58506-5518

Date: July 13, 2023
To: Joshua C. Gallion, ND State Auditor
From: Justin Schulz, Deputy Finance Director
RE: Burleigh County – FY2022 Corrective Action Plan

Contact Person Responsible for Corrective Acton Plan: Justin Schulz, Deputy Finance Director

Section I – Financial Statement Findings:

No matters were reported for the County.

Section II –Federal Award Findings and Questioned Costs:

2022-002 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – NONCOMPLIANCE WITH SUBRECIPIENT GRANT AGREEMENT REQUIREMENTS – ALN 21.027 – OTHER NONCOMPLIANCE

Condition:

Burleigh County did not communicate and document all of the elements as outlined in 2 CFR 200.332(a) for the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds program. During testing, we noted the following elements were not included:

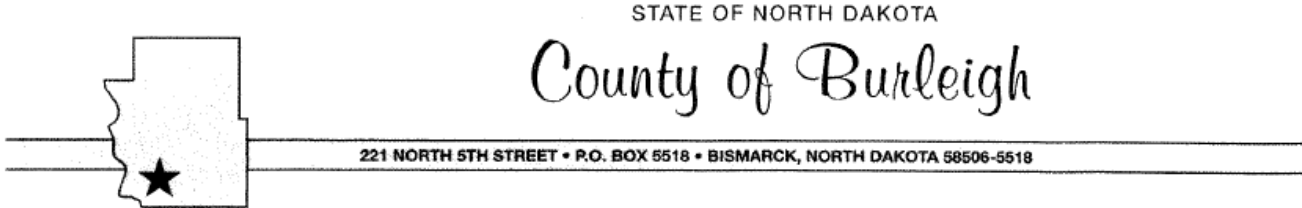
- subrecipient's unique entity identifier
- federal award identification number
- federal award date (see definition of Federal award date § 200.1) of award to the recipient by the Federal agency
- subaward period of performance start and end date
- name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity
- Assistance Listings number and Title
- identification of whether the award is Research and Development
- indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414
- a requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part, and appropriate terms and conditions concerning closeout of the subaward

Corrective Action Plan:

We agree with the recommendation. Burleigh County has implemented new policies and procedures in 2023 regarding subrecipient monitoring.

Anticipated Completion Date:

FY 2023



2021-001 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – IMPROPER TRANSFER OF EXPENDITURES – ALN 21.027- MATERIAL WEAKNESS AND MATERIAL NONCOMPLIANCE

Condition:

Burleigh County applied costs to the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program prior to the period of performance. \$69,401 was transferred out of the American Rescue Plan fund to reimburse various fund expenditures that were incurred prior to March 3, 2021.

Recommendation:

We recommend Burleigh County ensure compliance with period of performance requirements as stated in 31 CFR 35.5 of the Uniform Guidance by establishing a review process to ensure transfers of expenditures are within the period of performance for the Coronavirus State and Local Fiscal Recovery Funds program.

Current Status of Recommendation:

Implemented.

2021-002 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – UNALLOWABLE COST PREMIUM PAY - ALN 21.027 – MATERIAL NONCOMPLIANCE

Condition:

Burleigh County disbursed premium pay through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program directly to individuals who were volunteers at two ambulance districts for a total of \$38,688.

Recommendation:

We recommend Burleigh County review the Interim Final Rule, Final Rule, and any other applicable guidance from the U.S. Treasury regarding the eligible use category of premium pay under Coronavirus State and Local Fiscal Recovery Funds program to ensure expenditures meet the compliance requirements of the Activities Allowed or Unallowed and Allowable Cost/Cost Principles.

Current Status of Recommendation:

Implemented.

2021-003 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – LACK OF FORMAL PROCUREMENT POLICY – ALN 21.027 – MATERIAL WEAKNESS AND MATERIAL NONCOMPLIANCE

Condition:

Burleigh County does not have documented formal policies and procedures for procurement for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. The County follows the state documented procurement laws under various North Dakota Century Code, however, there are no policies and procedures for any transactions that may be subject to procurement.

Recommendation:

We recommend Burleigh County have documented formal policies and procedures in place regarding procurement to ensure compliance with all procurement standards identified in 2 CFR 200.317 thru 2 CFR 200.327 for the Coronavirus State and Local Fiscal Recovery Funds program.

Current Status of Recommendation:

Implemented

2021-004 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – INADEQUATE SUPPORTING DOCUMENTATION FOR PROCUREMENT – ALN 21.027 – MATERIAL NONCOMPLIANCE

Condition:

Burleigh County did not retain adequate supporting documentation for procurement transactions for the Coronavirus State and Local Fiscal Recovery Funds program. During testing, we noted 2 of the 6 procurement transactions tested did not have adequate support. Both transactions were a part of an overall request for proposal that totaled \$397,655. However, there was no supporting documentation for how the selection committee evaluated each engineering firm based criteria noted in the request for proposal as well as how each task in the request for proposal was assigned to each engineering firm.

Recommendation:

We recommend Burleigh County develop formal policies and procedures, which include retaining adequate supporting documentation, for procurement transactions related to the Coronavirus State and Local Fiscal Recovery Funds program.

Current Status of Recommendation:

Implemented.

2021-005 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – LACK OF CONTROL SURROUNDING SUSPENSION AND DEBARMENT – ALN 21.027 – MATERIAL WEAKNESS AND OTHER NONCOMPLIANCE

Condition:

Burleigh County did not have procedures in place to ensure an entity that the County enters into a covered transaction with is not suspended and debarred from receiving federal funds through Coronavirus State and Local Fiscal Recovery Funds.

Recommendation:

We recommend Burleigh County develop formal procedures that will provide for a documented review of entities for suspended and debarred status prior to entering into a covered transaction for Coronavirus State and Local Fiscal Recovery Funds to ensure compliance with 31 CFR 19.300.

Current Status of Recommendation:

Implemented.

2021-006 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – IMPROPER REPORTING OF OBLIGATIONS AND EXPENDITURES – ALN 21.027 – MATERIAL NONCOMPLIANCE

Condition:

Burleigh County did not properly report total obligations and total expenditures on the December 31, 2021, Project and Expenditure Report for the Coronavirus State and Local Fiscal Recovery Funds program. Total obligations were overstated by \$4,525,853 and total expenditures were overstated by \$59,521.

Recommendation:

We recommend Burleigh County review and comply with all reporting requirements of the Coronavirus State and Local Fiscal Recovery Funds program by properly reporting all obligations and expenditures in the Project and Expenditure Reports.

Current Status of Recommendation:

Implemented.

2021-007 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – INADEQUATE SUBRECIPIENT MONITORING – ALN 21.027 – MATERIAL WEAKNESS AND MATERIAL NONCOMPLIANCE

Condition:

Burleigh County did not adequately monitor the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. During testing, we noted the County received invoices for its monitoring of subrecipients, but did not review if federal procurement was followed, did not complete any site visits of the projects, and did not ensure the subrecipient was in compliance with all Federal statutes, regulations, and terms and conditions of the subaward.

Recommendation:

We recommend Burleigh County ensure adequate subrecipient monitoring is completed on the Coronavirus State and Local Fiscal Recovery Funds program. In addition, we recommend Burleigh County have documented policies and procedures for subrecipient monitoring to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Current Status of Recommendation:

Implemented.

2021-008 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – LACK OF RISK ASSESSMENT FOR SUBRECIPIENT MONITORING – ALN 21.027 – MATERIAL NONCOMPLIANCE

Condition:

Burleigh County is not evaluating each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring for the Coronavirus State and Local Fiscal Recovery Funds program. During testing, we identified two subrecipients that did not have a risk assessment completed.

Recommendation:

We recommend Burleigh County ensure compliance with 2 CFR 200.332 (b) to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring for the Coronavirus State and Local Fiscal Recovery Funds program.

Current Status of Recommendation:

Implemented.

**2021-009 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – INADEQUATE SUBRECIPIENT
AUDIT REPORT MONITORING – ALN 21.027 – OTHER NONCOMPLIANCE**

Condition:

Burleigh County did not ensure that all subrecipients receiving funding from Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program were audited under 2 CFR 200 Subpart F of the Uniform Guidance, as applicable.

Recommendation:

We recommend Burleigh County ensure:

- all subrecipients of Coronavirus State and Local Fiscal Recovery Funds program obtain audits in accordance with 2 CFR 200 Subpart F if applicable,
- management decisions are issued on audit findings within 6 months, and
- the subrecipient takes timely and appropriate corrective action on deficiencies identified in audits.

Current Status of Recommendation:

Implemented.

**2021-010 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – NONCOMPLIANCE WITH
SUBRECIPIENT GRANT AGREEMENT REQUIREMENTS – ALN 21.027 – OTHER NONCOMPLIANCE**

Condition:

Burleigh County did not communicate and document all of the elements as outlined in 2 CFR 200.332(a) for the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds program. During testing, we noted the following elements were not included:

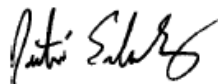
- subrecipient's unique entity identifier
- federal award identification number
- federal award date (see definition of Federal award date § 200.1) of award to the recipient by the Federal agency
- subaward period of performance start and end date
- name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity
- Assistance Listings number and Title
- identification of whether the award is Research and Development
- indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414
- a requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part, and appropriate terms and conditions concerning closeout of the subaward

Recommendation:

We recommend Burleigh County ensure that all elements as outlined in 2 CFR 200.332(a) are communicated and documented to the subrecipients of the Coronavirus State and Local Fiscal Recovery Funds program.

Current Status of Recommendation:

Not Implemented. Due to the timing of the prior audit new policies and procedures could not be implemented. Starting in 2023 there will be new policies and procedures implemented for monitoring..



Justin Schulz
Deputy Finance Director, Burleigh County

STATE AUDITOR
Joshua C. Gallion



PHONE
701-328-2241

FAX
701-328-2345

www.nd.gov/auditor

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave. Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

GOVERNANCE COMMUNICATION

July 25, 2023

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Burleigh County, North Dakota, for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under general accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2023. Professional standards also require that we communicate to you with the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Burleigh County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by Burleigh County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's 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 significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements were:

Management's estimate of the useful lives of capital assets is based on past history of each classification of capital assets. We evaluated the key factors and assumptions used to develop the useful lives capital assets in determining that is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate, to the financial statements taken as a whole.

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, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 25, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the *budgetary comparison information, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information* which are required supplementary information (RSI) that supplements 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 expenditures of federal awards and notes to the schedule of expenditures of federal awards*, which accompany the financial statements but are 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 it 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.

Restrictions on Use

This information is intended solely for the use of the board of county commissioners and management of Burleigh County, and is not intended to be, and should not be, used for any other purpose. We would be happy to meet with you and any member of your staff to discuss any of the items in this letter in more detail if you so desire.

Thank you and the employees of Burleigh County for the courteous and friendly assistance we received during the course of our audit. It is a pleasure for us to be able to serve Burleigh County.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
July 25, 2023



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

From: Chalsie Emil <chalsie@bainagency.com>
Sent: Wednesday, July 19, 2023 2:33 PM
To: bcwrd@midco.net
Subject: Property Insurance Policy Changes / Burleigh County Water Resource District
Attachments: Burleigh County WRD Policy Review.xlsx

Good afternoon, Wendy-

I'm just reaching out regarding the 23-24 Property Renewal for Burleigh County Water Resource District. Jared Blackwood mentioned to you that I was working on updated Building Replacement Cost Estimators as I noticed the Building Limits had not been increased in the last couple of years. Attached is a list of the Properties on the Policy, their current Building Limits (BP Limit), the Suggested Limit (based off the Building Replacement Cost Estimator), and a breakdown of the premium. Increasing these Building Limits to ensure you are properly insured would result in an additional \$755 in Premium. Please advise if you wish to proceed with these changes and I will issue the change and provide you with the Invoice.

Please also advise if you wish to add any Personal Property (and what limits) to any of the locations scheduled.

If you have any questions at all, do not hesitate to reach out.

Thank you!

Chalsie Emil

Commercial Account Manager

Direct: (701) 595-7772

BridgeMark Insurance Solutions | Bain Agency | Key Insurance



Please note that you may not rely on email communication to us to report a claim or to give us instructions to place, bind, change or terminate coverage unless we have subsequently confirmed to you in writing that we have received your message and will be taking the action you have requested.

CONFIDENTIALITY NOTICE: The information contained in this e-mail may be privileged and confidential information and is intended only for the use of the individual and/or entity identified in the address of this message. If the reader of this message is not the intended recipient, or an employee or agent responsible to deliver it to the intended recipient, you are requested not to distribute or copy this communication. If you have received this communication in error, please notify us immediately by telephone or return e-mail and delete the original message from your system. Thank you.



Building Property Review
Burleigh County WRD FT-1914

Rate per \$100 0.127178

Policy Review done on: 7/13/2023

NDFT Property #	Policyholder Property #	Property Name	Property Location/ Address	Current BP Limit	Current \$/Sq Ft	BP Valuation	Suggested BP Limit	Suggested \$/Sq Ft	Area	Current PP Limit	PP Valuation	Sprinklered	Stories	Year Built	Construction Type	Current Premium	New Premium	Change in Premium	
1	McDowell	3-Shelters with Wood Walls	1951 93rd St NE	\$ 76,200.00	\$ 33.60	RC	\$ 133,500.00	\$ 58.86	2,268			No	1	1978	1. FRAME/COMBUSTIBLE	\$ 97.00	\$ 170.00	\$ 73.00	
2	McDowell	Restroom	1951 93rd St NE	\$ 145,400.00	\$ 139.81	RC	\$ 239,600.00	\$ 230.38	1,040			No	1	1978	2. JOISTED MASONRY	\$ 185.00	\$ 305.00	\$ 120.00	
3	McDowell	Bathroom	1951 93rd St NE	\$ 56,100.00	\$ 159.38	RC	\$ 87,000.00	\$ 247.16	352			No	1	1978	2. JOISTED MASONRY	\$ 71.00	\$ 111.00	\$ 40.00	
4	McDowell	Maintenance/Office	1951 93rd St NE	\$ 117,900.00	\$ 104.89	RC	\$ 158,700.00	\$ 141.19	1,124			No	1	1978	1. FRAME/COMBUSTIBLE	\$ 150.00	\$ 202.00	\$ 52.00	
5	McDowell	Caretaker's Dwelling	1951 93rd St NE	\$ 271,000.00	\$ 268.85	RC	No Suggestions	\$ 268.85	1,008			No	1	1978	1. FRAME/COMBUSTIBLE	\$ 345.00	\$ 345.00	\$ -	
10	McDowell	Storage Building	1951 93rd St NE	\$ 33,000.00	\$ 38.19	RC	\$ 83,500.00	\$ 96.64	864			No	1	1980	1. FRAME/COMBUSTIBLE	\$ 42.00	\$ 106.00	\$ 64.00	
11	McDowell	Caretaker's Garage with Carport	1951 93rd St NE	\$ 30,100.00	\$ 30.47	RC	\$ 92,900.00	\$ 94.03	988			No	1	1984	1. FRAME/COMBUSTIBLE	\$ 38.00	\$ 118.00	\$ 80.00	
15	McDowell	Concession Building	1951 93rd St NE	\$ 12,200.00	\$ 43.57	RC	\$ 27,000.00	\$ 96.43	280			No	1	1992	1. FRAME/COMBUSTIBLE	\$ 16.00	\$ 34.00	\$ 18.00	
16	McDowell	Picnic Shelter	1951 93rd St NE	\$ 25,300.00	\$ 33.47	RC	\$ 34,300.00	\$ 45.37	756			No	1	1978	1. FRAME/COMBUSTIBLE	\$ 32.00	\$ 44.00	\$ 12.00	
17	McDowell	Storage Building	1951 93rd St NE	\$ 28,600.00	\$ 28.37	RC	\$ 97,400.00	\$ 96.63	1,008			No	1	2004	1. FRAME/COMBUSTIBLE	\$ 36.00	\$ 124.00	\$ 88.00	
19	McDowell	Storage Building	1965 93rd St NE	\$ 57,100.00	\$ 28.32	RC	\$ 194,700.00	\$ 96.58	2,016			No	1	2013	1. FRAME/COMBUSTIBLE	\$ 73.00	\$ 248.00	\$ 175.00	
20	McDowell	Aero Picnic Shelter	1951 93rd St NE	\$ 30,400.00	\$ 31.67	RC	\$ 56,600.00	\$ 58.96	960			No	1	2014	1. FRAME/COMBUSTIBLE	\$ 39.00	\$ 72.00	\$ 33.00	
21	McDowell	Aero Storage Building	1951 93rd St NE	\$ 10,200.00	\$ 85.00	RC	No Suggestions	\$ 85.00	120			No	1	2006	3. NON COMBUSTIBLE	\$ 13.00	\$ 13.00	\$ -	
																Total		\$ 755.00	

** Please review to see if there is any personal property that needs to be added



BRAVERA

July 28, 2023

Burleigh County Water Resource District
Dennis Reep
PO Box 1255
Bismarck, ND 58502

Dennis:

This letter is to certify that at a meeting of the Bravera Bank Board of Directors on July 26, 2023 the pledge of securities to Burleigh County Water Resource District was approved.

The approval of the pledged securities will be reflected in the July 26, 2023 minutes of the Board of Directors. The following information was reviewed as of June 30, 2023.

Deposits	\$4,211,232
Required Pledges	\$4,357,356
Par Value Pledged	\$5,040,000
Market Value as of June	\$4,685,136

The "Required Pledges" above has been adjusted to reflect an additional \$250,000 of FDIC coverage for interest bearing demand accounts. If you have any questions, please contact me at 701-483-3241.

Sincerely,

Rhonda Maher
Finance Support
Bravera Bank
220 1st Avenue West
Dickinson, ND 58601
701-483-3241
rmaher@bravera.bank

Hogue Island - Bank Stabilization

Preliminary Engineering Report – Addendum #1

To: Burleigh County Water Resource District
From: Michael H. Gunsch, PE, CFM, Senior Project Manager
Subject: Final Design, Special Assessment District Assessments and Notices
Date: August 5, 2023
Project: HEI No. 6025-0032-002

PROJECT UPDATE

This is an addendum to the *June 2023 - Hogue Island Preliminary Engineering Report*. The purpose is to provide an update on project status with information that is to be utilized to certify the assessment district, Public Hearing and voting process. The project design has progressed from the **60% “conservative”** plan set, used to initiate the regulatory review process, to a 95% pre-bid status.

The design plans have been refined and the Opinion of Probable Cost (OPC) updated to a status that can be voted on by the respective landowners, as well as securing cost participation from the North Dakota State Water Commission. The final project costs remain subject to DWR concurrence, as it relates to the Section 32 revetment design, costs, and the regulatory permit approvals. Should the project vote be favorable, the project manual and final plans will be completed, and the project advertised. The goal remains fall 2023 construction.

RESIDENTIAL BANK STABILIZATION

When evaluating final design several considerations were made to reduce projects costs, while retaining a reasonable level of protection, as it relates to the residential bank stabilization. These measures included the following:

- ✓ Given design status – now 95%, the 10% contingency used in the unit prices was removed.
- ✓ The amount of rock that was to be placed at the toe in the river has been reduced, based on equipment placement capability, and updated bathymetry which indicates nominal sediment accumulation in the deeper scour areas.
- ✓ The amount of rock placed on the upper slope was reduced after considering the following:
 - a. The DWR requires the existing eroded slope be pulled back such that rock placement does not extend beyond the new eroded Ordinary High-Water Mark (OHWM). This condition is such that there is a **“general conformance”** to the new OHWM line. This action will result in additional land loss along the upper bank for shaping and construction.
 - b. Projected winter **“Ice in”** levels
- ✓ The rock cover depth was reduced where the residential stabilization had not fully failed, which now will use supplemental rock placement versus the 2.5-foot design depth.

- ✓ Unit prices were evaluated and reduced to account for anticipated pricing – understanding that bids will dictate final costs, which remain an unknown. The NDCC allows for a certain increase in costs without required a revoting, so the objective is to be within that limit.
 - a. Note the Cost/Ton of rock on the OPC includes items incidental to the larger project, which may be reflected differently in the actual bid documents.
- ✓ The Engineering-Regulatory, Administration and Legal remain as budgeted percentages, however the final assessments will be based on actual costs and distribution between the Residential Stabilization and Section 32 projects, which for the assessments provided a corresponding reduction in the OPC.

