



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **City of Burlington**



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### HAVE QUESTIONS? ASK US.

**NORTH DAKOTA STATE  
AUDITOR’S OFFICE**

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

-  701-328-2241
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**NORTH DAKOTA OFFICE OF THE STATE AUDITOR**

State Capitol  
600 E. Boulevard Ave. Dept. 117  
Bismarck, ND 58505

[www.nd.gov/auditor](http://www.nd.gov/auditor)

[ndsao@nd.gov](mailto:ndsao@nd.gov)

## Basic Review Summary

We have reviewed the cash basis Annual Financial Report for the City of Burlington for the year ended 2022. This review was done under the authority of North Dakota Century Code 54-10-14. These reviews are limited in scope and are not completed under the Auditing or Attestation standards issued by the American Institute of Certified Public Accountants.

This review was limited to verifying the following:

- Fund balances submitted on the Annual Financial Report agreed to the balances held at the bank.
- Long-term debt reported agrees to debt statements.
- Required fund breakouts are reported.

During the basic review, we identified that bank balances did agree to total balances reported on the Annual Financial Report.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
July 14, 2025



## Long-Term Debt Table

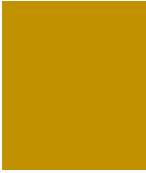
Long-Term Debt					Total	3,080,000.00
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Bonds Payable	United Community Bank	Stemen Dr SID - Road to Park	5/1/2027	270,000.00	120,000.00	
Bonds Payable	US Bank	Chip Sealing	5/1/2027	680,000.00	350,000.00	
Bonds Payable	US Bank	Harvest Heights Access Rd	5/1/2038	660,000.00	565,000.00	
Bonds Payable	US Bank	Highlands Ranch Access Rd	11/1/2035	2,855,000.00	2,045,000.00	



	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Project Fund	Total Funds
<b>Receipts</b>						
General Property Taxes	\$ 295,248.13	\$ 26,534.21	\$ -	\$ -	\$ -	\$ 321,782.34
City Sales Taxes	-	157,621.33	-	-	-	157,621.33
Oil And Gas Taxes	2,726.55	-	-	-	-	2,726.55
Highway Taxes	-	63,942.91	-	-	-	63,942.91
All Other Taxes	<u>5,276.72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,276.72</u>
Total Taxes	<u>303,251.40</u>	<u>248,098.45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>551,349.85</u>
Licenses And Permits	29,765.60	-	-	-	30,060.00	59,825.60
Fees	<u>1,560.00</u>	<u>-</u>	<u>5,015.51</u>	<u>-</u>	<u>-</u>	<u>6,575.51</u>
Total Licenses And Permits, And Fees	<u>31,325.60</u>	<u>-</u>	<u>5,015.51</u>	<u>-</u>	<u>30,060.00</u>	<u>66,401.11</u>
Grants From Federal Government	-	-	-	-	95,605.12	95,605.12
Grants From State Government	2,972.30	-	-	-	125,000.00	127,972.30
State Aid Distribution	<u>109,577.33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,577.33</u>
Total Intergovernmental	<u>112,549.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,605.12</u>	<u>333,154.75</u>
Municipal Utilities	9,009.64	5,208.09	434,872.80	-	12,400.29	461,490.82
Other	<u>-</u>	<u>315.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315.00</u>
Total Service Revenue	<u>9,009.64</u>	<u>5,523.09</u>	<u>434,872.80</u>	<u>-</u>	<u>12,400.29</u>	<u>461,805.82</u>
Interest And Dividends	1,415.93	366.83	-	1,049.08	-	2,831.84
Insurance Proceeds	3,825.00	-	-	-	-	3,825.00
Bond Proceeds	-	-	-	319,181.50	-	319,181.50
Fines, Forfeits, And Penalties	35,824.25	-	-	-	-	35,824.25
All Other Miscellaneous Receipts	<u>11,202.11</u>	<u>-</u>	<u>197.25</u>	<u>-</u>	<u>-</u>	<u>11,399.36</u>
Total Miscellaneous Receipts	<u>52,267.29</u>	<u>366.83</u>	<u>197.25</u>	<u>320,230.58</u>	<u>-</u>	<u>373,061.95</u>
Total Receipts	<u>\$ 508,403.56</u>	<u>\$ 253,988.37</u>	<u>\$ 440,085.56</u>	<u>\$ 320,230.58</u>	<u>\$ 263,065.41</u>	<u>\$ 1,785,773.48</u>



	Special			Debt Service	Capital Project	
	General Fund	Revenue Fund	Enterprise Fund	Fund	Fund	Total Funds
<b>Disbursements</b>						
Payroll And Benefits	\$ 99,399.44	\$ 33,946.46	\$ 151,338.24	\$ -	\$ -	\$ 284,684.14
Insurance	21,811.00	-	-	-	-	21,811.00
Professional Development	8,138.46	318.24	5,230.00	-	-	13,686.70
Utilities	11,560.46	-	-	-	-	11,560.46
Other Operating	20,367.10	713.91	1,386.06	-	-	22,467.07
Total Personnel And Administrative	<u>161,276.46</u>	<u>34,978.61</u>	<u>157,954.30</u>	-	-	<u>354,209.37</u>
Equipment	-	14,280.16	11,821.00	-	-	26,101.16
Infrastructure	108,852.28	116,055.15	19,440.00	-	-	244,347.43
Repairs And Maintenance	-	37,989.57	23,524.03	-	-	61,513.60
Total Capital And Infrastructure	<u>108,852.28</u>	<u>168,324.88</u>	<u>54,785.03</u>	-	-	<u>331,962.19</u>
Debt Payments	-	-	-	357,628.59	-	357,628.59
Total Debt	-	-	-	<u>357,628.59</u>	-	<u>357,628.59</u>
Municipal Utilities	-	29,567.43	209,525.72	-	-	239,093.15
Recreational	-	30,316.65	-	-	-	30,316.65
Total Cost Of Service Revenue	-	<u>59,884.08</u>	<u>209,525.72</u>	-	-	<u>269,409.80</u>
Ambulance Services	1,342.21	-	-	-	-	1,342.21
Culture And Recreation	3,500.00	-	-	-	-	3,500.00
Police Protection	<u>224,713.13</u>	<u>65,385.27</u>	-	-	-	<u>290,098.40</u>
Total Functional	<u>229,555.34</u>	<u>65,385.27</u>	-	-	-	<u>294,940.61</u>
Total Disbursements	<u>\$ 499,684.08</u>	<u>\$ 328,572.84</u>	<u>\$ 422,265.05</u>	<u>\$ 357,628.59</u>	<u>\$ -</u>	<u>\$ 1,608,150.56</u>
Beginning Fund Balance	\$ 109,917.02	\$ 436,765.40	\$ 281,681.87	\$ 1,006,005.83	\$ 366,584.02	\$ 2,200,954.14
Current Year Activity	<u>8,719.48</u>	<u>(74,584.47)</u>	<u>17,820.51</u>	<u>(37,398.01)</u>	<u>263,065.41</u>	<u>177,622.92</u>
Ending Fund Balance	<u>\$ 118,636.50</u>	<u>\$ 362,180.93</u>	<u>\$ 299,502.38</u>	<u>\$ 968,607.82</u>	<u>\$ 629,649.43</u>	<u>\$ 2,378,577.06</u>



# Comments Letter

There are no comments



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

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