SECTION 32 REVETMENTS – REHABILITATION/RESTORATION

When evaluating the original intent, pre-eroded status and design for the Section 32 Federal Revetments, considerations were given to reduce the OPC from the previous values, which included the following:

Each Hardpoint is an integral part of the *Public Project* constructed along this riverbank. There are two types located in this reach, as illustrated in the updated plan set included with this addendum. The following summarizes the proposed work at each structure and reasoning behind the design. The cross sections provided at each structure illustrate the eroded existing OHWM location. The original sovereign land (state ownership) line, preconstruction was located on the back side of the Hardpoint. Therefore, *NO NEW Sovereign Land is being used or converted for use on this project*. The OHWM via the restoration/rehabilitation is generally being placed back to its location prior to the erosion event. *This is not a reclamation of land, as this is and remains Sovereign Land.*

- Structure #2** This Hardpoint has suffered mild deterioration since its original construction and will be reinforced with a veneer or topping layer of additional rock along with rock placed below the OHWM. Without such rehabilitation, given that the river channel now on the east side, this structure is at increased failure risk, especially considering recent downstream failures. This risk is apparent based on the upstream failure migration of the Hardpoints this spring.
- Structure #3** This Hardpoint has failed, and a small portion of the structural root was compromised. The design restores the structure and protects the exposed root, which will not be extended. The focus is to restore its original function. Eliminating this Hardpoint is not recommended as it is an integral part of the system design along this reach. If not restored there is an increased risk for failure along the enter reach, which could place the residential stabilization at risk.
- Structure #4** This Hardpoint has failed, and a small portion of the structural root was compromised. The design is to rehabilitate the hardpoint section, without any root extension.

Structure #5 This Hardpoint surfacing has failed, and in this case the structural root was not exposed. The project design is to rehabilitate the Hardpoint. This site includes the exposed old tires that exist under the Hardpoint. The rock rip rap placement will rebury these materials as removal *is not recommended* as it creates a higher risk for future erosion and failure at this location and could compromise the existing structure. The downstream Hardpoints (Structure #6) are designed to function in conjunction with the upstream Hardpoints that are being rehabilitated or restored.

Subsequently, Structures #2, #3, #4 and #5 will be rehabilitated and/or restored to its general status prior to the erosion event. This reduces the risk for the failure of these structures or others downstream. Operation and Maintenance would continue under the current provisions of the agreement with the USACE.

REGULATORY STATUS / CONCLUSION:

Based on the above measures the OPC for the project has been modified as illustrated on **Table One**. This information has been transmitted to the ND Department of Water Resources (DWR) as well as the United States Army Corps of Engineers for use in their regulatory permit review process. It has been requested that they approve the necessary permits based on the recommendations contained in the Preliminary Engineering Report and the revised Plan Set. The DWR will be sending out its Solicitation of Views in the near future, while the USACE notices remain undetermined.

The DWR has reviewed the “no rise” floodplain submittal and has requested the completion of river modeling to confirm the status, under FEMA guidelines, due to the Hardpoints extending into the floodway, which they did prior to the recent erosion event.

SPECIAL ASSESSMENT DISTRICT

Based on the above measures the OPC for the Special Assessment District has been modified, as reflected on **Table Two**. These values are recommended for utilization at the public hearing and vote. The respective draft notices and letters are provided for the BCWRD’s certification and approval to proceed with the vote, and if favorable project construction, which is targeted for October 2023.

ATTACHMENTS:

Table One – Opinion of Probable Costs

Table Two – Special Assessment District Distribution

Revised Plan Set – July 2023 (included by reference only – available on request)

Special Assessment District Letter and Notices (Approved and Mailed, etc.)

Table One
Hogue Island Bank Stabilization
 Public Hearing - Assessment for Publication
 July 31, 2023

Parcel No.	Subdivision	Lot No	Parcel Owner	Topsoil	Seeding	Riprap	Geotex.	Cost/Property	Total Per Parcel
23-140-81-50-10-030	Island Park Estates	2	Richard Beierle	\$590.00	\$132.15	\$6,007.28	\$0.00	\$6,529.43	\$8,553.55
<i>Sovereign Land</i>			<i>Structure 2</i>	\$60.08	\$60.00	\$4,750.00	\$0.00	\$4,870.08	\$6,379.81
23-140-81-50-10-040	Island Park Estates	3	Sherri & Scott Neis	\$1,037.83	\$514.63	\$41,154.70	\$666.00	\$43,373.16	\$56,818.84
23-140-81-50-10-050	Island Park Estates	4	John & Alice Homelvig	\$958.17	\$475.12	\$25,217.46	\$615.00	\$27,265.75	\$35,718.13
23-140-81-50-10-060	Island Park Estates	5	Andrew Carlson & Chloe Coleman	\$1,085.25	\$538.14	\$40,065.75	\$696.00	\$42,385.15	\$55,524.54
23-140-81-50-10-070	Island Park Estates	6	Nathaniel Strutz	\$947.83	\$470.00	\$59,916.06	\$855.00	\$62,188.90	\$81,467.46
23-140-81-50-10-080	Island Park Estates	7	William & Marilyn Strutz	\$383.58	\$190.21	\$77,257.04	\$0.00	\$77,830.83	\$101,958.39
<i>Sovereign Land</i>			<i>Structure 3</i>	\$1,169.50	\$579.92	\$71,520.91	\$936.00	\$74,206.33	\$97,210.29
23-140-81-50-10-090	Island Park Estates	8	Beverly Briely	\$861.42	\$427.15	\$53,654.77	\$552.00	\$55,495.33	\$72,698.88
23-140-81-50-10-100	Island Park Estates	9	Laura Breyer	\$502.25	\$249.05	\$24,015.44	\$486.00	\$25,252.74	\$33,081.09
<i>Sovereign Land</i>			<i>Structure 5</i>	\$253.08	\$126.50	\$5,137.60	\$0.00	\$5,516.18	\$7,226.19
Subtotal/Bid Item:				\$7,938.33	\$3,905.83	\$447,890.22	\$4,806.00	\$464,541.38	\$608,549.21
Total:									

	Construction Only:	Design/Permitting	Total Eng/Ad/Legal
Residential Stabilization	\$336,696.79	15%	\$69,681.21
Section 32 Revetments	\$127,844.59	8%	\$37,163.31
		8%	\$37,163.31
			\$608,549.21

Total Opinion of Probable Cost

Residential Stabilization	\$441,072.79
Section 32 Revetments	\$167,476.42

SWC Share 50% \$83,738.21
BCWRD 50% \$83,738.21

Table Two
Hogue Island Bank Stabilization
Assessment List
7/31/2023

<i>Parcel No.</i>	<i>Subdivision</i>	<i>Lot No</i>	<i>Assessment Amount</i>
23-140-81-50-10-030	Island Park Estates	2	\$8,553.55
23-140-81-50-10-040	Island Park Estates	3	\$56,818.84
23-140-81-50-10-050	Island Park Estates	4	\$35,718.13
23-140-81-50-10-060	Island Park Estates	5	\$55,524.54
23-140-81-50-10-070	Island Park Estates	6	\$81,467.46
23-140-81-50-10-080	Island Park Estates	7	\$97,210.29
23-140-81-50-10-090	Island Park Estates	8	\$72,698.88
23-140-81-50-10-100	Island Park Estates	9	\$33,081.09
Total Assessment Amount			\$441,072.79

August 7, 2023

Mark Splonskowski
Burleigh County Auditor
PO Box 5518
Bismarck, ND 58506-5518

Re: Hogue Island Bank Stabilization Project
Special Assessment District – Notice and Assessments

Dear Mr. Splonskowski:

The Burleigh County Water Resource District has notified the residents associated with the Hogue Island Bank Stabilization Project on the Missouri River regarding a Public Hearing for creating a project to restore failed stabilization features to protect the identified area. Enclosed per our mailing to the residents, as well as in accordance with the NDCC, are the following documents:

- Notice of Public Informational Meeting – July 12 (Regular Meeting – 8:30 am)
- Letter to Residential Properties included in the assessment district – August 7, 2023
- Notice of Public Hearing – August 29th at 5:30 pm to 7:00 pm
- Resolution #2 - Creating the Assessment District
- Special Assessment District Map
- Special Assessment District Breakdown
- Ballot for Project Voting – Submittal Deadline Sept 26th

It is anticipated there may be questions raised by residents you may be asked to address. If you have questions regarding the project, you may contact Manager Randy Binegar, the Board's project representative, or Michael Gunsch, PE, CFM with Houston Engineering. The residents will be informed at the Public Hearing regarding the project timeline, costs, repayment period and related items.

Sincerely,


James Landenberger, Chairman
Burleigh County Water Resource District

C: BCWRD Board Members
David Bliss, Bliss Law Firm
Michael Gunsch, PE, CFM, Houston Engineering, Inc.

TO: Hogue Island Bank Stabilization Project Residents
FROM: Burleigh County Water Resource District
SUBJECT: Informational Meeting
HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22

Date: July 7, 2023 Sent via email

Dear Resident:

The Burleigh County Water Resource District will hold a public informational meeting regarding a special assessment district to stabilize the banks along the Missouri River on your properties on July 12, 2023 at 8:30 am in the Tom Baker Meeting Room; City/County Building; 221 North 5th Street; Bismarck, ND. This will be held in conjunction with their regularly scheduled July meeting. Given the project's implementation timeline if individuals desire a separate meeting to discuss the project, they should request that from the Board via email or in writing. These meetings need to occur timely as the notice and public hearing will occur shortly thereafter.

The purpose for this meeting is to receive your input regarding the process to establish the project as outlined in the Preliminary Engineering Report which is available for viewing at the Burleigh County Water Resource District website: <http://www.bcwrld.org/>. and previously emailed. The report is also included in the June Agenda book as well.

A discussion outlining project status will occur then public comments will be received immediately following. Input provided at this public meeting will be considered by the Burleigh County Water Resource District as the project configuration is finalized and the next steps occur to formally establish the project in accordance with ND Century Code Chapter 61-16.1.

The next step in the process, following this meeting, will be a public hearing and a vote of the residents. This will be explained in more detail during the presentation. You are invited to attend this meeting and the future public hearing. If you have any questions regarding the process prior to the meeting, please direct them to Manager Randy Binegar at 595-4947.

Sincerely,



James Landenberger, Chairman
Burleigh County Water Resource District

Enclosure

c: Michael Gunsch, PE, Houston Engineering (email)
David Bliss, Bliss Law Firm (email)
Hogue Island Landowners (Special Assessment District) (email)
USACE and DWR (email)

TO: Hogue Island Bank Stabilization Project
FROM: Burleigh County Water Resource District
SUBJECT: Special Assessment District
HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22

Date: August 7, 2023

Dear Resident:

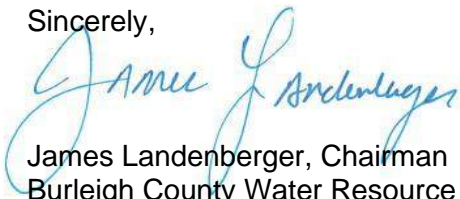
The Burleigh County Water Resource District is proceeding with the development of a Bank Stabilization project to protect your rural residential properties from the existing and future erosion along the Missouri River. The total combined opinion of probable cost, including the Section 32 revetment rehabilitation/restoration is \$649,550. The residential portion of these costs is projected to be \$441,073. To fund these improvements, it is necessary to create a special assessment district in accordance with North Dakota Century Code Chapter 61-16.1.

Enclosed is a copy of the assessment list showing a total of eight (8) parcels to be assessed in accordance with the projected cost for each individual parcel. There will be no operation or maintenance funding provisions for the bank stabilization features constructed on the residential parcels under this project. Also enclosed is a Notice of the Public Hearing which will be held on *Wednesday August 29th in the Tom Baker Meeting Room at 221 N 5th Street, Bismarck, ND from 5:30 pm to 7:00 pm*, along with a copy of the Resolution adopted by the Burleigh County Water Resource District creating the project. The assessment list has been filed with the Burleigh County Auditor. Additional information is available on the Burleigh County Water Resource District website at www.bcwrld.org.

Each property owner will have 30 days from the hearing date to cast their votes either in favor or in opposition to the project. Enclosed is a ballot and a return envelope for your use. Each property owner receives one vote for each \$1 of assessment. The project will pass or fail based on the percentage of votes cast, with a simple majority required to be approved. *Given the critical nature of project you are strongly encouraged to vote as soon as possible. The Board will review the votes and call the results if all properties have submitted their vote. This is necessary to advertise the project and allow bidding for construction this fall.*

You are encouraged to attend the Public Hearing where any questions you have may be answered. If you have any questions, please direct them to Manager Randy Binegar, at 595-4947.

Sincerely,



James Landenberger, Chairman
Burleigh County Water Resource District

Enclosure

c: BCWRD Board Members
David Bliss, Bliss Law Firm
Michael Gunsch, PE, CFM, Houston Engineering



Burleigh County Water Resource District

City/County Office Building - 221 North 5th Street
Bismarck, North Dakota 58501-4028

NOTICE OF ORDER AND HEARING ON SPECIAL ASSESSMENTS HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22

NOTICE IS HERBY GIVEN that the Burleigh County Water Resource District will hold and conduct a PUBLIC HEARING on **Tuesday August 29th** in the Tom Baker Meeting Room, 221 N 5th Street, Bismarck, ND from 5:30 pm to 7:00 pm regarding the proposed HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22. Said project having the following general nature and purpose:

Construct residential bank stabilization along the Missouri River located on Lot 3&4A, Lot 3A&4, Lot 5, Lot 6, Lot 7, Lot 8 and Lot 9 Island Park Estates, as documented in the Preliminary Engineering Report; and in the area generally described as the east bank of the Missouri River between River Mile 1321.89 to River Mile 1322.22. This work is to be coordinated with the Section 32 revetment rehabilitation/restoration project being undertaken by the North Dakota Department of Water Resources and Burleigh County Water Resource District.

NOTICE IS FURTHER GIVEN that the Burleigh County Water Resource District has adopted a Resolution, hereby included as part of this Notice.

NOTICE IS FURTHER GIVEN that:


1. The engineer's report, profiles, plans, specifications and estimate of cost received by this Board for the proposed HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22, are hereby approved and the same shall be forthwith filed in the office of the Secretary.
2. The Board is proceeding with the assessment of the cost of the project and public hearing process in accordance with N.D.C.C. Section 61-16.1-21.
3. The Board has inspected the property subject to special assessments for the Project and has prepared an Assessment List showing the projected assessment against each parcel of land benefited by the proposed Project, based on the actual work to be completed on each parcel. **The resulting assessment list is included with this Notice.**

Affected landowners have 30 days following the date of the aforementioned public hearing (until and through September 26, 2023) to cast their votes concerning the proposed Project and such votes must be filed with the Board Secretary at 221 N 5th Street, Bismarck, mailed to the BCWRD at PO Box 1255, Bismarck ND 58502-1255, or they may be dropped off at Fronteer Payroll Service at 4007 State Street, in the sealed return envelope labeled "*Hogue Island Assessment District*".

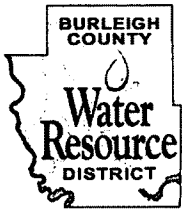
NOTICE IS FURTHER GIVEN that the Assessment List referred to in the above Resolution has been filed with the Burleigh County Auditor.

DATED THIS 7th day of August, 2023

BURLEIGH COUNTY WATER RESOURCE DISTRICT



James Landenberger, Chairman
Burleigh County Water Resource District



Resolution No. 2

**BURLEIGH COUNTY WATER RESOURCE DISTRICT
BURLEIGH COUNTY, NORTH DAKOTA**

**RESOLUTION APPROVING ENGINEER’S REPORT, PLANS, SPECIFICATIONS
AND ESTIMATE OF COST AND DIRECTING THE ASSESSMENT OF THE COST FOR THE
HOGUE ISLAND BANK STABILIZATION – MR 1321.89 TO MR 1322.22**

BE IT RESOLVED by the Burleigh County Water Resource District, Burleigh County, North Dakota, as follows:

1. The engineer’s report (including Addendum #1), preliminary plans, profiles, and opinion of probable cost received by this Board for the proposed construction of the **Hogue Island Bank Stabilization – MR 1321.89 to MR 1322.22 (the “Project”)** on August 7, 2023, are hereby approved and the same shall be forthwith filed in the office of the Secretary.
2. The Board shall proceed with the assessment of the project cost and public hearing process in accordance with N.D.C.C. Section 61-16.1-21. The project assessments are to include project costs, as well as coordination with the rehabilitation/restoration of the *Section 32 Revetements*, per the recommendations contained in the engineer’s report. There is no operation and maintenance provisions included in this project.

Dated this 7th day of August, 2023

ATTEST:

BURLEIGH COUNTY WATER
RESOURCE DISTRICT

Wendy O
Secretary

James J. Landenberger
James Landenberger, Chairman,
Burleigh County Water Resource District

The governing body of the political subdivision acted on the foregoing resolution on this 7th day of August, 2023 as follows:

Adoption moved by Mgr. Palm Seconded by Mgr. Binegar .

Roll Call Vote (List Last Names)

“Aye” Smith, Reep, Palm, Binegar, Landenberger

“Nay” _____

Absent _____

...and after vote the presiding officer declared the resolution adopted.

NUMBER	PARCEL NO.	NAME	ADDRESS	LOT	BLOCK	SUBDIVISION
1	23-140-81-50-10-030	BEIERLE, RICHARD D	8822 ISLAND RD	3&4A	10	ISLAND PARK ESTATES
2	23-140-81-50-10-040	NEIS, SHERRI A & SCOTT E	8812 ISLAND RD	3A&4	10	ISLAND PARK ESTATES
3	23-140-81-50-10-050	HOMELVIG, JOHN D & ALICE E	8800 ISLAND RD	5	10	ISLAND PARK ESTATES
4	23-140-81-50-10-060	CARLSON, ANDREW T & COLEMAN, CHLOE JO	8730 ISLAND RD	6	10	ISLAND PARK ESTATES
5	23-140-81-50-10-070	STRUTZ, NATHANIEL P	8720 ISLAND RD	7	10	ISLAND PARK ESTATES
6	23-140-81-50-10-080	STRUTZ, WILLIAM A & MARILYN S TR	8710 ISLAND RD	8	10	ISLAND PARK ESTATES
7	23-140-81-50-10-090	BRIERLY, BEVERLY	8700 ISLAND RD	9	10	ISLAND PARK ESTATES
8	23-140-81-50-10-100	BEYER, LAURA	8636 ISLAND RD	10	10	ISLAND PARK ESTATES

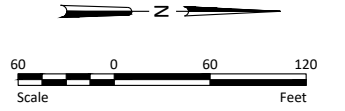
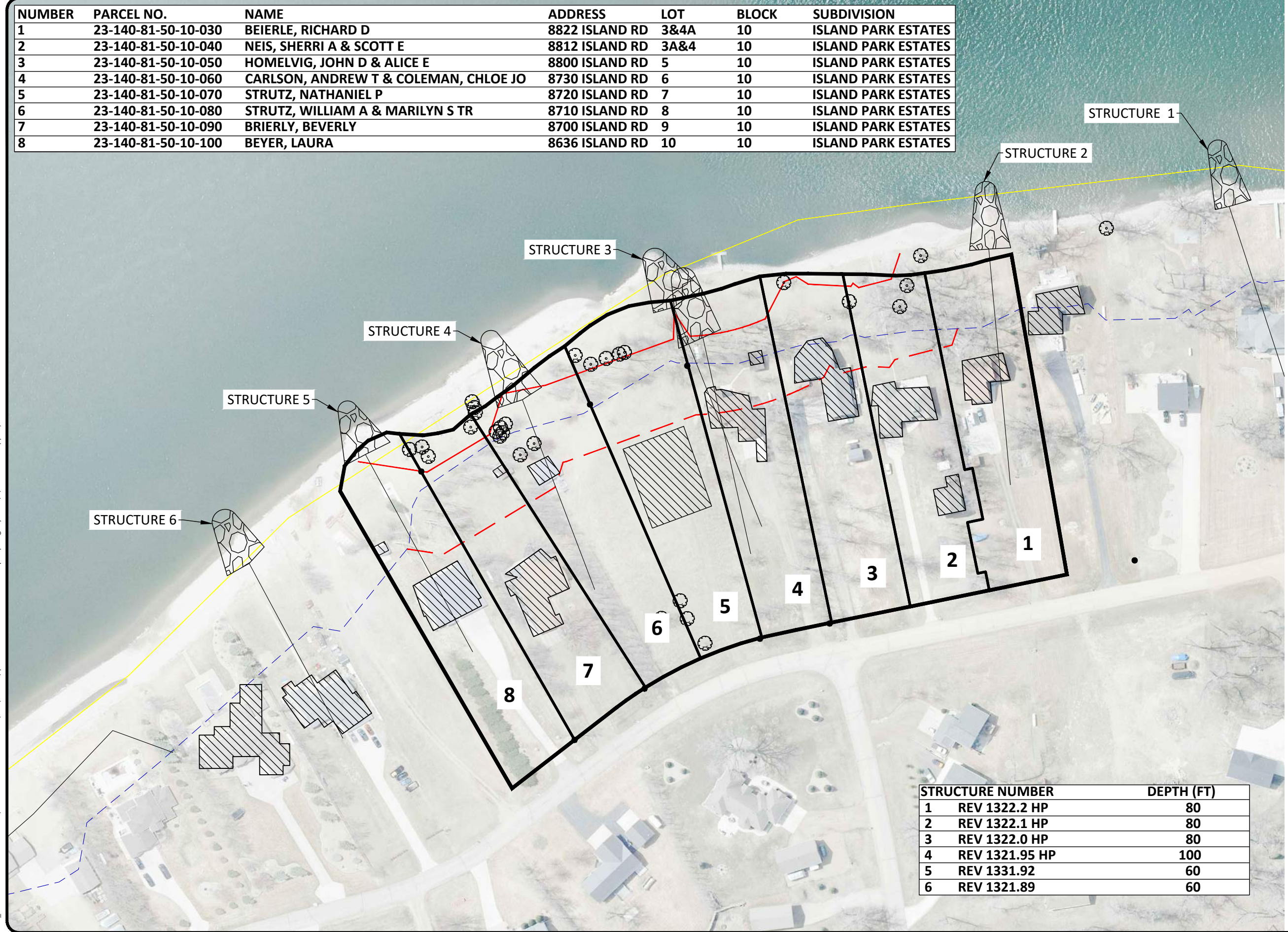


IMAGE DATE: 11/13/2020
 IMAGERY, LOT LINES, & BUILDING FOOTPRINTS FROM BURLEIGH COUNTY GIS & CITY OF BISMARCK GIS

LEGEND:

BCWRD EASEMENT (CURRENT)	
POST-EROSION BCWRD EASEMENT	
REVTMENT	
STRUCTURE	
LOT LINES	
BANK LINE POST-EROSION	
BANK LINE PRE-EROSION	
BUILDING FOOTPRINT	



STRUCTURE NUMBER	DEPTH (FT)
1 REV 1322.2 HP	80
2 REV 1322.1 HP	80
3 REV 1322.0 HP	80
4 REV 1321.95 HP	100
5 REV 1331.92	60
6 REV 1321.89	60

H:\JBN\6025\6025_0021 Missouri River Bank Stabil\9514 Island Road Bank Erosion\CAD\Exhibits\Special Assessment District Boundary Map.dwg-Layout1_8/7/2023 2:15 PM-(tpau)

No.	Revision	Date	By



Drawn by TP Date 8-7-2023
 Checked by MG Scale AS SHOWN

BANK EROSION
 HOGUE ISLAND
 BISMARCK, ND

SPECIAL ASSESSMENT
 DISTRICT BOUNDARY MAP
 PROJECT NO. 6025-0021-004
 BCWRD Aug 2023

SHEET
 1

Hogue Island Bank Stabilization

Special Assessment List

8/7/2023

<i>Parcel No.</i>	<i>Subdivision</i>	<i>Lot No</i>	<i>Parcel Owner</i>	<i>Assessment Amount</i>	<i>Percentage</i>
23-140-81-50-10-030	Island Park Estates	2	Richard Beierle	\$8,553.55	100%
23-140-81-50-10-040	Island Park Estates	3	Sherri & Scott Neis	\$56,818.84	100%
23-140-81-50-10-050	Island Park Estates	4	John & Alice Homelvig	\$35,718.13	100%
23-140-81-50-10-060	Island Park Estates	5	Andrew Carlson & Chloe Coleman	\$55,524.54	100%
23-140-81-50-10-070	Island Park Estates	6	Nathaniel Strutz	\$81,467.46	100%
23-140-81-50-10-080	Island Park Estates	7	William & Marilyn Strutz	\$97,210.29	100%
23-140-81-50-10-090	Island Park Estates	8	Beverly Brierly	\$72,698.88	100%
23-140-81-50-10-100	Island Park Estates	9	Laura Beyer	\$33,081.09	100%
Total Assessment				\$441,072.79	

Hogue Island Bank Stabilization Project
MR 1321.89 to MR 1322.22
Official Ballot

As the owner of Burleigh County Parcel ID No. _____ we (I) have been informed regarding the need to construct a bank stabilization project to protect our rural residential properties located along the east bank of the Missouri River. This requires the need to generate sufficient funds to complete its construction. After having considered the project’s benefit to our (my) properties and projected monetary assessment against our (my) properties, we (I) cast the following vote either for, or against, the assessment of said maintenance costs. We (I) understand that this written vote is based on one vote for each dollar of assessment to be levied against our (my) property.

___ *I (we) cast our (my) votes **for** the creation of a special assessment district to construct this project.*

___ *I (we) cast our (my) votes **against** the creation of a special assessment district to construct this project.*

The assessment will be applied over a twenty-year repayment period starting as early as the 2024 tax statement and will pass or fail based by a simple majority of the actual votes cast. If you fail to cast this ballot with the Secretary of the Burleigh County Water Resource District by 5:00 p.m. September 26, 2023 your vote will not be counted. Early voting is strongly encouraged given the limited period available for construction in the fall of 2023.

Burleigh County Water Resource District
c/o Wendy Egli, Secretary
Hogue Island Bank Stabilization Project Ballot
PO Box 1255
Bismarck, ND 58502-1255

If for some reason you are unable to deliver or mail this ballot in the time allotted, you are encouraged to contact Wendy Egli at 701-354-1501. Should you lose this ballot, a written letter either in favor or opposed to the project shall be considered adequate if it is received within the allotted time. In addition, should you wish to rescind your vote you may do so, in writing only, at any time within the allotted period. The Burleigh County Water Resource Board will review the vote totals as soon as all votes have been submitted, but no earlier than September 26, 2023, and if favorable will proceed toward project design with the intent to construct in 2023.

If you have questions, please contact Manager Randy Binegar, at 701-595-4947.

Signature of Owner

Date

Signature of Owner

Date



North Dakota Workforce
Safety & Insurance

Art Thompson
Director

Wendy Egli
Burleigh County Water Resource District
PO Box 1255
Bismarck ND 58502-1255

July 14, 2023

Account Information Employer account number: 1307281
Issue date: 07/14/2023
Expiration date: 08/14/2024

Certificate of Payment

Reason For Notice Workforce Safety & Insurance (WSI) certifies Burleigh County Water Resource District has North Dakota workers' compensation coverage from 06/01/2023 to 05/31/2024. Employees of Burleigh County Water Resource District are entitled to apply for WSI benefits.

Required Action Employers must post this Certificate of Payment in a conspicuous manner at the workplace. A penalty of \$250 may apply for failure to comply with this requirement. See North Dakota Century Code § 65-04-04.

Additional Information Coverage under this certificate extends to employers for their North Dakota exposure. Limited coverage may be extended for temporary and/or incidental exposure outside of North Dakota.

WSI may revoke the Certificate of Payment for failure to make required premium payments.

For More Information Contact customer service at 800-777-5033 or 701-328-3800 with questions.

Class	Classification Description
8747D	Appointed & Elected Officials

Sincerely,

Barry Schumacher
Chief of Employer Services

PL5

Bismarck-Mandan

METROPOLITAN PLANNING ORGANIZATION

P.O. Box 5503 • 221 North 5th Street
Bismarck, North Dakota 58506
Telephone 701 355 1840
TDD Dial 711
Fax 701 222 6450
Email mpo@bismarcknd.gov
Web www.bismarcknd.gov/MPO

July 28, 2023

Dear Sir or Madam,

The Bismarck-Mandan Metropolitan Planning Organization's (MPO) has prepared its annual Transportation Improvement Program (TIP) for the years 2024-2027. The document may be accessed electronically at <https://tinyurl.com/3p6zh299>; or on the MPO's TIP webpage at bismarcknd.gov/1109/Transportation-Improvement-Program; or in paper form upon request at the MPO office – located on the second floor of the City/County Office Building at 221 N 5th Street, Bismarck, ND. The TIP is the primary document used to identify transportation projects that will receive federal funding over the next 4 years.

Your organization has been identified as a key stakeholder in the continued evolution of the Bismarck-Mandan area transportation system. The MPO requests that your organization review the proposed projects and provide any comments or questions by 5:00 pm, Friday, August 11, 2023. A public meeting will be part of the MPO monthly Technical Advisory Committee (TAC) meeting which is scheduled for August 14, 2023 in the Ed "Bosh" Froehlich Meeting Room of Mandan City Hall (205 2nd Ave NW, Mandan) at 10:00 am. Staff from the Bismarck-Mandan MPO, City of Bismarck, City of Lincoln, City of Mandan, and Burleigh and Morton counties will be available at the meeting to discuss the proposed projects.

Additionally, if your organization is involved in funding any projects of local importance in the Bismarck-Mandan MPO area within the years 2024-2027, please notify the Bismarck-Mandan MPO (either at the meeting or by other correspondence). Projects of local importance impact the physical transportation system but are funded by a local agency or through non-traditional MPO program dollars. Projects meeting the preceding criteria could be incorporated into the final TIP document if appropriate.

If you have any questions or comments, we would very much like to discuss them with you. The information below is how your organization may reach us.

Rachel Lukaszewski
Bismarck-Mandan MPO
221 N 5th Street
P.O. Box 5503
Bismarck, ND 58506-5503

E-mail: rlukaszewski@bismarcknd.gov
Phone: 701-355-1852
Fax: 701-222-6450

We greatly appreciate your assistance with this matter and look forward to any input your organization may be able to provide.

Sincerely,



Rachel Lukaszewski

RL/SL

August 2023 Bills

Name	Project	Invoice	Amount
Bank of North Dakota	Burnt Creek Bond		\$ 12,100.00
Bismarck Parks & Rec	McDowell Dam	4529	\$ 39,150.08
Bliss Law Firm	Hoge Island	441	\$ 4,072.70
Bliss Law Firm	General - Meeting Attendance and prep July	441	\$ 1,168.50
Bliss Law Firm	McDowell Dam	441	\$ 205.10
Bliss Law Firm	Drainage Complaints	441	\$ 410.20
Bliss Law Firm	Audit Assistance	441	\$ 146.50
Dakota Helicopter's	Burnt Creek Spraying	2904	\$ 2,330.60
Fronteer Professional Services	Presort - January (Missed)	3094	\$ 56.54
Fronteer Professional Services	Presort - June	3346	\$ 55.65
Fronteer Professional Services	July Admin	3358	\$ 2,335.00
Office of the State Auditor	Audit	SA00018900	\$ 9,896.09
	Total		\$ 71,926.96
	Grand Total		\$ 71,926.96



State Revolving Fund (SRF) Invoice

BND is providing the billing services for the PFA/DEQ SRF loans.
Any questions can be directed to:
PFA at 701.328.7100

INTEREST AND PRINCIPAL PAYMENT DUE DATE	09/01/2023
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FUNDS SCHEDULED TO DRAW TWO (2) BUSINESS DAYS PRIOR TO PAYMENT DATE

BURLEIGH COUNTY WATER RESOURCE DISTRICT
ATTN: SECRETARY
PO BOX 1255
BISMARCK ND 58502-1255

Name of Issue	BURLEIGH COUNTY WATER RESOURCE DISTRICT DEFINITIVE IMPROVEMENT WARRANT SERIES 2012	BURLCOWTR12
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INTEREST DUE	1,750.00
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PRINCIPAL DUE	10,000.00
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TOTAL PRINCIPAL AND INTEREST DUE 11,750.00

FEES DUE	SRF PROGRAM ADMINISTRATION FEE	350.00
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TOTAL FEES DUE 350.00

TOTAL DUE 12,100.00

Please Return to BND if Account Information has Changed
Name of Customer Financial Institution:
ABA Routing Number:
Account Number:
Type of Account (Checking or Savings):
Signature: _____ Date: _____



BISMARCK PARKS AND RECREATION DISTRICT

Est. 1927


400 E Front Ave
Bismarck, ND 58504-5641
Phone: 701.222.6455

INVOICE

BILLED TO:
Burleigh County Water Resource District
Wendy Egli
PO Box 1255
Bismarck, ND 58502-1255

DATE: 7/13/2023
INVOICE #: 04529
DUE DATE: 8/13/2023
TOTAL DUE: 39,150.08

CUSTOMER ACCOUNT # : 1017

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
McDowell Dam June 2023	1.00	39,150.08	39,150.08
			
TOTAL THIS INVOICE			39,150.08

Please include account number with your payment.

For questions, contact Julie Fornshell 701.222.6455

REMIT TO:

Bismarck Parks and Recreation District
400 E Front Ave
Bismarck ND 58504-5641

Please remit bottom portion of invoice with your payment.
Thank you!

CUSTOMER ACCOUNT # : 1017
DATE: 7/13/2023
INVOICE #: 04529
DUE DATE: 8/13/2023
TOTAL DUE: 39,150.08

BURLEIGH COUNTY WATER RESOURCE DISTRICT
McDowell Dam Monthly Billing

Bismarck Parks & Recreation District
400 E. Front Ave
Bismarck, ND 58504

For The Month Ended June 30, 2023

Date Submitted: 7/13/2023

Salaries & Wages	\$	19,092.41
Employer Payroll Taxes		1,460.57
Employee Pension & Health/Life/ Diability Benefits		2,646.86
Property & Liability Insurance		-
Operating Expenses		8,120.22
Capital Improvement Expenses		-
Total Expenses	\$	31,320.06
Administrative Fee		
(25% of Operating Expenses)	\$	7,830.02
(5% of Capital Improvement Expenses)		-
Total Amount Requested	\$	39,150.08



Prepared By

Board Member



Title

McDowell Dam Monthly Billing

June-23

Salaries & Wages

Salaries - Full time	\$ 6,399.12	
Sick Leave Overage	-	
Wages - Part time	12,621.10	
Wages - Part time (Overtime)	72.19	
Total Salaries & Wages	\$ 19,092.41	

Employer Payroll Taxes

Social Security/Medicare	1,460.57	
Unemployment- ND Job Service	-	
Total Employer Payroll Taxes	1,460.57	

Employee Benefits

Pension	665.51	
Health, Life, & Disability Insurance	1,981.35	
Total Employee Benefits	2,646.86	

Property & Liability Insurance

General Liability	-	
Multi Coverage	-	
Auto Liability	-	
Total Property & Liability Insurance	-	

Operating Expenses

Professional Services	240.00	
Service Contracts	-	
Sanitary Systems	28.00	
Parking Lots & Trail Repair	-	
Shop Supplies	-	
Janitorial Supplies	103.60	
Miscellaneous Supplies	401.48	
Fuel	241.02	
Repairs & Replacement	5,242.22	
Uniforms	372.98	
Concession Purchases	330.97	
Tools & Small Equipment less \$500	182.99	
Equipment over \$500	-	
Misc. Charges, Permits, and Licenses	-	
Misc. Charges, Permits, and Licenses-Credit Card Fees	-	

Expenses Incurred - NOT Previously Billed

Sep 2022 - Credit Card Fees	-	
	7,143.26	

Utilities

Natural Gas	-	
Electricity	442.79	
Garbage Removal	-	
Water	230.15	
Telephone	304.02	
Total Utilities	976.96	

Total Operating Expenses 8,120.22

Capital Improvements

Building and Building Remodeling	-	
Capital Equipment	-	
Capital Outlay	-	

Total Capital Improvements -

Total Expenses \$ 31,329.06



Account		Name			Beginning Balance	Total Activity	Ending Balance
Fund: 01 - GENERAL FUND							
<u>01.12.000.510100</u>		FULL-TIME SALARIES			21,330.40	6,399.12	27,729.52
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
06/02/2023	PYPKT01292	PYPKT01292 - 2023-06		ROBINSON, DAVID H.:000415 - McDow		2,133.04	23,463.44
06/16/2023	PYPKT01297	PYPKT01297 - 2023-06		ROBINSON, DAVID H.:000415 - McDow		2,133.04	25,596.48
06/30/2023	PYPKT01302	PYPKT01302 - 2023-06		ROBINSON, DAVID H.:000415 - McDow		2,133.04	27,729.52
<u>01.12.000.510200</u>		PART-TIME SALARIES			4,773.52	12,621.10	17,394.62
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		WAGNER, ALLYSON N.:003000 - Operati		27.50	4,801.02
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		KAMPHUIS, MARK A.:002976 - Operatio		48.13	4,849.15
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		KAMPHUIS, MARK A.:002976 - Operatio		230.31	5,079.46
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		SCHULER, BENNETT E.:002628 - Operati		27.50	5,106.96
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		VOLK, MCKIAH J.:002627 - Operations/		27.50	5,134.46
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		EBY, THERRON L.:001915 - Operations/		901.31	6,035.77
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		OSHANYK, JAMES L.:000366 - Operation		987.19	7,022.96
06/02/2023	PYPKT01293	PYPKT01293 - 2023-06		JOHNSON, SETH M.:000217 - Operation		838.69	7,861.65
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		EBY, THERRON L.:001915 - Operations/		922.69	8,784.34
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		SCHULER, BENNETT E.:002628 - Operati		330.00	9,114.34
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		VOLK, MCKIAH J.:002627 - Operations/		113.44	9,227.78
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		KAMPHUIS, MARK A.:002976 - Operatio		556.88	9,784.66
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		WAGNER, ALLYSON N.:003000 - Operati		501.88	10,286.54
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		JOHNSON, SETH M.:000217 - Operation		929.25	11,215.79
06/16/2023	PYPKT01298	PYPKT01298 - 2023-06		OSHANYK, JAMES L.:000366 - Operation		1,076.56	12,292.35
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		WAGNER, ALLYSON N.:003000 - Operati		120.31	12,412.66
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		VOLK, MCKIAH J.:002627 - Operations/		639.38	13,052.04
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		SCHULER, BENNETT E.:002628 - Operati		773.44	13,825.48
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		OSHANYK, JAMES L.:000366 - Operation		48.75	13,874.23
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		OSHANYK, JAMES L.:000366 - Operation		775.94	14,650.17
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		OSHANYK, JAMES L.:000366 - Operation		219.38	14,869.55
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		JOHNSON, SETH M.:000217 - Operation		870.19	15,739.74
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		KAMPHUIS, MARK A.:002976 - Operatio		660.00	16,399.74
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		EBY, THERRON L.:001915 - Operations/		922.69	17,322.43
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		CHRISTIAN, CATELYN N.:002876 - Opera		72.19	17,394.62
<u>01.12.000.510300</u>		OVERTIME			0.00	72.19	72.19
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
06/30/2023	PYPKT01303	PYPKT01303 - 2023-06		SCHULER, BENNETT E.:002628 - Operati		72.19	72.19

Detail Report

Date Range: 06/01/2023 - 06/30/2023

Account		Name				Beginning Balance	Total Activity	Ending Balance
<u>01.12.000.520100</u>		PROFESSIONAL SERVICES				0.00	240.00	240.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance	
06/08/2023	APPKT03039	039641	212536	ANNUAL SECURITY SYS MONITOR FEE J	0416 - GREAT PLAINS SECURITY SYSTEMS	240.00	240.00	
<u>01.12.000.520400</u>		SANITARY SYSTEMS				172.00	28.00	200.00
06/26/2023	APPKT03062	29964	212884	BILLING 4/23/23 - 5/20/23	0846 - SPIFFY BIFFS	28.00	200.00	
<u>01.12.000.530110</u>		JANITORIAL SUPPLIES				0.00	103.60	103.60
06/10/2023	APPKT03074	P015580	DFT0001281	CLNR, URN SCRNS, NITRILE GLOVES	0948 - US BANK - ONE CARD	103.60	103.60	
				Purchased From Vendor: 0254 - D & E SUPPLY COMPANY				
<u>01.12.000.530140</u>		MISCELLANEOUS SUPPLIES				594.20	401.48	995.68
06/10/2023	APPKT03074	1900502044572	DFT0001281	BATTERIES - 1.5 ALK C 12, 1.5 ALK AA 24	0948 - US BANK - ONE CARD	21.15	615.35	
				Purchased From Vendor: 0474 - INTERSTATE ALL BATTERY CENTER				
06/10/2023	APPKT03074	19654664-000	DFT0001281	CUTTING FLUID, DRILL BITS, MARKER	0948 - US BANK - ONE CARD	42.46	657.81	
				Purchased From Vendor: 0012 - ACME TOOLS				
06/10/2023	APPKT03074	19666189-000	DFT0001281	HAMMER DRILL BITS	0948 - US BANK - ONE CARD	14.01	671.82	
				Purchased From Vendor: 0012 - ACME TOOLS				
06/10/2023	APPKT03074	2000108-85050869	DFT0001281	FLAME WILLOW TREE (4)	0948 - US BANK - ONE CARD	39.92	711.74	
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	2000108-94129236	DFT0001281	HERBICIDE	0948 - US BANK - ONE CARD	96.10	807.84	
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	4242023PPC	DFT0001281	CREDIT - PERSONAL PURCHASE MAY ST	0948 - US BANK - ONE CARD	-19.59	788.25	
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	47882 05 0779	DFT0001281	TANK SPRAYER, TURF BLDR	0948 - US BANK - ONE CARD	67.96	856.21	
				Purchased From Vendor: 0581 - MENARDS INC				
06/10/2023	APPKT03074	50231 03 7255	DFT0001281	CARPET TRIM, SEAM BINDER	0948 - US BANK - ONE CARD	30.56	886.77	
				Purchased From Vendor: 0581 - MENARDS INC				
06/10/2023	APPKT03074	6361324	DFT0001281	HITCH EXT, BUNGEY CORD	0948 - US BANK - ONE CARD	108.91	995.68	
				Purchased From Vendor: 0785 - RUNNINGS SUPPLY INC				
<u>01.12.000.531300</u>		FUEL				661.43	241.02	902.45
06/22/2023	APPKT03058	FLTS-2023-00000005	212821	MAY 23 FUEL USAGE	0209 - CITY OF BISMARCK	241.02	902.45	
<u>01.12.000.531400</u>		REPAIRS & REPLACEMENT				2,820.73	5,242.22	8,062.95
06/08/2023	APPKT03039	1536-351419	212553	FILTERS, SPARK PLUGS	0682 - O'REILLY AUTO PARTS	47.21	2,867.94	
06/08/2023	APPKT03039	1536-354629	212553	DRAIN PLUGS	0682 - O'REILLY AUTO PARTS	15.28	2,883.22	

Detail Report

Date Range: 06/01/2023 - 06/30/2023

Account	Name					Beginning Balance	Total Activity	Ending Balance
<u>01.12.000.531400</u>	REPAIRS & REPLACEMENT - Continued					2,820.73	5,242.22	8,062.95
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/08/2023	APPKT03039	3105	212538	LIGHT REPAIR BTHRM, SHELTER OUTLET	5426 - GROSS, MATTHEW		513.00	3,396.22
06/08/2023	APPKT03039	491869	212549	TIRE VAL, TOOL, GAUGE - TIRE REPAIR	0617 - NAPA AUTO PARTS		29.77	3,425.99
06/08/2023	APPKT03039	E77897-8	212545	BULK FASTENER, SCREWS	0562 - MAC'S HARDWARE		6.95	3,432.94
06/08/2023	APPKT03039	P90233	212567	INJECTORS, GLOW PLUGS	1183 - SWANSTON EQUIPMENT CORPORATION		730.08	4,163.02
06/08/2023	APPKT03039	P90264	212567	CYLINDER HEAD	1183 - SWANSTON EQUIPMENT CORPORATION		2,278.20	6,441.22
06/08/2023	APPKT03039	X103085087.01	212550	BRAKE REPAIR SVC -MCD	0632 - NELSON INTERNATIONAL, INC		73.00	6,514.22
06/10/2023	APPKT03074	001-1728657	DFT0001281	HYDRAULIC HOSE - BOBCAT	0948 - US BANK - ONE CARD		67.53	6,581.75
				Purchased From Vendor: 0379 - FORCE AMERICA DISTRIBUTING LLC				
06/10/2023	APPKT03074	05182023-05966	DFT0001281	VOLLEYBALL NET, PARACORD	0948 - US BANK - ONE CARD		32.94	6,614.69
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	052423-03631	DFT0001281	2 CYCLE OIL (12)	0948 - US BANK - ONE CARD		13.44	6,628.13
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	1536-351451	DFT0001281	DRAIN PLUG - DODGE PICKUP	0948 - US BANK - ONE CARD		3.82	6,631.95
				Purchased From Vendor: 0682 - O'REILLY AUTO PARTS				
06/10/2023	APPKT03074	1820389	DFT0001281	TURNBUCKLE, ANCHOR BOLTS - DOCK	0948 - US BANK - ONE CARD		273.72	6,905.67
				Purchased From Vendor: 0352 - FARM & HOME SUPPLY, INC.				
06/10/2023	APPKT03074	2000109-49957293	DFT0001281	HEADLIGHT BULBS	0948 - US BANK - ONE CARD		48.99	6,954.66
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	2000110-06075322	DFT0001281	FUEL NOZZLE	0948 - US BANK - ONE CARD		35.99	6,990.65
				Purchased From Vendor: 0964 - WALMART COMMUNITY BRC				
06/10/2023	APPKT03074	47861	DFT0001281	STEEL - DOCK ANCHORS	0948 - US BANK - ONE CARD		43.48	7,034.13
				Purchased From Vendor: 0404 - GLENN'S WELDING & TRAILER SUPP				
06/10/2023	APPKT03074	490032	DFT0001281	SPARK PLUG, AIR FILTERS - DODGE PICK	0948 - US BANK - ONE CARD		94.82	7,128.95
				Purchased From Vendor: 0617 - NAPA AUTO PARTS				
06/10/2023	APPKT03074	493683	DFT0001281	SPARK PLUG WIRE KIT - DODGE PICKUP	0948 - US BANK - ONE CARD		27.82	7,156.77
				Purchased From Vendor: 0617 - NAPA AUTO PARTS				
06/10/2023	APPKT03074	52218 06 8229	DFT0001281	NUTS, CARRIAGE BOLT, STEEL	0948 - US BANK - ONE CARD		41.63	7,198.40
				Purchased From Vendor: 0581 - MENARDS INC				
06/10/2023	APPKT03074	6353238-2	DFT0001281	CLAMP, NUTS, BOLTS	0948 - US BANK - ONE CARD		14.24	7,212.64
				Purchased From Vendor: 0785 - RUNNINGS SUPPLY INC				
06/10/2023	APPKT03074	6354806	DFT0001281	PROPANE HOSE AND REGULATOR	0948 - US BANK - ONE CARD		36.98	7,249.62
				Purchased From Vendor: 0785 - RUNNINGS SUPPLY INC				
06/10/2023	APPKT03074	75998 08 6513	DFT0001281	UNDERLAYMENT, LUMBER, BALL MNT,	0948 - US BANK - ONE CARD		171.41	7,421.03
				Purchased From Vendor: 0581 - MENARDS INC				
06/10/2023	APPKT03074	98598767	DFT0001281	WELDING GAS	0948 - US BANK - ONE CARD		93.44	7,514.47
				Purchased From Vendor: 0714- LINDE GAS & EQUIPMENT INC.				

Detail Report

Date Range: 06/01/2023 - 06/30/2023

Account	Name					Beginning Balance	Total Activity	Ending Balance
<u>01.12.000.531400</u>	REPAIRS & REPLACEMENT - Continued					2,820.73	5,242.22	8,062.95
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/10/2023	APPKT03074	IA01458	DFT0001281	TAX CREDIT - 4/21/23 MOTOR STUDS	0948 - US BANK - ONE CARD		-0.39	7,514.08
Purchased From Vendor: 0663 - NORTHERN PLAINS EQUIP. CO, INC								
06/22/2023	APPKT03055	1388101-00	212761	ELECTRIC FUEL PUMP - TORO	0609 - MTI DISTRIBUTING INC		487.67	8,001.75
06/22/2023	APPKT03055	C7876	212770	CARB, FUEL LINE	0721 - PRECISION SMALL ENGINE SERVICE		61.20	8,062.95
<u>01.12.000.531600</u>	CONCESSION PURCHASES					0.00	330.97	330.97
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/08/2023	APPKT03039	48356354	212555	CONCESSION BEVERAGES - MCD	0701 - PEPSIAMERICAS		330.97	330.97
<u>01.12.000.531700</u>	TOOLS & SMALL EQUIP LESS \$500					641.23	182.99	824.22
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/10/2023	APPKT03074	6353238-1	DFT0001281	WISE GRIP	0948 - US BANK - ONE CARD		182.99	824.22
Purchased From Vendor: 0785 - RUNNINGS SUPPLY INC								
<u>01.12.000.540130</u>	ELECTRICITY					2,132.33	442.79	2,575.12
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/22/2023	APPKT03058	MAY 23	212820	MAY 23 (5/1/23 - 6/1/23)	0175 - CAPITAL ELECTRIC COOPERATIVE		442.79	2,575.12
<u>01.12.000.540150</u>	WATER					468.25	230.15	698.40
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/30/2023	APPKT03067	JUNE 23 BILLING	212953	JUNE 23 BILLING	0837 - SOUTH CENTRAL REGIONAL WATER		230.15	698.40
<u>01.12.000.540160</u>	TELEPHONE					1,206.08	304.02	1,510.10
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/10/2023	APPKT03074	5012023	DFT0001281	MAY23 PHONE/INTERNET CHARGES	0948 - US BANK - ONE CARD		304.02	1,510.10
Purchased From Vendor: 0087 - BEK COMMUNICATIONS								
<u>01.12.000.550100</u>	HEALTH INSURANCE					9,906.75	1,981.35	11,888.10
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Amount	Running Balance
06/22/2023	APPKT03055	EINS-2023-00000006	212726	JUNE 2023 HEALTH BENEFITS	0209 - CITY OF BISMARCK		1,981.35	11,888.10
Total Fund: 01 - GENERAL FUND:						Beginning Balance: 44,706.92	Total Activity: 28,821.00	Ending Balance: 73,527.92
Grand Totals:						Beginning Balance: 44,706.92	Total Activity: 28,821.00	Ending Balance: 73,527.92

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
01 - GENERAL FUND	44,706.92	28,821.00	73,527.92
Grand Total:	44,706.92	28,821.00	73,527.92

Great Plains Security Systems

Invoice Number: 039641

1369 McDowell Dam Maint. Shop @ C/O Bismarck Park Board 400 E. Front Av		
<u>Date</u>	<u>Current Account Activity</u>	<u>Amount</u>
	Previous Balance	240.00
	Last Payment Received -	- 240.00
	Balance Forward	<u>0.00</u>
	*** New Charges ***	
06/15/23	Monitoring Electronic Security System	240.00
	<i>All Charges are Billed Annually for Service Provided From June 2023 Thru May 2024</i>	
Please pay on or before June 15, 2023		\$240.00

For billing questions please call customer service at (701)222-8817

SPIFFY BIFFS

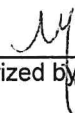
Vendor # 846

Billing Date: 5/20/2023
 Billing Period: 04/23/2023 - 5/20/2023

received invoice on 6/22/23

Location	Amount
16th Street Park	
23rd Street Park	28.00
Bark Park	56.00
Capital Outfall Trailhead	14.00
Clem Kelley Path	252.00
Community Gardens	14.00
Cottonwood Park	1,036.00
Eagles Park	84.00
Elk Ridge Park	28.00
Gisi Memorial Park	56.00
Heritage Park	56.00
Hillside Park (Lions)	140.00
Horizon Tennis	56.00
Horizon Garden	56.00
Igoe Park	56.00
Jaycee Park	126.00
Kiwanis Park	56.00
McQuade Diamond Enclosures	308.00
New Generations Park	28.00
Nishu Bowmen Archery	28.00
Normandy Park	56.00
Optimist Park	112.00
Pioneer Trailhead	56.00
Scheels Complex	168.00
Septic Service Vaults (Shelter #10/Keel Boat	250.00
Sertoma -300 Riverside Park Rd	112.00
Sertoma Walking Path	56.00
300 Riverside Park Rd	56.00
Silbernagel Park	42.00
South Meadows	56.00
Steamboat Park	112.00
Sunrise Park	56.00
Tatley/Eagles Park	84.00
Tatley Eagles Community Gardens	28.00
Tom O'Leary Tennis	112.00
Tom O'Leary Walking Path	112.00
Tom O'Leary Golf Maintenance Road	112.00
Tom O'Leary Golf -	56.00
Pebble Creek Golf	112.00
Riverwood Golf Course	112.00
Sibley Park	56.00
Sibley Boat Ramp	42.00
McDowell Dam	28.00
Missouri Valley Complex	14.00
Total	4,478.00

01.04.000.520400	3,946.00
01.05.110.520400	168.00
01.05.120.520400	112.00
01.05.100.520400	112.00
01.15.000.520400	98.00
01.12.000.520400	28.00
01.19.000.520400	14.00
TOTAL	4,478.00

 Authorized by 

ACTIVITY	QTY	RATE	AMOUNT
Tom O'Leary Golf [other units]			
Portable Toilet Basic Service Pioneer Overlook	1	56.00	56.00
Portable Toilet Basic Service Riverwood Golf	2	56.00	112.00
Portable Toilet Basic Service Pioneer Trailhead	1	56.00	56.00
Portable Toilet Basic Service Sertoma-300 Riverside Park Rd	1	56.00	56.00
Portable Toilet Basic Service McQuades Softball	5.50	56.00	308.00
Portable Toilet Basic Service South Meadow Park	1	56.00	56.00
Portable Toilet Basic Service Cottonwood	18.50	56.00	1,036.00
Portable Toilet Basic Service Horizon Garden	1	56.00	56.00
Portable Toilet Basic Service Horizon Tennis	1	56.00	56.00
Portable Toilet Basic Service Municipal Ballpark Garden	0.25	56.00	14.00
Portable Toilet Basic Service Eagles Park	1.50	56.00	84.00
Septic Service Vaults (shelter 10 / keel boat / Fox Island) - per service	5	50.00	250.00
Portable Toilet Basic Service Missouri Valley Complex Community Garden	0.25	56.00	14.00T
Septic Service Eagles Park Camper	0	50.00	0.00
Portable Toilet Basic Service Nishu Winter Unit	0.50	56.00	28.00T
Portable Toilet Basic Service McDowell Dam	0.50	56.00	28.00T
Portable Toilet Basic Service Clem Kelly	4.50	56.00	252.00T
Portable Toilet Basic Service New Generation Park	0.50	56.00	28.00T
Portable Toilet Basic Service ELK RIDGE PARK	0.50	56.00	28.00T
Portable Toilet Basic Service SILBERNAGEL PARK	0.75	56.00	42.00T
Portable Toilet Basic Service Sertoma	2	56.00	112.00T
Portable Toilet Basic Service Tatley Eagles	1.50	56.00	84.00T
Portable Toilet Basic Service TATLEY EAGLES COMMUNITY GARDEN	0.50	56.00	28.00T
Portable Toilet Basic Service WASHINGTON/SWEET, BISMARCK	1	56.00	56.00T

ACTIVITY	QTY	RATE	AMOUNT
Portable Toilet Basic Service GENERAL SIBLEY BOAT RAMP	0.75	56.00	42.00T
Portable Toilet Basic Service 23RD ST PARK, BISMARCK	0.50	56.00	28.00T
Portable Toilet Basic Service CAPITAL OUTFALL TRAILHEAD	0.25	56.00	14.00T

PLEASE NOTE THE INVOICES PAID WITH
EACH CHECK YOU SEND. THANK YOU!

SUBTOTAL	4,478.00
TAX	0.00
TOTAL	4,478.00
BALANCE DUE	\$4,478.00

BISMARCK PARKS / ALL UNITS
MULTIPLE LOCATIONS
PER: BONNIE [222-6464]



P.O. Box 2633
Bismarck, ND 58502-2633

INVOICE

Phone 701-255-4755
Fax 701-258-2925

Page 1/1

Sold To
City of Bismarck Parks & Rec
400 E Front Ave
Bismarck ND 58504

Ship To
MCDOWELL DAM
E OF CITY
BISMARCK ND 58504

Customer # 0001235	Order Date 05/10/2023	Sales Order # 074101	Buyer	Customer P/O #	Ship Via Customer Pic	Salesman 01
Invoice # P015580	Invoice Date 05/10/2023	Ship Date	Freight Terms PREPAID	Job Number	Terms net 30	

LN	QNTY ORD	QNTY SHIP	QNTY B/O	PRODUCT NUMBER	DESCRIPTION	UOM	NET PRICE	EXTENSION	T
1	0	0	1	CF-4526700	Handle, 60" Metal-Top Thr 15/16", Ea	EA	8.8168	\$0.00	N
2	2	2		BC-13604	Cleaner/Degreaser, ULTRA 2000, 1:20, 1gal	GAL	20.93	\$41.86	N
3	0	0	2	BC-30404	Disinfectant/Deodorant, P QUAT, 1:32, 1gal	GAL	18.20	\$0.00	N
4	2	2		EMP-ENEL2003	Glove, Nitrile, LG, Blue, P/F, Exam Grade, 100/box	BX	6.57	\$13.14	N
5	10	10		FR-3WDS600M8	Urinal Screen, WAVE 3.0 O MIST	EA	4.86	\$48.60	N
					Open Sales Order.....	148.82			
					Invoice Total.....	103.60			
					<u>Prior</u> Payments.....	0.00			
					Shipments.....	0.00			
					Deposit Avail.	0.00			
				Payment Received..				
					Visa	103.60			
					<u>Balance</u> Sales Order.	45.22			
					Deposit.....	0.00			
					Due.....	45.22			

COPY

Archive Copy

Pay online by going to desupply.com and clicking on the "payments" tab at the top!
Call today for email invoicing and statements!

Terms & Conditions
Returns must be made within 60 days of invoice date. All returns must be approved. Product must be in original packaging. Returns are subject up to a 20% restocking fee.

Merchandise	103.60
Freight	0.00
Misc Charges	0.00
Sub Total	103.60
Taxable	0.00
Tax (091)	0.00
TOTAL	\$103.60

INVOICE

Invoice # 1900502044572

INTERSTATE ALL BATTERY CENTER
901 E Main Ave,
Bismarck, ND 58501-4571



Phone (701)221-2400



Bill To: C9005000000351

BISMARCK PARKS & REC
400 E Front Ave
Bismarck, ND 58504-5641

Ship To: C9005000000351

BISMARCK PARKS & REC
400 E Front Ave
Bismarck, ND 58504-5641
(701)222-6455

Item #	Description	Backordered Qty	Quantity	Price	Ext Price
Store 9005	Salesperson TJ FLICEK	Transaction 291725		Invoice Date 05/05/2023	
DRY0080	DRY0080 W 1.5 ALK C 12		1	\$12.45	\$12.45 E
DRY0070	DRY0070 W 1.5 ALK AA 24		1	\$8.70	\$8.70 E
<i>Batteries for toilets and flashlights</i>					
Subtotal					\$21.15
Tax					\$0.00
Total Charges					\$21.15

Sale
 VISA CREDIT TVR 0880008000
 *****6485 AC 48799fbc1f6ff808
 Auth #: 002525 TSI e800
 Chip ARC 00
 AID a000000031010 IAD 06011203a00000

I have received the goods listed above and agree to pay the Balance Due according to the terms shown.
 I certify that the above goods are sales tax exempt and a sales tax permit number E4674 for Government Agency has been provided.
 I agree to pay the above amount according to my card payer agreement.

Printed Name: _____ Signature: _____

See www.InterstateBatteries.com/warranty for product specific warranty terms. Warranty is void where any battery has been subject to misuse, abuse, alteration or where any battery has been repaired or attempted to have been repaired. The following terms apply to all products sold under this invoice:

LIMITATION OF REMEDIES: ALL PRODUCT WARRANTIES ARE IN LIEU OF ALL OTHER WARRANTIES AND REMEDIES WITH RESPECT TO THE PRODUCTS SOLD HEREUNDER, AND THERE ARE NO OTHER WARRANTIES BY SELLER EXCEPT WHERE REQUIRED BY LAW, WHETHER EXPRESS, IMPLIED OR OTHERWISE, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THE SOLE AND EXCLUSIVE REMEDY OF ANY PURCHASER WITH RESPECT TO ANY FAILURE, EXPENSE, LOSS DAMAGE OR INJURY FOR ANY PRODUCT SOLD HEREUNDER SHALL BE REPLACEMENT OF THE PRODUCT WITHOUT CHARGE DURING THE APPLICABLE WARRANTY PERIOD. PURCHASER AGREES THAT NO OTHER REMEDY (INCLUDING, BUT NOT LIMITED TO, THE RECOVERY OF PUNITIVE DAMAGES, CONSEQUENTIAL OR INCIDENTAL DAMAGES, SUCH AS THE COST OF INSTALLATION, TOWING CHARGES OR ANY LABOR) SHALL BE AVAILABLE TO PURCHASER FOR PRODUCTS PURCHASED HEREUNDER, SUCH DAMAGES BEING EXPRESSLY EXCLUDED HEREBY.

CONDITIONS OF SALE: All amounts are due and payable at the Seller's address. Purchaser agrees that jurisdiction and venue for any action to collect amounts that may be owed pursuant to this invoice shall be the county in which the Seller's principal office is located. All collection costs, including attorney's fees, shall be paid by the Purchaser.

COPY

Acme Tools - Bismarck
3840 E Rosser Ave
BISMARCK, ND 58501--331
Store Phone# 701-258-1267

Customer: 31346
BISMARCK PARKS & RECREATION
400 E FRONT AVE
BISMARCK, ND 58504-5641

Date Time Ticket Number Salesperson
5/19/23 15:50 19654664-000 Justen Karn

Customer PD: card

Description	Amount
M 16-20-00 PINT ORIGINAL FO	12.99
METAL MOVER 1.00 @ 12.99	
240-AQF 1/2 BULLY PREMIUM	27.98
09481 2.00 @ 13.99	
MILWAUKEE INKZALL Black Fine	1.49
48-22-3100 1.00 @ 1.49	
Subtotal	42.46
Tax *MULTI*	.00
Total	42.46

*Cutting
Blade
Prill
Bits
Marker*

Payment Summary:

Date : 5/19/23

Visa

*****6485 42.46

Chip Ind: 990099
AID: A000000031010
App LBL: VISA CREDIT
TVR: 000008000
TSI: E800
IAD: 06011203A0A002
ARC: 06011203A0A002
CMV: SIGNATURE
MODE: ISSUER

Total Paid 42.46

Total Items Sold : 4.00

Thanks for shopping at
Acme Tools

Your Savings on this sale was \$ 10.11

All sales final on flood related
products, no returns accepted.

Visit us at www.acmetools.com

Store Hours:

Monday - Friday: 7:00 am - 5:30 pm

Saturday: 8:00 am - 5:30 pm

Sunday: Closed

COPY

Acme Tools - Bismarck
3840 E Rosser Ave
BISMARCK, ND 58501--331
Store Phone# 701-258-1267

Customer: 31346
BISMARCK PARKS & RECREATION
400 E FRONT AVE
BISMARCK, ND 58504-5641

Date Time Ticket Number Salesperson
5/23/23 11:46 19666189-000 Anthony Fri

Customer PO: card

Description	Amount
MILWAUKEE SDS-Plus 2-Cutter 48-20-7473 1.00 @ 7.62	7.62
BOSCH 1/2 In. x 4 In. x 6 In HCFC2081 1.00 @ 7.99	7.99
Subtotal	15.61
Miscellaneous <i>Hammer drill</i>	1.60
Tax *MULTI* <i>Drill bits</i>	.00
Total	14.01

Payment Summary:

Date : 5/23/23

Visa

*****6485 14.01

Chip Ind: 990099
AID: A0000000031010
App LBL: VISA CREDIT
TVR: 0000008000
TSI: E800
IAD: 06011203A0A002
ARC: 06011203A0A002
CMV: NONE
MODE: ISSUER

Total Paid 14.01

Total Items Sold : 2.00

Thanks for shopping at
Acme Tools

All sales final on flood related
products, no returns accepted.

Visit us at www.acmetools.com

Store Hours:

Monday - Friday: 7:00 am - 5:30 pm

Saturday: 8:00 am - 5:30 pm

Sunday: Closed

Earned Voucher Amount: 1.60
2DNO-XQAI-2FF9

COPY



May 20, 2023 order

Order# 2000108-85050869



One Flame Willow Tree - Vibrant Orange and Red Colored Bark - Unique and Rare Exotic Plant Qty 4 \$39.92

Subtotal \$39.92

Tax \$0.00

Total \$39.92

Payment method

 Ending in 6485

COPY



May 10, 2023 order

Order# 2000108-94129236



Hi-Yield Postemergence Weed & Grass Killer Qty 1 \$49.99

Bonide Bonide Grass Beater Conc With Poast Plus Qty 1 \$46.11

Subtotal \$96.10

Tax \$0.00

Total \$96.10

Payment method



Ending in 6485

COPY

Use Your  2%
BIG CARD REBATE

MENARDS®

MENARDS - BISMARCK
3300 State Street
Bismarck, ND 58503

KEEP YOUR RECEIPT
RETURN POLICY VARIES BY PRODUCT TYPE

Unless noted below allowable returns for
items on this receipt will be in the form
of an in store credit voucher if the
return is done after 07/24/23

If you have questions regarding the
charges on your receipt, please
email us at:
BISMfrontend@menards.com



Sale Transaction

Tax Exempt Certificate ID: 3391577
Exempt Type: Local Government

1G TANK SPRAYER		
2631202	9.97	NT
TURFBUILDER TRIPLE 10M *		
2601101 <i>Fertilizer</i>	57.99	NT

TOTAL SALE	67.96
VISA CREDIT 6485	67.96
PO # McDowell	

Auth Code:066106
Chip Inserted
a0000000031010
TC - 2231c06b7917f555

TOTAL SAVINGS 10.00

TOTAL NUMBER OF ITEMS = 2

THE FOLLOWING REBATE RECEIPTS WERE
PRINTED FOR THIS TRANSACTION:
2299

GUEST COPY

The Cardholder acknowledges receipt of
goods/services in the total amount shown
hereon and agrees to pay the card issuer
according to its current terms.

THIS IS YOUR CREDIT CARD SALES SLIP
PLEASE RETAIN FOR YOUR RECORDS.

THANK YOU, YOUR CASHIER, Patty

47882 05 0778 *04/25/23* 10:23AM 3055

COPY

Use Your  2%
BIG CARD REBATE

MENARDS

MENARDS - BISMARCK
3300 State Street
Bismarck, ND 58503

KEEP YOUR RECEIPT.
RETURN POLICY VARIES BY PRODUCT TYPE

Unless noted below allowable returns for items on this receipt will be in the form of an in store credit voucher if the return is done after 07/25/23.

If you have questions regarding the charges on your receipt, please

email us at:

BISMfrontend@menards.com



Sale Transaction

Tax Exempt Certificate ID: 3391577

Exempt Type: Local Government

2" X 72" CARPET TRIM	
7113709	14.99 NT
2.5X36 SEAM BINDER PEWTE	
7114880	15.57 NT

TOTAL SALE	30.56
VISA CREDIT 6485	30.56

PO # McDOWELL

Auth Code:014675

Chip Inserted

a0000000031010

TC - 1202e6d28ffb8e6a

TOTAL NUMBER OF ITEMS = 2

THE FOLLOWING REBATE RECEIPTS WERE
PRINTED FOR THIS TRANSACTION:
2299

GUEST COPY

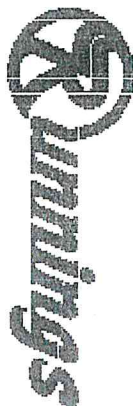
The Cardholder acknowledges receipt of goods/services in the total amount shown hereon and agrees to pay the card issuer according to its current terms.

THIS IS YOUR CREDIT CARD SALES SLIP
PLEASE RETAIN FOR YOUR RECORDS.

THANK YOU, YOUR CASHIER, JANE

50231 03 7256 04/26/23 01:24PM 3055

COPY



701 South Washington
Bismarck, ND 58504
701-223-9582

PROD ID	QTY	UM	PRICE	TOTAL
ADAPTABLE HITCH EXTENDER 8"				
1651539	1 EA		84.990	84.99 n
BUNGEY CORD INDUSTRIAL 48"				
11240888	4 EA		3.690	14.76 n
BUNGEY CORD INDUSTRIAL 18"				
11240846	4 EA		2.290	9.16 n
SUBTOTAL				108.91
Tax				0.00
TOTAL				108.91
Visa				108.91

XXXXXXXXXXXX6485 (Approved)
ROBINSON/DAVID

* REPRINTED: 06/06/23 13:25:55 *

05/10/23 15:33:47 016 74350902016
1610111 BISMARCK PARKS & RECREATION
ATB: *ALL NEED A PO
GOV: 1610111
PO NUMBER: McDowell1
INVOICE #: 6361324 WSID: RSTWS1947
fe95e747-446c-4a8d-88c0-d82af31b2806
1083W 5.1.23.4?1 TILL ID: 05

Thanks for choosing Runnings!

Earn rewards for every purchase.
Apply for the NEW Runnings Mastercard®



COPY

INVOICE

City of Bismarck
 PO Box 5503
 Bismarck, ND 58506
 (701) 355-1615

DATE: 06/05/2023
 DUE DATE: 07/05/2023
 CUSTOMER NO: 509
 INVOICE NO: FLTS-2023-00000005
 DEPARTMENT: 660 Public Works Service
 Operations

PARKS & RECREATION
 400 E FRONT AVE

Billing Inquiries:
 Public Works
 (701)355-1700

BISMARCK, ND 58504-5641

Description	Quantity	Unit Price	Total Price
Sale of Fuel-Hwys/Streets	1	\$1,247.8100	\$1,247.81
Sale of Unleaded Fuel-Hwy/St	1	\$5,834.0500	\$5,834.05

Invoice Total: \$7,081.86
 Prepaid Amount: -\$0.00
Balance Due: \$7,081.86

Handwritten calculation:
Park Ops Sibley McDowell Burleigh AWC
 5,762⁷⁴ 777⁶⁰ 241⁰² 245¹⁰ 55⁴⁰ = 7081⁸⁶

tear here

Customer #	BILLING DATE	DUE DATE	INVOICE #	Total Due
509	06/05/2023	07/05/2023	FLTS-2023-00000005	\$7,081.86

Pay this Amount \$7,081.86

PARKS & RECREATION 400 E FRONT AVE BISMARCK, ND 58504-5641	Payment to: City of Bismarck PO Box 5503 Bismarck, ND 58506-5503
--	--

TO ENSURE PROPER POSTING TO YOUR ACCOUNT, DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT.

BISMARCK PUBLIC WORKS

Simple Invoice By Account For Driver

Date Range From : 05/01/2023 12:00:00AM To : 05/31/2023 11:59:00PM

Driver	Driver Name	# of Trans	Price	Total Quantity	Total Amount
Account : 1099	PARKS & REC				
Product : 01	Unleaded				
2522000000001464	PARKS/ DAN S.	3	\$3.210	90.100	\$287.13
2522000000001668	PARKS/ BRAD P. // TOM O.	2	\$3.210	54.340	\$177.94
2522000000001708	PARKS // JACOB BAKKEN	1	\$3.210	12.670	\$40.67
2522000000002140	PARKS/ TIM N.	4	\$3.210	104.910	\$334.23
2522000000002179	PARKS/ LYNN M.	4	\$3.210	83.270	\$255.16
2522000000002202	PARKS // DAVE MAYER	1	\$3.210	26.130	\$83.88
2522000000002720	PARKS /// ADAM KELLER	2	\$3.210	45.780	\$142.29
2522000000002722	PARKS /// MERKEL RILEY	1	\$3.010	21.530	\$64.81
2522000000003135	PARKS / EMMY VIDEEN	3	\$3.210	79.590	\$244.73
2522000000003157	PARKS / MARTHA	1	\$3.210	25.440	\$81.66
2522000000003275	PARKS / JACE CARROLL	5	\$3.210	93.730	\$289.22
2522000000003278	PARKS//MILLER, RYAN	5	\$3.210	112.760	\$355.28
2522000000003414	PARKS / JEFF OSTER	3	\$3.210	81.080	\$254.95
2522000000003425	PARKS / JOEY LAFAVE	2	\$3.210	51.390	\$160.01
2522000000003427	PARKS /// BEVERLY	1	\$3.010	14.770	\$44.46
2522000000003597	PARKS /// SHOP	7	\$3.210	151.200	\$479.01
2522000000003604	PARKS /// ROBINSON	3	\$3.210	75.610	\$241.02
2522000000003729	PARKS / TONY SCHMITT	3	\$3.210	69.740	\$214.13
2522000000003751	PARKS //SHOP	1	\$3.210	12.900	\$41.41
2522000000003760	PARKS /// STEVE G	4	\$3.210	77.750	\$245.10
2522000000003787	PARKS /// HADEM , JERAD	3	\$3.210	73.920	\$227.49
2522000000003827	PARKS / BOSCH JAMIE	2	\$3.210	39.230	\$121.67
2522000000003836	PARKS / MATZKE, BRAD	3	\$3.010	84.970	\$255.77
2522000000003842	PARKS / PAT MILLER	1	\$3.210	17.000	\$54.57
2522000000003903	PARKS / AQUATIC CENTER	2	\$3.210	17.260	\$55.40
2522000000003920	PARKS/ CAPITAL RACQUET	2	\$3.210	29.840	\$92.82
2522000000003931	PARKS / CORY LANG	1	\$3.210	24.490	\$78.61
2522000000003954	Parks/Rich H	4	\$3.210	102.110	\$326.26
2522000000003955	PARKS/BALES, COLIN	3	\$3.210	72.390	\$226.57
2522000000003956	PARKS/CHAD BOEHM	4	\$3.210	114.370	\$357.80
Totals for Product :				1860.270	\$5,834.05
Product : 05	Diesel				
2522000000002720	PARKS /// ADAM KELLER	1	\$3.680	70.880	\$260.84
2522000000003072	PARKS // TROY FINK	2	\$3.390	38.020	\$128.89
2522000000003135	PARKS / EMMY VIDEEN	2	\$3.390	133.100	\$451.21
2522000000003836	PARKS / MATZKE, BRAD	2	\$3.390	120.020	\$406.87
Totals for Product :				362.020	\$1,247.81
Totals for Account :				2222.290	\$7,081.86

COPY

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94412

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name O Rielly

Vendor 682

Address _____

Date 5/31/23

Notes Parts, tools, and supplies

Acct #	Description	Project Number	Cost
01.12.000.531400	Thread sealant		\$6.99
01.12.000.531400	Filters & Spark plugs for Dodge		\$47.21
01.12.000.531400	Drain plugs for Pedal Bouts		15.28

Paid 5/31/23
 acct # 212

Employee's Signature

Manager's Signature

Total \$69.48
 62.49

Approved By



DEDICATED TO THE PROFESSIONAL

Store 1536, 2201 E BISMARCK EXPY,
BISMARCK, ND 58504 (701) 258-8755

Bill To:

BISMARCK PARKS AND RECRE

400 EAST FRONT AVENUE
BISMARCK, ND 58504

Invoice	1536-351419
Sale Type	CHARGE SALE
Date	05/11/2023 8:45 PM
Ship Via	
PO Number	mcdowell

Counter #	Customer Account	Ordered By	Special Instructions
149113	806814	seth	

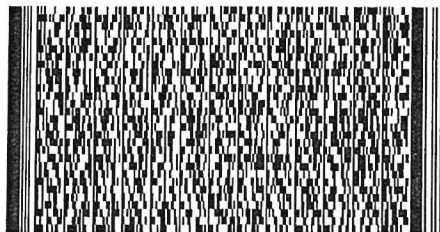
Qty	Line	Item Number	Description	Warr	Unit	Tax	List	Net	Extended
1	MGD	MGA42020	AIR FILTER 1987 Dodge D100 Pickup RWD	1Y	EA	N	22.02	6.47	6.47
1	MGD	33054	FUEL FILTER 1987 Dodge D100 Pickup RWD	1Y	EA	N	11.34	4.19	4.19
6	NGK	6630	VPOWER PLUG 1987 Dodge D100 Pickup RWD	1Y	EA	N	8.46	4.77	28.62
1	WIX	51085	OIL FILTER	1Y	EA	N	22.02	7.93	7.93

9 Items

Select Super Start Batteries come with Roadside Assistance. Ask for details.

Sub-Total 47.21
Sales Tax 0.00
Total 47.21

X _____
Customer Signature





DEDICATED TO THE PROFESSIONAL
 Store 1536, 2201 E BISMARCK EXPY
 BISMARCK, ND 58504 (701) 258-8755

Invoice	1536-354629
Sale Type	CHARGE SALE
Date	05/26/2023 10:47 AM
Ship Via	
PO Number	mcdowell

Bill To:
 BISMARCK PARKS AND RECRE
 400 EAST FRONT AVENUE
 BISMARCK, ND 58504

Ship To:

Counter #	Customer Account	Ordered By	Special Instructions
537703	806814	seth	

Qty	Line	Item Number	Description	Warranty	Unit	Tax	List	Net	Extended
1	ATT	7524A7	DRAIN PLUG	1Y	EA	NA	13.54	7.64	7.64
1	ATT	7526A7	DRAIN PLUG	1Y	EA	NA	13.54	7.64	7.64

2 Items

Original Invoice #:

Original Invoice Date:

Original Counter #:

Sub-Total	15.28
Sales Tax	.00
Total	15.28

x

Customer Signature

WE APPRECIATE YOUR BUSINESS!



GROSS ELECTRIC, INC.
 1230 W Highland Acres Rd
 Bismarck, ND 58501
 701-751-4569

Invoice

BILL TO
 Bismarck Parks and Rec
 400 E Front Ave
 Bismarck, ND 58504

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
3T05	05/22/2023	\$513.00	Due on receipt	

QTY	DESCRIPTION	RATE	AMOUNT
	McDowell Dam- Eliminate outlet in shelter for demolition of wall, retrofit bathroom lights to LED tubes, eliminate exterior lights in corroded concrete wall by bathrooms, and replace 2 LED bulbs in motion light on shop		
6	LED Tubes	12.00	72.00
2	Bellbox blank	3.00	6.00
2	LED bulb	15.00	30.00
4.50	Labor Clint Sjomeling	90.00	405.00

BALANCE DUE

\$513.00

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94415

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name Napa

Vendor 617

Address _____

Date 5/31/2023

Notes Parts + Tools

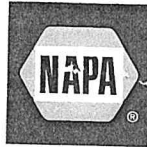
Acct #	Project Number	Cost
<u>01.12.000.531400</u>		
<u>Tire repair</u>		<u>\$29.77</u>

Employee's Signature [Signature]

Total 29.77

Manager's Signature [Signature]

Approved By [Signature]



AUTO PARTS

STORE

400007250
NAPA AUTO PARTS
1730 E MAIN AVENUE
PO BOX 1275
BISMARCK, ND 58501
(701) 223-2681

Time: 10:48 Date: 05/05/2023 Page: 1/1

Employee: 935 , TRACY
Sales Rep: 0 , Salesman
Accounting Day: 5

SOLD TO
10460
BISMARCK PARKS & RECREATION
605 W ARBOR AVE
BISMARCK, ND 58504

Anticipated Time:
Attention:
Tax Exemption:
PO#: MCDOWWEL
Terms: NET 10TH

Part Number	Line	Description	Quantity	Price	Net	Total
90413	NTH	TIRE VAL	1.00	4.28	3.2900	3.29
90370	NTH	TOOL	1.00	23.26	13.4900	13.49
90388	NTH	GAUGE	1.00	22.86	12.9900	12.99

[Signature]
Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
Your current in-store balance is: 54.75

NO RETURN ON ELECTRICAL
OR INSTALLED PARTS...

CUSTOMER COPY

Subtotal	29.77
TAXABLE 65 7.0000%	0.00
Total	29.77
Charge Sale	29.77

Y
OCR
4000072504918699
Y
491869
Invoice Number
491869

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94416

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352


Name Mac's

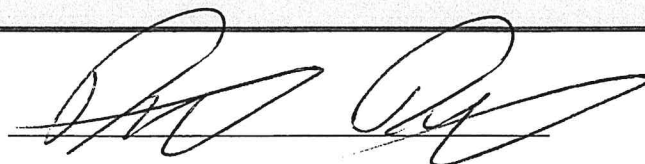
Vendor 562

Address _____

Date 5/31/23


Notes Fastener

Acct #	Project Number	Cost
<u>01.12.000.531400</u>		
Description <u>Reattach mirrors for ADA</u>		<u>6.95</u>
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		

Employee's Signature 

Total 6.95

Manager's Signature 

Approved By 

Mac's-Bismarck
 900 26th Street S
 Bismarck, ND 58504

PHONE: (701) 221-0654

CUST NO: 700850 JOB NO: 000 PURCHASE ORDER: SHOP REFERENCE: MARK KAMPHUIS TERMS: COTC CLERK: MS6275 DATE / TIME: 5/22/23 1:36

DUE DATE: 6/10/23 TERMINAL: 1811

SOLD TO:
 BISMARCK PARK & RECREATION
 400 E. FRONT AVE.

 BISMARCK ND 58504
 701-222-6464

SHIP TO:

TAX: 108 BISMARCK 1.5 ND 5 CO.

INVOICE: E77897/8

LINE	SHIPPED	ORDERED	UM	SKU	DESCRIPTION	SUGG	UNITS	PRICE/ PER	EXTENSION
1	1	1	EA	1378362	307751OR VLCN 1X1/4 T30 SCRWDVR		1	1.99 /EA	1.99 N
2	8	8	EA	1490541	BULK FASTENER		8	0.62 /EA	4.96 N

6.95 TAXABLE 0.00
 NON-TAXABLE 6.95
 SUBTOTAL 6.95

TAX AMOUNT 0.00

6.95 **TOTAL 6.95**

** Capital One PAYMENT**



TOT WT: 0.00
 MID: ***6749

APP: 101772 XR: 477897

Mark
 Received By
 Mail Capital One Trade Credit payments to:
 Capital One Trade Credit
 PO Box 105525 Page 125 of 170
 Atlanta, GA 30348-0525 AUG 2023

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94417

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name Swantson

Vendor 1183

Address _____

Date 5/31/20

Notes Head repair Bobcat tractor

Acct #	Project Number	Cost
01.12.000.531400		
Description <u>Injetors & Glow plugs</u>		730.08
01.12.000.531400		
Description <u>Cylinder head</u>		\$228.20

Total \$3008.28

Employee's Signature [Signature]

Manager's Signature [Signature] DM

Approved By [Signature]

SWANSTON EQUIPMENT CORPORATION
 3450 West Main • PO Box 1963 • Fargo, ND 58103
 (701) 293-7325 • Fax: (701) 293-9468
 www.swanston.com



Ship To: BISMARCK PARKS & REC
 605 W ARBOR AVE
 BISMARCK, ND 58504

Invoice To: BISMARCK PARKS AND RECREATION DISTRICT
 400 EAST FRONT AVE
 BISMARCK ND 58504

Branch FARGO		CNNYYY
Date 05/01/23	Time 13:52:17 (O)	Page 01
Account No. BISMA002	Phone No. 7012226455	Invoice No. P90233
Ship Via UPS	Purchase Order MCDOWELL DAMN	
	45-0409352	
Invoice P90233		Salesperson 121

PARTS INVOICE

ORDER#: 088897

Follow us on Social Media @SwanstonEquipment!

Part#	Description	Bin	ORD	ISS	SHP	B/O	U	Price	Amount
7384268	PLUG GLOW	F037585	4	1	1	3		34.87	34.87
7400777	HOLDER NOZZLE A	F037585	4	4	4			168.32	673.28
7002975	HEAD CYLINDER E	NO BIN	1			1		2240.18	
FRT	SHIPPING CHGS	NO BIN	1	1	1			11.58	11.58
FRT	SHIPPING CHGS	NO BIN	1	1	1			10.35	10.35
121							IN HOUSE CHARGE		730.08

TERMS: DUE UPON RECEIPT

SWANSTON EQUIPMENT CORPORATION
 3450 West Main • PO Box 1963 • Fargo, ND 58103
 (701) 293-7325 • Fax: (701) 293-9468
 www.swanston.com



Ship To: BISMARCK PARKS & REC
 605 W ARBOR AVE
 BISMARCK, ND 58504

Invoice To: BISMARCK PARKS AND RECREATION DISTRICT
 400 EAST FRONT AVE
 BISMARCK ND 58504

Branch		CANNYYY	
FARGO			
Date	Time	Page	
05/02/23	11:00:18 (O)	01	
Account No.	Phone No.	Invoice No.	
BISMA002	7012226455	P90264	
Ship Via		Purchase Order	
UPS		MCDOWELL DAMN	
		45-0409352	
		Salesperson	
		121	

PARTS INVOICE

ORDER#: 088897

Follow us on Social Media @SwanstonEquipment!

Part#	Description	Bin	ORD	ISS	SHP	B/O	U	Price	Amount
7384268	PLUG GLOW	F037585	4	1		3		34.87	
7002975	HEAD CYLINDER E	F037589	1	1	1			2240.18	2240.18
FRT	SHIPPING CHGS	NO BIN	1	1	1			38.02	38.02
121								IN HOUSE CHARGE	2278.20

TERMS: DUE UPON RECEIPT

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94418

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name Nelson International Vendor 632

Address _____ Date 5/31/23

Notes Wheel cylinders

Acct #	Project Number	Cost
<u>01.12.000.531400</u>		
<u>Brake repair on International Truck</u>		<u>73.00</u>

Employee's Signature [Signature] Total 73.00

Manager's Signature [Signature] Approved By [Signature]



Nelson International

1716 Revere Dr, Bismarck, ND 58501
(800) 666-7604 (701) 223-7676
www.nelsonleasing.com

IDEALEASE

BILL TO
BISMARCK PARKS & RECREATION - 11528
400 EAST FRONT AVE
BISMARCK, ND
58504-5641
P: (701) 222-6455



DELIVER TO
BISMARCK PARKS & RECREATION -
11528
400 EAST FRONT AVE
BISMARCK ND 58504-5641
P: (701) 222-6455

PARTS INVOICE: X103085087:01

DATE SHIPPED	SHIP VIA	DATE INVOICE	SALESPERSON	TERMS	VIN	UNIT ID	CUSTOMER REFERENCE
5/18/2023	WILL CALL	5/22/2023	BRIAN,H	AR			MCDOWELL

QTY SHP	QTY B/O	ITEM	DESCRIPTION	BIN	UNIT PRICE	EXTD PRICE
2		103X/WC24489	WHEEL CYLINDER	SO	36.50	73.00

Willmar, MN Fargo, ND Bismarck, ND Dickinson, ND East Grand Forks, MN

Disclaimer of Warranties: Any warranties on the product sold hereby are those made by the manufacturer. The seller hereby expressly disclaims all warranties, either express or implied, including any implied warranty of merchantability or fitness for a particular purpose, and the seller neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said products. Buyer shall not be entitled to recover from the selling dealer any consequential damages, damages to property, damages for loss of use, loss of time, loss of profit, or income, or any other incidental damages.
Terms: Net Cash All accounts are due and payable by the 10th of the month following purchase, accounts not paid by next billing date (25th of each month) will be charged a finance charge of 1.33% per month (18% per annum). All cash payments are due at the time of purchase.
Cores: Cores must be returned within 30 days.

Returns: All claims and returned goods must be accompanied by this invoice. No returns on electrical or special order parts. No returns after 30 days. 15% restock charge on all returned parts. Credit will be allowed at invoice price less handling charges. Clerical errors subject to correction.
Attorney Fees: If this invoice is not paid as provided herein and is thereafter referred for collection to any attorney, the buyer agrees to pay as additional expense reasonable attorneys' fees incurred in collecting said amount due together with court costs incurred.

SUB-TOTAL	\$ 73.00
TAX	\$ 0.00
PREPAY	\$ 0.00
SHIPPING	\$ 0.00
TOTAL	\$ 73.00

Please Remit Payment to:
Nelson International
PO Box 993
Willmar, MN 56201

SIGNATURE X _____



**FORCE America Distributing, LLC.**A subsidiary of FORCE America, Inc.
501 East Cliff Road
Burnsville, MN 55337
(952) 707-1300

Invoice

INVOICE

001-1728657DATE
5/5/2023PAGE
1 OF 2

SOLD TO

100247
Bismarck Parks & Rec District
400 E Front Ave
Bismarck ND 58504-5641
USA

SHIP TO

59462
Bismarck Parks & Rec District
400 E Front Ave
Bismarck ND 58504-5641
USA

Order Number: SO001-1779581	Currency: USD	Remit To: FORCE America Distributing LLC
Order Date: 5/5/2023	Cash Discount:	501 East Cliff Rd.
Customer P/O #: MCDOWELL		Burnsville MN 55337
Customer Ref:	Sales Rep: FAI	USA
Contact:		
Payment Terms: Due - CredCard	Mode of Delivery: WILL CALL	
Discount Terms:	Delivery Terms:	Fed Tax ID: 26-4767707
Payment Mode: CreditCard	Carrier Account:	

NOTES

PRODUCT / DESCRIPTION	QTY ORD	QTY SHIPPED	QTY B/O	U/M	PRICE	EXTENSION
1 1070679 08 Male JIC Rigid Straight for 3/8" Hose 06Z-508 (C.O.O.: MEX) Packing Slip: 001-0834564	1	1	0	EA	15.9600	15.96
2 1053040 06 Female JIC Swivel Straight for 3/8" Hose 06Z-606 (C.O.O.: USA) Packing Slip: 001-0834564	1	1	0	EA	14.7900	14.79
3 1143133 Rev. A Crimp Charges CrimpCharges Packing Slip:	2	2	0	EA	5.0000	10.00

*Hydraulic Hose
Repair Bobcat*

COPY

Continued

Invoice



FORCE America Distributing, LLC.
 A subsidiary of FORCE America, Inc.
 501 East Cliff Road
 Burnsville, MN 55337
 (952) 707-1300

INVOICE #: 001-1728657
CUSTOMER #: 100247
DATE: 5/5/2023
PAGE: 2 OF 2

PRODUCT / DESCRIPTION	QTY ORD	QTY SHIPPED	QTY B/O	U/M	PRICE	EXTENSION
4 1111582 3/8" EN857 2SC - 5000 PSI Hose - Use with Z series or Winner ends only EC215-06-492-LRL (C.O.O.: TUR) Packing Slip: 001-0834564	6	6	0	FT	3.4800	20.88
5 1068606 Nylon Hose Sleeve 1.06" I.D. - 1.77" Flat / Per Foot DBK-027 Packing Slip: 001-0834564	5	5	0	FT	1.1800	5.90

COPY

PAID BY CREDIT CARD

Signature: _____

Credit Card: *****6485;

Type: Visa;

I agree to pay above total amount of each charge listed according to card issuer agreement (merchant agreement if credit voucher)

MERCHANDISE TOTAL:	\$67.53
MISC CHARGE:	\$0.00
TAX:	\$0.00
FREIGHT:	\$0.00
INVOICE TOTAL:	\$67.53
PAYMENT RECEIVED:	\$0.00
TOTAL DUE:	\$0.00

Walmart

Save money. Live better.

701-223-3066 Mgr:TIM
2717 ROCK ISLAND PL
BISMARCK ND 58504

Volley Ball NET
Para card

ST# 01534 OP# 008427 TE# 14 TR# 05966
VB NET 081004897548 19.97 0
100 X 1/4 007151441497 12.97 0
SV BLOOD PR 068113135006 9.88 0
** VOIDED ENTRY **
SV BLOOD PR 068113135006 9.88-0
SUBTOTAL 32.94
TOTAL 32.94
VISA TEND 32.94

VISA CREDIT ***** 6485 I 2

APPROVAL # 031531

REF # 00

TRANS ID - 463138705505465

VALIDATION - MNRK

PAYMENT SERVICE - E

AID A0000000031010

AAC 221C3AACC6CD6C8F

TERMINAL # SC011020

*NO SIGNATURE REQUIRED

05/18/23 14:36:02

CHANGE DUE 0.00

ITEMS SOLD 2

TC# 3920 4327 6160 2027 0641

COPY



Low Prices You Can Trust. Every Day.

05/18/23 14:36:19

CUSTOMER COPY

[Return to previous page](#)



DEDICATED TO THE PROFESSIONAL

Store 1536, 2201 E BISMARCK EXPY,
BISMARCK, ND 58504 (701) 258-8755

Bill To:

BISMARCK PARKS AND RECRE

400 EAST FRONT AVENUE
BISMARCK, ND 58504

Invoice	1536-351451
Sale Type	CHG. CARD SALE
Date	05/12/2023 9:09 AM
Ship Via	
PO Number	dave

Counter #	Customer Account	Ordered By	Special Instructions
682548	806814		

Qty	Line	Item Number	Description	Warr	Unit	Tax	List	Net	Extended
1	DOR	090-052CD	OIL DRN PLUG	3D	BP	N	7.61	3.82	3.82

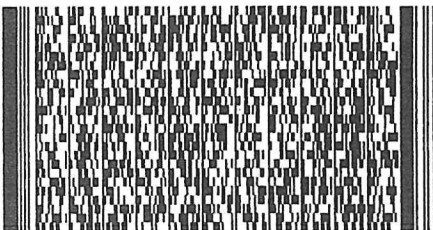
*Drain
Plugs
for
Dodge
Pickup*

COPY

1 Item

Select Super Start Batteries come with Roadside Assistance. Ask for details.

Chip Used: Y A000000031010 0000008000 E800 06011203A00002 Verified By Not Verified REF #: 323657132404 AUTH CD: 043335



Sub-Total 3.82
Sales Tax 0.00
Total 3.82
VISA #6485 3.82

WWW.FIRSTCALLONLINE.COM

Warranty/Garantia: www.firstcallonline.com/warranty

1/1

WE APPRECIATE YOUR BUSINESS!

1536WS151 Remit To: PO BOX 9464, SPRINGFIELD, MO 65801-9464



FARM & HOME SUPPLY, INC.

1406 E. Main Ave. - Box 873
Bismarck, North Dakota 58502-0873
Phone (701) 258-3436
Locally Owned

Customer's Order No. _____ Date 5-19-2023

Name Bismarck Parks & Rec

Address _____

Use 2-25

SOLD BY <u>7</u>	CASH	C.O.D.	CHARGE	ON ACCT.	MDSE. RETD.	PAID OUT
QUAN.	DESCRIPTION				PRICE	AMOUNT
<u>6</u>	<u>Tumbucket turn bucket</u>				<u>1898</u>	<u>113.88</u>
<u>16</u>	<u>Anchor Bolts</u>				<u>999</u>	<u>159.84</u>
						<u>273.72</u>
	<u>Dock Anchors</u>					
	<u>PL</u>					

FARM HOME SPLY INC
1406 E MAIN

BISMARCK, ND 585010000

15:27:26

05/19/2023

CREDIT CARD

VISA SALE

XXXXXXXXXXXX6485

VISA CREDIT

A0000000031010

41

22

41

064263

Chip Read

Issuer

\$0.00

577

Card #

Chip Card:

AID:

Exp. Date:

Invoice #

INVOICE

Approval Code:

Entry Method:

Mode:

Tax Amount:

Cust Code:

\$273.72

SALE AMOUNT

CUSTOMER COPY

B-9

COPY



May 02, 2023 order

Order# 2000109-49957293



NOVSIGHT H4/9003 LED Headlight Bulbs, 100W 20000 Lumens 600% Extremely Brighter Qty 1 \$48.99
High Power H4 LED Headlight Bulb Hi/Lo Beam Conversion Kit, 6500K Cool White, IP68
Waterproof, Pack of 2

Subtotal \$48.99

Tax \$0.00

Total \$48.99

Payment method



Ending in 6485

COPY



May 09, 2023 order

Order# 2000110-06075322



VEVOR Automatic Fuel Nozzle Shut Off Fuel Refilling 3/4" NPT 15/16" Spout Diesel Qty1 \$35.99

Subtotal \$35.99

Tax \$0.00

Total \$35.99

Payment method



Ending in 6485

COPY

GLENN'S WELDING & TRAILER
 CLIPPING INC
 121 EASTDALE DRIVE
 BISMARCK, ND 58501

Sales Receipt

Date	Sale No.
5/19/2023	47861

Sold To
Bismarck Park & Rec 400 East Front Avenue Bismarck ND 58504

Check No.	Payment Method	Project
	Visa	

Description	Qty	Rate	Amount
11/16" CR Round	8	2.05	16.40
3/8x6 Flat	3.7	7.32	27.08

Steel for Dock Anchors

GLENN'S WELDING & TRAIL
 121 EASTDALE DRIVE
 BISMARCK ND 58501
 701/223-5043

SALE

REF#: 00000017
 RRN: 237895492
 05/19/23 12:28:23

Batch #: 139001
 Invoice #: 17
 APPR CODE: 082662
 VISA *****6485
 Contactless
 /

AMOUNT \$43.48

APPROVED

VISA CREDIT
 AID: A0000000031010
 TVR: 00 00 00 00 00

Thank You
 Please Come Again

CUSTOMER COPY

Subtotal \$43.48

Sales Tax (0.0%) \$0.00

Total \$43.48

COPY



AUTO PARTS

STORE

400007250
NAPA AUTO PARTS
1730 E MAIN AVENUE
PO BOX 1275
BISMARCK, ND 58501
(701) 223-2681

Time: 09:17 Date: 04/28/2023 Page: 1/1

Employee: 247 , KODY
Sales Rep: 0 , Salesman
Accounting Day: 24

SOLD TO	10460	Anticipated Time: 05/02/2023 08:15 AM
	BISMARCK PARKS & RECREATION	Attention:
	605 W ARBOR AVE	Tax Exemption:
	BISMARCK, ND 58504	PO#: MCDOWELL Terms: NET 10TH

Part Number	Line	Description	Quantity	Price	Net	Total
9130	FIL	NAPAGOLD AIR FILTER	2.00	58.20	25.6100	51.22 R
		Qty: 1 from: DM - ETA: 05/02/2023 08:15 AM				
2828	FIL	NAPAGOLD AIR FILTER	2.00	41.98	18.4700	36.94 R
		Qty: 1 from: 400007015 - ETA: 04/29/2023 09:15 AM				
2015	NGK	Spark Plug - Standard	2.00	6.06	3.3300	6.66

Dodge Pickup

[Handwritten Signature]

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
Your current in-store balance is: 51.94
I agree to pay total amount according to card issuer agreement.

Subtotal	94.82
TAXABLE 65 7.0000%	0.00
Total	94.82
Visa 6485 045273	94.82
ROBINSON/DAVID	

NO RETURN ON ELECTRICAL
OR INSTALLED PARTS...
CUSTOMER COPY

Y
490032
OCR
4000072504900323
Y
Invoice Number

COPY



AUTO PARTS

STORE

400007250
NAPA AUTO PARTS
1730 E MAIN AVENUE
PO BOX 1275
BISMARCK, ND 58501
(701) 223-2681

Time: 09:31 Date: 05/12/2023 Page: 1/1

Employee: 62 , JULIUS
Sales Rep: 0 , Salesman
Accounting Day: 11

SOLD TO 10460 Anticipated Time:
 BISMARCK PARKS & RECREATION Attention:
 605 W ARBOR AVE Tax Exemption:
 BISMARCK, ND 58504 PO#: MCDOWELL DAM
 Terms: NET 10TH

Part Number	Line	Description	Quantity	Price	Net	Total
700282	BEL	1987 Dodge D150 1/2 Ton - Pickup 3.7 L 225 CID L6 Spark Plug Wire Kit - Qty: 1 from: MIN - MINNEAPOLIS, MN	1.00	55.64	27.8200	27.82

Spark Plug Wire set for Dodge Pickup

Dan M

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
Your current in-store balance is: 114.18
I agree to pay total amount according to card issuer agreement.

Subtotal	27.82
TAXABLE 65 7.0000%	0.00
Total	27.82
Visa 6485 018711	27.82
Name Not	

NO RETURN ON ELECTRICAL OR INSTALLED PARTS...
CUSTOMER COPY

Y
4000072504936839
OCR
Y
493683
Invoice Number
4000072504936839

COPY

Use Your  2%
BIG CARD REBATE
MENARDS

MENARDS - BISMARCK
3300 State Street
Bismarck, ND 58503

KEEP YOUR RECEIPT
RETURN POLICY VARIES BY PRODUCT TYPE

Unless noted below allowable returns for
items on this receipt will be in the form
of an in store credit voucher if the
return is done after 07/23/23

If you have questions regarding the
charges on your receipt, please
email us at:
BISMfrontend@menards.com



Sale Transaction

Tax Exempt Certificate ID: 3391577
Exempt Type: Local Government

3/8-16 HEX NUT 24PC		
2325628		2.49 NT
3/8 X 4 CARR BOLT 8PC		
2324726	2 @4.58	9.16 NT
WELDABL FLT 1/8"X3"- 3FT		
2279583	2 @14.99	29.98 NT
	<i>new steel</i>	
TOTAL SALE		41.63
VISA CREDIT 6485		41.63
PO #	mcde11	
Auth Code:032727		
Chip Inserted		
a000000031010		
TC - 79ab017f3baa3ba2		

TOTAL NUMBER OF ITEMS = 5

THE FOLLOWING REBATE RECEIPTS WERE
PRINTED FOR THIS TRANSACTION:
2299

GUEST COPY

The Cardholder acknowledges receipt of
goods/services in the total amount shown
hereon and agrees to pay the card issuer
according to its current terms.

THIS IS YOUR CREDIT CARD SALES SLIP
PLEASE RETAIN FOR YOUR RECORDS.

COPY

THANK YOU, YOUR CASHIER, Karen

52218 06 8229 04/24/23 01:14PM 3055



701 South Washington
Bismarck, ND 58504
701-223-9582

Visa

PROD ID	QTY	UM	PRICE	TOTAL
60041583	1	EA	182.990	182.99 n
60042901	4	EA	3.190	12.76 n
7453959	2	EA	0.270	0.54 n
7453959	2	EA	0.470	0.94 n
SUBTOTAL				197.23
Tax				0.00
TOTAL				197.23
Visa				197.23

Clamp

Ball

14.24

XXXXXXXXXXXX6485 (Approved)
ROBINSON/DAVID

05/04/23 13:28:19 016 74290552016
1610111 BISMARCK PARKS & RECREATION

ATS: WE NEED A PO
GOV: 1610111
PO NUMBER: McDowell Dam
INVOICE #: 6353238 WSID: RSIWS1952

23BC5B211-F0CC-483C-BC08-944D456C4F64
2980JLA 5.12.926 TILL ID: 02

Thanks for choosing Runnings!

Earn rewards for every purchase.
Apply for the NEW Runnings Mastercard®



COPY



701 South Washington
Bismarck, ND 58504
701-228-9582

PROD ID	QTY	UM	PRICE	TOTAL
PROPANE HOSE 22' FOR BEQ				
5612082	1	EA	16.490	16.49 n
PROPANE REGULATOR LP 3/8"X POL				
5612118	1	EA	20.490	20.49 n
SUBTOTAL				36.98
Tax				0.00
TOTAL				36.98
Visa				36.98
xxxxxxx085 (Approved)				
ROBINSON/DAV...				

*Propane
Hose and
Regulator*

05/05/23 15:15:04 016 74300970016
1610111 BISMARCK PARKS & RECREATION
4TB: *ALL NEED A PO
GIV: 1610111
PI NUMBER: McDowell
INVOICE #: 6354836 WSID: RSIWS1950
03011710-7423-4327-APPE-F7D63B0E6A8D
0506LB 5.1.23.421 TEL ID: 01

Thanks for choosing Runnings!

Earn rewards for every purchase.
Apply for the NEW Runnings Mastercard®



COPY

Use Your  2%
BIG CARD REBATE
MENARDS

**MENARDS - BISMARCK,
3300 State Street
Bismarck, ND 58503**

KEEP YOUR RECEIPT
RETURN POLICY VARIES BY PRODUCT TYPE

Unless noted below allowable returns for items on this receipt will be in the form of an in store credit voucher if the return is done after 07/23/23

If you have questions regarding the charges on your receipt, please email us at:
BISMfrontend@menards.com



Sale Transaction

Cust name: Nelson, Tim

Tax Exempt Certificate ID: 3391577
Exempt Type: Local Government

QUIETWALK LV UNDERLAYMEN		
7096313	2 @47.99	95.98 NT
TRIBALL MOUNT		
2618723		36.99 NT
ANTI THEFT RCVR PIN 5/8"		
2618693	2 @6.48	12.96 NT
40W T8 E17 CLR APPLIANCE		
3538067	1 <i>is the bulb</i>	2.99 NT
ORDER	6462	
4X4-8' #1 AC2 CEDARTONE	-PICK	
1116238		22.49 NT
END OF ORDER		

TOTAL SALE		171.41
VISA CREDIT 6485		171.41
PO #	MCDBWEL	
Auth Code:	053943	
Chip Inserted		
a0000000031010		
TC -	2555b8c0131c539c	

TOTAL NUMBER OF ITEMS = 7

THE FOLLOWING REBATE RECEIPTS WERE
PRINTED FOR THIS TRANSACTION:
2299

GUEST COPY

COPY

The Cardholder acknowledges receipt of goods/services in the total amount shown hereon and agrees to pay the card issuer according to its current terms.

Page 145 of 170
THIS IS YOUR CREDIT CARD SALES SLIP
PLEASE RETAIN FOR YOUR RECORDS.
BEWRD Aug 2023



Picking Ticket

COD

Picking Ticket #



97480957

Ship From : 70262 LGPEKG BISMARCK ND HS 820 E FRONT AVE BISMARCK ND 58504-5647	Ship To : 71842777 BISMARCK PARKS & RECREATION 400 E FRONT AVE BISMARCK ND 58504 Caller Name : Caller Phone # :	Order # :98598767 ORD TYPE :ZO Shipment # : Order Date :5/19/2023 Promise Date :5/19/2023 Processed By :USARX02 Phone # :701-222-6455 Ship Via : Walkin Route # : Carrier Name : Not Available Rev Brn : 70262 5/19/2023 1:15:41 PM
---	---	--

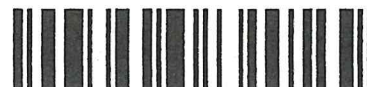
Sold To : 71842777 BISMARCK PARKS & RECREATION 400 E FRONT AVE BISMARCK ND 58504 PO # :MCDOWELL DAM Release # : Phone # :701-222-6455
--

Customer #



71842777
CreditCard

Order #



98598767

QTY SHIP	UM	HM	ID NUMBER	DESCRIPTION AND HAZARD CLASS	LINE NO	ITEM NO/ CUSTOM.ITEM NO	QTY ORDER	QTY BKORD	CYLINDERS SHIP	RET	TAX Y/N	VOL/ WT	UNIT AMOUNT	EXTENDED AMOUNT
1	CO	X	UN1956	COMPRESSED GAS, N.O.S. (ARGON, CARBON DIOXIDE), 2.2StarGold C-25 STARGOLD C25 BLEND Q	1	AR STAR14-Q	1	0	1	1	Y	94CF 73LB	75.87	75.87
1	EA			HAZARDOUS MATERIAL CHARGE	2	UZZZHMD3	1	0			Y	NA 1EA	16.95	16.95
1	EA			DEMAND CHARGE CYLINDERS	3	UZZZDEMANDCHGCYL	1	0			Y	NA 1EA	0.62	0.62

CreditCard VISA xxxx6485 Amount: 93.44 Payment Date: 5/19/2023 1:15:27 PM
 dHJhbnNhY3Rpb25fYWRRM2cweGQ
 Card Entry: Pin: Sign: 4
 AID: TVR: TSI: ARC: MDI: TID:

Mis Welding Gas

COPY

**Northern Plains
Equipment**

★ Mandan, ND

NORTHERN PLAINS EQUIPMENT CO., INC.

P.O. Box 804 2933 Twin City Drive Mandan, ND 58554

701.663.9864 - 701.258.6751 - 800.223.2972

www.npend.com

NO RETURNS ON ANY PARTS AFTER 7 DAYS (ALL RETURNS ACCOMPANIED BY INVOICE)



SOLD TO
A01098 BISMARCK PARKS & REC DIS
400 E FRONT AVE
BISMARCK, ND 58504-5641

SHIP TO

Invoice

Sold By: LK PO #: Date 4/28/23 INVOICE IA01458
Ship By: Tax #: E-4674 8:37:29 PRT: 1

Tax	D	Qty	Description		Price	Amount
Group: 01						
PARTS COUNTER						
7		4	KUB 01513-50822	STUD	AA223-4	1.34 5.36
3		4	KUB 01513-50822	STUD	AA223-4	1.34 5.36

COPY

WARRANTY DISCLAIMER: "The factory warranty constitutes all of the warranties with respect to the sale of all items. The seller hereby expressly disclaims all warranties either expressed or implied, including any implied warranty of merchantability of fitness for a particular purpose, and the seller neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of all items."

TERMS: All accounts are due upon receipt of invoice.

NOTE: 30 days after the full account is due a Service Charge of 1 1/2% per month (which is an Annual Percentage Rate of 18%) will be applied to the past due amount.

PARTS RETURN: Full credit if returned in 10 days. 15% restock charge if returned within 30 days. No return on special orders. All returns must be accompanied by this invoice.

I agree to pay the total amount of this invoice
in accordance with the Merchant Agreement.

** SALES TAX .39

X _____ *VI XXXXXXXXXXXXX6485

AUTH# 341865

Phone: (701) 222-6455

PAY THIS
AMOUNT



\$0.39

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94419

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name MTI

Vendor 609

Address _____

Date 6/1/2023

Notes Parts

Acct #	Project Number	Cost
01.12.000.531400		487.67
Toro Fuel Pump		}

Employee's Signature [Signature]

Total 487.67

Manager's Signature [Signature]

Approved By [Signature]



Remit to:
 MTI DISTRIBUTING, INC.
 SDS 12-1900
 PO BOX 86
 MINNEAPOLIS, MN 55486-1900

Invoice

Invoice Date	Terms	Invoice #	
5/30/23	Net 30 Days	1388101-00	
Enter Date	PO #	Service Order #	Page #
5/30/23	McDowell Dam		1 of 1

Bill To	Customer #	21600
Bismarck Parks & Recreation Attn A/P 400 E Front Ave Bismarck, ND 58504-5641		

Ship To	1
Bismarck Parks & Recreation McDowell Dam 1951 93rd Street NE Bismarck, ND 58501	

Notes	Instructions		
	PO # required!		
Ship Point	Via	Shipped	Tracker #
Brooklyn Center, MN	UPS	5/30/23	1Z5628920321134743

Line	Product	Description	Order Qty	BO Qty	Shipped Qty	Qty UM	Unit Price	Amount(Net)
1	92-2007	ELECTRIC FUEL PUMP FW	1.00	0.00	1.00	E	468.00	468.00

1	Lines Total						Subtotal	468.00
							frt-out	19.67
							Taxes	0.00
							Total	487.67
							Balance Due	487.67

Correspondence To: MTI Distributing Inc. 4830 Azelia Av N, Ste 100 Brooklyn Center, MN 55429-3836
www.mtidistributing.com Phone: 763-592-5600 or 800-362-3665

Title and risk of loss transfers upon FOB shipping point.



Count on it.

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94414

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352

Name Precision Small Engine Vendor 721

Address _____ Date 5/31/2023

Notes Parts

Acct #	Description	Project Number	Cost
01.12.000.531400	Carb + Fuel line		\$61.20
Total			\$61.20

Employee's Signature

Manager's Signature

Approved By

Precision Small Engine Service

301 S. Mandan St.
 Bismarck, ND 58504
 Ph. 222-1203

Invoice

DATE	INVOICE NO.
5/30/2023	C7876

BILL TO
BISMARCK PARKS AND REC. DEPT 400 E. FRONT AVE. BISMARCK, ND 58504 TAX#E4674

SHIP TO

P.O. NO.	SHIP DATE
MC DOWELL	5/30/2023

ITEM	QTY	DESCRIPTION	PRICE	AMOUNT
NPN	1	CIU-K54A CARB	63.99	63.99
FL	2	FUEL LINE	2.00	4.00
NPN	1	DISCOUNT	-6.79	-6.79
Total				\$61.20

PURCHASE ORDER
BISMARCK PARKS AND RECREATION DISTRICT
 400 East Front Avenue • Bismarck, ND 58504
 Phone: (701) 222-6455 • Fax (701) 221-6838

No. 94413

ND Tax Exempt Number: E-4674
 Federal ID Number: 45-0409352


Name Pepsi

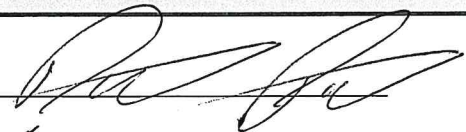
Vendor 701


Address _____

Date 5/31/23

Notes Soft drinks

Acct #	Project Number	Cost
<u>01.12.000.531600</u>		<u>\$330.97</u>
<u>CONCESSIONS</u>		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		
Description		
Acct #		

Employee's Signature 

Manager's Signature 

Approved By 

ORIGINAL

PEPSI BEVERAGES COMPANY
2517 34th Ave. NW
Mandan, ND 58554
Contact #: 1-800-963-2424

Cust Rep: Billy Fraga
Route #: 200
NRID/CID: 576231/8

INVOICE

48356354
05/22/2023 8:05 AM
BIS PARKS & REC C/O
MCDOWELL DAM

1951 93RD ST NE,
BISMARCK, ND 585018514

Vendor #: 6149187
Store #: E-4674
Customer #: McDowell
TAX ID:
PO #:
ACCOM CODE #:

SALES SUMMARY

	Qty	Amount
Sales		
Cases	19	330.97
Total Units	180	
redits		
ull Cases	0	0.00
Single Units	0	0.00
Total Units	0	0.00
ntainer Deposits		0.00
ate/Local Charges		0.00
Amount Due		\$ 330.97

TERMS: Charge

Net 30
PLEASE REMIT PAYMENT TO:
Pepsi-Cola
P.O. Box 75948
Chicago IL 606755948

RECEIVED BY:
McDowell dam

ITEM DETAIL

SALES

Description UPC	Units	Net	Amount
12OZ CN 12/2 FM			
PEPSIWCHE 0-12000-80999-6	2	4 11.00	22.00
STPKY 0-12000-22160-6	1	2 11.00	11.00
SUBTOTAL	3	6	33.00
12OZ CN 24/1CB			
MDEW 0-12000-00088-1	2	2 11.00	22.00
PEPSI 0-12000-00017-1	2	2 11.00	22.00
DRPEP 0-78000-08210-4	2	2 11.00	22.00
SUBTOTAL	6	6	66.00
20OZ PL 1/24S			
AQUAWTR 0-12000-00159-8	1	24 18.31	18.31
SUBTOTAL	1	24	18.31
10.1OZ PL 1/24			
FRT SHT BRY BST 6-99632-00085-6	1	24 22.58	22.58
SUBTOTAL	1	24	22.58
15OZ CN 1/12			
STRBK TSE MCH 0-12000-18129-0	1	12 25.79	25.79
STRBK TSE CRML 0-12000-18133-7	1	12 25.79	25.79
SUBTOTAL	2	24	51.58
16OZ CN 1/12			
RKSTR PNCHD 8-18094-00574-6	1	12 18.75	18.75
RKSTR ENRG 8-18094-00577-7	1	12 18.75	18.75
SUBTOTAL	2	24	37.50
18.5OZ PL 1/12			
LIT PLF SWT 0-12000-28619-3	1	12 17.50	17.50
LIT PLF UNSNL 0-12000-28620-9	1	12 17.50	17.50
SUBTOTAL	2	24	35.00
20OZ WM PL 1/24			
GAT FT PNCH 0-52000-32866-0	1	24 33.50	33.50
GAT GLCR FRZ 0-52000-32486-0	1	24 33.50	33.50
SUBTOTAL	2	48	67.00

Account Due
 this Invoice: **\$ 330.97**

Delivery Date	Terms	Invoice Number	Due Date	PO Number
05/22/23	Net 30	48356354	06/21/23	McDowell

Addresses

Bill To:
 6149187
 BIS PARKS & REC C/O MCDOWELL DAM
 1951 93RD ST NE,
 BISMARCK,
 ND,
 585018514,
 US

Ship To:
 6149187
 6149187
 BIS PARKS & REC C/O MCDOWELL DAM
 1951 93RD ST NE
 BISMARCK, ND, 585018514,
 US

Invoice Details

Description	UPC #	Quantity	UOM	Price	Amount
FRT SHOOT BRBRST PET 10.1OZ 1P24C LOSE	699632000856	1	CS	\$22.58	\$22.58
PEPSI WC SB CAN 12OZ 12P2CFM		2	CS	\$11.00	\$22.00
AQUAFINA WTR PET 20OZ 1P24C S	12000001598	1	CS	\$18.31	\$18.31
ROCKSTAR ORG CAN 16OZ 1P12C LOOSE	818094005777	1	CS	\$18.75	\$18.75
PUR LF SWTTEA PET 18.5OZ 1P12C	12000286193	1	CS	\$17.50	\$17.50
PEPSI COLA ORG CAN 12OZ 24P1C CB		2	CS	\$11.00	\$22.00
GAT FRPNCH PET 20OZ 1P24C	52000328660	1	CS	\$33.50	\$33.50
DR PEPPER ORG CAN 12OZ 24P1C CB	78000003154	2	CS	\$11.00	\$22.00
GAT CHR PET 20OZ 1P24C FRZ	52000324860	1	CS	\$33.50	\$33.50
PUR LF UNSWTNOLEM PET 18.5OZ 1P12C	12000286209	1	CS	\$17.50	\$17.50
STRBK TRPLSHT CARM CAN 15OZ 1P12C	12000181337	1	CS	\$25.79	\$25.79
ROCKSTAR PNCD FRPNCH CAN 16OZ 1P12C	818094005746	1	CS	\$18.75	\$18.75
STRBK TRPLSHT MOCH CAN 15OZ 1P12C	12000181290	1	CS	\$25.79	\$25.79
STARRY LEMLIM CAN 12OZ 12P2CFM	12000221545	1	CS	\$11.00	\$11.00
MTN DEW ORG CAN 12OZ 24P1C CB		2	CS	\$11.00	\$22.00
				Total:	\$330.97

To view documents in PDF format, you will need Adobe Reader software 6.0 or higher. If you don't have Adobe Reader installed on your computer, you can download Adobe Reader now for free.



A Touchstone Energy® Cooperative

7401 Yukon Drive
 Bismarck, ND 58503
 Office: (701) 223-1513
 Payments: (877) 853-5928
 www.capitalelec.com

Statement Date
 Account Number
 Due Date

06/06/2023
 868001
 06/26/2023

Billing Summary

Previous Balance		\$201.11
Payment(s) Received	Thank You!	\$-201.11
Balance Forward		\$0.00
Charges		\$215.97
Amount Due		\$215.97

BIS CITY PARK DISTRICT
 PARK & REC
 400 E FRONT AVE
 BISMARCK ND 58504-5641

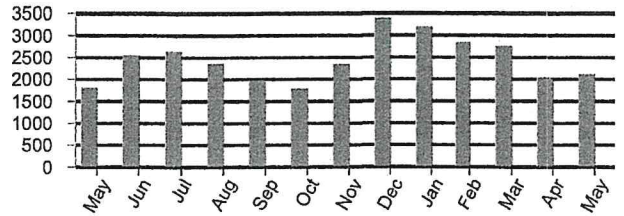
Message(s) Grid Capacity Occurred: 05/28/2023 2:15 PM - 3:15 PM

Service Address: SEC 27SW MCDOWELL HOUSE

Meter #	Rate Description	From	To	Days	Previous	Present	Mult.	kWh
86861804	RURAL SMALL COMM UNDER 10KW	05/01/2023	06/01/2023	31	81885	83994	1	2109

Detail of Charges

Monthly Base Charge		\$31.00
Usage Charge	1500 kWh @ \$0.08161	\$122.42
	609 kWh @ \$0.07711	\$46.95
Grid Capacity Charge	12.48 kW @ \$1.25	\$15.60
Current Charges		\$215.97



PERIOD ENDING	MAY 2022	MAY 2023
Avg Daily Temp	56	62
Avg Daily kWh	58	68

RETURN BOTTOM PORTION WITH YOUR PAYMENT. PLEASE DO NOT FOLD, STAPLE, TAPE, OR PAPERCLIP.

Capital Electric Cooperative is an equal opportunity provider and employer.

BIS CITY PARK DISTRICT
 PARK & REC
 400 E FRONT AVE
 BISMARCK ND 58504-5641
 PRIMARY: (701) 222-6455

SECONDARY:

Account Number 868001
 Due Date 06/26/2023
 Amount Due \$215.97

See reverse side for payment options

Please notify us of any changes to your account information below:

CAPITAL ELECTRIC COOPERATIVE, INC.
 PO BOX 730
 BISMARCK ND 58502-0730





A Touchstone Energy® Cooperative

7401 Yukon Drive
 Bismarck, ND 58503
 Office: (701) 223-1513
 Payments: (877) 853-5928
 www.capitalelec.com

Statement Date
 Account Number
 Due Date

06/06/2023
 868029
 06/26/2023

Billing Summary

Previous Balance		\$38.32
Payment(s) Received	<i>Thank You!</i>	\$-38.32
Balance Forward		\$0.00
Charges		\$40.16
Amount Due		\$40.16

BIS CITY PARK DISTRICT
 PARK & REC
 400 E FRONT AVE
 BISMARCK ND 58504-5641

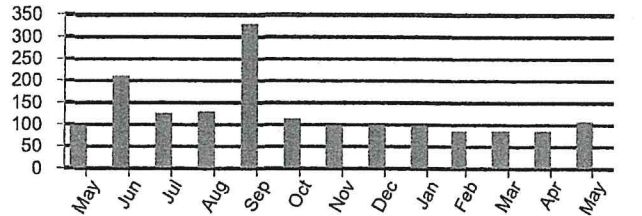
Message(s) Grid Capacity Occurred: 05/19/2023 2:00 AM - 3:00 AM

Service Address: 1951 NE 93RD ST

Meter #	Rate Description	From	To	Days	Previous	Present	Mult.	kWh
93622953	RURAL SMALL COMM UNDER 10KW	05/01/2023	06/01/2023	31	1837	1943	1	106

Detail of Charges

Monthly Base Charge		\$31.00
Usage Charge	106 kWh @ \$0.08161	\$8.65
Grid Capacity Charge	0.404 kW @ \$1.25	\$0.51
Current Charges		\$40.16



PERIOD ENDING	MAY 2022	MAY 2023
Avg Daily Temp	56	62
Avg Daily kWh	3	3

RETURN BOTTOM PORTION WITH YOUR PAYMENT. PLEASE DO NOT FOLD, STAPLE, TAPE, OR PAPERCLIP.

Capital Electric Cooperative is an equal opportunity provider and employer.

BIS CITY PARK DISTRICT
 PARK & REC
 400 E FRONT AVE
 BISMARCK ND 58504-5641
 PRIMARY: (701) 222-6455

SECONDARY:

Account Number 868029
 Due Date 06/26/2023
 Amount Due \$40.16

See reverse side for payment options

Please notify us of any changes to your account information below:

CAPITAL ELECTRIC COOPERATIVE, INC.
 PO BOX 730
 BISMARCK ND 58502-0730





(701) 258-8710 • Fax (701) 223-6041
Office Hours M-Th 8-4:30 and F 8-4
www.southcentralwaternd.com

P.O. Box 4182
Bismarck, ND 58502-4182

Account Number: 05791540-00
Service Address: MCDOWELL DAM PARK
Billing Date: 06/21/2023
Current Charges: 82.00
Past Due Charges: 0.00
Amount Due by 07/10/2023: 82.00
Amount Due After 07/10/2023: 86.00

Check here if you have had a mailing address change and indicate this change on the back of the stub.



BISMARCK PARK DISTRICT
400 E FRONT AVE
BISMARCK ND 58504-5641

883 Web ID

Amount Enclosed: _____

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

Please Make Checks Payable to: SOUTH CENTRAL REGIONAL WATER or SCWD

Account Number: 05791540-00
Service Address: MCDOWELL DAM PARK
Last Payment: 37.00 - 05/31/2023
Billing Date: 06/21/2023

BISMARCK PARK - MCDOWELL DAM
400 E FRONT AVE
BISMARCK ND 585045641

Current Reading: 06/01/2023 418300
Previous Reading: 05/01/2023 411400
Usage: 6900

Important Messages
REMINDER: YOU MAY NOW PAY YOUR BILL VIA DEBIT OR CREDIT CARD. YOU CAN CALL 844-793-7222 OR VISIT [HTTPS://SOUTHCENTRAL.BILLINGDOC.NET](https://southcentral.billingdoc.net) IN ORDER TO DO SO YOU WILL NEED YOUR WEB ID FROM YOUR BILL
IF YOU PAY BY CREDIT OR DEBIT CARD THE VENDOR THAT PROCESSES THE PAYMENTS DOES CHARGE A SERVICE FEE
IF YOU WOULD LIKE YOUR BILL E-MAILED TO YOU SEND REQUEST TO JSCHMIDT@SOUTHCENTRALWATERND.COM
IF YOU ARE INTERESTED IN AUTO PAY PLEASE CALL US AT 258-8710
USAGE ON THIS BILL IS FROM MAY
OUR OFFICE WILL BE CLOSED TUESDAY, JULY 4 HAVE A SAFE AND HAPPY HOLIDAY WEEKEND!

Service	Current	Past-Due	Balance
MONTHLY MINIMUM	34.00	0.00	34.00
WATER COST	48.00	0.00	48.00
Totals:	82.00	0.00	82.00
DUE DATE	07/10/2023		

THANK YOU FOR YOUR PREVIOUS PAYMENT

USAGE HISTORY IN GALLONS

JUN 2022	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023
8100	15800	29600	17000	29900	1100	200	200	100	100	200	900	6900
H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD

PLEASE KEEP THIS PORTION FOR YOUR RECORDS
SOUTH CENTRAL REGIONAL WATER DISTRICT
(701) 258-8710





(701) 258-8710 • Fax (701) 223-6041
Office Hours M-Th 8-4:30 and F 8-4
www.southcentralwaternd.com

P.O. Box 4182
Bismarck, ND 58502-4182

Account Number: 05790400-00
Service Address: MCDOWELL DAM HOUSE
Billing Date: 06/21/2023
Current Charges: 148.15
Past Due Charges: 0.00
Amount Due by 07/10/2023: 148.15
Amount Due After 07/10/2023: 152.15

Check here if you have had a mailing address change and indicate this change on the back of the stub.



BISMARCK PARK DISTRICT
400 E FRONT AVE
BISMARCK ND 58504-5641

776 Web ID

Amount Enclosed: _____

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

Please Make Checks Payable to: SOUTH CENTRAL REGIONAL WATER or SCWD

Account Number: 05790400-00
Service Address: MCDOWELL DAM HOUSE
Last Payment: 57.25 - 05/31/2023
Billing Date: 06/21/2023

BISMARCK PARK - MCDOWELL DAM
400 E FRONT AVE
BISMARCK ND 585045641

Current Reading: 06/01/2023 1990700
Previous Reading: 05/01/2023 1974100
Usage: 16600

Important Messages
REMINDER: YOU MAY NOW PAY YOUR BILL VIA DEBIT OR CREDIT CARD. YOU CAN CALL 844-793-7222 OR VISIT [HTTPS://SOUTHCENTRAL.BILLINGDOC.NET](https://southcentral.billingdoc.net) IN ORDER TO DO SO YOU WILL NEED YOUR WEB ID FROM YOUR BILL
IF YOU PAY BY CREDIT OR DEBIT CARD THE VENDOR THAT PROCESSES THE PAYMENTS DOES CHARGE A SERVICE FEE
IF YOU WOULD LIKE YOUR BILL E-MAILED TO YOU SEND REQUEST TO JSCHMIDT@SOUTHCENTRALWATERND.COM
IF YOU ARE INTERESTED IN AUTO PAY PLEASE CALL US AT 258-8710
USAGE ON THIS BILL IS FROM MAY
OUR OFFICE WILL BE CLOSED TUESDAY, JULY 4 HAVE A SAFE AND HAPPY HOLIDAY WEEKEND!

Service	Current	Past-Due	Balance
MONTHLY MINIMUM	34.00	0.00	34.00
WATER COST	114.15	0.00	114.15
Totals:	148.15	0.00	148.15
DUE DATE	07/10/2023		

THANK YOU FOR YOUR PREVIOUS PAYMENT

USAGE HISTORY IN GALLONS

JUN 2022	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023
4600	40400	41200	49000	38900	6100	3600	4400	4000	3500	3700	3600	16600
H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD	H-HELD

PLEASE KEEP THIS PORTION FOR YOUR RECORDS
SOUTH CENTRAL REGIONAL WATER DISTRICT
(701) 258-8710





200 EAST BROADWAY
 PO BOX 230
 STEELE, ND 58482
 1.888.475.2361

Telephone No.: (701)223-7016

ACCOUNT NO: 1205800

BILL AT A GLANCE 05/01/2023
BISMARCK PARKS & REC

BALANCE FROM LAST BILLING 304.02
 Payments Received 04-04 304.02CR
 Previous Balance Due .00

SUMMARY BY SERVICE TYPE

BUSINESS LINE METERED 64.00
 TELEPHONE SERVICES 2.06
 MISCELLANEOUS SERVICES 30.90
 MANDATED FEES 4.06
 INTERNET SERVICES 203.00
 INTERNET SERVICES .00

CURRENT BILLING AMOUNT 304.02

Credit Card Payment -- Do Not Pay 304.02

Previous Bill	Payment/Adj	Current Billing	Total Due
\$304.02	\$304.02CR	\$304.02	\$304.02

MESSAGE CENTER

Billing Inquiries Call: 1(888)475-2361

Payments received after 04-30 have not been applied to this statement.

To pay by credit card using BEK's Pay-by-Phone System, please call 1-844-252-5273 toll-free. Have your credit card and BEK account number ready.

The CURRENT AMOUNT of your BEK payment is due by the 20th day of each month. If you have an unpaid balance, it will be applied to your next statement plus a \$30 late fee. PAST DUE accounts are subject to disconnection on MAY 18, 2023 unless payment or arrangements have been made prior. If your services are disconnected for nonpayment, you will be required to pay all past due balances including reconnect charges.

Payment of this invoice constitutes acceptance of the Terms and Conditions of BEK Communications services. These Terms and Conditions should be reviewed periodically as they will change from time to time and can be found at www.bek.coop or by request at 1-888-475-2361.

All BEK offices will be closed Monday, May 29th, 2023, in observance of Memorial Day.

BEK TV Network The broadcast schedule for BEK Sports events and BEK News shows, produced by BEK TV, is available online at www.bek.tv. Select "Channel Guide" to display the channel assignments for providers in your area.

KNOW WHAT'S BELOW - Don't risk damaging cable or pipes when you dig. One phone call could save you a lot of frustration, time, and money. Whether you are a professional contractor, a homeowner, or working the family farm, the law states that you must call 811 or file a free online ticket at least 48 hours before you dig. Go to ndonecall.com for more (Continued on subsequent pages)

Please return lower portion with your payment...retain upper portion for your records.
 Please do not attach payment to the stub.



200 EAST BROADWAY
 PO BOX 230
 STEELE, ND 58482
 1.888.475.2361

Check for Address Change

Payment Due	Total Due
Invoiced	\$304.02
Enter Amount Paid	
Credit Card	

05/01/2023 000000

BISMARCK PARKS & REC
 ACCOUNT NO: 1205800
 Telephone No.: (701)223-7016

4996 1 AV 0.471
 BISMARCK PARKS & REC
 MCDOWELL DAM
 400 E FRONT AVE
 BISMARCK ND 58504-5641

5 4996
 C-18

BEK COMMUNICATIONS COOPERATIVE
 200 EAST BROADWAY
 PO BOX 230
 STEELE ND 58482-0230



Bliss Law Firm, LLC
 400 East Broadway, Suite 308
 Bismarck, ND 58501

Burleigh County Water Resource District
 PO Box 1255
 Bismarck, ND 58502-1255

August 2, 2023

Invoice #441

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
7/7/2023 (910B) Review file; follow-up telephone call to Mike Gunsch with regard to Hogue Island potential assessment district; legal research with regard to the same.	0.80 293.00/hr	234.40
7/9/2023 (910B) Legal research, review of North Dakota case law with regard to state sovereign lands ownership and permitting; follow-up telephone call to Mike Gunsch with regard to the same.	1.80 293.00/hr	527.40
7/10/2023 (910B) Receipt and review of Mike Gunsch and Houston Engineering email trail with regard to Hogue Island potential assessment district; prepare for Board meeting via Zoom with the Department of Water Resources and Board managers; attend Board meeting.	2.00 293.00/hr	586.00
(910B) Follow-up telephone call to Chairman Landenberger with regard to the DWR conference call.	0.50 293.00/hr	146.50
(910B) Follow-up telephone call to Mike Gunsch with regard to the earlier DWR Zoom conference call; discuss Houston Engineering property plan set, DWR permitting process and prior permits, Section 32 requirements.	0.70 293.00/hr	205.10
7/12/2023 (312) Prepare for Board meeting; attend Board meeting.		1,000.00
7/13/2023 312) Receipt and review from Dennis the OAS/Foster County case and decision with supporting documents.	0.50 293.00/hr	146.50
7/14/2023 (904) Receipt and review of emails from Houston Engineering Travis Johnson with regard to McDowell Dam water supply intake, property ownership vs. lease arrangement; review file; follow-up telephone call and conference call to Travis Johnson and Mike Gunsch with regard to the same.	0.70 293.00/hr	205.10

	<u>Hrs/Rate</u>	<u>Amount</u>
7/14/2023 (910B) Telephone calls from/to Chairman Landenberger with regard to Hogue Island landowner meeting.	0.80 293.00/hr	234.40
(910B) Review statutory bases for creation and operation of special assessment district in light of the unique circumstances of Hogue Island.	0.50 293.00/hr	146.50
7/17/2023 (910B) Telephone conference with Mike Gunsch, Travis Johnson with regard to the DWR permitting of landowner projects on Hogue Island; discuss the Corps of Engineers responsibilities and potential permitting; discuss status of final plan set to be created by Houston Engineering.	0.80 293.00/hr	234.40
7/18/2023 (312) Receipt and review of State Auditor letter request from Chairman Landenberger to me; review file, review the past calendar year's status of litigation; draft reply to the auditor, finalize letter, forward to Chairman Landenberger.	0.50 293.00/hr	146.50
7/19/2023 (910B) Follow-up telephone call to Mike Gunsch with regard to the status of the Hogue Island cost/benefit calculations for the potential assessment district.	0.40 293.00/hr	117.20
7/24/2023 (910B) Receipt and review of Department of Water Resources documents from Mike Gunsch, including DWR permit granted to other entities; review Minnkota DWR permits; follow-up telephone calls to Mike Gunsch, Chairman Landenberger with regard to the same.	0.80 293.00/hr	234.40
7/25/2023 (910B) Telephone calls from/to Chairman Landenberger with regard to DWR permits, liability and indemnity clauses.	0.40 293.00/hr	117.20
(910B) Receipt and review of Houston Engineering email trail and Mike Gunsch report on status of Section 32 and non-Section 32 reparations; follow-up telephone call to Mike Gunsch with regard to the same.	0.60 293.00/hr	175.80
7/28/2023 (960-2) Review email trail with the Board/Houston Engineering as to the status of the Iverson and Fettig complaints; review Houston Engineering findings, recommendation and determination with regard to these complaints; follow-up telephone call to Mike Gunsch with regard to the same; draft District letter to Mr. Iverson and Mr. Fettig.	1.40 293.00/hr	410.20
(910B) Second telephone call from Mike Gunsch with regard to Houston Engineering public hearing timelines and process.	0.40 293.00/hr	117.20
7/31/2023 (910B) Legal research with regard to the formation and creation of assessment districts; draft synopsis of all pertinent statutes related to the formation and creation of an assessment district, including timelines; forward draft to Board for its review.	2.00 293.00/hr	586.00
8/1/2023 (910B) Review Hogue Island assessment project timeline; follow-up telephone call to Chairman Landenberger with regard to the Hogue Island assessment district procedures.	0.40 293.00/hr	117.20

	<u>Hrs/Rate</u>	<u>Amount</u>
8/1/2023 (910B) Review summary of statutory guidelines; draft condensed timeline of events required by state law to form an assessment district; forward condensed report to Board members.	0.50 293.00/hr	146.50
8/4/2023 (910B) Follow-up telephone call to Mike Gunsch with regard to Hogue Island status, DWR jurisdiction and project requirements, Section 32 project discussion.	0.50 293.00/hr	146.50
For professional services rendered	<u>17.00</u>	<u>\$5,981.00</u>
Additional Charges :		
8/1/2023 (312) Copying costs.		22.00
Total additional charges		<u>\$22.00</u>
Total amount of this bill		<u>\$6,003.00</u>
Previous balance		\$2,992.40
Accounts receivable transactions		
7/14/2023 Payment - Thank You. Check No. 2136.		<u>(\$2,992.40)</u>
Total payments and adjustments		<u>(\$2,992.40)</u>
Balance due		<u><u>\$6,003.00</u></u>

Payment in full must be made within 30 days of the date of this bill. Past due amounts will incur an additional 1.5% monthly fee.



Dakota Helicopters, Inc.
 6220 County 20
 Beulah, ND 58523-9455

Invoice

Date	Invoice #
7/20/2023	2904

Bill To
Burleigh County Water Resource District 800 79th Ave NE Bismarck, ND 58503 ATTN: Cory Palm

Terms
Up on delivery

Description	Qty	Rate	Amount
Aerial Spraying: 07-20-23 Helicopter Application	7.73	258.00	1,994.34
Herbicide Price - Roundup Custom & LI700 (Surfactant)	7.73	43.50	336.26
		Total	\$2,330.60

Phone #	Fax #	E-mail
(701)873-4100	(701)873-5938	chopr@westriv.com

Aerial Map



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Map Center: 46.896599, -100.869792



35-140N-81W
Burleigh County
North Dakota



Maps Provided By:
surety
CUSTOMIZED ONLINE MAPPING
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7/20/2023



Date: 7/20/2023 _____ DAILY FIELD REPORT

County: Burleigh County _____

Customers Land

Description: North Side of Section 2 T139N – R81W

WEATHER AND TIME						
Time	1330	1430				
S-sun; C-cloudy; PC-partly cloudy						
Condition	PC	PC				
Wind Velocity	5	4				
Wind Direction	320	320				
Temperature	77	79				
Precipitation						
Work Description	Initial	Follow-up	Noxious Weed	Brush	Other	

CONTRACTOR		
DAKOTA HELICOPTERS, INC.	6220 COUNTY ROAD 20	BEULAH, ND
(701)873-4100 Office	Shawn Morten, President	58523

APPLICATOR	
NAME: Shawn Morten 6220 County 20 Beulah ND 58523	Aircraft Reg: N710MY
LICENSE NUMBER: ND49891 Airman Certificate # 3472314	Skills & Knowledge Date:5/11/20

CUSTOMER INFORMATION
Name: Burleigh County Water Resource District: Cory Palm
Phone number: 701-516-4660
Address: 800 79 th Ave NE Bismarck, ND 58503
Email: cpalmbcwrdd@gmail.com

CHEMICAL AND ADJUVANT SUMMARY				
Chemical	Rate/ Acre	Solution gal/acre	Quantity applied	Acres Sprayed
Roundup Custom	96 oz.	5 GPA	742.08 oz.	7.73 Acres
LI700 (Surfactant)	4.2 oz.	5 GPA	32.47 oz.	7.73 Acres

COMMENTS
Hobbs Hours: Start Time:1866.47 Finish Time:1869.11
Herbicide Price Per Acre = \$43.50
Helicopter Application per acre: \$258.00
Total Price per acre \$301.50
\$2,330.60



Fronteer Professional Services Inc
 1838 E Interstate Ave Ste B
 Bismarck, ND 58503

Date: June 30, 2023
 Invoice #: 0000003346
 Terms: Net

Burleigh Co. Water Resource District
 Bismarck, ND

Total Due: \$55.65

Detach And Return With Payment

Fronteer Professional Services Inc 1838 E Interstate Ave Ste B, Bismarck, ND 58503

Description	Amount	Total
June 2023 Presort Charges	\$55.65	\$55.65
Total:		\$55.65

Thank you for your business!

Manual Invoice



Fronteer Professional Services Inc
1838 E Interstate Ave, Ste B
P.O. Box 1315
Bismarck, ND 58502
(701)258-9848

Invoice Date 01/31/2023
Invoice # 0000003094
Terms INVOICE

Page # 1

Burleigh Co. Water Resource District (9124)
Bismarck, ND

Total Due: \$56.54

Detach And Return With Payment

Fronteer Professional Services Inc | 1838 E Interstate Ave Ste B | Bismarck, ND 58503 | (701)258-9848

Description	Amount
January 2023 Presort Charges	\$56.54
Total:	\$56.54

INVOICE

Please Remit To:

Office of the State Auditor
 600 East Boulevard - Dept. 117
 Bismarck ND 58505-0400
 United States

Page:

1

Invoice No:

SA0000018900

Invoice Date:

07/31/2023

Customer Number:

8000

Payment Terms:

Due Immed

Due Date:

07/31/2023

Bill To:

BURLEIGH COUNTY
 County Auditor
 PO BOX 5518
 BISMARCK ND 58506

AMOUNT DUE: 15,648.75 USD

Amount Remitted



For billing questions, please call 701-328-2241

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
1		AUDIT FY 22	Audit - Fiscal Year 2022	1.00	EA	5,752.66	5,752.66
			TOTAL PROJECT HOURS:				
			AUDIT - 156.05				
			NON-AUDIT SERVICES - 87.75				
			SINGLE AUDIT - 96 - \$10,969.63				
2		AUDIT FY 22	Audit - Fiscal Year 2022	1.00	EA	9,896.09	9,896.09
			BURLEIGH COUNTY WATER RESOURCE DISTRICT				
			TOTAL PROJECT HOURS:				
			AUDIT - 60.0				
			NON-AUDIT SERVICES - 31.0				
<p>PLEASE RETURN TOP PORTION WITH PAYMENT. THANK YOU!</p>							
<p>SUBTOTAL:</p>							15,648.75
<p>TOTAL AMOUNT DUE :</p>							15,648.75

STANDARD

Original